



INTERIM CONDENSED SEPARATE FINANCIAL STATEMENTS OF UNIMOT S.A.

for the first half of 2026

SEPTEMBER 2026



SELECTED DATA FROM THE INTERIM CONDENSED SEPARATE FINANCIAL STATEMENTS FOR THE FIRST HALF OF 2026

	in PLN thousand		in EUR thousand	
	30.06.2026	Comparative figures	30.06.2025	Comparative figures
I. Sales revenue of continuing operations	643,019	543,131	151,220	128,680
I. Total sales revenue	643,019	543,131	151,220	128,680
II. Operating profit/(loss) from continuing operations	26,149	53,272	6,150	12,621
<i>II. Total operating profit/(loss)</i>	26,149	53,272	6,150	12,621
III. Gross profit/(loss) from continuing operations	20,158	43,485	4,741	10,303
<i>III. Total gross profit/(loss)</i>	20,158	43,485	4,741	10,303
IV. Net profit/(loss) from continuing operations	21,636	40,282	5,088	9,544
IV. Total net profit/(loss)	21,636	40,282	5,088	9,544
V. Net cash flows from operating activities	17,562	160,009	4,130	37,910
VI. Net cash flows from investing activities	(20,681)	24,862	(4,864)	5,890
VII. Net cash flows from financing activities	(28,396)	(108,697)	(6,678)	(25,753)
VIII. Total net cash flows	(31,515)	76,174	(7,411)	18,047
IX. Total assets	1,139,716	829,775	195,547	195,547
X. Liabilities and provisions for liabilities	779,033	540,188	181,326	127,346
XI. Non-current liabilities	170,473	152,293	39,679	35,902
XII. Current liabilities	608,560	387,895	141,647	91,444
XIII. Equity	360,683	289,587	83,952	68,268
XIV. Share capital	8,198	8,198	1,908	1,933
XV. Number of shares (in thousands)	8,198	8,198	-	-
XVI. Earnings/(loss) per ordinary share (in PLN/EUR) – from continuing operations	2.64	4.91	0.62	1.16
XVI. Earnings (loss) per ordinary share (in PLN/EUR) – total	2.64	4.91	0.62	1.16
XVII. Diluted earnings/(loss) per ordinary share (in PLN/EUR) – from continuing operations	2.64	4.91	0.62	1.16
XVII. Diluted earnings/(loss) per ordinary share (in PLN/EUR) – total	2.64	4.91	0.62	1.16
XVIII. Book value per share (in PLN/EUR)	44.00	35.32	10.24	8.33
XIX. Diluted book value per share (in PLN/EUR)	44.00	35.32	10.24	8.33

Comparative figures for items relating to the Statement of Financial Position are presented as at 31 December 2025, while those for items relating to the Statement of Comprehensive Income and the Statement of Cash Flows cover the period from 1 January 2025 to 30 June 2025.

As at 30 June 2026, the number of shares used to calculate earnings per ordinary share and diluted earnings per ordinary share was 8,198,000.

As at 30 June 2025, the number of shares used to calculate earnings per ordinary share and diluted earnings per ordinary share was 8,198,000.

As at 30 June 2026, the number of shares used to calculate the book value and the diluted book value per share was 8,198,000.

As at 31 December 2025, the number of shares used to calculate the book value and the diluted book value per share was 8,198,000.

Selected financial data has been translated into euros as follows:

The asset and liability items in the Statement of Financial Position have been translated into euros at the average exchange rate published by the National Bank of Poland on 30 June 2026: PLN/EUR **4.2963**, and for comparative figures as at 31 December 2025, PLN/EUR **4.2267**.

Individual items relating to the Statement of Comprehensive Income and the Statement of Cash Flows have been translated at a rate representing the arithmetic mean of the NBP average exchange rates in force on the last calendar day of each month, which amounted to PLN/EUR **4.2522** (6 months of 2026) and PLN/EUR **4.2208** (6 months of 2025).

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INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

<i>in PLN thousand</i>	<i>Note</i>	As at 30.06.2026	As at 31.12.2025
NON-CURRENT ASSETS			
Property, plant and equipment (PP&E)	4.1.	65,072	67,180
Right-of-use assets	4.2.	171,000	160,126
Intangible assets		2,882	2,817
Investments in subsidiaries	4.3.	430,180	423,242
Other financial assets	4.4.	325	325
Derivative financial instruments	6.1.	74	189
Non-current receivables	4.6.	2,625	2,199
Contract assets		6,438	7,056
Deferred tax assets		12,519	11,040
TOTAL NON-CURRENT ASSETS		691,115	674,174
CURRENT ASSETS			
Inventories	4.5.	29,225	28,488
Contract assets		3,954	4,011
Trade and other receivables	4.7.	157,052	157,986
Other financial assets	4.4.	241,352	68,111
Derivative financial instruments	6.1.	77	352
Cash and cash equivalents	4.8.	14,637	23,288
Other current assets		2,304	1,633
TOTAL CURRENT ASSETS		448,601	283,869
TOTAL ASSETS		1,139,716	958,043

<i>in PLN thousand</i>	<i>Note</i>	As at 30.06.2026	As at 31.12.2025
EQUITY			
Share capital		8,198	8,198
Other reserves		330,406	240,716
Retained earnings and current year result		22,080	143,420
TOTAL EQUITY		360,683	392,333
NON-CURRENT LIABILITIES			
Liabilities arising from loans, borrowings, leases and other debt instruments	5.1.	170,332	158,636
Employee benefit liabilities		141	141
Derivative financial instruments		-	-
TOTAL NON-CURRENT LIABILITIES		170,473	158,777
CURRENT LIABILITIES			
Overdraft facilities	5.2.	62,741	39,876
Liabilities arising from loans, borrowings, leases and other debt instruments	5.1.	269,965	124,788
Derivative financial instruments	6.1.	11	-
Employee benefit liabilities		305	305
Income tax liabilities		-	108
Contract liabilities		1,293	960
Trade and other payables	4.9.	274,245	240,896
TOTAL CURRENT LIABILITIES		608,560	406,933
TOTAL LIABILITIES		779,033	565,710
TOTAL LIABILITIES		1,139,716	958,043

INTERIM SEPARATE STATEMENT OF COMPREHENSIVE INCOME

<i>in PLN thousand</i>	<i>Note</i>	01.01.2026 30.06.2026	01.04.2026 30.06.2026	01.01.2025 30.06.2025	01.04.2025 30.06.2025
Continuing operations					
Sales revenue	3.1.	643,560	319,554	543,131	260,101
Gains/(losses) on financial instruments relating to fuel trading		(541)	(403)	-	-
Cost of services, goods and materials sold	3.4.	(594,591)	(298,421)	(491,879)	(233,397)
Gross profit/(loss) on sales		48,428	20,730	51,252	26,704
Other operating revenue	3.5.	49,564	46,047	67,415	61,993
Selling costs		(43,362)	(19,783)	(43,226)	(20,083)
General administrative expenses		(27,805)	(16,841)	(21,332)	(11,453)
Other net gains/(losses)		(21)	(21)	29	25
Other operating costs	3.6.	(655)	(488)	(866)	(795)
Operating profit/(loss)		26,149	29,644	53,272	56,391
Financial income		4,123	2,709	567	206
Financial costs		(10,114)	(4,936)	(10,354)	(4,697)
Net financial income/(costs)	3.7.	(5,991)	(2,227)	(9,787)	(4,491)
Share in the net profit of associates		-	-	-	-
Excess of share in net assets over cost of acquisition		-	-	-	-
Profit/(loss) before tax		20,158	27,417	43,485	51,900
Income tax	3.8.	1,478	164	(3,203)	(6,115)
Net profit/(loss) for the financial year from continuing operations		21,636	27,581	40,282	45,785
Net profit/(loss) for the reporting period		21,636	27,581	40,282	45,785
Earnings/(loss) per share in PLN		-	-	-	-
basic		2.64	3.36	4.91	5.58
basic earnings from continuing operations		2.64	3.36	4.91	5.58
diluted		2.64	3.36	4.91	5.58
diluted from continuing operations		2.64	3.36	4.91	5.58
Other comprehensive income		-	-	-	-
Total comprehensive income for the reporting period		21,636	27,581	40,282	45,785

INTERIM SEPARATE STATEMENT OF CASH FLOWS

<i>in PLN thousand</i>	<i>Note</i>	01.01.2026 30.06.2026	01.04.2026 30.06.2026	01.01.2025 30.06.2025	01.04.2025 30.06.2025
Cash flows from operating activities					
Profit/(loss) before tax		20,158	27,417	43,485	51,900
<i>of which: from continuing operations</i>		20,158	27,417	43,485	51,900
Adjustments for:		-	-	-	-
Depreciation of property, plant and equipment and right-of-use assets		13,312	6,251	10,906	5,496
Amortisation of intangible assets		509	262	438	221
Foreign exchange gains and losses		(99)	(41)	110	95
Gain on the disposal of property, plant and equipment		21	21	(29)	(25)
Interest, transaction costs (relating to loans and borrowings) and dividends		(35,009)	(38,772)	(52,811)	(52,767)
Change in receivables and other current assets		40,000	28,363	27,443	9,201
Change in inventories		(738)	618	4,106	(237)
Change in contract assets		516	1,367	1,072	1,257
Change in contract liabilities		333	244	(3,673)	(646)
Change in trade and other payables		(20,525)	(25,484)	131,846	116,572
Gain/loss on the measurement of derivatives		287	286	(2,542)	36
New lease agreements/amendments to agreements		(872)	(872)	(343)	(343)
Recognition of impairment losses		-	(362)	-	(496)
Income tax paid		-	-	-	2,224
Other		(331)	(331)	-	-
Net cash flows from operating activities		17,562	(1,033)	160,009	132,488
Cash flows from investing activities					
Proceeds from the sale of property, plant and equipment		91	91	306	98
Interest received		2,018	1,002	385	(1,689)
Repayment of loans granted		-	-	70,040	11,741
Dividends received		1,000	1,000	62,613	59,000
Cash pooling		212,397	212,397	-	-
Proceeds from loans		84,683	25,683	-	-
Proceeds (expenditure) arising from the settlement of interest rate hedging instruments		-	-	3,237	(24)
Other proceeds from investing activities – other interest		-	-	(19)	(19)
Loans granted		(172,461)	(144,764)	(79,070)	(41,822)
Cash pooling		(139,587)	(80,247)	-	-
Expenditure on other financial assets		-	-	(38)	-
Earn-out payments		-	-	(24,605)	(24,605)
Acquisition of property, plant and equipment		(1,793)	(1,236)	(2,638)	(1,169)
Acquisition of intangible assets		(91)	(75)	(183)	(156)
Acquisition of shares in subsidiaries		(6,938)	(1,188)	(5,166)	(3,500)
Net cash flows from investing activities		(20,681)	12,663	24,862	(2,145)
Cash flows from financing activities					
Taking out loans, borrowings and other debt instruments		-	-	79,833	53,000
Dividends paid		-	-	(49,187)	(49,187)

Repayment of loans, borrowings and other debt instruments	(15,000)	-	(122,802)	(58,802)
Payment of liabilities under finance lease agreements	(6,728)	(3,425)	(6,346)	(3,161)
Interest paid on leases		-	(5,160)	(2,441)
Interest and transaction costs (relating to loans and borrowings) paid	(6,668)	(1,631)	(5,035)	(2,847)
Net cash flows from financing activities	(28,396)	(5,056)	(108,697)	(63,438)
Change in cash and cash equivalents	(31,515)	6,573	76,174	66,905
<i>Effect of exchange rate changes on cash and cash equivalents</i>	-	-	-	-
Change in cash and cash equivalents	(31,515)	6,573	76,174	(66,905)
Cash and cash equivalents, net of overdrafts, as at 1 January	(16,588)	(62,986)	(83,837)	(74,568)
Cash and cash equivalents, net of overdrafts, at the end of the period	(48,103)	(48,103)	(7,663)	(7,663)

INTERIM SEPARATE STATEMENT OF CHANGES IN EQUITY

<i>in PLN thousand</i>	Share capital	Other reserves (including treasury shares)	Retained earnings	Total equity
Equity as at 01.01.2025	8,198	324,298	(34,004)	298,492
Total comprehensive income for the financial year	-	53	142,976	143,029
- Net profit/(loss) for the period	-	-	142,976	142,976
- Other comprehensive income/(loss) for the financial year	-	53	-	53
Dividend	-	(49,187)	-	(49,187)
Appropriation of profit/(loss)	-	(34,448)	34,448	-
Equity as at 31.12.2025	8,198	240,716	143,420	392,333

<i>in PLN thousand</i>	Share capital	Other reserves (including treasury shares)	Retained earnings	Total equity
Equity as at 01.01.2026	8,198	240,716	143,420	392,333
Total comprehensive income for the financial year	-	-	21,636	21,636
- Net profit/(loss) for the period	-	-	21,636	21,636
Dividend	-	-	(53,286)	(53,286)
Appropriation of profit/(loss)	-	89,690	(89,690)	-
Equity as at 30.06.2026	8,198	330,406	22,080	360,683

EXPLANATORY NOTES TO THE INTERIM CONDENSED SEPARATE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

1.1. INFORMATION ABOUT THE COMPANY

Unimot Spółka Akcyjna ("Unimot", the "Company", the "Parent Company"), with its registered office in Zawadzkie at 2A Świerkłańska Street, is the Parent Company **of the UNIMOT Capital** Group (the "Capital Group", the "Group"). The Company was entered on 29 March 2011 in the Register of Entrepreneurs of the District Court in Opole, Poland, 8th Commercial Division of the National Court Register, under KRS number: 0000382244.

BASIC INFORMATION ABOUT THE COMPANY	
NAME	Unimot S.A.
LEGAL FORM	Public Limited Company
REGISTERED OFFICE	2A Świerkłańska Street, 47-120 Zawadzkie, Poland
KRS	0000382244 – Opole District Court, 8th Commercial Division of the National Court Register, Poland
REGON	160384226
NIP	7561967341
CORE BUSINESS	Control and management of other companies in the fuel and energy sectors and related industries; strategic and organisational planning and decision-making processes; conducting commercial activities at AVIA-branded petrol stations; trading in natural gas
PRINCIPAL PLACE OF BUSINESS	Poland

Unimot S.A. shares have been listed on the regulated market of the Warsaw Stock Exchange in Warsaw (Poland).

1.2. COMPOSITION OF THE MANAGEMENT AND SUPERVISORY BODIES

The composition of the Management Board as at 30 June 2026 was as follows:

- Adam Sikorski – Chairman of the Management Board,
- Robert Brzozowski – Vice-President of the Management Board,
- Filip Kuropatwa – Vice-President of the Management Board,
- Aneta Szczesna-Kowalska – Vice-President of the Management Board,
- Michał Hojowski – Vice-President of the Management Board,

1.2. COMPOSITION OF THE MANAGEMENT AND SUPERVISORY BODIES (CONT.)

Composition of the Supervisory Board as at 30 June 2026 and as at the date of preparation of these Interim Condensed Separate Financial Statements:

- Andreas Golombek – Chairman of the Supervisory Board,
- Czesław Sadkowski – Deputy-Chair of the Supervisory Board,
- Magdalena Sikorska – Deputy-Chair of the Supervisory Board,
- Piotr Prusakiewicz – Secretary of the Supervisory Board,
- Lidia Banach-Hoheker – Member of the Supervisory Board,
- Piotr Cieślak – Member of the Supervisory Board,
- Yiannis Petrallis – Member of the Supervisory Board

2. BASIS FOR THE PREPARATION OF THE INTERIM CONDENSED SEPARATE FINANCIAL STATEMENTS

2.1. STATEMENT OF COMPLIANCE

These Interim Condensed Separate Financial Statements have been prepared in accordance with International Accounting Standard 34 'Interim Financial Reporting' as adopted by the European Union ('IAS 34').

The Interim Condensed Separate Financial Statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the financial statements of Unimot S.A. for the year ended 31 December 2025, which were published on 21 April 2026.

These Interim Separate Financial Statements are presented in Polish zlotys ("PLN"), and all figures, unless otherwise stated, are given in thousands of PLN. The Interim Condensed Separate Financial Statements of Unimot S.A. present the financial position of the Parent Company as at 30 June 2026 and 31 December 2025, its operating results and cash flows for the six-month periods ended 30 June 2026 and 30 June 2025.

These Interim Condensed Separate Financial Statements have been reviewed by a statutory auditor

2.2. GOING CONCERN ASSUMPTION

The Interim Condensed Separate Financial Statements of Unimot S.A. have been prepared on the assumption that Unimot S.A. will continue as a going concern for the foreseeable future. As at 30 June 2026, current liabilities exceed current assets by PLN 159,959,000; however, this does not constitute grounds for uncertainty regarding the Company's ability to continue as a going concern. Of the total current liabilities of PLN 608,560 thousand, PLN 442,967 thousand consist of liabilities to entities within the UNIMOT Group.

2.2. GOING CONCERN ASSUMPTION (CONT.)

These liabilities are intra-group in nature and, from the Capital Group's perspective, do not result in a cash outflow outside the Group, leaving its overall financial liquidity neutral. A significant portion of these liabilities relates to trade settlements concerning the purchase of fuels from companies within the UNIMOT Group. In connection with the ongoing reorganisation of the Group's fuel operations, the operational activities in this area, together with the corresponding trade liabilities, will be transferred to a subsidiary, which will reduce the level of liabilities reported by the Issuer in the future.

The UNIMOT Group operates a centralised cash management system, utilising, amongst other things, existing cash pooling arrangements, which enable the effective management of cash between Group companies and ensure the financing of temporary liquidity shortfalls arising in individual entities.

Furthermore, as at 30 June 2026, the Group had available and unutilised credit, loan, and working capital facilities totalling approximately PLN 517 million, which far exceeded the gap between current assets and current liabilities as at the balance sheet date.

Bearing in mind the neutral impact of intra-group liabilities on the Group's liquidity, the existing liquidity management structures within the cash pooling system, the high level of available unutilised financing, and the possibility of securing additional sources of financing within the UNIMOT Capital Group, the Company's Management Board does not identify any uncertainty that might cast doubt on Unimot S.A.'s ability to continue as a going concern in the foreseeable future.

2.3. NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS THERETO

New or amended standards and interpretations effective for annual periods beginning on or after 1 January 2026 have been applied:

- Amendments to IFRS 9 and IFRS 7: Classification and Measurement of Financial Instruments (effective for annual periods beginning on or after 1 January 2026);
- Amendments to IFRS 9 and IFRS 7: Contracts Referencing Nature-dependent Electricity (published on 18 December 2024) – as at the date of approval of these Separate Financial Statements not yet endorsed by the EU – applicable to annual periods beginning 1 January 2026 or later;
- Amendments to IFRS and IAS (Volume 11) resulting from the annual review, issued on 18 July 2024. These amendments are intended to clarify the wording used in the standards, with a view to improving their readability, consistency and eliminating any ambiguities. The amendments introduced as part of this review relate to IFRS 1 First-time Adoption of International Financial Reporting Standards, IFRS 7 Financial Instruments: Disclosures, IFRS 9 Financial Instruments, IFRS 10 Consolidated Financial Statements, and IAS 7 Statement of Cash Flows. The amendments will come into force on 1 January 2026.

The application of new or amended standards and interpretations effective from 1 January 2026 did not have a material impact on these Separate Financial Statements.

2.3. NEW STANDARDS, INTERPRETATIONS AND AMENDMENTS THERETO (CONT.)

New standards, interpretations and amendments to published standards issued by the International Accounting Standards Board for application on or after 1 January 2026.

The following standards and interpretations have been published by the International Accounting Standards Board but have not yet come into force:

- IFRS 14 Regulatory Deferral Accounts (published on 30 January 2014) – in accordance with the European Commission’s decision, the approval process for the draft standard will not be initiated until the final version of the standard is published – as at the date of approval of these Separate Financial Statements, not yet approved by the EU – applicable to annual periods beginning on or after 1 January 2016;
- Amendments to IFRS 10 and IAS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (published on 11 September 2014) – work leading to the endorsement of these amendments has been deferred indefinitely by the EU – the effective date has been deferred by the IASB for an indefinite period;
- IFRS 18 Presentation and Disclosure in Financial Statements (published on 9 April 2024) – not yet endorsed by the EU as at the date of approval of these Separate Financial Statements – apply to annual periods beginning on or after 1 January 2027;
- IFRS 19: Subsidiaries without Public Accountability: Disclosures (effective for annual periods beginning on or after 1 January 2027);
- Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates: Translation to a Hyperinflationary Presentation Currency (published on 13 November 2025). These amendments clarify the procedures for translating financial statements in specific situations relating to hyperinflation, where entities whose functional currency is not the currency of a hyperinflationary economy, but their presentation currency is a hyperinflationary currency. The amendments apply to annual periods beginning on or after 1 January 2027.

As at the date of approval of these Separate Financial Statements for publication, the Management Board had not yet completed its assessment of the impact of the introduction of the remaining standards and interpretations on the Company’s accounting policies in relation to the Company’s operations or its financial results.

The Company has not opted for early adoption of any standard, interpretation or amendment that has been published but has not yet come into force under European Union legislation

2.4. SIGNIFICANT ESTIMATES AND JUDGEMENTS

The preparation of the financial statements in accordance with EU IFRS requires the Company’s Management Board to make professional judgements, estimates and assumptions that affect the accounting policies adopted and the reported amounts of assets, liabilities, revenue and expenses. These estimates and the underlying assumptions are based on historical experience and other factors deemed reasonable in the circumstances, and their results form the basis for professional judgement regarding the carrying amounts of assets and liabilities that are not directly derived from other sources. Actual figures may differ from the estimated figures.

Judgements, estimates and the associated assumptions are subject to ongoing review. A change in accounting estimates is recognised in the period in which the estimate is revised, or in both the current and future periods if the change affects both.

During the six-month period ended 30 June 2026, there were no material changes in the judgements, assumptions or estimates adopted by the Company compared with those applied in the preparation of the financial statements for the year ended 31 December 2025.

2.5. FUNCTIONAL AND PRESENTATION CURRENCY

The Company's functional currency and the presentation currency of these Separate Financial Statements is the Polish zloty (PLN). The figures in the Separate Financial Statements are presented in Polish zlotys, rounded to the nearest thousand, unless otherwise stated in specific instances.

3 EXPLANATORY NOTES TO THE INTERIM CONDENSED SEPARATE STATEMENT OF COMPREHENSIVE INCOME

3.1 SALES REVENUE

<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Sales revenue		
Revenue from the sale of services	11,184	12,990
Revenue from the sale of goods and materials	632,376	530,141
Gains/(losses) on financial instruments relating to fuel trading	(541)	-
Total sales revenue	643,019	543,131

3.2 SALES REVENUE – GEOGRAPHICAL BREAKDOWN BY LOCATION OF EXTERNAL CUSTOMERS

<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Poland	631,362	539,657
Switzerland	189	-
Netherlands	1,661	1,285
Ukraine	1,749	347
Taiwan	432	241
Kazakhstan	899	368
Germany	3,939	1,015
Latvia	791	218
Lithuania	1,997	-
Total	643,019	543,131

3.3 COSTS BY NATURE

<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Depreciation of property, plant and equipment and amortisation of intangible assets	(4,007)	(3,441)
Depreciation of right-of-use assets	(9,633)	(7,903)
Consumption of materials and energy	(2,809)	(2,709)
Third-party services	(35,987)	(33,221)
Taxes and charges	(3,331)	(2,760)
Wages and salaries	(5,180)	(5,446)
Social security and other benefits	(1,679)	(2,072)
Other costs by nature	(8,534)	(7,207)
Total costs by nature	(71,160)	(64,759)
Cost of goods and materials sold	(594,591)	(491,879)
Change in inventories and accrued expenses	(7)	201
Cost of services, goods and materials sold, selling and general administrative expenses	(665,758)	(556,437)

3.4 COSTS OF PRODUCTS, SERVICES, GOODS AND MATERIALS SOLD

<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Cost of goods and materials sold	(595,116)	(496,556)
Fair value measurement of inventories	-	2,246
Carrying amount of derivatives relating to inventories	139	2,541
Realised exchange rate differences on loans	-	116
Realised exchange rate differences on settlements	60	(167)
Balance sheet measurement of settlements	326	(59)
Total	(594,591)	(491,879)

3.5 OTHER OPERATING INCOME

<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Compensation and penalties received	85	22
Reimbursable legal costs	14	7
Interest income relating to trade receivables and interest on guarantees	5,547	3,897
Dividends	41,000	62,613
Other	2,918	876
Total	49,564	67,415

3.6 OTHER OPERATING COSTS

<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Interest expense on non-financial liabilities, interest on guarantees	(298)	(695)
Legal costs	-	(19)
Donations	(69)	(112)
Compensation	(1)	-
Contractual penalties	-	(10)
Other	(287)	(30)
Total	(655)	(866)

3.7 FINANCIAL INCOME/(COSTS)

<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Financial income		
Interest on financial assets and financial commissions	4,123	567
Total financial income	4,123	567
Financial costs		
Bank interest, interest on loans, lease interest, commissions	(10,114)	(10,354)
Total financial costs	(10,114)	(10,354)
Net financial income/(costs)	(5,991)	(9,787)

3.8 INCOME TAX

Income tax recognised in the Statement of Comprehensive Income

<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Current income tax		
Income tax for the current year	-	-
Deferred income tax		
Origination/reversal of temporary differences	1,478	(3,203)
Income tax recognised in the Statement of Comprehensive Income	1,478	(3,203)

3.8 INCOME TAX (CONT.)

Effective tax rate

The reconciliation of the theoretical tax arising from profit/(loss) before tax and the statutory tax rate to the income tax charge recognised in the Statement of Comprehensive Income is as follows:

<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Profit/(loss) before tax	20,158	43,485
Tax at the applicable tax rate	(3,830)	(8,262)
Temporary differences for which no asset has been recognised	-	(5,960)
Permanently non-deductible expenses	(662)	(881)
Permanently non-taxable income	7,807	11,900
Other	(1,837)	-
Income tax expense/(benefit) recognised in profit or loss	1,478	(3,203)

4 EXPLANATORY NOTES TO THE INTERIM CONDENSED SEPARATE STATEMENT OF FINANCIAL POSITION

4.1 PROPERTY, PLANT AND EQUIPMENT

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Land	8,880	8,880
Buildings and structures	23,097	24,603
Machinery and equipment	17,068	18,429
Vehicles	244	59
Other non-current assets	8,244	8,931
Assets under construction	7,539	6,278
Total	65,072	67,180

During the six months of 2026, the Company incurred capital expenditure of PLN 1,857,000, mainly on the modernisation and adaptation of leased and owned petrol stations, as well as on computer hardware and equipment for the Avia brand.

During the six months of 2025, the Company incurred capital expenditure of PLN 2,701,000, mainly on the modernisation and adaptation of leased and owned petrol stations to the Avia brand, as well as the purchase of computer hardware and equipment.

4.2 RIGHT-OF-USE ASSETS

The company analysed all contracts that could be characterised as leases. As a result of this analysis, contracts containing lease arrangements were identified. These include contracts for the letting of office space, the leasing of petrol stations and the leasing of vehicles.

As a result of the analysis carried out, the Company recognised the following right-of-use assets, broken down by underlying asset:

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Buildings and structures	167,387	155,925
Machinery and equipment	274	297
Vehicles	3,339	3,904
Total	171,000	160,126

During the six months of 2026, the Company entered into new lease agreements, resulting in the recognition of right-of-use assets totalling PLN 21,388,000.

During the first six months of 2025, the Company entered into new lease agreements, resulting in the recognition of right-of-use assets amounting to PLN 6,932,000.

4.3 INVESTMENTS IN SUBSIDIARIES

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Balance at the beginning of the period	423,242	418,671
Acquisition or subscription of shares	6,938	5
Capital contributions	-	5,166
Disposal of shares	-	(600)
Balance at the end of the period	430,180	423,242

Name of entity	Registered office	Core business activities	Shares held and voting rights	Date of acquisition of control	Value of shares at acquisition cost	Impairment losses	Carrying amount of shares
UNIMOT SYSTEM Sp. z o.o.	Poland	Sale and distribution of gaseous fuels via a network system	100%	20.01.2014	26,811	(4,679)	22,132
UNIMOT PALIWA Sp. z o.o.	Poland	Wholesale of fuels and related products	100%	16.11.2015	327,396	(168,633)	158,763
UNIMOT ENERGIA I GAZ Sp. z o.o.	Poland	Trading in electricity and gas fuels	100%	30.12.2015	28,077	-	28,077
UNIMOT UKRAINE LLC	Ukraine	Distribution of liquid fuels	100%	19.04.2018	7,347	(1,340)	6,007
UNIMOT ASIA LLC	China	Distribution of petroleum products	100%	04.09.2018	920	(920)	-
UNIMOT TERMINALE Sp. z o.o.	Poland	Activities of head offices and holding companies, excluding financial holding companies	100%	20.10.2021	140,957	-	140,957
UNIMOT CENTRUM USŁUG WSPÓLNYCH Sp. z o. o.	Poland	Shared services centre operations; accounting and bookkeeping services; tax consultancy	100%	20.10.2021	3,061	-	3,061
UNIMOT EXPLORATION AND PRODUCTION Sp. z o. o.	Poland	Special-purpose vehicle not engaged in operational activities	100%	20.10.2021	581	-	581
UNIMOT SA (Unimot LTD)	Switzerland	Distribution of liquid fuels	100%	17.05.2022	446	-	446
OLAVION Sp. z o.o.	Poland	Rail transport and freight forwarding services	100%	07.03.2023	46,507	-	46,507
UNIMOT AVIATION Sp. z o.o.	Poland	Aviation fuel trading	75%	28.04.2023	2,250	-	2,250
Unimot Commodities Sp. z o.o.	Poland	Logistics and trading activities in the energy raw materials sector (coal)	80%	04.07.2023	22,099	(7,000)	15,099

4.3 INVESTMENTS IN SUBSIDIARIES (CONT.)

UNIMOT SOLUTIONS Sp. z o. o.	Poland	Manufacture of other chemical products	100%	04.12.2025	50	-	50
MDS TECHNOLOGIE Sp. z o. o.	Poland	Manufacture of products from other non-metallic mineral raw materials	100%	18.01.2026	1,000	-	1,000
PZL DEFENCE S.A.	Poland	Manufacture of other transport equipment	100%	05.03.2026	5,000	-	5,000
UNIMOT RECYCLING Sp. z o. o.	Poland	Production and processing of coke and petroleum refining products	100%	09.04.2026	250	-	250
					612,752	(182,572)	430,180

4.4 OTHER FINANCIAL ASSETS

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Non-current investments		
a) in subsidiaries	325	325
Shares	325	325
b) in other parties	-	-
Total non-current investments	325	325
Current investments		
a) in subsidiaries	241,302	68,062
Loans granted	155,140	67,885
Cash pooling	86,162	177
b) in other parties	49	49
Restricted cash securing natural gas trading transactions	49	49
Total current investments	241,352	68,111

The increase in current investments for the period ended 30 June 2026 was mainly due to increases in the value of loans granted to subsidiaries by PLN 87,255 thousand and in cash pooling receivables by PLN 85,985 thousand.

4.5 INVENTORIES

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Goods – mandatory stocks	-	1,091
Goods – operating stocks	29,225	29,902
Total	29,225	30,993

4.5 INVENTORIES (CONT.)

Fair value measurement of inventories – Level 1

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Cost of mandatory and operating inventories at cost	29,711	28,487
Write-down on inventories	(486)	-
Total	29,225	28,487

No write-downs were made on inventories during the reporting period.

4.6 NON-CURRENT RECEIVABLES

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Receivables relating to excise duty security	6	-
Receivables arising from performance bonds and trade credit limits	400	400
Receivables from other deposits	2,219	1,799
Total	2,625	2,199

4.7 TRADE AND OTHER RECEIVABLES

Trade receivables from related parties

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Current receivables		
a) from related parties		
Gross trade receivables	56,211	105,354
Write-off	(1,351)	(1,196)
Net trade receivables	54,860	104,158
Other receivables	40,288	-
Total	95,148	104,158

4.7 TRADE AND OTHER RECEIVABLES (CONT.)

Trade and other receivables

<i>in PLN thousand</i>	30.06.2026	31.12.2025
b) from other parties		
Gross trade receivables	58,702	54,163
Write-off	(3,835)	(6,115)
Trade receivables	54,867	48,048
Receivables relating to taxes, subsidies, customs duties and insurance, excluding income tax receivables	80	-
Prepayments for goods and services	5,102	4,524
Receivables arising from performance bonds	-	358
Receivables from other deposits	359	57
Other receivables	1,496	841
Total	61,904	53,828
Total receivables	157,052	157,986

The fair value of net trade receivables and other receivables does not differ materially from their carrying amount.

4.8 CASH AND CASH EQUIVALENTS

Cash and cash equivalents

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Cash in bank accounts	5,299	16,770
Cash in restricted bank accounts	5,887	3,976
Cash on hand	1,727	1,932
Cash on the move	1,724	608
Cash and cash equivalents, as reported in the Statement of Financial Position	14,637	23,286
Bank loans	(62,741)	(39,876)
Cash and cash equivalents, as reported in the Statement of Cash Flows	(48,104)	(16,588)

4.9 TRADE AND OTHER PAYABLES

<i>in PLN thousand</i>	30.06.2026	31.12.2025
(a) to related parties		
Trade payables	187,135	172,338
Liabilities arising from the purchase of shares	-	225
Other liabilities	220	-
	187,355	172,563
(b) to other parties		
Trade payables	29,232	43,666
VAT payables	-	7,338
Income tax payable	287	250
Social security payables	766	625
Other taxes and duties payable	49	159
Wages and salaries payable	830	746
Accrued expenses	712	14,393
Other liabilities	55,014	1,156
	86,890	68,333
Total	274,245	240,896

5 EXPLANATORY NOTES ON FINANCIAL LIABILITIES

5.1 LIABILITIES ARISING FROM LOANS, BORROWINGS, LEASES AND OVERDRAFT FACILITIES

Liabilities arising from loans, borrowings, leases, other debt instruments and overdrafts, broken down into non-current and current

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Non-current liabilities		
(a) to related parties		
b) to other parties		
Lease liabilities	170,332	158,636
Total non-current liabilities	170,332	158,636
<i>in PLN thousand</i>	30.06.2026	31.12.2025
Current liabilities		
(a) to related parties		
Other loans	16,982	32,381
Cash pooling	238,629	79,549
Total	255,611	111,930
b) to other parties		
Current portion of lease liabilities	14,354	12,857
Total	14,354	12,857
Total current liabilities	269,965	124,787
Bank loans – credit facilities utilised	62,741	39,875
Total bank loans and factoring liabilities	62,741	39,875
Total	503,038	323,298

The lease agreements mainly concerned the letting of office premises and petrol stations, as well as vehicle leases.

5.2 CHANGE IN LIABILITIES ARISING FROM FINANCING ACTIVITIES

Item	Balance as at 01.01.2026	Incurring borrowing	Repayments of liabilities	Interest accrued	Interest paid	Realised foreign exchange differences	Unrealised foreign exchange differences	Other non-cash movements, offsetting	Balance as at 30.06.2026
Overdraft facilities	39,876	143,405	(120,540)	717	(717)	-	-	-	62,741
Short-term loans from related parties	31,860	-	(15,000)	-	-	-	-	(288)	16,572
Interest accrued on short-term loans from related parties	521	-	-	639	(749)	-	-	-	411
Lease liabilities	171,494	19,968	(6,728)	5,202	(5,202)	-	-	(49)	184,685
Cash pooling	79,549	237,656	(79,549)	3,404	(2,431)	-	-	-	238,629
Total	323,300	401,029	(221,817)	9,962	(9,099)	-	-	(337)	503,038

Item	Balance as at 01.01.2025	Incurring borrowing	Repayments of liabilities	Interest accrued	Interest paid	Realised foreign exchange differences	Unrealised foreign exchange differences	Other non-cash movements, offsetting	Balance as at 31.12.2025
Overdraft facilities	99,824	117,263	(177,444)	3,683	(3,683)		232	-	39,876
Short-term loans from related parties	76,000	80,273	(124,413)	-	-		-	-	31,860
Interest accrued on short-term loans from related parties	671	-	-	4,311	(4,491)		30	-	521
Lease liabilities	165,018	19,695	(13,219)	11,168	(11,168)		-	-	171,494
Cash pooling	-	79,231		1,902	(1,583)		-	-	79,549
Total	341,513	296,462	(315,076)	21,064	(20,925)		262		323,300

6 NOTES ON FINANCIAL INSTRUMENTS AND FINANCIAL RISK

6.1 CLASSIFICATION OF FINANCIAL INSTRUMENTS

<i>in PLN thousand</i>	30.06.2026	31.12.2025
Non-current financial assets		
Futures, swap and FX forward contracts	74	189
Total	74	189
Current financial assets		
Futures, swap and FX forward contracts	77	352
Total	77	352
Derivative financial instruments – financial liabilities		
<i>in PLN thousand</i>	30.06.2026	31.12.2025
Non-current financial liabilities		
Total	-	-
Current financial liabilities		
Futures, swap and FX forward contracts	11	-
Total	11	-

6.2 TRANSACTIONS AND THE COMPANY'S OUTSTANDING BALANCES WITH RELATED PARTIES

Definition of related parties

The list below includes related parties in which the Parent Company has no direct equity interest. Information regarding subsidiaries in which the Parent Company has a direct equity interest is presented in Note 4.3 'Investments in subsidiaries'.

- Unimot Renewables Sp. z o. o. – a subsidiary
- Wind T11 Sp. z o. o. – subsidiary
- Unime 1 Sp. z o. o. – subsidiary
- Unime 2 Sp. z o. o. – subsidiary
- MOT LLC – subsidiary
- PZL Defence Ukraine LLC – subsidiary
- Unimot Energy LLC – subsidiary
- Żywiec OZE-1 Sp. z o.o. – subsidiary
- Rheinische Bahnpersonal- und Verkehrsgesellschaft mbH
- Unimot Aviation Services Sp. z o.o. – subsidiary
- Unimot s.r.l. – subsidiary
- Unimot Construction Sp. z o.o. – subsidiary
- VI Solar GmbH – subsidiary
- SADKOWSKI I WSPÓLNICY SPÓŁKA KOMANDYTOWA – a partnership with Unimot S.A.

6.2 TRANSACTIONS AND THE COMPANY'S OUTSTANDING BALANCES WITH RELATED PARTIES (CONT.)

- Polska Grupa Motoryzacyjna
- RCEkoenergia Sp. z o.o. – subsidiary
- ALC Consulting & Trading Cezary Krawczuk
- Unimot Bitumen Sp. z o.o. – a subsidiary
- Unimot Express Sp. z o.o. – Parent Company
- Unimot Truck Sp. z o.o. – an associate of Unimot Express Sp. z o.o.
- Zemadon Limited – an associate of Unimot Express Sp. z o.o.
- U.C. Energy Ltd – an entity personally related to Unimot S.A.
- PZL Sędziszów Sp. z o.o. – an affiliate of Unimot Express Sp. z o.o.

	Sales		Purchases	
<i>in PLN thousand</i>	01.01.2026 30.06.2026	01.01.2025 30.06.2025	01.01.2026 30.06.2026	01.01.2025 30.06.2025
Other associates	114,264	89,797	416,292	349,738
Total	114,264	89,797	416,292	349,738

The increase in sales transactions and purchase transactions between related parties in the period January–June 2025, compared with the corresponding period of the previous year, is mainly attributable to transactions carried out between Unimot S.A. and Unimot Energia i Gaz Sp. z o.o. and Unimot Paliwa Sp. z o.o.

In the period from January to June 2026, Unimot S.A.'s sales revenue from related parties amounted to PLN 114,264,000. In the corresponding period of the previous year, this figure stood at PLN 89,797,000.

In the period from January to June 2026, Unimot S.A.'s sales revenue to Unimot Paliwa Sp. z o.o. amounted to PLN 13,649,000.

In the period from January to June 2026, Unimot S.A.'s purchases from related parties amounted to PLN 416,292,000. In the corresponding period of the previous year, this figure stood at PLN 349,738,000.

In the period from January to June 2026, purchases of goods from Unimot Paliwa Sp. z o.o. by Unimot S.A. amounted to PLN 412,386,000 (as at 30 June 2025: PLN 348,090,000).

	Sales		Purchases	
<i>in PLN thousand</i>	01.04.2026 30.06.2026	01.04.2025 30.06.2025	01.04.2026 30.06.2026	01.04.2025 30.06.2025
Other associates	41,937	42,047	219,092	182,173
Total	41,937	42,047	219,092	182,173

	Trade receivables, loans and other receivables		Trade payables, loans and other payables	
<i>in PLN thousand</i>	30.06.2026	31.12.2025	30.06.2026	31.12.2025
Other associates	210,288	201,019	204,117	313,051
Total	210,288	201,019	204,117	313,051

As at 30 June 2026, Unimot S.A.'s trade receivables and loan receivables from Unimot Paliwa Sp. z o.o. amounted to PLN 22,904,000 (as at 31 December 2025 – PLN 32,707,000).

As at 30 June 2025, Unimot S.A.'s trade receivables and loan receivables from Unimot Energia i Gaz Sp. z o.o. amounted to PLN 84,125,000 (as at 31 December 2025: PLN 77,639,000).

As at 30 June 2025, Unimot S.A.'s trade payables and loan liabilities to Unimot Paliwa Sp. z o.o. amounted to PLN 185,637 thousand (as at 31 December 2025: PLN 170,564 thousand).

6.3 CONTINGENT LIABILITIES

<i>in PLN/EUR/USD thousand</i>	As at 30.06.2026			As at 31.12.2025		
	PLN	EUR	USD	PLN	EUR	USD
Contingent liabilities	-	-	-	-	-	-
Contingent liabilities relating to related parties incurred by the Parent Company	1,041,295	38,320	2,322	892,631	55,982	23,595
performance bonds and trade credit limits	-	-	-	-	1,000	-
sureties issued for insurance guarantees provided as excise duty security	51,000	7,700	-	47,000	6,000	-
sureties issued for insurance guarantees provided as security for a licence	30,000	-	-	40,000	-	-
surety for performance bonds and trade credit limits	298,065	18,335	250	256,304	21,951	21,090
loan guarantees	662,230	12,285	2,072	549,327	27,031	2,505
Summary	1,041,295	38,320	2,322	892,631	55,982	23,595

6.4 SEASONALITY OF OPERATIONS

Throughout the year, there is regular, moderate volatility in product sales volumes due to seasonal fluctuations in natural gas sales, driven by significantly higher demand during the heating season in the first and fourth quarters.

6.5 COMMITMENTS TO INCUR CAPITAL EXPENDITURE AND OTHER FUTURE OBLIGATIONS

There are no material liabilities to be incurred in the future.

6.6 INFORMATION ON SIGNIFICANT ONGOING PROCEEDINGS BEFORE A COURT, AN ARBITRATION BODY OR A PUBLIC ADMINISTRATIVE BODY

There are no proceedings in which the value would exceed 10 per cent of the Issuer's equity.

6.7 EVENTS AFTER THE BALANCE SHEET DATE

In the opinion of UNIMOT's Management Board, the ongoing conflict in the Middle East – including the escalation of risks surrounding the Strait of Hormuz – constitutes a significant source of market and operational uncertainty, affecting both the level of prices for fuels and petroleum products in Europe and leading to higher logistics, insurance costs and the financing of working capital. A potential consequence of this situation is a possible weakening of global demand for fuels.

Taking the above into account, the UNIMOT Group operates in a highly volatile market; however, thanks to the diversification of its supply sources, its well-developed trading expertise, and its flexible operational model, it is able to capitalise on emerging opportunities and mitigate the negative effects of the market environment. The Company monitors the geopolitical situation on an ongoing basis and adjusts its purchasing, sales and hedging policies accordingly.

7 APPROVAL OF THE CONDENSED INTERIM SEPARATE FINANCIAL STATEMENTS

These Interim Condensed Separate Financial Statements for the six-month period ended 30 June 2026 were approved for publication and signed by the Management Board of Unimot S.A. on 15 September 2026.

Zawadzkie, 15 September 2026

.....
Adam Sikorski

Chairman of the Management Board
of Unimot S.A.

.....
Robert Brzozowski

Vice-President of the Management
Board of Unimot S.A.

.....
Filip Kuropatwa

Vice-President of the
Management Board of Unimot
S.A.

.....
Aneta Szczesna-Kowalska

Vice-President of the Management
Board of Unimot S.A.

.....
Michał Hojowski

Vice-President of the Management
Board of Unimot S.A.

.....
Katarzyna Kukuła

Person preparing the report