



Report for the period
1 January 2026 – 31 March 2026

15th May 2026

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1. General information about the Company

1.1 Company details

Company name:	Agroliga Group PLC
Seat:	Nicosia, Cyprus
Address:	Boumpoulinas, 11, 1st floor, P.C. 1060, Nicosia, Cyprus
E-mail:	info@agroliga.com.ua
www:	www.agroliga.com.ua

Source: Issuer

1.2 Company profile

Agroliga Group ("Group") is Ukraine based company conducting food and agricultural business. The Group produces sunflower oil and different grains. The Group consists of twelve companies:

- Agroliga Group PLC – the holding company based in Cyprus;
- Agroliga operating in Ukraine. It conducts plant production;
- Mechnikovo operating in Ukraine. It specializes in milk cows breeding and plant production;
- Agrokom Novaya Vodolaga operating in Ukraine. It conducts sunflower oil production;
- Group of Companies Agroliga LLC– the holding company based in Ukraine.
- VostokAgroKontrakt operating in Ukraine. It conducts plant production;
- Mayak operating in Ukraine and conducts plant production. It was added to Group in August 2015.
- Agroliga-Trade LLC operating in Ukraine. It focuses on sales and trading services for other companies in the Group.
- LLC "AGL Energy" - is based in Ukraine, the main activity of the enterprise will be the production and sale of electricity.

1.3 Management Board

Oleksander Berdnyk - Chairman of the Board of Directors

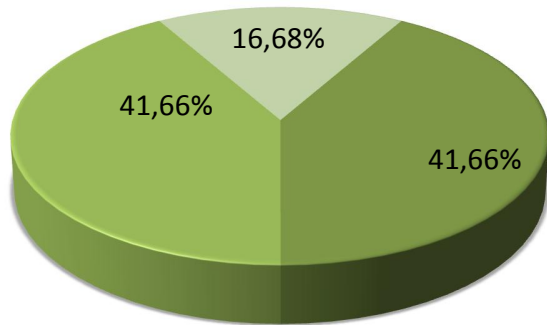
Bizserve Investments Limited – Member of the Board of Directors

Bizserve Management Limited – Member of the Board of Directors

1.4 Shareholder structure

Table 1 - The Shareholding structure of the Issuer, indicating shareholders holding at least 5% of the votes at the date of report (as of 15/05/2026)

Stockholder	Number of shares	Number of votes at the general meeting	Participation in share capital	Participation in the total number of votes at the general meeting
Olexandr Berdnyk	640 750	640 750	41,66%	41,66%
Irina Poplavskaya	640 750	640 750	41,66%	41,66%
Free float	256 300	256 300	16,68%	16,68%
ALL	1 537 800	1 537 800	100%	100%



- Irina Poplavskaya
- Alexandr Berdnyk
- Others

1.5 Persons employed

There are 436 persons employed by Agroliga group as at 15/05/2026 (FTE, including all the Group's companies)

CATEGORY	15/05/2026
ADMINISTRATION	58
PRODUCTION EMPLOYEES	291
SUPPORT	87
TOTAL	436

2. Condensed Standalone Financial Statement for the 1Q2026

Tables below provide condensed interim financial statements of Agroliga Group PLC, in accordance with International Financial Reporting Standards for a 1Q 2026 (period ended 31 March 2026). All data are presented in thousand EUR.

2.1 CONDENSED STANDALONE STATEMENT OF COMPREHENSIVE INCOME AND FINANCIAL POSITION

Statement of comprehensive income for the period began 01 January ended 31 March 2026		
	31 Mar 2026	31 Mar. 2025
Note	€000	€000
Continuing operations		
Sales revenue	5 551	6 751
Loan interest income	5	5
Cost of sales	(5 519)	(6 721)
Profit from investment activities	-	-
Income from change in fair value of agricultural	-	-
Gross profit	37	36
Other operating income/(expenses), net	-	2
Net foreign exchange profit/loss	(59)	161
Selling and distribution costs	-	-
Administrative expenses	(22)	(42)
Operating profit	(43)	157
Financial income/(expenses), net	(2)	(1)
Exchange rate differences, net	-	-
Profit before tax from continuing operations	(45)	155
Income tax expense	(40)	-
Profit for the year from continuing operations	(85)	155
Other comprehensive income for the year		
Exchange difference on translating foreign operations	-	-
Total other comprehensive income for the year	-	-
Total comprehensive income for the year, net of tax	(85)	155
Total comprehensive income attributable to		
Equity holders of the parent	(85)	155
Non-controlling interest	-	-

Statement of comprehensive financial position for the period ended 31/03/2026 and 31/12/2025

Statement of financial position

for the period began 01 January ended 31 March 2026

	31 Mar 2026	31 Dec 2025
	€ 000	€ 000
Assets		
Non-current assets		
Property, plant and equipment	1 682	1 682
Investments in subsidiaries	111	111
Total non-current assets	<u>1 793</u>	<u>1 793</u>
Current assets		
Current biological assets	0	0
Inventories	0	0
Loans receivable	1 408	963
Cash and cash equivalent	1 113	311
Total current assets	<u>2 521</u>	<u>1 274</u>
Total assets	<u>4 314</u>	<u>3 067</u>
Equity and liabilities		
Share capital	31	31
Share premium	953	953
Retained earnings (accumulated losses)	18	102
Total equity	<u>1 002</u>	<u>1 086</u>
Current liabilities		
Trade and other payables	3 304	1 973
Tax Payable	8	8
Total equity and liabilities	<u>4 314</u>	<u>3 067</u>

2.2 CONDENSED STANDALONE STATEMENT OF CASHFLOW

Statement of cash flows for the period from 01.01.2026 to 31.03.2026

Statement of cash flows		31 Mar 2026	31 Mar. 2025
for the period began 01 January ended 31 March 2026			
	Note	€000	€000
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		(45)	155
Non-cash adjustment to reconcile profit before tax to net cash flows			
Depreciation and impairment of property, plant and equipment		-	-
Unrealised exchange loss/(profit)		59	(161)
Interest income		(5)	(5)
		9	(11)
Changes in working capital:			
(Increase)/decrease trade and other receivables		(445)	(1 981)
Increase/(decrease) in trade and other payables		1 331	869
Interest received		5	5
Income tax		(38)	
Net cash flows from operating activities		862	(1 118)
CASH FLOW FROM INVESTING ACTIVITIES			
Loans granted		-	-
Investments in property, plant and equipment		-	-
Net cash flows used in investing activities		-	-
CASH FLOW FROM FINANCING ACTIVITIES			
Unrealised exchange (loss)/profit		(59)	161
Dividends paid		-	-
Net cash flows from/(used in) financing activities		(59)	161
Net increase in cash and cash equivalents		803	(957)
Cash and cash equivalents at beginning of the year		311	2 236
Cash and cash equivalents at the end of the year		1 114	1 279

2.3 CONDENSED STANDALONE STATEMENT FOR CHANGES IN EQUITY

Statement of changes in equity for the period from 01.01.2026 ended 31.03.2026

Statement of changes in equity for the period began 01 January ended 31 March 2026				
	Share capital	Share premium	Retained earnings/ Accumulated losses	Total
Balance at 31 December 2024	31	953	(388)	595
Net profit for the year	-	-	491	491
Total comprehensive income for the year, net of tax	-	-	491	491
Dividends paid				
Balance at 31 December 2025	31	953	103	1 086
Income for the period			-	-
Loss for the period	-	-	(85)	(85)
Total comprehensive income for the year, net of tax			(85)	(85)
Dividends paid				
Balance at 31 March 2026	31	953	18	1 001

3. Condensed Financial Statements

Tables below provide data from condensed consolidated interim financial statements, prepared in accordance with International Accounting Standard for 1Q 2026 (period ended March 31, 2026). The condensed consolidated interim financial statements and comprehensive income position as well as consolidated statement for changes in equity present comparative data for 31.03.2026. All data are presented in thousand EUR.

3.1 CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Condensed statement of profit or loss and other comprehensive income for the period from 01/01 to 31/03 of 2026 year (with comparative data)

	01/01/2026 - 31/03/2026	01/01/2025 - 31/03/2025
	€000	€000
Continuing operations		
Sales revenue	19 860	14 887
Cost of sales	(18 212)	(14 274)
Income (expenses) from change in fair value of biological assets agricultural products	-	-
Gross profit	1 648	613
Administrative expenses	(286)	(305)
Distribution expenses	(461)	(317)
Other operating income/(expenses), net	62	69
Operating profit	963	(60)
Non-operational income/(expenses), net		
Financial income/(expenses), net	(306)	34
Exchange rate differences, net	6	(117)
Profit before tax from continuing operations	663	(23)
Income tax expense	(73)	(23)
Profit for the year from continuing operations	590	(46)
Profit for the year attributable to		
Equity holders of the parent	647	(103)
Non-controlling interest	(57)	57

3.2 CONDENSED STATEMENT OF FINANCIAL POSITION

Condensed statement of financial position

as at 31 March 2026 and 31 December 2025 (with comparative data)

	31 March, 2026	31 December, 2025
Assets	€000	€000
Non-current assets		
Property, plant and equipment	30 877	30 461
Right-of-use assets	327	330
Biological assets		
Non-current loans receivable	-	
Deferred tax assets	140	141
Total non-current assets	31 344	30 932
Current assets		
Inventories and work in progress	9 850	14 033
Current biological assets		
Trade and other receivables	11 011	9 341
Cash and cash equivalent	1 173	401
Total current assets	22 035	23 775
Total assets	53 379	54 707
Equity and liabilities		
Share capital	31	31
Share premium	953	953
Translation reserve	(23 217)	(22 985)
Retained earnings	46 707	46 060
Equity attributable to equity holders of the parent	24 474	24 059
Non-controlling interests	2 539	2 596
Total equity	27 013	26 655
Non-current liabilities		
Borrowings	1 353	1 508
Long-term portion of lease liabilities	397	401
Deferred tax liability	2 642	2 666
Total non-current liabilities	4 392	4 575
Current liabilities		
Trade and other payables	9 585	10 894

Interest-bearing loans and borrowings	106	107
Borrowings	12 194	12 392
Provisions	89	84
Total current liabilities	21 974	23 477
Total equity and liabilities	53 379	54 707

3.3 CONDENSED CONSOLIDATED STATEMENT OF CASHFLOW

Condensed statement of cash flows for the period ended 31.03.2026 with comparative data

Condensed statement of cash flows

for the period from 01/01 to 31/03 of 2026 year

€ '000	01/01/2026 - 31/03/2026	01/01/2025 - 31/03/2025
Cash flows from operating activities		
Profit before tax	663	(23)
Adjustments for:		
Depreciation of property, plant and equipment	290	245
Changes in the reserve of doubtful debts	-	-
Losses/gain on current assets sold		
Exchange rate differences, net	(6)	117
Income from previously written off assets		(161)
Income from write-off accounts payable	(23)	(54)
Changes in deferred taxes		
Income from change in fair value of biological assets	-	-
Exchange difference arising on the translation of assets on foreign currencies	-	-
Interest income	(5)	(5)
Interest expense	252	133
Cash flows from operations before working capital changes	1 171	252
Decrease/(increase) in inventories and work in progress	4 183	2 574
Decrease/(increase) in trade and other receivables	(1 671)	(833)
Decrease/(increase) in biological assets		(225)
(Decrease)/increase in trade and other payables	(1 309)	(3 671)
Cash flows from operations	2 374	(1 903)
Income tax paid	(73)	(23)
Net cash flows from operating activities	2 301	(1 926)
Cash flows from investing activities		
Payment for purchase of property, plant and equipment	(1 021)	(305)
Proceeds from disposal of property, plant and equipment	-	-
Loans granted	-	-
Interest received	5	5

Net cash flows used in investing activities	(1 016)	(300)
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Proceeds of borrowings	3 782	5 220
Repayment of borrowings	(4 052)	(3 859)
Interest paid		
Suspense account (pending correction of Depreciation, Minority interest and share capital)		
Net cash flows (used in)/from financing activities	(270)	1 361
Net increase (decrease) in cash and cash equivalents	1 015	(865)
Cash at beginning of the year/period	401	2 689
Effect of exchange rates fluctuations on cash	(243)	(417)
At end of the year/period	1 173	1 407

3.4 CONDENSED CONSOLIDATED STATEMENT FOR CHANGES IN EQUITY

Condensed consolidated statement for changes in equity for the period ended 31/03/2026

Condensed statement for changes in equity for the period from 01/01 to 31/03 of 2026 year

	Attributable to equity holders of the Company					Total
	Share capital	Share premium	Translation reserve	Retained earnings	Non-controlling interests	
	€000	€000	€000	€000	€000	
Balance at 31 December 2024	31	953	(19 743)	46 193	1 919	29 353
Balance at 1 January 2025 as previously reported	31	953	(19 743)	46 193	1 919	29 353
Net profit the period	-	-	-	1 139	677	1 816
Exchange difference on the translation	-	-	(3 242)		-	(3 242)
Acquisition of new companies				(1 272)		1 011
Balance at 31 December 2025/1 January 2026	31	953	(22 985)	46 060	2 596	26 655
Net profit the period	-	-	-	647	(57)	590
Exchange difference on the translation	-	-	(232)	-	-	(232)
Balance at 31 March, 2026	31	953	(23 217)	46 707	2 539	27 013

Source: Issuer

Statements were prepared according rules of IAS 34. There were no changes in accounting policy of the Group during period 01/01/26-31/03/26. More detailed Group's accounting policy is described in audited annual report of the Group.

Exchange rate effect was noted in Statement of financial position.

Aleksandr Berdnyk
Chairman of the Board of Directors

