Hawick Data NV

Condensed Interim Financial Statements 30 June 2026

Content

Condensed Statement of Financial Position

(x € 1,000)

Assets	30-Jun-2026	31-Dec-2025
Current assets		
Loans granted to related parties	11,297	3,014
Receivables and accruals	3	-
Cash and cash equivalents	46	8,064
Total assets	**11,346**	**11,078**
Equity		
Equity	11,262	11,016
Current liabilities		
Trade payables	-	2
Liabilities and accruals	84	60
	84	62
Total equity and liabilities	**11,346**	**11,078**

Condensed Income Statement first half year

(x € 1,000)

	2026	2025
Net Sales	-	-
Personnel expenses	30	43
Depreciation	-	-
Other operating expenses	51	56
Total operating expenses	81	99
Operating result	-81	-99
Financial income and expenses	327	139
Result before tax	246	40
Corporate income tax	-	-
Result after tax	**246**	**40**
Attributable to:		
Shareholders of the company	246	40
Statement of Income	246	40
Total result	246	40
Attributable to:		
Shareholders of the company	**246**	**40**
EBITDA	-81	-99
EBIT	-81	-99
Result after tax	246	40
Result per share:		
Earnings per share (in eurocent)	6.3	1.0
Diluted earnings per share (in eurocent)	6.3	1.0

Condensed Statement of Changes in Equity

(x € 1,000)

	Share capital	Share premium	Other reserves	Retained earnings	Shareholder equity
Balance at 31 December 2025	**393**	**2,333**	**8,181**	**109**	**11,016**
Changes in equity during the financial year:					
Profit appropriation	-	-	109	-109	-
Result for the first half year	-	-	-	246	246
Balance at 30 Juni 2026	**393**	**2,333**	**8,290**	**246**	**11,262**

	Share capital	Share premium	Other reserves	Retained earnings	Shareholder equity
Balance at 1 January 2025	**393**	**2,333**	**-1,160**	**9,341**	**10,907**
Changes in equity during the financial year:					
Transfer of 2024 gain on sale of subsidiaries and profit appropriation to other reserves	-	-	9,341	-9,341	-
net result 2025	-	-	-	109	109
Balance at 31 December 2025	**393**	**2,333**	**8,181**	**109**	**11,016**

Cash Flow Statement first half year

(x € 1,000)

	2026	2025
Cash flow from operating activities		
Operating result	-81	-99
Changes in working capital		
Receivables	-3	136
Current liabilities (exclusive of loan repayments)	22	-63
	19	73
Cash flow from operating activities	-62	-26
Paid intrest & finance costs	-1	-
Cash flow from operating activities	**-63**	**-26**
Cash flow from investment activities	**-**	**-**
Cash flow from financing activities:		
Loan granted to Value8 N.V.	-7,955	-2,250
Cash flow from financing activities	**-7,955**	**-2,250**
Net change in cash & cash equivalents	**-8,018**	**-2,276**
Cash flow during the financial year:		
Opening balance cash	8,064	10,906
Change in cash during the first half year	-8,018	-2,276
Closing balance cash	**46**	**8,630**

Accounting policies of Hawick Data NV

General

Hawick Data NV's statutory seat is in Amsterdam, the Netherlands (office address: Brediusweg 33, Bussum, the Netherlands. Chamber of Commerce number: 12016134).

Hawick Data NV's financial years 2026 and 2025 run from 1 January to 31 December. The management prepared this half-year report on 29 July 2026.

The shares of Hawick Data NV are listed on the official market of Euronext Amsterdam.

The interim financial statements have not been audited. The figures as of 31 December 2025 are derived from the audited 2025 annual accounts.

Significant accounting policies

International Financial Reporting Standards

The interim financial statements for the period of 1 January to 30 June 2026 have been prepared in accordance with IAS 34 "Interim Financial Reporting" and do not contain all the information and disclosures required for annual financial reporting. These interim financial statements have been prepared on the same basis as those set out in the financial statements for the period of 1 January to 31 December 2025 (published 10 April 2026).

The interim financial statements for the period of 1 January to 30 June 2025 should be read in conjunction with the 2025 financial statements published on 10 April 2026.

The principles have not changed compared to the previous interim financial statements for the first half of 2025.

IFRS standards and interpretations effective from 1 January 2026 have no material impact on the accounting policies of Hawick Data NV.

Amounts are in €1,000 unless otherwise stated.

Estimates

The interim financial statements for the period 1 January through 30 June 2026 have been prepared in accordance with IAS 34 'Interim Financial Reporting'. This requires management to make estimates, assumptions and assumptions that affect the application of accounting policies reporting and reported amounts of assets, liabilities, income and expenses. Actual amounts may differ from these estimates.

Loans granted to related parties

Loan to Value8 NV (x € 1,000)

	2026	2025
Balance at 1 January	3,014	-
Cash advances	7,955	2,715
Accrued interest	328	299
Balance at 30 June / 31 December	11,297	3,014

Equity

Hawick Data's authorised capital is divided in 6 million shares A, 10 million shares B and 2 million cumulative financing preference shares C, each of € 0.10 nominal. Issued and fully paid up are 3,931,113 shares B.

Earnings per share

The calculation of earnings per share for the first half year of 2026 is based on the result attributable to shareholders of € 246 (H1 2025: € 40) and the average number of outstanding shares. Earnings per share for the first half year of 2026 amount to 6.3 eurocent (H1 2025: 1.0 eurocent).

Related part transactions

Transactions with subsidiaries are conducted on an arm's length basis on terms similar to transactions with third parties.

Events after balance sheet date

There are no events after the balance sheet date.

Contingent liabilities

Guarantees have been issued in connection with the sales transaction of Hawick's subsidiaries ultimo December 2024. The fundamental guarantees are valid for a period of seven years, the tax indemnities for six months after the expiry of the tax assessment period for the period until the transfer. The other guarantees are valid for eighteen months (until mid-2026). With the exception of the fundamental guarantees and tax indemnities, the guarantees are capped at €1.5 million. Finally, it has been agreed that Hawick Data's equity will amount to a minimum of €1.5 million for a period of eighteen months. As at the date of this report, management is not aware of any claims or circumstances that would likely result in a liability under these guarantees.

Board statement

The Board of Directors declares that, to the best of their knowledge:

1. the 2026 semi-annual report provides a true and fair view of the company's assets, liabilities, financial position, and results; and that
2. the semi-annual report provides a fair view of the important events that occurred in the first six months of 2026 and their effect on the semi-annual financial statements, as well as a description of the main risks and uncertainties for the remaining six months of the financial year.

Bussum, 29 July 2026