Nightingale Health

FINANCIAL STATEMENTS RELEASE
1 JULY 2025–30 JUNE 2026

Nightingale Health Group's Financial Statements Release
1 July 2025–30 June 2026
(unaudited)

Stock exchange release, 16 September 2026 at 9:00 a.m. (EEST)

INVESTMENTS IN GROWING COMMERCIAL OPERATIONS CONTINUE

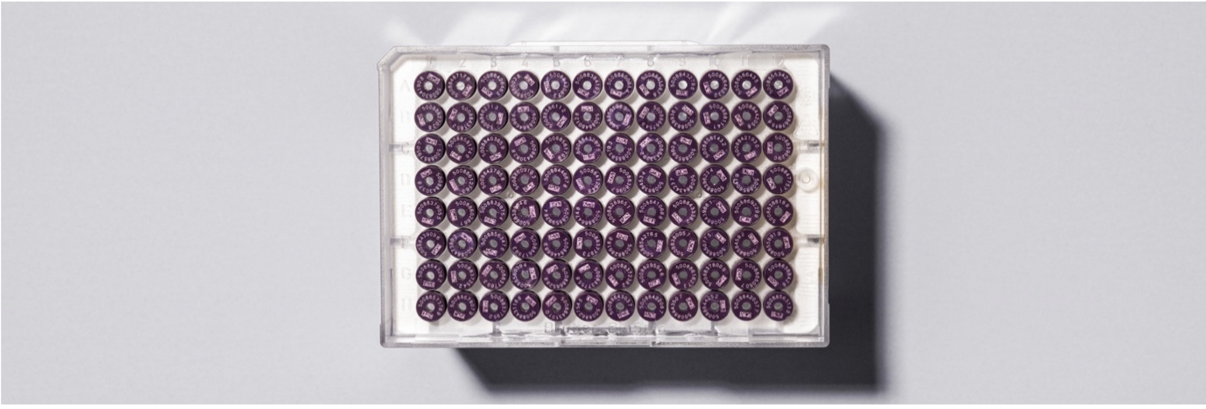
Numbers in brackets refer to corresponding year-on-year period unless otherwise stated.

January–June 2026 (H2) key financials (IFRS)

- Revenue was EUR 3.09 (2.39) million
- EBITDA was EUR -6.50 (-6.40) million
- Operating loss was EUR -10.00 (-10.29) million
- Net loss for the period was EUR -9.66 (-10.26) million
- Unadjusted earnings per share (EPS) was EUR -0.16 (-0.17)
- Net cash on 30 Jun 2026 was EUR 32.70 (31 Dec 2025: EUR 37.93) million

July 2025–June 2026 key financials (IFRS)

- Revenue was EUR 5.50 (4.69) million
- EBITDA was EUR -11.87 (-11.12) million
- Operating loss was EUR -18.81 (-19.42) million
- Net loss for the period was EUR -18.47 (-18.46) million
- Unadjusted earnings per share (EPS) was EUR -0.31 (-0.31)
- Net cash on 30 Jun 2026 was EUR 32.70 (30 Jun 2025: 47.64) million



Significant events during the financial period 1 July 2025–30 June 2026

- Nightingale Health was selected as the multiomics provider for a large cohort study led by Aalborg University in Denmark. The total contract value is approximately EUR 2.4 million. The project aims to understand the factors contributing to Inflammatory Bowel Disease and improve early detection of its onset. Nightingale Health will provide both metabolomics and proteomics analyses from the same blood samples.
- Nightingale Health was selected as the metabolomics analysis provider for the renowned Moli-sani study, a major population-based research initiative in Italy. The Moli-sani study, led by INM Neuromed, investigates risk factors associated with major chronic diseases. With Nightingale Health's technology, the study will examine the impact of nutritional and environmental factors on health. The study also explores biological signatures associated with healthy aging and aims to identify population subgroups with different responses to preventative interventions. The total value of the agreement is approximately EUR 728 thousand.
- Nightingale Health and Terveystalo announced the expansion of their long-term collaboration with a new strategic agreement, bringing Nightingale Health's blood analysis technology to all Terveystalo customers. The partnership aims to strengthen disease prevention and make proactive health an integral part of everyday healthcare. To date, more than 250,000 Finns have already received Nightingale test results as part of their occupational health checks.
- Nightingale Health and Formula 100 Health signed a memorandum of understanding to integrate the Nightingale Health Check into Formula 100 Health's existing longevity programmes in Switzerland and South Africa. Rather than launching a standalone offering, Formula 100 Health will deploy the Health Check through its established partner network in those markets, alongside the lifestyle, nutrition, movement, and clinical programming it already delivers with operators on the ground. Customers will receive access to the Nightingale Health Check through ongoing longevity services as well as bespoke programs developed and operated by Formula 100 Health.
- The use of Nightingale Health's technology in public healthcare is expanding. In addition to the Wellbeing Services County of South Savo, the Wellbeing Services County of North Karelia will also adopt disease risk detection as part of public healthcare. Nightingale Health's blood analysis will be piloted in North Karelia as part of health checks for unemployed individuals, with the aim of developing a cost-effective and impactful healthcare model that helps allocate healthcare resources and strengthens preventative healthcare within the Wellbeing Services County. The pilot will generate valuable data on disease risks, changes in risk, and the effectiveness of interventions, supporting evidence-based decision-making.
- Nightingale Health is participating in the Wellbeing Gift (Hyvinvointilahja) project launched by Eloisa, the Wellbeing Services County of South Savo, in which blood-based disease risk detection is combined with digital lifestyle support. Through the project, residents of the Wellbeing Services County aged 45, 50, and 55 are offered a free preventive health assessment and participants identified at

elevated risk are directed to targeted digital lifestyle support. The scientific evaluation of the project is led by the University of Eastern Finland, and the project runs from March 2026 to April 2027.

- Nightingale Health was granted a clinical laboratory permit by the New York State Department of Health's Clinical Laboratory Evaluation Program (CLEP) for the company's laboratory in New York. Obtaining the CLEP permit in New York is a significant milestone in Nightingale Health's U.S. expansion. Approval of the permit demonstrates the company's ability to meet New York State's rigorous regulatory requirements and strengthens its position in the world's largest healthcare market.
- An independent study showed that Nightingale Health's blood test can help improve prevention of heart attack and stroke by 44% if used in population health screening. The test identifies high-risk individuals missed by current screening tools. The study was conducted by world-leading experts in cardiovascular risk prediction from the University of Cambridge and published in the European Heart Journal, the flagship journal of the European Society of Cardiology. The result is based on data from nearly 300,000 middle-aged Britons, modelled to assess the impact of adding Nightingale Health's blood test to the standard risk screening tool (SCORE2) used across Europe. The superior prevention is possible because the metabolomic biomarkers analyzed by Nightingale Health correctly identify more people who should be recommended cholesterol-lowering treatment. Importantly, the researchers conclude that this improvement would not increase the number of people needed to treat to prevent each heart attack.
- Nightingale Health announced a strategic partnership with Alamar Biosciences to integrate cutting-edge brain health proteomics into its multiomics portfolio. This collaboration enables comprehensive multiomics analysis from a single blood sample – available only from Nightingale Health. By combining Nightingale Health's metabolomics with Alamar's ultra-sensitive NULISA™ proteomics platform, which measures over 100 brain-related proteins from blood, researchers gain unprecedented insights into neurodegenerative diseases such as Alzheimer's, Parkinson's, and the lifelong processes leading up to onset of these diseases.
- Nightingale Health unveiled a new risk detection tool designed to detect the risk of dangerously high levels of lipoprotein (a). If high risk is detected, the company offers a follow-up blood test to measure the value of Lp(a) to perform a diagnosis. The risk detection tool enables cost-effective and targeted intervention, offering a powerful approach in reducing the burden of cardiovascular disease. Measuring Lp(a) is a common recommendation for everyone in many guidelines; however, testing an entire population for a single blood marker is cumbersome, ineffective, and costly. Nightingale Health's new patent-pending risk detection tool means that only those most likely to have high Lp(a) need to undergo tests for Lp(a) itself, approximately 10-20% of a given population. The solution helps correctly find high Lp(a) individuals while saving up to 80% of costs compared with measuring entire populations. Nightingale Health provides Lp(a) risk detection as part of its Health Check service.
- Nightingale Health announced that the full set of metabolic biomarker data it has generated for UK Biobank was made available to researchers. This release marks the first time that the complete metabolic profiles of all 500,000 UK Biobank participants are accessible for scientific use worldwide. While a subset of the data has been available to researchers, the final batch was released on 20 November 2025.
- Nightingale Health announced changes to its management team. Chief Financial Officer Tuukka Paavola stepped down from his position in December 2025, and Chief Scientific Officer Jeffrey Barrett in March 2026.
- Nightingale Health's Board of Directors resolved to launch a new stock option program for its employees or other key persons. In accordance with the established practice for the company's stock option rights, the right to subscribe for shares based on the new stock option program is earned upon reaching the following market capitalization steps, calculated based on the 45-day volume weighted average trading price: EUR 500 million, 750 million, 1,000 million, 1,250 million and 1,500 million. The subscription price of each share is EUR 2.50 per share.

Key figures

EUR thousand	Group 1–6/26	Group 1–6/25	Group 7/25–6/26	Group 7/24–6/25
Revenue	3,091	2,386	5,502	4,693
EBITDA	-6,502	-6,399	-11,873	-11,123
Operating loss	-10,002	-10,286	-18,805	-19,417
Net loss for the financial period	-9,658	-10,259	-18,472	-18,461
Equity ratio	86%	90%	86%	90%
Net debt to equity ratio	-67%	-72%	-67%	-72%
Balance sheet total	58,057	74,513	58,057	74,513
Number of employees on average	101	98	102	95
Employee benefits*	-4,389	-4,606	-8,493	-8,596
Net cash at the end of the period	32,704	47,640	32,704	47,640

* Employee benefits include expenses in accordance with the IFRS 2 *Share based payments* standard, which totaled EUR 1.00 (1.69) million in the financial year.

*Share performance indicators**

	Group 1–6/26	Group 1–6/25	Group 7/25–6/26	Group 7/24–6/25
Earnings per share (EPS), undiluted and diluted**, EUR	-0.16	-0.17	-0.31	-0.31
Equity per share, EUR	0.80	1.09	0.80	1.09
Market value of the shares at the end of the financial period, EUR	57,222,223	157,844,002	57,222,223	157,844,002
Number of shares at the end of period	60,938,915	60,938,915	60,938,915	60,938,915
Average number of shares	60,938,915	60,928,438	60,938,915	60,923,908
B shares				
Number of shares at the end of period	40,535,179	40,454,511	40,535,179	40,454,511
Average number of shares	40,535,179	40,360,660	40,519,929	40,257,737
Lowest share price, EUR	0.79	2.31	0.79	1.97
Highest share price, EUR	2.09	3.87	2.90	4.40
Closing price at the end of period, EUR	0.95	2.62	0.95	2.62
Average daily trading volume of the share	180,870	41,008	106,069	67,634
Relative share trading volume, %	53.99	12.40	65.18	41.83
A shares				
Number of shares at the end of period	19,374,768	19,374,768	19,374,768	19,374,768
Average number of shares	19,374,768	19,468,619	19,374,768	19,567,028
EMP shares				
Number of shares at the end of period	1,028,968	1,109,636	1,028,968	1,109,636
Average number of shares	1,028,968	1,099,159	1,044,218	1,099,143

* The table does not show the P/E ratio because it is negative.

** The company's potential dilutive instruments consist of stock options. As the company's business has been unprofitable, stock options would have an anti-dilutive effect and therefore they are not taken into account in calculating the dilutive loss per share. Thus, there is no difference between the undiluted and diluted earnings per share.

From the CEO

One of the most important questions of our time is how to reform the healthcare system to enable the systematic prevention of chronic diseases. The biggest problem of the current system is that there is no globally standardized and clinical-grade way to measure and model health trajectories and disease risks at both the individual and population levels. We lack a shared “health map” that would show where an individual or population group stands on the continuum between health and disease, how current health state and disease risks are likely to develop over the coming years, and which interventions would best support a positive trajectory.

The absence of effective chronic disease prevention has led to a situation where the vast majority of healthcare resources are spent on treating chronic diseases. Healthcare costs have escalated dramatically, and treating individuals who are already ill can take decades. At the same time, the total number of people with chronic diseases continues to grow. The consequences extend beyond the massive economic burden and avoidable human suffering – they also threaten the functioning of society as a whole. Therefore, fixing the issue is critical.

At the core of chronic disease prevention is the ability to identify disease risks in healthy populations and to target preventive interventions to these individuals. Nightingale Health’s technology identifies the risks of major chronic diseases from a single blood sample and therefore provides the internationally standardized, clinical-grade, and objective method that is needed to measure and monitor chronic disease risks and the impact of preventive interventions. Since the test only requires a single blood sample, it integrates seamlessly into existing healthcare workflows.

The financial year 1 July 2025 – 30 June 2026 demonstrated that the need for preventive healthcare solutions is evident. The suitability of our product for this market was reflected in growing customer interest both in Finland and internationally. We expanded the presence of our commercial team and significantly increased our sales investments, particularly in the key geographic areas that we can serve through our local laboratories. These measures delivered results: the value of our sales pipeline grew, we signed new significant agreements, and we launched several pilot projects.

One of the most significant events of the financial year was an independent study published in December 2025, which showed that Nightingale Health's blood test can help improve prevention of heart attack and stroke by 44% if used in population health screening. The test identifies high-risk individuals missed by current screening tools, and according to the study, this improvement would not increase the number of people needed to treat to prevent each heart attack. The study was conducted by world-leading cardiovascular disease researchers from the University of Cambridge and published in the European Heart Journal, the flagship journal of the European Society of Cardiology. The result is based on data from approximately 300,000 middle-aged Britons, modelled to assess the impact of adding our test to the cardiovascular risk calculator widely used across Europe (SCORE2).

In Finland, we expanded our long-term collaboration with Terveystalo through a new strategic agreement that brings Nightingale Health's blood analysis technology within reach of all Terveystalo customers. Our partnership has demonstrated that our blood analysis makes it possible to integrate prevention into everyday healthcare at a national level: to date, more than 250,000 Finns have already received Nightingale test results as part of their occupational health checks. The use of our technology in public healthcare also expanded during the financial year. In addition to the Wellbeing Services County of South Savo, the Wellbeing Services County of North Karelia will adopt disease risk identification as part of public healthcare, and in South Savo we are participating in the Wellbeing Gift (Hyvinvointilahja) project, in which blood-based disease risk identification is combined with digital lifestyle support and whose scientific evaluation is led by the University of Eastern Finland.

In the United Kingdom, we strengthened our local sales team and significantly increased the volume of sales activities. We made openings with public and private healthcare providers as well as pharmaceutical companies and launched pilot projects. We also initiated active sales efforts elsewhere in Europe and opened discussions with healthcare providers in more than ten countries. Although sales cycles are long, these engagements have led to pilot projects, several of which are currently underway. Our new openings also include a memorandum of understanding with Formula 100 Health, under which the Nightingale Health Check will be integrated into the company's longevity programmes in Switzerland and South Africa. We see strong growth potential in Europe and will continue to increase our sales activities.

In Singapore, we made a significant update to our clinical report based on customer feedback and have presented the new report to dozens of customers. The feedback we have received has been excellent, and the first clinics have begun ordering our service based on the new report. As in many new markets, sample volumes are initially modest; however, based on strong customer feedback and our long-term market-specific adaptation of the product, we see strong growth potential in the Singapore market. We are expanding the size of our commercial team in Singapore and are in an excellent position to further increase sales activities.

In Japan, we strengthened our local sales team and launched several new sales activities. We collected detailed feedback from our existing customers and, based on that feedback, initiated improvements to both our business model and our clinical report, enabling us to serve our customers better and grow sales. The improvements will be implemented in phases, and they create a strong growth outlook for our clinical product in the financial year that has begun. In addition, we made new openings in the medical research market in Japan. We are well positioned in the market and believe that demand for our services will grow in Japan in the future.

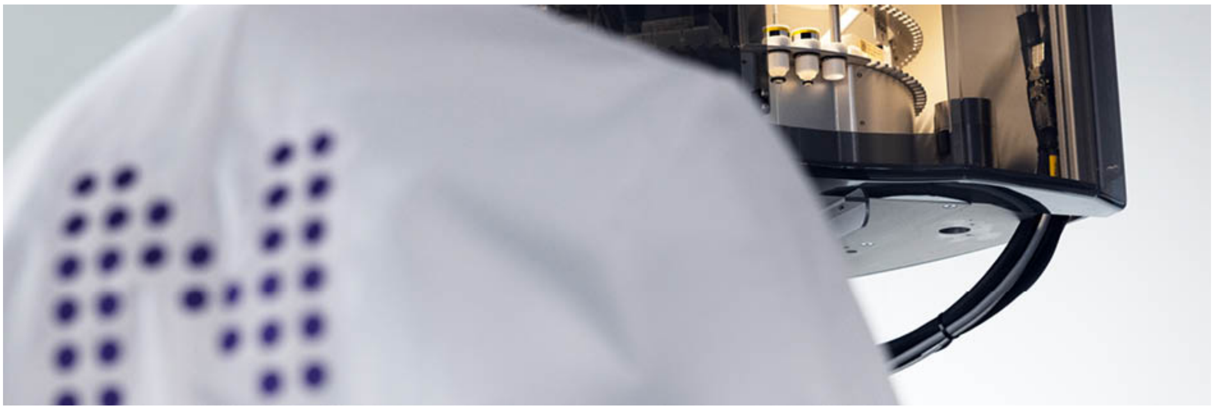
In the United States, in February 2026, our New York laboratory received a clinical laboratory permit from the New York State Department of Health's Clinical Laboratory Evaluation Program (CLEP). Receiving the permit is a significant achievement: it demonstrates our ability to meet New York State's rigorous regulatory requirements and strengthens our position in the world's largest healthcare market. With the permit, we are initiating new sales activities in the United States and are in discussions with our first customers regarding the launch of pilot projects.

We also advanced our product during the financial year. We unveiled a new risk detection tool that identifies the risk of dangerously high levels of lipoprotein(a). An estimated 10–20% of the population has dangerously high Lp(a) levels, and measuring Lp(a) is recommended for everyone in several public health guidelines. Testing an entire population for a single blood marker is, however, cumbersome and costly. Our new tool targets follow-up testing at those at risk of high Lp(a), which can save up to 80% of costs compared with measuring the entire population. We have filed a patent application for the method and offer Lp(a) risk detection as part of our Health Check service.

In the medical research market, we significantly increased our sales activities and succeeded in increasing the number of new monthly prospects by tens of percent, which helped grow the size of our sales pipeline. In addition to several smaller projects, Nightingale Health was selected as the provider of metabolomics analysis for the Italian Moli-sani research project (total contract value approximately EUR 0.7 million) and as the provider of multiomics analysis for a large research project in Denmark led by Aalborg University (approximately EUR 2.4 million). Our multiomics offering was further strengthened by a strategic partnership with Alamar Biosciences, which brings cutting-edge brain health proteomics into our portfolio. In addition, the extensive blood biomarker data that Nightingale Health has generated for UK Biobank became fully available to researchers during the financial year: for the first time, extensive blood biomarker data from all 500,000 UK Biobank samples is available for scientific research worldwide. We are well positioned in the international research market and will increase both our sales resources and sales activities to achieve strong growth.

In the financial year that has begun, we will continue our investments in growing our commercial operations internationally in both the healthcare and medical research markets. I would like to thank our customers, our partners, our employees, and our shareholders for the past financial year. I firmly believe that the broad adoption of our technology will enable the implementation of a global preventive healthcare system and help improve the health of billions of people.

Teemu Suna
CEO and Co-founder, Nightingale Health Plc

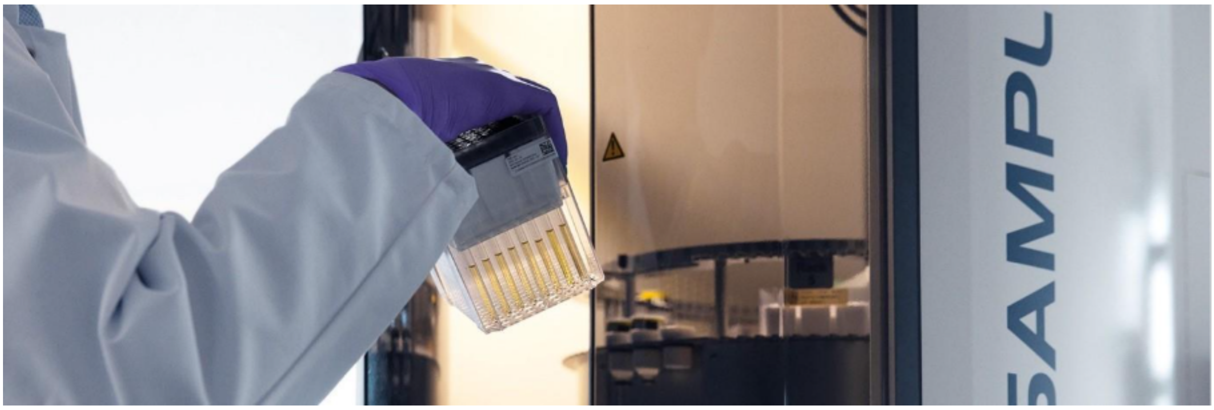


Business target for the financial year 2025–2026

Nightingale Health’s business target for the financial year 2025–2026 was:

- Increase revenue by at least 50% compared to the previous financial year

Nightingale Health did not achieve its target of over 50% revenue growth in the financial year 2025–2026 compared to the previous financial year. This was due to a postponement in the schedule of the project valued at EUR 2.4 million announced on 16 September 2025. The schedule was postponed for reasons beyond the company's control, as a result of which approximately EUR 2 million in revenue was deferred to the following financial year. The project will be carried out in full during the financial year 2026–2027. Despite the postponement of the project, revenue for the financial year 2025–2026 grew by approximately 17% compared to the previous financial year.



Business target for the financial year 2026–2027

Nightingale Health's business target for the financial year 2026–2027 is:

- To achieve revenue of at least EUR 10 million

Mid-term and long-term business targets

Nightingale Health's mid-term and long-term business targets remain the same.

Mid-term business targets are:

- To conclude an agreement to analyze two million samples annually in Europe
- To conclude an agreement to analyze ten million samples annually in the United States or in Asia
- To extend laboratory capacity in respective geographical areas to meet the analysis capacity required by the aforementioned agreements
- To achieve positive EBITDA

Long-term business targets are:

- To analyze 100 million blood samples from partnerships with the healthcare sector, health initiatives, and white label partners
- To generate EUR 500 million in annual revenue from partnerships with the healthcare sector, health initiatives, and white label partners

Market outlook

Nightingale Health operates globally in the preventative healthcare market, which is expected to grow strongly, driven by global healthcare megatrends. Growth is particularly accelerated by the increasing prevalence of chronic diseases, population aging, and rising healthcare costs. Chronic diseases are the most common cause of death worldwide and treating them accounts for more than 80 percent of total healthcare expenditures in many countries. Addressing these challenges requires new, cost-efficient operating models that enable the prevention of disease.

Chronic diseases can be effectively prevented by identifying, at an early stage, the individuals who are at the highest risk of developing illness and targeting preventative interventions specifically to them. Nightingale Health's technology is the world-leading technology for predicting risks related to chronic diseases. The technology enables risk detection from a single blood sample and thereby supports the wider adoption of preventative healthcare. According to an independent study[1], Nightingale Health's blood test can help improve the prevention of heart attack and stroke by 44% if used in population health screening. Nightingale Health's blood test is able to identify high-risk individuals missed by current screening tools, enabling more effective targeting of preventative treatments such as cholesterol-lowering therapy.

It is of utmost importance to tackle the health and cost challenges related to chronic diseases. The importance of preventative healthcare has been recognized worldwide, and many healthcare providers as well as public health systems have started to offer preventative services and programs. Insurance companies have also included preventative services as part of their health insurance offerings. The global demand for preventative healthcare services—especially for risk detection—will increase significantly, as effective, comprehensive, and affordable risk detection is a prerequisite for preventative healthcare. Nightingale Health is exceptionally well positioned to offer its services in the global preventative healthcare market.

Preventative healthcare will increasingly leverage artificial intelligence. However, the effective use of AI requires high-quality and standardized health data. The molecular-level clinical data produced by Nightingale Health provides a strong foundation for the development of AI-based solutions and supports the healthcare sector's transition toward preventative operating models.

Numerous scientific studies are constantly being conducted around chronic diseases. The research aims not only to find out the reasons for the occurrence of diseases, but also to develop effective treatment methods and preventive strategies. In 2022, tens of billions of dollars were spent on chronic disease research in the United States alone. The demand for blood analysis services from medical research customers is expected to remain high in the future. Nightingale Health has also expanded its service offering into proteomics, responding to the growing interest in multiomics solutions and strengthening the company's position in the research market.

[1] European Heart Journal. *Combined clinical, metabolomic, and polygenic scores for cardiovascular risk prediction, 2025.* https://doi.org/10.1093/eurheartj/ehaf947

Financial review 1 July 2025–30 June 2026

Revenue and result

Revenue

The Group's revenue during the financial year was EUR 5.50 (4.69) million.

Nightingale Health's revenue consisted of blood analysis services offered to research programs, universities and healthcare providers.

Result

Group-level operating loss was EUR -18.81 (-19.42) million. EBITDA was EUR -11.87 (-11.12) million. Loss before appropriations and taxes was EUR -18.48 (-18.41) million. Net loss for the financial period was EUR -18.47 (-18.46) million.

The Group's material and service expenses totaled EUR 2.66 (1.15) million.

The Group's employee benefits during the financial period totaled EUR 8.49 (8.60) million including expenses in accordance with the IFRS 2 *Share based payments* standard of EUR 1.00 (1.69) million.

Depreciation and amortization of tangible and intangible assets during the financial period totaled EUR 6.93 (8.29) million.

Balance sheet, cash flows and investments

Balance sheet and cash flows

At the end of the financial year, the Group balance sheet totaled EUR 58.06 (74.51) million, of which equity constituted EUR 48.74 (66.17) million. Equity ratio at the end of the financial year was 86 (90) per cent.

At the end of the financial year, the Group's net debt totaled EUR -32.70 (-47.64) million. Long-term interest-bearing debt totaled EUR 2.92 (2.12) million. Net debt to equity ratio at the end of the financial year was -67 (-72) per cent.

Net cash flow from operating activities during the financial year totaled EUR -10.88 (-10.11) million.

Cash flows from investments totaled EUR 7.79 (9.46) million consisting of investments in tangible and intangible assets and in current investments, which were made in accordance with the company's liquidity management strategy.

Cash flow from financing activities totaled EUR -1.37 (-1.59) million.

Cash and cash equivalents at the end of the financial year amounted to EUR 36.80 (41.29) million with cash flows from operations, investments and financing totaling EUR -4.47 (-2.23) million. Liquid funds, including cash, cash equivalents and current investments, at the end of the financial year amounted to EUR 36.80 (51.21) million. Change of liquid funds totaled EUR -14.41 (-14.83) million.

Investments and development

New investments in tangible and intangible assets during the financial year totaled EUR 2.22 (4.15) million. Investments in intangible assets were investments in product development. Product development investments consisted of investments in the development of applications, laboratory technology and risk models. Investments in tangible assets consisted of investments in laboratory premises and laboratory equipment.

Personnel

The Group had an average of 102 (95) employees during the financial year. Of the employees, 35 worked in sales and business development, 55 in research and development and operations, and 12 in administration. At the end of the financial year, Nightingale Health employed 101 people including the CEO. Of the 101 employees, 80 worked in Finland, 7 in Japan, 6 in Singapore, 4 in the UK, 3 in the USA and 1 in Estonia.

Shares and shareholders

Nightingale Health's Series B shares are listed on the Main Market of Nasdaq Helsinki and on the OTCQX International market. Nightingale Health's trading symbols are HEALTH (Nasdaq Helsinki) and NHLTY and NGHLF (OTCQX). Nightingale Health's industry classification is Health Care.

Shares issued and share capital

Nightingale Health has three series of shares, Series A shares, Series B shares and EMP shares, which carry different voting rights in the company and different rights to distribution of funds. At Nightingale Health's General Meeting, each Series A share is entitled to 10 votes and each Series B share is entitled to one vote. Series B shares are paid a dividend five per cent higher than Series A shares and EMP shares. This right does not concern any other distribution of capital or assets than the distribution of dividends. EMP shares, which are shares owned by personnel, are non-voting shares, and the holder of an EMP share is not entitled to a vote at the General Meeting. The shares have no nominal value.

At the end of the financial year on 30 June 2026, Nightingale Health's share capital amounted to EUR 80 thousand and the company had issued 60,938,915 fully paid shares of which 19,374,768 were Series A shares, 40,535,179 were Series B shares and 1,028,968 were EMP shares.

Nightingale Health held 577,920 EMP shares at the end of the financial period, 30 June 2026, which constituted approximately 1 per cent of outstanding shares. The shares held by the company carry no voting rights and no entitlement to dividends.

Trading in the shares

The closing price of the share on the last trading day of the financial year, 30 June 2026, was EUR 0.95. The highest price quoted in the financial period was EUR 2.90 and the lowest EUR 0.79. The average closing price of the share during the financial period was EUR 1.86 and the average daily trading volume was 106,069 shares.

Nightingale Health's market value on 30 June 2026 was EUR 57.22 million.

Shareholders

Nightingale Health had 12,276 Finnish-registered shareholders on 30 June 2026 (30 June 2025: 12,930). The company's 100 largest Finnish-registered shareholders are presented on the company's website.

The company's shares are registered in the book entry system. Information on the shareholders is based on information received from Euroclear Finland Oy.

Governance and management

Nightingale Health is committed to good governance, with its decision-making and governance adhering to the Limited Liability Companies Act, securities markets legislation, the rules of Nasdaq Helsinki Ltd, the company's Articles of Association and other provisions applicable to the company. Additionally, Nightingale Health complies with the Corporate Governance Code of the Securities Market Association.

Nightingale Health's Corporate Governance Statement and Remuneration Report for the financial year 2025–2026 will be released as part of the Annual Report during week 40/2025.

Annual General Meeting

The Annual General Meeting of Nightingale Health Plc was held on 6 November 2025. The meeting was held as a fully virtual remote meeting in accordance with Chapter 5, Section 16, Subsection 3 of the Finnish Companies Act. The General Meeting adopted the Financial Statements and the Consolidated Financial Statements for the financial period 1 July 2024–30 June 2025, granted discharge from liability to the members of the Board of Directors and the CEO for the financial period 1 July 2024–30 June 2025, and, in an advisory vote, approved the Remuneration Policy and the Remuneration Report for the financial period 1 July 2024–30 June 2025.

Use of profit shown on the balance sheet and the payment of dividend

The General Meeting resolved that based on the balance sheet adopted for the financial period of 1 July 2024–30 June 2025, no dividend is paid, and that the loss of the financial period is recorded in retained earnings.

Board of Directors

The number of members of the Board of Directors shall be six. Antti Kangas, Olli Karhi, Ilkka Laurila, Leena Niemistö, Timo Soininen, and Teemu Suna were re-elected as members of the Board of Directors. In the organizational meeting held after the Annual General Meeting, the Board of Directors elected Leena Niemistö as chair from among its members

The General Meeting further resolved that the Chair of the Board of Directors shall be paid a monthly remuneration of EUR 4,000 and the other members of the Board of Directors a monthly remuneration of EUR 2,000

Auditor

Authorized Public Accounting firm PricewaterhouseCoopers Oy was elected as the Auditor, and it has announced Panu Vänskä, Authorized Public Accountant, to be the Auditor with principal responsibility. The remuneration of the Auditor is paid in accordance with a reasonable invoice approved by the company.

Authorizing the Board of Directors to decide on the repurchase of company's own shares

The General Meeting authorized the Board of Directors to decide on the repurchase of the company's own shares on the following terms and conditions:

- By virtue of the authorization, the Board of Directors is entitled to repurchase a maximum of 1,952,643 A-series shares and 4,029,322 B-series shares by using the non-restricted equity of the company. The shares may be repurchased in one or more lots.
- The company's own shares shall be repurchased at the market price prevailing at the time of the repurchase through public trading on the Nasdaq Helsinki Ltd stock exchange or otherwise at a

market price. The authorization entitles the Board of Directors to decide on the repurchase also other than in proportion to the shareholdings of the shareholders (directed repurchase).

- The shares may be repurchased to be used in the implementation of possible acquisitions or other arrangements within the company's business, to finance investments, to develop the company's financial structure, as part of the implementation of possible incentive schemes of the company and/or otherwise to be kept by the company, transferred or cancelled
- The authorization includes the right of the Board of Directors to decide on other terms and conditions related to the repurchase of the company's own shares. The authorization is valid for 18 months. The authorization revokes the authorization to repurchase the company's own shares decided by the previous Annual General Meeting on 8 November 2024.

Authorizing the Board of Directors to decide on the share issue and granting of special rights entitling to shares

The General Meeting authorized the Board of Directors to decide on issuing new shares, conveying the company's own shares held by the company and/or granting of special rights referred to in Chapter 10, Section 1 of the Companies Act on the following terms and conditions:

Maximum amount of shares to be issued

- By virtue of the authorization, the Board of Directors is entitled to issue and/or convey a maximum of 2,037,198 A-series shares of the company under one or more decisions. The share issue and shares granted under the special rights are included in the specified maximum amount.
- In addition, under the authorization, the Board of Directors is entitled to issue and/or convey a maximum of 6,560,200 B-series shares of the company by one or more decisions. The share issue and shares granted under the special rights are included in the specified maximum amount.
- In addition, by virtue of the authorization, the Board of Directors is entitled to convey a maximum of 577,920 EMP-series shares held by the company under one or more decisions.
- The authorization revokes the authorizations resolved by the Extraordinary General Meeting held on 18 February 2021 and by the Annual General Meeting held on 8 November 2024 concerning the authorization of the Board of Directors to decide on the share issue and granting of special rights entitling to shares.

By virtue of the authorization, the Board of Directors is entitled to issue and/or convey no more than 2,037,198 A-series shares and 6,560,200 B-series shares of the company in total. The share issue and shares granted under the special rights are included in the maximum amounts mentioned. In addition, by virtue of the authorization, the Board of Directors is entitled to convey a maximum of 577,920 EMP-series shares held by the company.

Other conditions

The shares may be issued either against payment or without payment and they may also be issued to the company itself. The authorization entitles the Board of Directors to implement the share issue also as a directed issue. The authorization may be used in the implementation of possible acquisitions or other arrangements within the company's business, to finance investments, to develop the company's financial structure, as part of the implementation of possible incentive schemes of the company and/or for other purposes decided by the Board of Directors.

The authorization includes the right of Board of Directors to decide on other terms and conditions of the share issue and granting of special rights referred to in Chapter 10, Section 1 of the Companies Act. The authorization is valid for 18 months.

Management Team

Members of Nightingale Health's Management Team at the end of the financial period were Teemu Suna (Chief Executive Officer, interim CFO), Antti Kangas (Chief Technology Officer), Satu Saksman (Chief Commercial Officer, APAC), Minja Salmio (Chief Commercial Officer, EMEA), Salla Ruosaari (Chief Research and Development Officer), and Janna Ranta (Chief Operating Officer).

Auditor

Authorized Public Accounting firm PricewaterhouseCoopers Oy acts as Nightingale Health's Auditor. PricewaterhouseCoopers Oy has announced Panu Vänskä, Authorized Public Accountant, to be the Auditor with principal responsibility.

Option programs

Nightingale Health has established option programs as incentive programs for personnel of the company, covering employees of the company and its group companies and other key persons. The company's Board of Directors has outlined that the option programs of the company must be tied to an increase in the company's value. The purpose of the option programs is to bind the option holders to the economic growth of the company and to the development of the company's share value as well as create a long-term relationship between the company and the option holders, which benefits the company both economically and operationally.

Nightingale Health's share-based incentive programs are described in more detail on the company's website and in note 7 *Share based payments* in the financial statements.

Environment, health and safety

The analytical performance of Nightingale Health's technology and its capability to detect disease risks at an early stage have been broadly validated. Validations prove that the technology is capable of measuring blood biomarkers in accordance with clinical standards and that it can also be used to improve early risk detection of the most common lifestyle diseases in place of the currently used clinical chemistry tests.

Nightingale Health's blood test, which is based on NMR spectroscopy, has been validated in accordance with clinical standards. Nightingale Health's clinical laboratory processes adhere to the ISO 15189:2022 standard, and the laboratory has been accredited by the FINAS accreditation service.[2] Nightingale Health's blood analysis technology is CE-marked, allowing its clinical use in the EEA region. In the UK, the IVD device has UKCA marking under the UK Medical Devices Regulations, and in Singapore, the most common clinical biomarkers analyzed by Nightingale Health's technology have regulatory approvals for healthcare use. The quality management system according to which medical devices are developed is compliant with the EN ISO 13485 standard and certified by Dekra Certification B.V. Nightingale Health also participates in the UK NEQAS and WEQAS programs that are used to monitor analysis quality between Nightingale Health's laboratory and other laboratories. In Japan, Nightingale Health also participates in the JAMT Clinical Laboratory Accuracy Control Survey program.

Nightingale Health does not use compounds in its operations that are harmful to the environment or health. The biological waste from Nightingale Health's operations is handled and disposed of in an appropriate manner in accordance with separate guidelines. Nightingale Health's operations generate considerably less biological waste than corresponding laboratory operations.

[2] Nightingale Health Finland Ltd is a testing laboratory No. T333 accredited by FINAS Finnish Accreditation Service according to accreditation criteria SFS-EN ISO 15189. Scope of accreditation, sites and status of the accreditation: www.finas.fi.

Risks and uncertainties

Nightingale Health is exposed to risks related to possible changes in the company's business, industry, financial position and regulation. Nightingale Health's risk management is based on the risk management policy approved by the company's Board of Directors. Risk management is part of Nightingale Health's strategic and operational planning, day-to-day decision-making processes and internal control systems. Risk management includes all activities related to setting targets and detecting, measuring, reviewing, handling, reporting, monitoring and avoiding risks.

Nightingale Health's risk management and the risks related to its business are described in detail in the company's Annual Report, notes to the financial statements and on the company's website.

The risks that Nightingale considers significant with potential negative impact on the company's business and the industry, personnel, financial position, regulatory compliance and information security have remained unchanged during the half-year period and were described in more detail at the end of the previous financial year. If materialized, the risks may have a negative impact on the company's business, financial position, business result and outlook and the value of the company.

The Board of Directors' proposal on the management of the result of the financial period

The parent company's distributable non-restricted equity on 30 June 2026 was EUR 43,459,200. The parent company's net loss for the financial period totaled EUR -17,203,993.

In the coming years, Nightingale Health will focus on funding its growth and developing its business. The company is committed to a very strict dividend policy that is connected to Nightingale Health's result and financial standing. The company does not expect to distribute a dividend in the short or medium term.

The Board of Directors proposes to the Annual General Meeting that no dividend be distributed for the financial year 1 July 2025–30 June 2026 and that the loss of the financial year is recorded in retained earnings.

Significant events after the end of the period

- On 1 July 2026, Nightingale Health and Archipelago Health signed a letter of intent to bring the Nightingale Health Check to small-island healthcare systems across the Crown Dependencies, Bermuda and the wider Caribbean. The aim is to make this kind of early risk detection a routine first step in preventive care, in island communities where these diseases are especially common.
- On 17 August 2026, Nightingale Health announced a collaboration with Personalised Health Clinics (PHC) to incorporate Nightingale Health's metabolomic blood testing into PHC's personalised, clinician-led healthcare services in the UK.
- On 18 August 2026 Nightingale Health and Supernormal announced a partnership that makes Nightingale Health's Remote Health Check part of Supernormal's medically supervised weight loss service in Finland.
- On 19 August 2026, Nightingale Health announced the appointment of the company's Chief Operating Officer Janna Ranta as Chief Commercial Officer (Research and Healthcare). In her new role, Ranta will lead the company's global research business and provide group-level leadership for the healthcare business in the Americas. In addition, the company announced the appointment of Hugh Watson as Chief Commercial Officer, Americas.
- On 9 September 2026, Nightingale Health and Genom announced a partnership to make the Nightingale Health Check available through Genom's network of clinics and laboratories across Croatia. Under the partnership, Genom offers the test to the healthcare providers in its network and Nightingale Health analyses the blood samples. The agreement marks Nightingale Health's entry into the

Croatian market and follows three completed pilots, with demand already established among both clinics and laboratories.

- On 14 September 2026, Nightingale Health announced that residents of Eloisa, the Wellbeing Services County of South Savo, Finland, can register from September 14, 2026 for the Wellbeing Gift (Hyvinvointilahja). In the Wellbeing Gift project, Eloisa offers Nightingale Health's disease risk detection test to 45-, 50- and 55-year-olds as part of primary healthcare. In this way, Nightingale Health's disease risk detection becomes available to the county's residents as part of public primary healthcare. The opening of registration is the next phase in the collaboration that Nightingale Health and the South Savo Wellbeing Services County announced on June 16, 2025.

Annual General Meeting

The Annual General Meeting of Nightingale Health Plc will be held on 5 November 2026. An invitation to the meeting will be published at a later date.

Financial reporting

Nightingale Health will publish financial reports as follows:

- Annual Report and audited consolidated financial statements from the financial year ended 30 June 2026 on week 40/2026.
- Half-year financial report (1 July–31 December 2026) on 9 March 2027.

Live webcast for investors and media

Nightingale Health will arrange a live webcast for investors and media in English on 16 September 2026 at 2 p.m. EEST. The webcast can be followed online at:

https://nightingalehealth.events.inderes.com/2025-2026-results

Presentation will be held by CEO Teemu Suna. A recording of the event will be available later the same day at https://ir.nightingalehealth.com/financial-reports.

Helsinki, 15 September 2026
Nightingale Health Plc
Board of Directors

Calculation of key figures

Key figure	Formula
EBITDA	Operating profit (loss) before depreciation and amortization
Operating profit (loss)	Profit (loss) before income taxes and financial income and expenses
Equity ratio, %	Total equity / (Balance sheet total – deferred income)
Net debt to equity ratio, %	Net debt / total equity
Earnings per share (EPS), undiluted, EUR	Profit (loss) for the period / weighted average number of shares outstanding during the period
Earnings per share (EPS), diluted, EUR	Profit (loss) for the period / weighted average number of shares outstanding during the period + potential dilutive shares
Relative share trading volume, %	Number of shares traded during the financial period / average number of shares
Net cash	Cash and cash equivalents + current investments – interest-bearing debt – lease liabilities

Financial figures of financial report and notes

Consolidated income statement

EUR thousand	Note	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Revenue	3	3,091	2,386	5,502	4,693
Other income		12	12	22	23
Materials and services		-1,825	-730	-2,659	-1,155
Employee benefits	4	-4,389	-4,606	-8,493	-8,596
Depreciation, amortization and impairment losses		-3,500	-3,886	-6,932	-8,294
Other expenses		-3,429	-3,437	-6,245	-6,051
Share of joint venture's result		37	-24	-	-37
Operating profit (loss)		**-10,002**	**-10,286**	**-18,805**	**-19,417**
Finance income		297	737	701	2,298
Finance costs		42	-661	-378	-1,289
Net finance items		**338**	**76**	**323**	**1,010**
Profit (loss) before tax		**-9,664**	**-10,209**	**-18,482**	**-18,408**
Income tax expense		-3	-68	-5	-72
Deferred taxes		9	18	13	19
Taxes total		**6**	**-50**	**9**	**-54**
Profit (loss) for the period		**-9,658**	**-10,259**	**-18,472**	**-18,461**
Profit (loss) for the period attributable to					
Owners of the parent company		-9,658	-10,259	-18,472	-18,461
Earnings per share					
Basic earnings per share, EUR – Series A and EMP shares		-0.16	-0.17	-0.31	-0.31
Basic earnings per share, EUR – Series B shares		-0.16	-0.17	-0.31	-0.31

Consolidated comprehensive income statement

EUR thousand	Note	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Profit (loss) for the period		**-9,658**	**-10,259**	**-18,472**	**-18,461**
Other comprehensive income					
Items that may be reclassified subsequently to profit or loss					
Foreign operations – foreign currency translation differences, net of tax		-36	29	44	21
Other comprehensive income for the period		**-36**	**29**	**44**	**21**
Total comprehensive income for the period		**-9,694**	**-10,230**	**-18,428**	**-18,440**
Total comprehensive income attributable to					
Owners of the parent company		-9,694	-10,230	-18,428	-18,440

Consolidated statement of financial position

EUR thousand	Note	30 June 2026	30 June 2025
Assets			
Non-current assets			
Goodwill	5	1,023	1,023
Intangible assets	5	5,678	8,280
Property, plant and equipment	6	6,082	6,813
Right-of-use assets	6	3,979	3,286
Investment in joint venture		-	1
Other assets		599	469
Deferred tax assets		31	21
Total non-current assets		**17,393**	**19,893**
Current assets			
Inventories		1,938	1,742
Trade and other receivables		1,929	1,673
Current investments	8	-	9,917
Cash and cash equivalents		36,798	41,288
Total current assets		**40,664**	**54,620**
Total assets		**58,057**	**74,513**
Equity and liabilities			
Equity			
Share capital	7	80	80
Reserve for invested unrestricted equity		142,413	142,413
Translation differences		211	167
Accumulated losses		-93,966	-76,494
Total equity		**48,738**	**66,166**
Liabilities			
Non-current liabilities			
Loans and borrowings		-	-
Lease liabilities		2,924	2,121
Deferred tax liabilities		17	21
Total non-current liabilities		**2,941**	**2,141**
Current liabilities			
Loans and borrowings		-	261
Lease liabilities		1,170	1,184
Advances received		1,582	827
Trade and other payables		3,627	3,935
Total current liabilities		**6,379**	**6,206**
Total liabilities		**9,320**	**8,348**
Total equity and liabilities		**58,057**	**74,513**

Consolidated cashflow statement

EUR thousand	Note	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Cash flows from operating activities					
Loss for the period		-9,658	-10,259	-18,472	-18,461
Adjustments:					
Depreciation and amortization		3,500	3,886	6,932	8,294
Share based payments		444	720	1,000	1,693
Share of joint venture's result		-37	24	-	37
Other finance income and costs, net		-341	-76	-323	-1,009
Income tax expense		3	68	5	72
Other adjustments		-560	156	-184	156
Cash flows before change in working capital		**-6,649**	**-5,481**	**-11,042**	**-9,219**
Change in working capital					
Change in trade and other receivables (increase (-) / decrease (+))		154	-857	-396	-150
Change in inventories (increase (-) / decrease (+))		-60	-473	-195	-1,038
Change in current non-interest-bearing payables (increase (+) / decrease (-))		1,599	1,892	454	197
Cash flows before finance items and taxes		**-4,956**	**-4,919**	**-11,180**	**-10,210**
Interest paid		-110	-64	-195	-108
Interest received		290	182	513	256
Income taxes paid		-15	-26	-22	-46
Net cash from operating activities		**-4,791**	**-4,827**	**-10,884**	**-10,108**
Cash flows from investing activities					
Investments in intangible assets		-564	-1,095	-1,337	-1,877
Investments in tangible assets		-469	-2,007	-878	-2,277
Repayment of loan receivables		-	28	-	28
Return of principal from current investments		-	37,287	9,884	71,140
Current investments		-	-9,884	-	-58,674
Interest received from current investments		-	406	116	1,125
Net cash used in investing activities		**-973**	**24,736**	**7,785**	**9,465**
Cash flows from financing activities					
Repayment of non-current loans and borrowings		-	-2	-261	-296
Share subscriptions with options		-	15	-	33
Sale and leaseback arrangements		-	-174	-	-270
Payment of lease liabilities		-403	-550	-1,108	-1,051
Net cash from financing activities		**-403**	**-711**	**-1,369**	**-1,584**
Net change in cash and cash equivalents in cash flow statement		**-6,167**	**19,198**	**-4,467**	**-2,227**
Cash and cash equivalents at the beginning of period		**42,810**	**22,387**	**41,288**	**43,651**
Effect of movements in exchange rates		154	-297	-23	-137
Cash and cash equivalents at the end of period		**36,798**	**41,288**	**36,798**	**41,288**

Consolidated statement of changes in equity

Consolidated statement of changes in equity 1 July 2025 – 30 June 2026

	Equity attributable to owners of the parent company				
EUR thousand	**Share capital**	**Reserve for invested unrestricted equity**	**Translation differences**	**Accumulated losses**	**Total**
Equity on 1 July 2025	**80**	**142,413**	**167**	**-76,494**	**66,166**
Comprehensive income					
Profit (loss) for the period	-	-	-	-18,472	**-18,472**
Other comprehensive income	-	-	44	-	**44**
Total comprehensive income	**-**	**-**	**44**	**-18,472**	**-18,428**
Transactions with owners of the company					
Share-based payments	-	-	-	1,000	**1,000**
Total transactions with owners of the company	**-**	**-**	**-**	**1,000**	**1,000**
Equity on 30 June 2026	**80**	**142,413**	**211**	**-93,966**	**48,738**

Consolidated statement of changes in equity 1 July 2024 – 30 June 2025

	Equity attributable to owners of the parent company				
EUR thousand	**Share capital**	**Reserve for invested unrestricted equity**	**Translation differences**	**Accumulated losses**	**Total**
Equity on 1 July 2024	**80**	**142,380**	**146**	**-59,725**	**82,880**
Comprehensive income					
Profit (loss) for the period	-	-	-	-18,461	**-18,461**
Other comprehensive income	-	-	21	-	**21**
Total comprehensive income	**-**	**-**	**21**	**-18,461**	**-18,440**
Transactions with owners of the company					
Share-based payments	-	-	-	1,693	**1,693**
Share subscriptions with options	-	33	-	-	**33**
Total transactions with owners of the company	**-**	**33**	**-**	**1,693**	**1,726**
Equity on 30 June 2025	**80**	**142,413**	**167**	**-76,494**	**66,166**

Notes to the consolidated financial results

1 Accounting principles

This financial report has been prepared in accordance with IAS 34 standard. The report follows the same accounting principles and methods as the consolidated financial statements for the financial year ended 30 June 2025, which were prepared in compliance with the IFRS standards and interpretations approved by the EU as of 30 June 2025.

New and amended standards and changes in their interpretations that have come into effect subsequently have not had a material impact on the Group.

All figures in this financial report are unaudited.

Russia's invasion of Ukraine

The Group does not have any operations in Russia or Ukraine. At the current state the sanctions imposed on Russia do not have a direct impact on Nightingale Health's operation.

2 Seasonality

Nightingale Health's revenue consisted of blood analysis services offered to research programs, universities and healthcare providers. Research projects are typically carried out over long periods, which means the related analysis services may be rendered during several months or even several years. That creates a seasonality effect on the Group's revenue.

3 Revenue

During the financial year 2025–2026, Nightingale Health changed the geographical breakdown of revenue. The new breakdown is based on the geographical areas of responsibility of the company's commercial directors. The change has no effect on the Group's operating segment. Comparative period figures have been presented in accordance with the new geographical breakdown.

Revenue by geographical market

EUR thousand	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Finland	596	704	1,045	1,129
EMEA	1,401	1,038	2,677	1,708
AMER	363	95	519	1,070
APAC	732	549	1,261	786
Total	**3,091**	**2,386**	**5,502**	**4,693**

In the financial period, Nightingale Health had 2 customers, whose share of the Group's revenue was more than 10%. The total amount of revenue received from these customers was EUR 1,618 thousand.

4 Share-based payments

Impact of share-based payments on income statement and statement of financial position

EUR thousand	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Employee benefits recognized in profit and loss	444	720	1,000	1,693
Total	**444**	**720**	**1,000**	**1,693**

5 Intangible assets

Reconciliation of carrying amounts

7/2025–6/2026 EUR thousand	Goodwill	Other technology	Patents	Trade secrets	Trademarks	Applications	Laboratory technology	Risk models	Total
Acquisition cost									
Balance on 1 July	**1,023**	**418**	**1,604**	**301**	**100**	**9,515**	**10,567**	**6,109**	**29,637**
Additions	-	-	-	-	-	245	933	180	**1,358**
Balance on 30 June	**1,023**	**418**	**1,604**	**301**	**100**	**9,761**	**11,500**	**6,289**	**30,996**
Accumulated amortization and impairment losses									
Balance on 1 July	**-**	**-138**	**-559**	**-105**	**-35**	**-8,458**	**-5,988**	**-5,054**	**-20,336**
Amortization	-	-36	-116	-22	-7	-750	-2,423	-605	**-3,959**
Balance on 30 June	**-**	**-174**	**-675**	**-127**	**-42**	**-9,208**	**-8,411**	**-5,659**	**-24,296**
Carrying amount on 1 July	**1,023**	**280**	**1,045**	**196**	**66**	**1,057**	**4,579**	**1,056**	**9,302**
Carrying amount on 30 June	**1,023**	**244**	**929**	**174**	**58**	**552**	**3,089**	**631**	**6,701**

7/2024–6/2025 EUR thousand	Goodwill	Other technology	Licenses	Patents	Trade secrets	Trademarks	Applications	Laboratory technology	Risk models	Total
Acquisition cost										
Balance on 1 July	**1,023**	**418**	**-**	**1,604**	**301**	**100**	**9,406**	**9,189**	**5,724**	**27,766**
Transfers between lines	-	-	-	-	-	-	1	-	-1	**-**
Additions	-	-	-	-	-	-	107	1,378	386	**1,871**
Balance on 30 June	**1,023**	**418**	**-**	**1,604**	**301**	**100**	**9,515**	**10,567**	**6,109**	**29,637**
Accumulated amortization and impairment losses										
Balance on 1 July	**-**	**-102**	**-**	**-295**	**-55**	**-18**	**-6,122**	**-4,342**	**-3,504**	**-14,438**
Amortization	-	-36	-	-264	-50	-17	-2,336	-1,646	-1,550	**-5,898**
Balance on 30 June	**-**	**-138**	**-**	**-559**	**-105**	**-35**	**-8,458**	**-5,988**	**-5,054**	**-20,336**
Carrying amount on 1 July	**1,023**	**316**	**-**	**1,310**	**246**	**82**	**3,284**	**4,847**	**2,221**	**13,329**
Carrying amount on 30 June	**1,023**	**280**	**-**	**1,045**	**196**	**66**	**1,057**	**4,579**	**1,056**	**9,302**

Intangible assets not yet available for use

The carrying amounts of the following intangible assets contain intangible assets not yet available for use totaling EUR 2,083 thousand on 30 June 2026 (EUR 2,779 thousand on 30 June 2025):

Applications: EUR 332 thousand (EUR 86 thousand on 30 June 2025)

Laboratory technology: EUR 1,382 thousand (EUR 2,507 thousand on 30 June 2025)

Risk models: EUR 370 thousand (EUR 186 thousand on 30 June 2025)

6 Property, plant and equipment and right-of-use assets

Reconciliation of carrying amounts

7/2026–6/2025 EUR thousand	Leasehold improvement costs	Machinery and equipment	Total	Right-of-use assets
Cost on 1 July	**780**	**10,049**	**10,829**	**8,575**
Additions	53	826	**879**	2,287
Deductions	-	-	**-**	-3,630
Adjustments	-	-	**-**	-916
Exchange rate differences	-16	-43	**-59**	57
Cost on 30 June	**817**	**10,833**	**11,650**	**6,372**
Accumulated depreciation and impairment on 1 July	**-612**	**-3,404**	**-4,018**	**-5,289**
Deductions	-	-	**-**	3,566
Depreciation	-61	-1,547	**-1,608**	-1,365
Adjustments	-	-	**-**	706
Exchange rate differences	14	42	**55**	-12
Accumulated depreciation and impairment on 30 June	**-658**	**-4,909**	**-5,572**	**-2,393**
Carrying amount on 1 July	**168**	**6,646**	**6,814**	**3,286**
Carrying amount on 30 June	**159**	**5,924**	**6,082**	**3,979**

7/2024–6/2025 EUR thousand	Leasehold improvement costs	Machinery and equipment	Total	Right-of-use assets
Cost on 1 July	**842**	**8,637**	**9,479**	**6,121**
Additions	3	1,516	**1,520**	2,775
Deductions	-	-	**-**	-159
Reclassifications	-66	66	**-**	-
Exchange rate differences	-	-170	**-170**	-161
Cost on 30 June	**780**	**10,049**	**10,829**	**8,575**
Accumulated depreciation and impairment on 1 July	**-494**	**-2,229**	**-2,723**	**-4,277**
Deductions	-	-	**-**	58
Depreciation	-120	-1,197	**-1,317**	-1,078
Exchange rate differences	-	22	**22**	9
Accumulated depreciation and impairment on 30 June	**-612**	**-3,404**	**-4,018**	**-5,289**
Carrying amount on 1 July	**348**	**6,408**	**6,757**	**1,843**
Carrying amount on 30 June	**168**	**6,646**	**6,814**	**3,286**

7 Equity

Changes in share numbers and Group's equity

The parent company has three share series. In the shareholders general meeting, Series A entitles to 10 votes, Series B to 1 vote. Series EMP shares have no voting rights. The dividends that will be paid to Series B shares will be 5% higher than those paid to Series A shares and EMP shares. The shares have no voting restrictions. The parent company's shares do not have a nominal value. All shares issued have been fully paid.

The table below discloses changes in the number of shares and respective changes in share capital and reserve for invested unrestricted equity.

EUR thousand	Share capital	Reserve for invested unre-stricted equity	Pcs Series A shares	Pcs Series B shares	Pcs Series EMP shares
1 July 2025	**80**	**142,413**	**19,374,768**	**40,454,511**	**1,109,636**
Conversion of share series	-	-	-	80,668	-80,668
30 June 2026	**80**	**142,413**	**19,374,768**	**40,535,179**	**1,028,968**

Shares

The number of shares by series of shares is presented in the table below.

Pcs	30 Jun 2026	30 Jun 2025
Series A shares	19,374,768	19,374,768
Series B shares	40,535,179	40,454,511
Series EMP shares	1,028,968	1,109,636
Total shares	**60,938,915**	**60,938,915**

At the end of the financial period, Nightingale Health had issued 60,938,915 fully paid shares. Shares were divided into share series as follows: Series A shares (19,374,768 pcs), Series B shares (40,535,179 pcs) and Series EMP shares (1,028,968 pcs).

Nightingale Health held 577,920 EMP shares at the end of the financial period, which constituted approximately 1 per cent of outstanding shares. The shares held by the company carry no voting rights and no entitlement to dividends.

According to the company's Articles of Association, Series A shares or EMP shares can be converted into Series B shares at the request of a shareholder, or, in case of nominee-registered shares, a nominee custodian entered in the shareholders' register. The conversion is made with a conversion rate of one to one (1:1), in which case one Series A share or EMP share is converted into one Series B share. During the financial period 80,668 Series EMP shares were converted to 80,668 Series B shares.

8 Financial assets

Liquid funds

EUR thousand	30 Jun 2026	30 Jun 2025
Current investments	-	9,917
Cash and cash equivalents	36,798	41,288
Total	**36,798**	**51,205**

Liquid funds comprise current investments, cash and cash equivalents. The Group had no current investments on 30 Jun 2026. In the comparative period current investments consisted of an investment in commercial paper that did not fulfill the recognition criteria of cash and cash equivalents and was therefore categorized as current investments on the balance sheet.

The current investments follow the Group's liquidity management strategy.

Net cash

EUR thousand	30 Jun 2026	30 Jun 2025
Current investments	-	9,917
Cash and cash equivalents	36,798	41,288
Net cash excluding lease liabilities and borrowings	**36,798**	**51,205**
Non-current borrowings	-	-
Current borrowings	-	-261
Lease liabilities	-4,094	-3,304
Net cash total	**32,704**	**47,640**

Net cash comprise the Group's liquid assets less interest-bearing debt and lease liabilities.

9 Provision, contingencies and commitments

Collaterals and other obligations

EUR thousand	30 Jun 2026	30 Jun 2025
<u>Loans secured by business mortgages</u>		
Bank loans	-	-
Business mortgages	7,800	7,800

Off-balance sheet commitments

EUR thousand	30 Jun 2026	30 Jun 2025
<u>Off-balance sheet commitments</u>		
Machinery acquisition commitments	522	246

10 Related party transactions

Members of Nightingale Health's Management Team at the end of the financial period were Teemu Suna (Chief Executive Officer, interim CFO), Antti Kangas (Chief Technology Officer), Satu Saksman (Chief Commercial Officer, APAC), Minja Salmio (Chief Commercial Officer, EMEA), Salla Ruosaari (Chief Research and Development Officer), and Janna Ranta (Chief Operating Officer).

Remuneration of key management

CEO

EUR thousand	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Salaries and other short-term benefits	-203	-222	-356	-364
Pension benefits (defined contribution plans)	-36	-43	-63	-70
Share-based payments	-273	-273	-550	-677
Total	**-512**	**-537**	**-969**	**-1,111**

Other management team

EUR thousand	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Salaries and other short-term benefits	-496	-606	-1,090	-1,058
Pension benefits (defined contribution plans)	-86	-111	-183	-194
Share-based payments	0	-258	-104	-694
Total	**-582**	**-975**	**-1,377**	**-1,946**

Board of Directors

EUR thousand	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Salaries and other short-term benefits	-84	-72	-158	-144
Pension benefits (defined contribution plans)	-5	-4	-9	-9
Share-based payments*	-55	-55	-112	-112
Total	**-144**	**-131**	**-279**	**-265**

*Excluding the CEO.

Remuneration of the Board of Directors

EUR thousand	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Board				
Leena Niemistö, Chair	-24	-12	-38	-24
Antti Kangas	-12	-12	-24	-24
Olli Karhi	-12	-12	-24	-24
Ilkka Laurila	-12	-12	-24	-24
Teemu Suna	-12	-12	-24	-24
Timo Soininen	-12	-12	-24	-24
Total	**-84**	**-72**	**-158**	**-144**

The General Meeting held on 6 November 2025 decided that the Chair of the Board of Directors shall be paid a monthly remuneration of EUR 4,000 and the other Board members will be paid a monthly fee of EUR 2 thousand.

Management option rights

On 30 June 2026, the members of the Board of Directors and the management team owned a total of 8,037,395 company options, which entitle them to subscribe for a total of 9,177,395 company shares if vesting conditions are met.

On 30 June 2025, the members of the Board of Directors and the management team owned a total of 9,637,395 company options, which entitle them to subscribe for a total of 10,777,395 company shares if vesting conditions are met.

In addition, two of the board members are entitled to options, which correspond to certain percentage of the company's shares at the time of achieving the defined target market capitalization.

Option programs are described in detail in the note 7 *Share based payments* of the financial statements.

Loans granted by the parent company (employee share issue)

The parent company has granted loans to its employees in connection with employee share issues. These loans were granted in 2017 to pay the subscription price of Series EMP shares as part of the share-based remuneration plans. All employees were offered the opportunity to borrow funds from the company to purchase EMP shares. The interest rate on these loans is linked to the 12-month Euribor rate but is always at least 0.0%. The interest is due and payable on repayment of the loan. The loans granted mature on 31 December 2026 at the latest. The employee has the right to repay the loan to the company in part or in full before the maturity date. The shares relating to the loans are pledged as collateral.

EUR thousand	30 Jun 2026	30 Jun 2025
Loans granted to employees	164	164
Accrued interest	17	14

Transactions with the joint venture and open balances

The parent company has delivered services to the joint venture PetMeta Labs Oy.

EUR thousand	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Sales of services	10	12	25	23

EUR thousand	30 Jun 2026	30 Jun 2025
Trade and other receivables	61	35

Transactions with other related companies and open balances (excluding joint venture)

During the financial year 1 July 2025 – 30 June 2026, Nightingale Health has acquired services required for its business operations from the related party company Labquality Oy.

EUR thousand	1–6/26	1–6/25	7/25–6/26	7/24–6/25
Purchases of services	1	-	1	-

EUR thousand	30 Jun 2026	30 Jun 2025
Trade and other payables	-	-

11 Significant events after the end of the period

- On 1 July 2026, Nightingale Health and Archipelago Health signed a letter of intent to bring the Nightingale Health Check to small-island healthcare systems across the Crown Dependencies, Bermuda and the wider Caribbean. The aim is to make this kind of early risk detection a routine first step in preventive care, in island communities where these diseases are especially common.
- On 17 August 2026, Nightingale Health announced a collaboration with Personalised Health Clinics (PHC) to incorporate Nightingale Health's metabolomic blood testing into PHC's personalised, clinician-led healthcare services in the UK.
- On 18 August 2026 Nightingale Health and Supernormal announced a partnership that makes Nightingale Health's Remote Health Check part of Supernormal's medically supervised weight loss service in Finland.
- On 19 August 2026, Nightingale Health announced the appointment of the company's Chief Operating Officer Janna Ranta as Chief Commercial Officer (Research and Healthcare). In her new role, Ranta will lead the company's global research business and provide group-level leadership for the healthcare business in the Americas. In addition, the company announced the appointment of Hugh Watson as Chief Commercial Officer, Americas.
- On 9 September 2026, Nightingale Health and Genom announced a partnership to make the Nightingale Health Check available through Genom's network of clinics and laboratories across Croatia. Under the partnership, Genom offers the test to the healthcare providers in its network and Nightingale Health analyses the blood samples. The agreement marks Nightingale Health's entry into the Croatian market and follows three completed pilots, with demand already established among both clinics and laboratories.
- On 14 September 2026, Nightingale Health announced that residents of Eloisa, the Wellbeing Services County of South Savo, Finland, can register from September 14, 2026 for the Wellbeing Gift (Hyvinvointilahja). In the Wellbeing Gift project, Eloisa offers Nightingale Health's disease risk detection test to 45-, 50- and 55-year-olds as part of primary healthcare. In this way, Nightingale Health's disease risk detection becomes available to the county's residents as part of public primary healthcare. The opening of registration is the next phase in the collaboration that Nightingale Health and the South Savo Wellbeing Services County announced on June 16, 2025.