

IDL Diagnostics

INTERIM REPORT Q3 2026

July – September

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All reports are published on the company's website
https://idldiagnostics.com/investors/financial-reports/

FINANCIAL CALENDAR

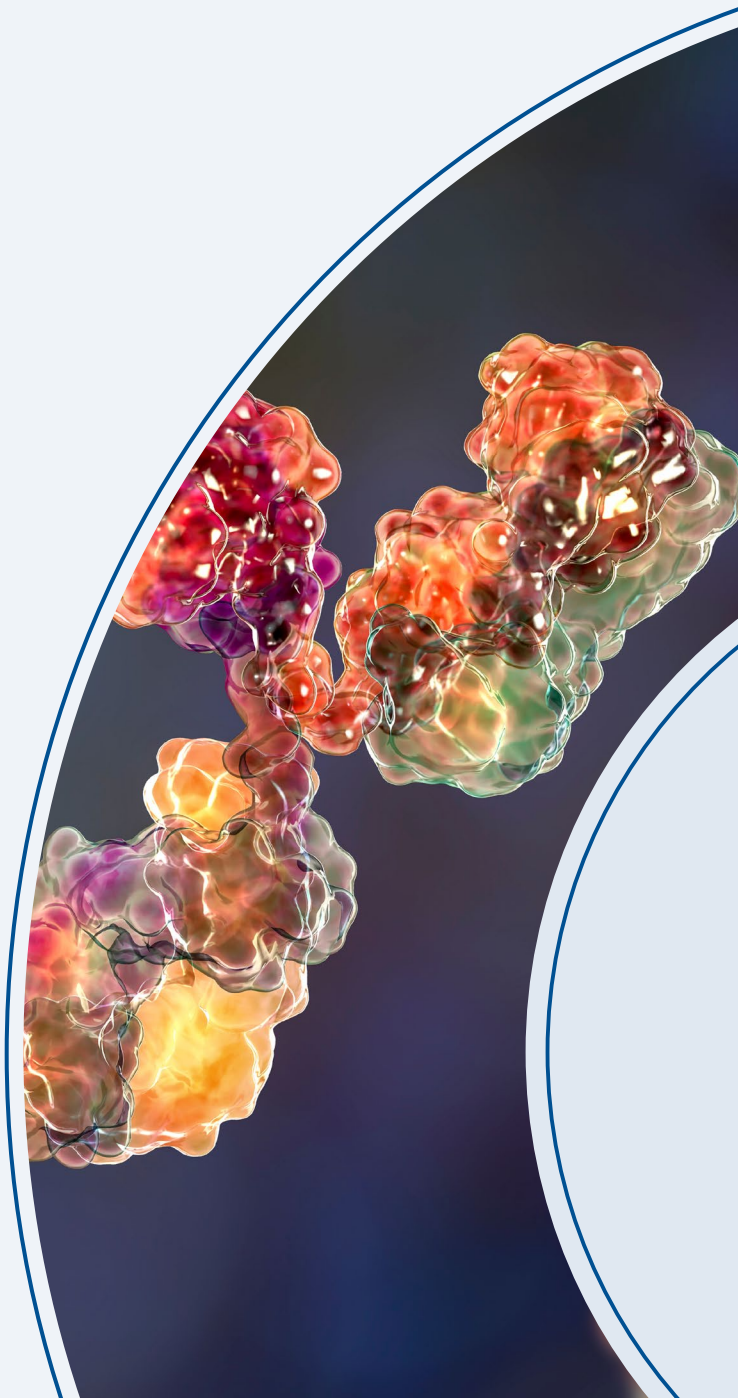
February 18, 2027: Year-End Report 2026

HIGHLIGHTS DURING THE THIRD QUARTER

Strengthening Partnerships at SISP Indonesia 2026
IDL Diagnostics participated in SISP Indonesia 2026, which brought together Swedish and Indonesian stakeholders to strengthen partnerships and explore opportunities in sustainable development and innovation. The week gave IDL an opportunity for valuable dialogue with healthcare representatives and to highlight the importance of diagnostics in improving healthcare in Indonesia.

IDL Diagnostics at Urology Week
IDL Diagnostics participated in Urology Week 2026 in Växjö and gained current perspectives on research, clinical practice, and developments in the field. The company's presence at its own booth also provided opportunities to discuss diagnostics, research, and future collaborations.

Diplomatic Reception at the Indonesian Embassy
IDL Diagnostics attended a diplomatic reception hosted by the Indonesian Embassy to commemorate Indonesia's Independence Day and diplomatic relations between Indonesia and Sweden. The gathering provided opportunities for dialogue and new connections among representatives from the diplomatic community, the public sector, and the business community.



Cost-effective diagnostics that save lives

Early diagnosis is crucial in both cancer and infectious diseases. Disease progression must then be monitored over time so that treatment can be adjusted accordingly. Diagnostics are often vital for the patient's survival and continued quality of life. IDL Diagnostics' vision is to save more lives through better and earlier diagnostics.

IDL Diagnostics is a company active in the field of in vitro diagnostics (IVD), with its primary focus on urology and infectious diseases. The product portfolio includes easy-to-use rapid tests, laboratory assays and tests for automated platforms designed to identify serious diseases. The most important products in the company's portfolio are UBC®, TK 210 and TPS® in urology and TUBEX® in infectious diseases.
The Group consists of the Parent Company IDL Diagnostics AB (publ), the subsidiary IDL Biotech and the associate Concile Global, with IDL Biotech conducting the operational activities.

Product development and innovative improvements, carried out in close collaboration with researchers and physicians at leading universities and hospitals, are central to IDL Diagnostics' operations and aim to enhance the potential for early disease detection. Through an agile organization, the company drives the development of new diagnostic solutions that meet the growing need for early and accurate detection. With a growing market, strong sales growth, a solid cash position and a clear strategy for innovation and expansion, IDL Diagnostics is an attractive investment in the future of precision medicine and health.

The goals going forward are to strengthen its presence in existing markets, obtain market approvals in new priority areas and continuously develop the next generation of diagnostics. The ambition is to establish the company's diagnostics as the standard within prioritized areas. IDL Diagnostics (IDLDX) is listed on Nasdaq First North Growth Market.

Summary

THE GROUP IN BRIEF

SEK thousand	Jul–Sep 2026	Jul–Sep 2025	Jan–Sep 2026	Jan–Sep 2025	Jan–Dec 2025
Net sales	11,064	11,378	42,358	36,828	53,108
Operating profit/loss	–1,748	–3,028	–1,619	–10,576	–11,996
Profit/loss for the period	–1,726	–3,083	–1,591	–10,686	–12,151
Earnings per share, basic and diluted, SEK	–0.01	–0.01	–0.01	–0.05	–0.05
Equity ratio, %	85.4%	84.7%	85.4%	84.7%	83.8%
Cash flow from operating activities	–1,585	–5,805	–885	–7,701	–7,598
Cash flow for the period	–2,139	–6,672	–3,398	–10,192	–11,210
Cash and cash equivalents	33,176	37,593	33,176	37,593	36,574
EBITDA	–804	–2,120	1,207	–7,850	–8,356

Events during the period

JULY– SEPTEMBER 2026

Aug 10: IDL Diagnostics attended a diplomatic gathering hosted by the Indonesian Embassy.

Aug 18: IDL Diagnostics changed analyst coverage to Analyst Group.

Aug 20: The company published the Interim Report Q2, April 1–June 30, 2026.

Sep 7: The company participated in SISP, the Sweden-Indonesia Sustainable Partnership, in Indonesia.

Sept 29: IDL Diagnostics participated in Urology Week in Växjö.

EVENTS DURING THE PERIOD JANUARY–JUNE

Feb 5: IDL Diagnostics formed a joint venture company with Concile GmbH.

Feb 26: The company published the interim report for the fourth quarter of 2025.

Mar 5: Anders Hultman announced that he is stepping down as the company's CEO.

April 13: The Nomination Committee presented its proposal for the company's Board of Directors for the 2026 Annual General Meeting.

April 14: CEO Anders Hultman presented the company at Redeye Nordic Growth AB's Healthcare Day.

April 22: The company published the 2025 Annual Report.

April 29: The company published the notice of the 2026 Annual General Meeting.

May 13: The company published the Interim Report Q1, January 1–March 31, 2026.

May 19: The company announced that Gustav Sten will assume the position of new CEO.

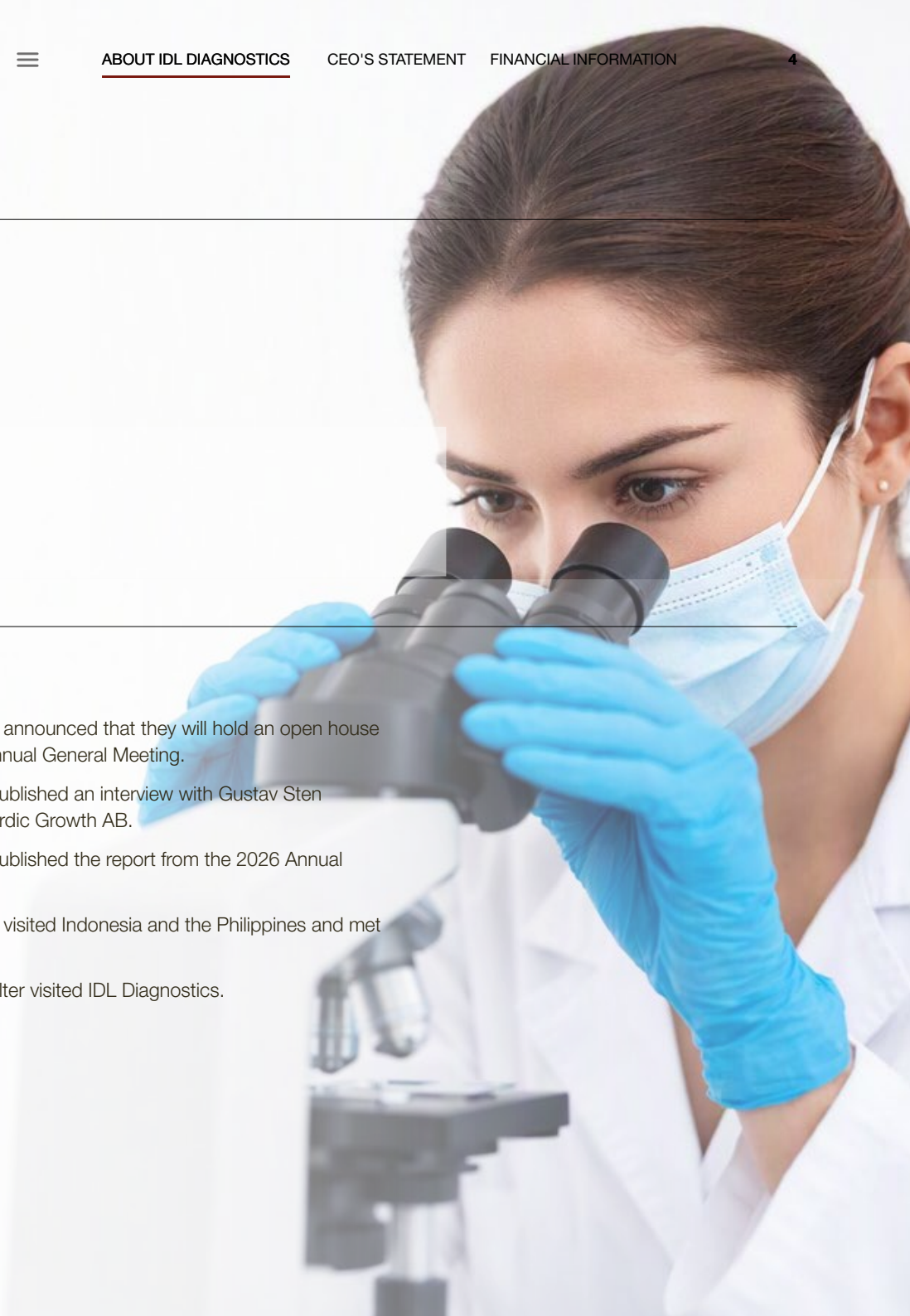
May 20: IDL Diagnostics announced that they will hold an open house in connection with the Annual General Meeting.

May 26: The company published an interview with Gustav Sten together with Redeye Nordic Growth AB.

May 28: The company published the report from the 2026 Annual General Meeting.

May 29: IDL Diagnostics visited Indonesia and the Philippines and met with local distributors.

June 11: Beckman Coulter visited IDL Diagnostics.





Continued improvement in earnings and commercial progress

In Q3, revenue amounted to SEK 11.1 (11.4) million, while earnings improved to SEK –1.7 (–3.1) million. Earnings improved considerably compared with the previous period, despite revenue being in line with the prior year, demonstrating the impact of our ongoing efforts to improve operational efficiency. We remain focused on combining commercial growth with a clear path to profitability.

Sales of TUBEX® increased by 4 percent year over year, an encouraging result given the shift in Indonesia's rainy season compared with last year. The shift brought drier weather during the quarter, resulting in lower demand for TUBEX® TF than would normally be expected during the period. Against this backdrop, we are pleased with this sales performance and continue to see strong prospects for TUBEX®.

We continue to develop the market for UBC® Rapid, both in existing markets and through Concile Global's activities. Although sales of UBC declined by 10 percent during the quarter, we see strong demand and steady growth for the full year.

Broader presence in Indonesia

Indonesia is a priority market for us. During the quarter, we participated in the Sweden-Indonesia Sustainability Partnership (SISP) for the second consecutive year. The program is an important platform for our continued work in Indonesia. During the period, we focused on establishing a broader product portfolio and held constructive discussions with hospitals and other key market participants to strengthen our commercial presence over time alongside local partners.

Progress at Concile Global and in the CLIA Projects

During the quarter, we also made progress in our collaboration with Concile Global. A pilot evaluation with a potential new customer in Europe was completed with good results, and registration has now been completed, enabling future sales. This is an important, concrete step toward broadening our product portfolio and creating new commercial opportunities through the collaboration.

Our CLIA projects in China are also progressing according to plan. Together with our partners, we continue to prepare for the planned launches of UBC CLIA and TK1 CLIA. Clinical studies are underway at several leading hospitals, while preparations for launch continue in parallel. We are pleased with the progress and see these projects as an important part of our efforts to make our biomarkers available on automated diagnostic platforms and, in turn, reach a broader market.

Well positioned for continued growth

Overall, we are pleased with the quarter and the progress we are making in our commercial development. We continue to expand our geographic presence, develop our product portfolio, and deepen our strategic partnerships.

At the same time, we continue to strengthen our position in both existing and new markets, while creating new opportunities for the company's continued development. With several commercial initiatives gradually moving from market preparation toward launch, our focus is clear: sustainable long-term growth and profitability.

Gustav Sten, CEO, IDL Diagnostics

Sales and operating profit

The Group's revenue, earnings, and financial position are presented in the financial statements on pages 8–12. The Parent Company's revenue, earnings, and financial position are presented in the financial statements on pages 13–15.

JULY–SEPTEMBER 2026

Revenue
Revenue for the third quarter was SEK 11,064 (11,378) thousand. Infectious diseases segment sales are driven by the TUBEX® product family and the oncology segment by our UBC® Rapid product. The oncology segment accounted for 46% (50%) of total revenue during the period, while the infectious diseases segment accounted for 54% (50%).

Gross profit
Gross profit for the third quarter was SEK 6,650 (5,189) thousand. The gross margin amounted to 60.1% (45.6%). Positive gross margin trend due to ongoing efficiency initiatives and favorable currency effects.

Other operating income and expenses
Other operating income and expenses mainly relate to foreign exchange differences in EUR and USD.

Financial items
Financial items comprise interest income on short-term investments and interest expenses related to lease liabilities. Net financial items for the quarter amounted to SEK 22 (–55) thousand.

Operating expenses
During the quarter, operating expenses amounted to SEK –8,486 (–8,137) thousand and were allocated as follows: selling expenses 17% (15%), administrative expenses 53% (46%) and development expenses 30% (39%).

Earnings
Earnings for the quarter amounted to SEK –1,726 (–3,083) thousand.

JANUARY–SEPTEMBER 2026

Revenue
Revenue for the period was SEK 42,358 (36,828) thousand. Infectious diseases segment sales are driven by our TUBEX® product and the oncology segment by our UBC® Rapid product family. The oncology segment accounted for 49% (50%) of total revenue during the period, while infectious diseases accounted for 51% (50%).

Gross profit
Gross profit for the period was SEK 26,337 (18,100) thousand. The gross margin amounted to 62.2% (49.1%). Positive gross margin trend due to ongoing efficiency initiatives and favorable currency effects.

Other operating income
Other operating income mainly comprises positive foreign exchange differences in EUR and USD.

Financial items
Financial items comprise interest income on short-term investments and interest expenses related to lease liabilities. Net financial items for the period amounted to SEK 28 (–110) thousand.

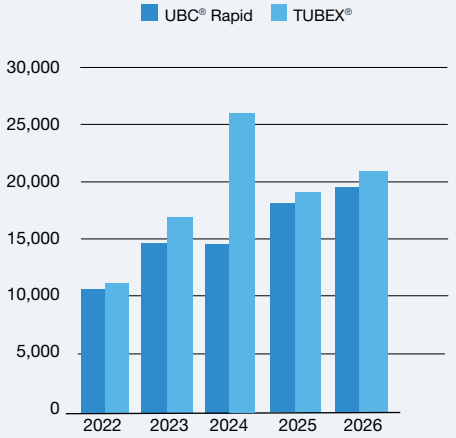
Operating expenses
During the period, operating expenses amounted to SEK -28,285 (-27,747) thousand and were allocated as follows: selling expenses 20% (21%), administrative expenses 47% (44%) and development expenses 33% (35%).

Earnings
Earnings for the period amounted to SEK –1,591 (–10,686) thousand.

Cash flow, investments, and financial position
- *Cash flow from operating activities* amounted to SEK –1,585 (–5,805) thousand in the third quarter and to SEK –885 (–7,701) thousand for the period January–September.
- *Cash flow from investing activities* amounted to SEK –554 (–867) thousand in the third quarter and to SEK –2,514 (–2,490) thousand for the period January–September.
- *Cash flow from financing activities* amounted to SEK 0 (0) thousand in the third quarter and to SEK 0 (0) thousand for the period January–September.

Liquidity and equity
As of September 30, 2026, cash and cash equivalents amounted to SEK 33,176 (37,593) thousand. An available overdraft facility amounts to SEK 3,500 thousand. As of September 30, 2026, equity amounted to SEK 146,568 (149,622) thousand.

Revenue January–September 2026



Future developments
IDL Diagnostics sees a substantial market potential for the Group's biomarkers as the global cancer diagnostics market continues to grow strongly. Forecasts indicate that the market will reach approximately USD 34.97 billion by 2034, corresponding to a compound annual growth rate (CAGR) of around 6.0% during the period 2025–2034.

Several independent industry assessments also confirm stable to strong expansion within in vitro diagnostics (IVD) in oncology, where biomarkers play an increasingly central role. Increased use of biomarkers strengthens both screening, risk stratification and the potential for earlier interventions. Drivers such as an aging global population, increased investments in healthcare and prevention, and rapid technological development further reinforce the need for advanced yet user-friendly diagnostics.

At the same time, healthcare systems are seeking methods that are more patient-friendly, cost-effective and easier to implement in everyday clinical practice. Here, IDL Diagnostics offers tests that can streamline monitoring and follow-up compared with traditional working methods. By combining clinical benefit with improved accessibility, the Group's products contribute to higher quality across care pathways while addressing a rapidly growing global need.

Significant risks and uncertainties
No significant change in material risks or uncertainties has occurred during the period. The risks remain unchanged compared with the description of IDL Diagnostics' risks, uncertainties and their management presented in the company's 2025 annual report.

The share
IDL Diagnostics AB (publ) has been listed on Nasdaq First North Growth Market Sweden under IDLDX since June 30, 2016. Certified Adviser: Redeye Nordic Growth AB. As of September 30, 2026, the number of shares totaled 230,361,066 (quotient value SEK 0.10).

Accounting policies
The consolidated financial statements have been prepared in accordance with the Swedish Annual Accounts Act, RFR 1 Supplementary Accounting Rules for Groups, and International Financial Reporting Standards (IFRS) and interpretations issued by the IFRS Interpretations Committee (IFRS IC) as adopted by the EU. The interim report has been prepared in accordance with IAS 34 Interim Financial Reporting and the Swedish Annual Accounts Act. The consolidated financial statements have been prepared under the historical cost convention.

Review of the report
This interim report has not been reviewed by the Parent Company's auditor.

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Corporate identity number: 556596-6107

BOARD OF DIRECTORS
Stockholm, November 5, 2026

Max Pihlqvist
Chairman

Eva Nordström
Member

Clas Runnberg
Member

Per-Anders Abrahamsson
Member

Gustav Sten
CEO

THE GROUP

Condensed statement of comprehensive income

SEK thousand	Note	Jul–Sep 2026	Jul–Sep 2025	Jan–Sep 2026	Jan–Sep 2025	Jan–Dec 2025
Net sales	4	11,064	11,378	42,358	36,828	53,108
Cost of goods sold		–4,414	–6,189	–16,021	–18,728	–25,391
Gross profit		**6,650**	**5,189**	**26,337**	**18,100**	**27,718**
Selling expenses		–1,475	–1,243	–5,546	–5,720	–7,841
Administrative expenses		–4,485	–3,706	–13,427	–12,218	–17,010
Research and development expenses		–2,527	–3,188	–9,311	–9,809	–13,594
Other operating income		224	23	922	163	304
Other operating expenses		–135	–103	–594	–1,092	–1,573
Total operating expenses		**–8,398**	**–8,217**	**–27,956**	**–28,676**	**–39,714**
Operating profit/loss		**–1,748**	**–3,028**	**–1,619**	**–10,576**	**–11,996**
Finance income		118	54	332	226	290
Finance costs		–96	–109	–304	–337	–445
Financial items – net		**22**	**–55**	**28**	**–110**	**–155**
Profit/loss before tax		**–1,726**	**–3,083**	**–1,591**	**–10,686**	**–12,151**
Income tax		0	0	0	0	0
Profit/loss for the period		**–1,726**	**–3,083**	**–1,591**	**–10,686**	**–12,151**

There are no items recognized in other comprehensive income; therefore, total comprehensive income corresponds to profit for the period.
Profit for the period and total comprehensive income for the period are wholly attributable to the Parent Company's shareholders.

EARNINGS PER SHARE

SEK	Note	Jul–Sep 2026	Jul–Sep 2025	Jan–Sep 2026	Jan–Sep 2025	Jan–Dec 2025
Weighted average number of shares, basic	6	230,361,066	230,361,066	230,361,066	230,361,066	230,361,066
Weighted average number of shares, diluted		230,361,066	235,361,066	235,361,066	235,361,066	235,361,066
Earnings per share, basic and diluted		–0.01	–0.01	–0.01	–0.05	–0.05

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

THE GROUP

Condensed balance sheet

SEK thousand	Note	Sep 30, 2026	Sep 30, 2025	Dec 31, 2025
ASSETS				
Non-current assets				
Goodwill		98,994	98,994	98,994
Other intangible assets		6,408	6,214	6,247
Property, plant and equipment		1,457	1,590	1,825
Right-of-use assets		11,287	13,664	13,070
Financial assets		50	0	0
Total non-current assets		**118,197**	**120,462**	**120,135**
Current assets				
Inventories		9,300	5,556	6,688
Accounts receivable		8,588	9,523	10,826
Current tax asset		845	1,519	1,094
Other receivables		177	621	627
Prepaid expenses and accrued income		1,284	1,363	917
Cash and cash equivalents		33,176	37,593	36,574
Total current assets		**53,370**	**56,175**	**56,727**
TOTAL ASSETS		**171,567**	**176,637**	**176,862**

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

Condensed consolidated balance sheet, cont'd

SEK thousand	Note	Sep 30, 2026	Sep 30, 2025	Dec 31, 2025
EQUITY AND LIABILITIES				
Equity		146,568	149,622	148,157
Liabilities				
Non-current liabilities				
Lease liability		9,304	11,608	11,039
Total non-current liabilities		**9,304**	**11,608**	**11,039**
Current liabilities				
Lease liability		2,305	2,162	2,197
Accounts payable		4,139	4,443	5,758
Other current liabilities		1,594	1,501	1,640
Accrued expenses and deferred income		7,658	7,300	8,072
Total current liabilities		**15,695**	**15,406**	**17,666**
Total liabilities		**24,999**	**27,015**	**28,705**
TOTAL EQUITY AND LIABILITIES		**171,567**	**176,637**	**176,862**

THE GROUP

Condensed statement of changes in equity

SEK thousand	Note	Share capital	Other contributed capital	Other capital incl. profit for the period	Total
Opening balance as of January 1, 2025		**23,036**	**441,008**	**–303,735**	**160,309**
Profit for the period and total comprehensive income				–10,686	–10,686
Closing balance as of September 30, 2025		**23,036**	**441,008**	**–314,421**	**149,622**
Opening balance as of January 1, 2026		**23,036**	**441,008**	**–315,887**	**148,157**
Profit for the period and total comprehensive income				–1,591	–1,591
Closing balance as of September 30, 2026		**23,036**	**441,008**	**–317,477**	**146,568**

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

THE GROUP

Condensed statement of cash flows

SEK thousand	Note	Jul–Sep 2026	Jul–Sep 2025	Jan–Sep 2026	Jan–Sep 2025	Jan–Dec 2025
Cash flow from operating activities						
Cash flow from operating activities before changes in working capital		–1,489	–4,984	–1,169	–7,154	–7,430
Cash flow from changes in working capital		–96	–821	277	–547	–168
Cash flow from operating activities		**–1,585**	**–5,805**	**–885**	**–7,701**	**–7,598**
Cash flow from investing activities		**–554**	**–867**	**–2,514**	**–2,490**	**–3,613**
Cash flow from financing activities		**0**	**0**	**0**	**0**	**0**
Cash flow for the period		–2,139	–6,672	–3,398	–10,192	–11,210
Cash and cash equivalents at the beginning of the period		35,314	44,265	36,574	47,785	47,785
Cash and cash equivalents at the end of the period		**33,176**	**37,593**	**33,176**	**37,593**	**36,574**
Notes to the statement of cash flows						
Interest received		118	54	342	226	290
Interest paid		–96	–109	–314	–336	–445

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

PARENT COMPANY

Condensed income statement

SEK thousand	Note	Jul–Sep 2026	Jul–Sep 2025	Jan–Sep 2026	Jan–Sep 2025	Jan–Dec 2025
Net sales		1,749	1,489	5227	4,479	5,972
Cost of goods sold		–17	0	–54	–147	–161
Gross profit		**1,732**	**1,489**	**5,173**	**4,332**	**5,811**
Selling expenses		–454	–377	–764	–847	–1,074
Administrative expenses		–1,944	–2,050	–5,874	–6,273	–8,584
Research and development expenses		–213	–378	–1,017	–825	–1,275
Other operating income		1	1	2	1	1
Other operating expenses		0	0	–5	0	–3
Total operating expenses		–2,611	–2,804	–7,658	–7,944	–10,935
Operating profit/loss		**–879**	**–1,314**	**–2,485**	**–3,612**	**–5,124**
Other interest income and similar items		114	53	327	225	270
Interest expenses and similar items		**0**	**0**	**0**	–1	**–5**
Total financial items – net		**114**	**53**	**327**	**224**	**265**
Profit/loss after financial items		**–765**	**–1,261**	**–2,158**	**–3,389**	**–4,858**
Tax on profit for the year		0	0	0	0	0
Profit/loss for the period		**–765**	**–1,261**	**–2,158**	**–3,389**	**–4,858**

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

PARENT COMPANY

Condensed balance sheet

SEK thousand	Note	Sep 30, 2026	Sep 30, 2025	Dec 31, 2025
ASSETS				
Non-current assets				
Intangible assets		941	1001	1,074
Property, plant and equipment		51	81	73
Financial assets		190,886	190,916	190,916
Total non-current assets		**191,859**	**191,998**	**192,064**
Current receivables				
Receivables from Group companies		7	0	1,867
Current tax asset		129	356	178
Other receivables		0	0	0
Prepaid expenses and accrued income		507	437	291
Total current receivables		**643**	**793**	**2,336**
Cash and bank balances		**29,546**	**35,874**	**33,529**
Total current assets		**30,189**	**36,666**	**35,865**
TOTAL ASSETS		**222,047**	**228,664**	**227,928**

Parent company condensed balance sheet, cont'd

SEK thousand	Note	Sep 30, 2026	Sep 30, 2025	Dec 31, 2025
EQUITY				
Restricted equity		23,036	23,036	23,036
Unrestricted equity		193,981	197,609	196,139
Total equity		**217,017**	**220,645**	**219,175**
LIABILITIES				
Current liabilities				
Accounts payable		326	353	631
Liabilities to group companies		2,576	5,793	5,776
Other current liabilities		662	541	564
Accrued expenses and deferred income		1,466	1,331	1,782
Total current liabilities		**5,031**	**8,019**	**8,753**
Total liabilities		**5,031**	**8,019**	**8,753**
TOTAL EQUITY AND LIABILITIES		**222,047**	**228,664**	**227,928**

The notes on pages 17 to 24 form an integral part of these consolidated financial statements.

SHARE

List of largest shareholders as of September 30, 2026

Name	Holdings	Votes
Labex Holding AB	42,277,632	18.35%
Avanza Pension	23,170,709	10.06%
Jon Eiken	8,976,248	3.90%
Nordnet Pensionsförsäkring	7,040,877	3.06%
Mikael Jacobsson	4,543,003	1.97%
Gunvald Berger	3,724,237	1.62%
Didrik Hamilton	3,110,913	1.35%
Gerhard Dal	3,000,000	1.30%
Lars Axelsson	2,341,707	1.02%
Futur Pension	2,327,913	1.01%
Total of the 10 largest shareholders	**100,513,239**	**43.63%**

Notes to the consolidated financial statements

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NOTE 1 GENERAL INFORMATION

This interim report covers the parent company IDL Diagnostics AB (publ) (IDL), corporate identity number 556596-6107 and its subsidiaries. IDL is a Parent Company registered in Sweden, with its registered office in Stockholm at Karlsbodavägen 39, SE-168 67 Bromma, Sweden.

Unless otherwise stated, all amounts are presented in SEK thousand. Figures in parentheses refer to the comparative year.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The note includes a summary of the significant accounting policies applied in the preparation of these consolidated financial statements. These policies have been applied consistently to all years presented. The consolidated financial statements comprise IDL and its subsidiaries.

Basis of preparation

The consolidated financial statements have been prepared in accordance with the Swedish Annual Accounts Act, RFR 1 *Supplementary Accounting Rules for Groups*, and International Financial Reporting Standards (IFRS) and interpretations issued by the IFRS Interpretations Committee (IFRS IC) as adopted by the EU.

The interim report has been prepared in accordance with IAS 34 *Interim Financial Reporting and the Swedish Annual Accounts Act.*

The consolidated financial statements have been prepared under the historical cost convention.

The Group has adopted IFRS starting from July 1, 2025; consequently, the comparative figures for 2025 in this report differ from those presented in the financial report for the Q2 2025 interim report.

The accounting policies applied in the preparation of this interim report are unchanged compared with those described in the 2025 annual report. For additional information regarding the Group's accounting policies, please refer to the 2025 annual report.

Areas involving a higher degree of judgment, complexity or where assumptions and estimates are of material significance to the consolidated financial statements are disclosed in Note 3.

Parent Company

The Parent Company applies RFR 2 Accounting for Legal Entities and the Swedish Annual Accounts Act. The application of RFR 2 means that, in the interim financial statements for the legal entity, the Parent Company applies all IFRS and interpretations adopted by the EU to the extent possible within the framework of the Swedish Annual Accounts Act, the Swedish Pension Obligations Vesting Act and considering the link between accounting and taxation.

In connection with the Group's transition to reporting in accordance with IFRS, the parent company has adopted RFR 2. The transition to RFR 2 has had no effect on the Parent Company.

The accounting policies applied in the preparation of this interim report are unchanged compared with those presented in the 2025 annual report. For additional information regarding the Parent Company's accounting policies, please refer to the 2025 annual report.

NOTE 3 CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

The Group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual outcome. Estimates and assumptions that involve a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year are summarized below.

Impairment testing of goodwill

The Group tests goodwill annually for impairment in accordance with the accounting policy described in Note 2. The recoverable amount for the cash-generating units has been determined by calculating value in use. The calculation requires the use of certain estimates. The calculation is based on cash flow projections derived from budgets approved by management for the next five years. Cash flows beyond the five-year period are extrapolated using a growth rate of 3% (September 30, 2024: 3%, Jan. 1, 2024: 3%). The growth rate applied is consistent with industry forecasts. For each cash-generating unit to which a significant amount of goodwill has been allocated, the key assumptions used in calculating value in use are presented below.

- Pre-tax discount rate
- Long-term growth rate

NOTE 4 SEGMENT INFORMATION AND DISCLOSURES OF NET SALES

The Group's chief operating decision-maker is the CEO, who uses profit before tax when assessing the performance of the operating segments.

The Group's operations are managed and reported based on two reportable segments.

1. **Oncology:** Production and sale of in vitro diagnostics for cancer diseases with UBC® Rapid, TPS®, and TK 210 ELISA as the segment's main products.
2. **Infectious diseases (previously bacteriology):** Production and sale of in vitro diagnostics for infectious diseases with TUBEX as the segment's main product.

The previously reported segment Other segments has been included in the Group-wide segment from the third quarter of 2026 onwards. The corresponding adjustment has been made in the comparative periods.

Inter-segment sales are made on an arm's length basis and are eliminated on consolidation.
The amounts reported to Group-wide with respect to segment revenue are measured in a manner consistent with the financial statements.

	July1 – September 30, 2026				July 1 – September 30, 2025			
SEK thousand	**Oncology**	**Infectious diseases**	**Group-wide**	**Total**	**Oncology**	**Infectious diseases**	**Group-wide**	**Total**
Revenue by segment	5,092	5,951	22	11,064	5,628	5,733	16	11,378
Revenue from other segments				0				0
Net sales	**5,092**	**5,951**	**22**	**11,064**	**5,628**	**5,733**	**16**	**11,378**
Europe	4,913		1	4,914	5,529		3	5,532
Asia	155	5,693		5,848	36	5,635		5,671
Americas	23			23	57		3	60
MEA				0	6		3	9
Africa		258	21	279		98	7	105
Total	**5,092**	**5,951**	**22**	**11,064**	**5,628**	**5,733**	**16**	**11,378**
Profit/loss before tax	**3,753**	**2875**	**–8,354**	**–1,726**	**3,942**	**1,275**	**–8,300**	**–3,083**
Of which								
Cost of goods sold	–1,296	–3,033		–4,329	–1,661	–4,434	–44	–6,139
Selling expenses			–1,475	–1,475			–1,243	–1,243
Administrative expenses			–3,871	–3,871			–3,686	–3,686
Research and development expenses			–2,283	–2,283			–2,944	–2,944
Other operating income			224	224			23	23
Other operating expenses			–135	–135			–103	–103
Depreciation, amortization and impairment	–43	–43	–858	–944	–25	–25	–264	–314
Interest income			118	118			54	54
Interest expenses			–96	–196			–109	–109
Total expenses	**–1,339**	**–3,075**	**–8,376**	**–12,790**	**–1,686**	**–4,459**	**–8,316**	**–14,461**
Profit/loss before tax	**3,753**	**2,875**	**–8,354**	**–1,726**	**3,942**	**1,275**	**–8,300**	**–3,083**

NOTE 4 CONT'D.

	January 1 – September 30, 2026				January 1 – September 30, 2025			
SEK thousand	**Oncology**	**Infectious diseases**	**Group-wide**	**Total**	**Oncology**	**Infectious diseases**	**Group-wide**	**Total**
Revenue by segment	20,600	21,690	68	42,358	18,235	18,553	40	36,828
Revenue from other segments				0				0
Net sales	**20,600**	**21,690**	**68**	**42,358**	**18,235**	**18,553**	**40**	**36,828**
Europe	19,521		7	19,527	18,002		40	18,042
Asia	878	21,086	8	21,972	91	18,387		18,478
Americas	166		9	175	136			136
MEA	35		3	39	6	60		66
Africa		604	40	644		106		106
Total	**20,600**	**21,690**	**67**	**42,358**	**18,235**	**18,553**	**40**	**36,828**
Profit/loss before tax	**14,537**	**11,731**	**–27,861**	**–1,591**	**10,414**	**7,615**	**–28,714**	**–10,685**
Of which								
Cost of goods sold	–5,946	–9,842		–15,788	–7,731	–10,848	32	–18,548
Selling expenses			–5,601	–5,601			–5,718	–5,718
Administrative expenses			–12,216	–12,216			–12,181	–12,181
Research and development expenses			–8,632	–8,632			–9,085	–9,085
Other operating income			923	923			163	163
Other operating expenses			–593	–593			–1,092	–1,092
Depreciation, amortization and impairment	–116	–116	–1,998	–2,231	–90	–90	–763	–943
Interest income			736	736			226	226
Interest expenses			–547	–547			–337	–337
Total expenses	**–6,062**	**–9,959**	**–27,929**	**–43,949**	**–7,822**	**–10,939**	**–28,754**	**–47,514**
Profit/loss before tax	**14,537**	**11,731**	**–27,861**	**–1,591**	**10,414**	**7,615**	**–28,714**	**–10,685**

NOTE 5 RELATED PARTY TRANSACTIONS

IDL Diagnostics AB (publ) is the ultimate parent company that prepares consolidated financial statements. No single party has a controlling or significant influence over IDL Diagnostics AB (publ). Related parties are all subsidiaries of the Group and key management personnel of the Group and their close family members.
Transactions are conducted on arm's length terms. The following transactions have been carried out with related parties:

Purchase of goods and services	2026 Jul–Sep	2025 Jul–Sep	2026 Jan–Sep	2025 Jan–Sep	2025 Jan–Dec
Svenska Labex AB	0	18	262	0	18
Labex Reagens AB	0	0	43	0	
Total	**0**	**18**	**305**	**0**	**18**

NOTE 6 EARNINGS PER SHARE

Earnings per share are calculated by dividing the profit for the year by the weighted average number of ordinary shares outstanding during the period.

SEK	Jul–Sep 2026	Jul–Sep 2025	Jan–Sep 2026	Jan–Sep 2025	Jan–Dec 2025
Earnings per share, basic	–0.01	–0.01	–0.01	–0.05	–0.05
Earnings per share, diluted	–0.01	–0.01	–0.01	–0.05	–0.05
Performance measures used in the calculation of earnings per share					
Profit attributable to the Parent Company's shareholders used in the calculation of earnings per share, basic and diluted	–1,725,928	–3,083,170	–1,591,090	–10,686,057	–12,151,247
Profit attributable to the Parent Company's shareholders, SEK thousand	–1,726	–3,083	–1,591	–10,686	–12,151
Calculation of weighted average number of shares					
Weighted average number of ordinary shares used in the calculation of earnings per share, basic	230,361,066	230,361,066	230,361,066	230,361,066	230,361,066
Adjustment for calculation of earnings per share, diluted:					
– Warrants	0	5,000,000	5,000,000	5,000,000	5,000,000
Weighted average number of ordinary shares and potential ordinary shares used as the denominator in the calculation of earnings per share, diluted	230,361,066	235,361,066	235,361,066	235,361,066	235,361,066

The stock option plan expired in the third quarter of 2026 without any options being exercised and therefore does not result in any dilution after the end of the period.

NOTE 7 EVENTS AFTER THE INTERIM PERIOD

No significant events occurred after the end of the period.

IDL Diagnostics



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