

Financial Results of CPD S.A. for the First Quarter of 2026

Warsaw, May 29, 2026



First Quarter of 2026 at the CPD Group

Expansion in the U.S.

CPD Capital LLC acquired 100% of the equity interests in two U.S. companies with a combined value of approximately \$8.6 million.

Capital strengthening

Issuance of Series D and G shares – increase in the Company's share capital in connection with the implementation of the Development Strategy.

Financial Results

The Group's net loss: -13.09 mln PLN. Impact of one-time, non-cash write-downs related to the investment in the U.S.

CPD Group Financial Results – Q1 2026

-13.09M PLN

Net loss

68,000 PLN

Revenue

25.6M PLN

Total Assets

-12,57M PLN

Write-offs and revaluation of
assets in the U.S.

- The net loss of -13.09 mln PLN resulted from a write-down of the value of shares in U.S. companies and a revaluation of loans from CPD Capital LLC.
- Revenue of 68,000 PLN – the first rental revenue generated by Wielki Bór sp. z o.o.
- The Group's total assets amounted to 25.6 million PLN

Development Strategy for 2025–2028

1

Properties in Poland

Modern buildings with long-term
lease agreements with reliable
tenants

2

Properties Rental Properties for rent in the USA

US Market – high liquidity,
stable demand, currency
diversification (USD)

3

Real estate for technology investments

Data centres and AI factories
– long-term agreements,
high-growth segment

4

Hotel Properties in Poland and Europe

Leased to leading hotel
operators
with a guaranteed minimum
income

Projects Completed in the First Quarter of 2026

Purchasing Residential Rental Properties in Jacksonville (Florida, USA)

Issuance of Series D and G Shares – Increase in the Company's Share Capital

Real Estate in the U.S.

Rental Properties in Jacksonville, Florida

- 2 properties
- 68 apartments
- value of the properties: 8,6 mln USD

Factors affecting results in subsequent quarters

The Management Board's priorities for the coming quarters

The ownership structure of assets in the U.S. remains a key factor influencing results in the coming quarters

Clarification of the ownership structure of the acquired U.S. companies and next steps regarding the acquired assets

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Continuation of the 2025–2028 Development Strategy and Building a Portfolio for the Target REIT

Thank you for your attention