**ATLANTIC INSURANCE COMPANY PUBLIC LIMITED**

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS ACCOUNT**

for the period ended 30 June 2026

| | 2026 €'000 | 2025 €'000 |
|---|---|---|
| Insurance income | **14.260** | 13.449 |
| Insurance services expenses | **(6.354)** | (6.418) |
| **Insurance services result from insurance policies issued** | **7.906** | 7.031 |
| Allocation of reinsurance premiums | **(2.263)** | (2.088) |
| Recoverable amounts from reinsurers | **125** | 43 |
| **Net expenses from reinsurance policies held** | **(2.138)** | (2.044) |
| Financial expenses from insurance policies | **(91)** | (146) |
| Financial income from reinsurance policies | **10** | 21 |
| **Result of insurance services** | **5.687** | 4.862 |
| Other operating income | **125** | 98 |
| Income from financial operations | **481** | 466 |
| Commission payable for financial operations | **(52)** | (98) |
| Other operating costs | **(1.575)** | (1.376) |
| **Profit from operating activities** | **4.666** | 3.952 |
| Gain on sale and revaluation of investments | **4.452** | 5.519 |
| Other income from investments | **1.019** | 1.025 |
| Net finance income | **334** | 440 |
| **Profit for the period before taxation** | **10.471** | 10.936 |
| Taxation | **(798)** | (590) |
| **Profit for the period after taxation** | **9.673** | 10.346 |
| Minority interest | **(72)** | (67) |
| **Profit attributable to shareholders** | **9.601** | 10.279 |
| **Basic earnings per share (cents)** | **24.65** | 26.39 |

**ATLANTIC INSURANCE COMPANY PUBLIC LIMITED**

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**
for the period ended 30 June 2026

| | 2026 €'000 | 2025 €'000 |
|---|---|---|
| **Profit for the period** | **9.673** | 10.346 |
| **Other comprehensive income:** | | |
| **Other comprehensive income to be reclassified in the statement of profit and loss account in subsequent periods** | | |
| Change in the results due to change in classification | **-** | - |
| **Net other comprehensive income to be reclassified in the statement of profit and loss account in subsequent periods** | **-** | - |
| **Other comprehensive income not to be reclassified in the statement of profit and loss account in subsequent periods** | | |
| Deferred taxation due to revaluation of immovable property | - | - |
| **Net other comprehensive income not to be reclassified in the statement of profit and loss account in subsequent periods** | **-** | - |
| **Other comprehensive income for the period after taxation** | **-** | - |
| **Comprehensive income for the period** | **9.673** | 10.346 |
| Compehensive income attributable to the shareholders | **9.601** | 5.258 |
| Minority interest | **72** | 62 |
| **Comprehensive income for the period** | **9.673** | 5.320 |

**ATLANTIC INSURANCE COMPANY PUBLIC LIMITED**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
as at 30 June 2026

| | 30.6.2026 €'000 | 31.12.2025 €'000 |
|---|---|---|
| **Assets** | | |
| Property and equipment | **6.885** | 6.926 |
| Intangible assets | **188** | 187 |
| Shareholding in consortia | **698** | 634 |
| Investment property | **4.979** | 4.979 |
| Debtors and other claims | **3.028** | 3.255 |
| Assets of reinsurance policies | **2.556** | 3.090 |
| Financial assets at fair value through profit and loss | **82.563** | 75.688 |
| Short-term government bonds | **5.095** | 5.841 |
| Fixed-term deposits | **330** | 330 |
| Cash and bank balances | **6.276** | 1.988 |
| **Total assets** | **112.597** | 102.917 |
| **Equity** | | |
| Share capital | **13.241** | 13.241 |
| Undistributed profits | **65.219** | 62.237 |
| Reserves | **5.638** | 5.640 |
| **Equity attributable to shareholders** | **84.098** | 81.118 |
| Minority interest | **789** | 717 |
| **Total equity** | **84.887** | 81.835 |
| **Liabilities** | | |
| Deferred taxation | **93** | 91 |
| Insurance policy liabilities | **17.833** | 18.131 |
| Bank overdrafts | **-** | 10 |
| Other liabilities | **9.784** | 2.851 |
| | **27.710** | 21.082 |
| **Total equity and liabilities** | **112.597** | 102.917 |

**ATLANTIC INSURANCE COMPANY PUBLIC LIMITED**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**
for the period ended 30 June 2026

| | Share capital | Share premium reserve | Revaluation reserve | Undistributed profits | Total attributable to shareholders | Minority interest | Total equity |
|---|---|---|---|---|---|---|---|
| | €000 | €000 | €000 | €000 | €000 | €000 | €000 |
| **Balance as at 1 January 2025** | 13.241 | 1.943 | 3.580 | 47.699 | 66.463 | 667 | 67.130 |
| Other comprehensive income | - | - | (2) | 2 | - | - | - |
| Dividend | - | - | - | - | - | - | - |
| Profit for the period | - | - | - | 10.279 | 10.279 | 67 | 10.346 |
| **Balance as at 30 June 2025** | **13.241** | **1.943** | **3.578** | **57.979** | **76.742** | **734** | **77.475** |
| **Balance as at 1 January 2026** | 13.241 | 1.943 | 3.697 | 62.237 | 81.118 | 717 | 81.835 |
| Other comprehensive income | - | - | (2) | 2 | - | - | - |
| Dividend | - | - | - | (6.621) | (6.621) | - | (6.621) |
| Profit for the period | - | - | - | 9.601 | 9.601 | 72 | 9.673 |
| **Balance as at 30 June 2026** | **13.241** | **1.943** | **3.695** | **65.219** | **84.098** | **789** | **84.887** |

Gains or losses on the revaluation of financial assets available for sale are recognised in equity.

The share premium, the revaluation and the fair value reserves are not available for distribution.

**ATLANTIC INSURANCE COMPANY PUBLIC LIMITED**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**
for the period ended 30 June 2026

| | **2026** | 2025 |
|---|---|---|
| | **€'000** | €'000 |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| **Profit for the period before taxation** | **10.471** | 10.936 |
| *Adjustments for*: | | |
| Gain on sale and revaluation of investments | **(4.452)** | (5.519) |
| Depreciation of fixed and intangible assets | **196** | 190 |
| Gain on sale of tangible fixed asset | **(1)** | (9) |
| Interest received | **(387)** | (489) |
| Dividends received | **(955)** | (965) |
| Interest payable and bank expenses | **53** | 49 |
| Decrease in debtors and other claims | **227** | 44 |
| Decrease in reinsurance policy assets | **534** | 180 |
| Decrease in insurance and other liabilities | **(442)** | (968) |
| **Cash flow from operating activities** | **5.245** | 3.449 |
| Interest paid | **(53)** | (49) |
| Tax paid | **(444)** | (415) |
| **Net cash flow from operating activities** | **4.748** | 2.985 |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Purchase of investments | **(11.688)** | (13.517) |
| Sale of investments | **9.305** | 7.070 |
| Purchase of property and equipment | **(91)** | (86) |
| Purchase of intangible assets | **(65)** | (43) |
| Proceeds from sale of property and equipment | **2** | 9 |
| Decrease in short-term government bonds | **746** | 910 |
| Decrease in fixed-term deposits | **-** | 1.303 |
| Interest received | **387** | 489 |
| Dividends received | **955** | 965 |
| **Net cash flow for investing activities** | **(450)** | (2.901) |
| **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Dividend paid | **-** | - |
| **Net cash flow used for financing activities** | **-** | - |
| Net increase in cash and cash equivalents | **4.298** | 84 |
| Cash and cash equivalents at beginning of period | **1.978** | 3.765 |
| Cash and cash equivalents at end of period | **6.276** | 3.849 |
| **Cash and cash equivalents comprise:** | | |
| Cash and bank balances | **6.276** | 3.850 |
| Bank overdrafts | **-** | (1) |
| | **6.276** | 3.849 |