Ascend
SPORT TECHNOLOGY

Ascend Sport Technology Ltd.

Consolidated Financial Statements

FY 2025/26

Subject to final audit sign-off

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Consolidated financial statements of Ascend Sport Technology Ltd.

Consolidated balance sheet

Assets

in CHF 1'000	30/06/26	30/06/25
Cash & Cash Equivalents	30'056	26'818
Securities	2'980	3'941
Accounts Receivables, Trade	16'517	16'241
Other Current Receivables	8'677	5'300
Inventories	1'264	730
Accrued Income and Prepaid Expenses	15'055	8'181
Total Current Assets	**74'549**	**61'211**
Financial Assets	-	2'078
Property, Plant & Equipment	15'293	15'139
Intangible Assets	17'145	18'568
Total Non-Current Assets	**32'438**	**35'785**
Total Assets	**106'987**	**96'996**

Liabilities and equity

in CHF 1'000	30/06/26	30/06/25
Accounts Payable, Trade	3'001	1'741
Current Financial Liabilities	2'646	2'132
Other Current Liabilities	5'420	6'206
Current Provisions	1'833	1'341
Deferred Revenue and Accrued Expenses	16'115	12'308
Total Current Liabilities	**29'015**	**23'728**
Non-current Financial Liabilities	-	1'869
Non-current Provisions	2'008	4'568
Total Non-Current Liabilities	**2'008**	**6'437**
Total Liabilities	**31'023**	**30'165**
Share Capital	1'281	1'281
Capital Reserves	40'180	40'180
Retained Earnings	34'503	25'370
Total Shareholders' Equity	**75'964**	**66'831**
Total Liabilities & Shareholders' Equity	**106'987**	**96'996**

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Consolidated income statement

in CHF 1'000	30/06/26	30/06/25
Gross Sales	47'898	40'110
Commissions	(4'142)	(2'780)
Net Sales	**43'756**	**37'330**
Other Income	41	-
Total Operating Income	**43'797**	**37'330**
Service and Material Expenses	(15'217)	(14'439)
Personnel Expenses	(1'386)	(1'384)
Other Operating Expenses	(2'216)	(2'582)
EBITDA	**24'978**	**18'924**
Depreciation	(3'505)	(3'242)
Amortization	(9'432)	(8'138)
EBIT	**12'041**	**7'543**
Finance Income	444	748
Finance Cost	(1'076)	(1'620)
Ordinary Result	**11'409**	**6'671**
Extraordinary Expenses	(1'829)	(751)
Earnings before Tax	**9'580**	**5'920**
Tax Expenses	(880)	(655)
Net Profit / (Loss)	**8'700**	**5'265**

Earnings per Share

in CHF 1'000	30/06/26	30/06/25
Undiluted Earning per Share	0.0679	0.0411

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Consolidated cash flow statement

in CHF 1'000	30/06/26	30/06/25
Profit	**8'700**	**5'265**
Depreciation on tangible fixed assets	3'505	3'242
Amortization of intangible assets	9'432	8'138
Revaluation of securities	(40)	(24)
Increase/(decrease) in provisions	(2'068)	(2'505)
Decrease/(increase) in accounts receivable, trade	(276)	(3'844)
Decrease/(increase) in other short-term receivables and prepaid expenses and accrued income	(10'252)	(2'124)
Decrease/(increase) in inventories	(533)	273
Increase/(decrease) in accounts payable, trade	1'260	(310)
Increase/(decrease) in other short-term liabilities, accrued expenses and deferred income	3'535	1'992
Cash flow from operating activities	**13'263**	**10'103**
Divestment of securities	1'000	482
Divestment in financial assets	2'078	2'880
Investment in financial assets	-	-
Divestment in tangible and intangible assets	-	-
Investment in tangible and intangible assets	(11'669)	(12'436)
Cash flow from investing activities	**(8'591)**	**(9'073)**
Dividend distributions	(260)	(260)
Increase/(repayment) of short-term financial liabilities	-	-
Increase/(repayment) of long-term financial liabilities	(1'869)	(2'111)
Cash flow from financing activities	**(2'129)**	**(2'371)**
Net increase / (decrease) in cash and cash equivalents	**2'543**	**(1'341)**
Cash and cash equivalents at the beginning of the period	26'818	28'801
Currency translation differences	695	(642)
Cash and cash equivalents at the end of the period	**30'056**	**26'818**

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