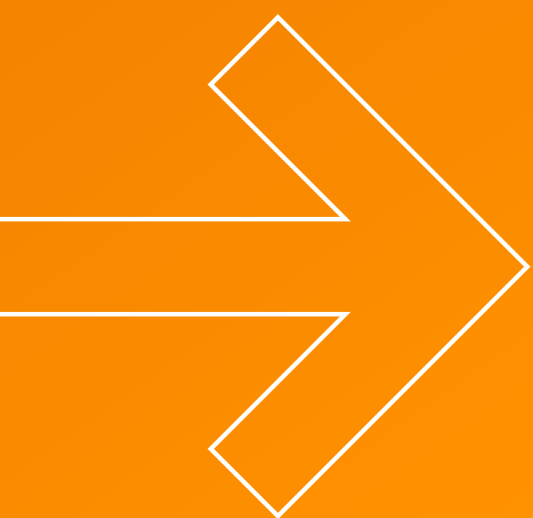


You don't need a software company.

**You need an ability
company.**





2025

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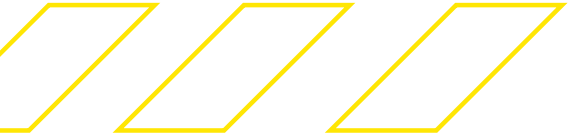


We're Aimtec.

For 29 years, we've been helping manufacturing and logistics companies digitalise and automate their production, logistics and supply chain. We listen to our customers, uncover the true essence of their challenges and find out what they need to overcome them. Our experience gives us the ability to propose future-proof solutions with immediate utility and value – and our execution drives all the way to the finish line.

**You don't need a software company.
You need an ability company.**

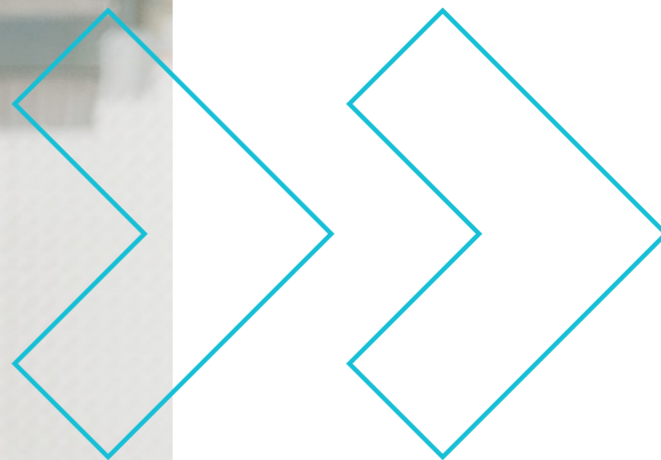
People and their potential are the cornerstone of manufacturing and logistics digitalisation. That is why we focus on ensuring that every change is truly accepted at every level of a company – thanks to this, our customers gain resilience and flexibility in a quickly changing world.



“Digitalisation brings the greatest benefits when companies approach it consistently – from strategy to day-to-day operations. IT has to be a solid part of strategic planning, and unified data must reliably support management's decision-making. Precisely this is what gives companies the speed and capability to respond to market developments – and it ultimately decides on their future.”

Jaroslav Follprecht
Vice Chairman of the Supervisory Board and Aimtec co-founder





Opening words from the Chairman of the Board

2025 was a very strong year for Aimtec – we grew our revenue by 20% year on year. Strategically speaking, it is also key that our recurring income is growing even faster than our total revenue. For us, this is not just a favourable figure, but an important signal that customers view our cooperation as a long-term partnership within which they continue to develop their digitalisation solutions. These kinds of partnerships give us a predictable foundation for our own growth and future investment.

In 2025, our key segment – automotive – went through a difficult period, and the sector's image in the media reflects this. But in the real world we can see that strong players throughout the supply chain, from component manufacturers to OEMs, are responding very actively to this situation. For them, digitalisation is one of the main tools for streamlining and speeding up processes, maintaining competitiveness and supporting new growth. Time and again, the scope of what we do and our understanding of this industry's specifics prove to be a clear customer benefit and a competitive advantage – because, unlike for partial solutions, no major supplier dominates the market for MOM (Manufacturing Operations Management) systems.

One topic that has gained momentum in recent years is the automation of materials and goods movement in warehouses and production. For these increasingly complex projects, customers seek a partner

to guide them through the whole process: from situation analysis and solution design through technology selection to implementation and long-term operation. So besides just supplying technologies or software it's about the ability to guide the whole transformation. We're actively building up this role, deliberately strengthening our capacity and know-how, and we continue to perceive automation as a key direction in our company's future development.

Artificial intelligence, another rising technology, has moved beyond conference talk and become part of the projects we actually deliver – in the form of machine vision, mathematical solvers, simulations and automated document processing. It is simultaneously transforming how we work internally – and we are purposefully making use of this opportunity. We see AI not as a separate product, but as a natural part of the solutions we deliver to our customers.

Geographically speaking, Europe continues to be our primary market. We continue to strengthen our presence in Germany, the traditional centre of the European automotive industry. Our family-firm character resonates with German companies that have similar ownership structures. We are also growing globally with our customers: we manage projects for their branches not only in EU countries, but also in North and Latin America. Our brand's US presence helps bring us closer to the people who decide about global investments.

2025 was a truly strong year – and it's not just about the numbers. We are developing many strategic areas, and our customer base has grown to include partnerships that move us forward. Our bond with Škoda Auto is among them – we are glad we too can support the success of this important Czech brand. The business opportunities and projects we have started working on form a promise that we will maintain our standard and tempo next year as well.

Pavel Boháč

Aimtec Chairman of the Board and CEO



Key data for 2025

Thousands EUR	2025	2024
Net turnover	26,071	20,894
Sales of own products and services	22,499	18,446
Of which: recurring services	9,775	7,741
EBITDA	3,064	2,282
EBT (earnings before tax)	1,863	1,191
Total assets	13,821	12,027
Equity	7,316	7,674
Cash	4,336	4,138
Trade receivables	4,106	3,273
Short-term liabilities	5,149	3,385
Long-term liabilities	0	0

In 2025, we generated revenue of EUR

26,071
thousand.

Earnings before interest, taxes, depreciation and amortisation were EUR

3,064
thousand.

Our employee count was over

250

For Aimtec, 2025 was a year of significant growth and increased operational performance. Its overall revenue displayed year-on-year growth of 20%. Revenue from recurring services is now rising more rapidly; in 2025 it rose by 22%, further increasing the share of stable and predictable long-term income. It currently makes up more than 37% of revenue.

The company has also maintained solid profitability alongside continuing growth. Its earnings before

taxes (EBT) have increased by 51%, and EBITDA by 29%. This confirms its ability to further increase its performance and competitiveness while continuing to invest in products, people, and internal processes and systems that support long-term growth.

Aimtec maintains a very strong financial position, with equity accounting for more than half of the company's total assets. It maintains a stable level of cash, and it has no long-term liabilities and no bank

loans. This capital structure enables it to primarily finance further development from its own resources and maintain a high degree of financial resilience and independence.

There have also been positive developments in working capital management. The ratio of trade receivables to revenue has remained stable despite rising sales. The high quality of the company's receivables reflects its disciplined approach to credit risk management.

Aimtec is thus stepping into the future as a financially strong and consistently growing company that combines dynamic growth with responsible financial management.

Rostislav Kubánek
Aimtec Chief Financial Officer

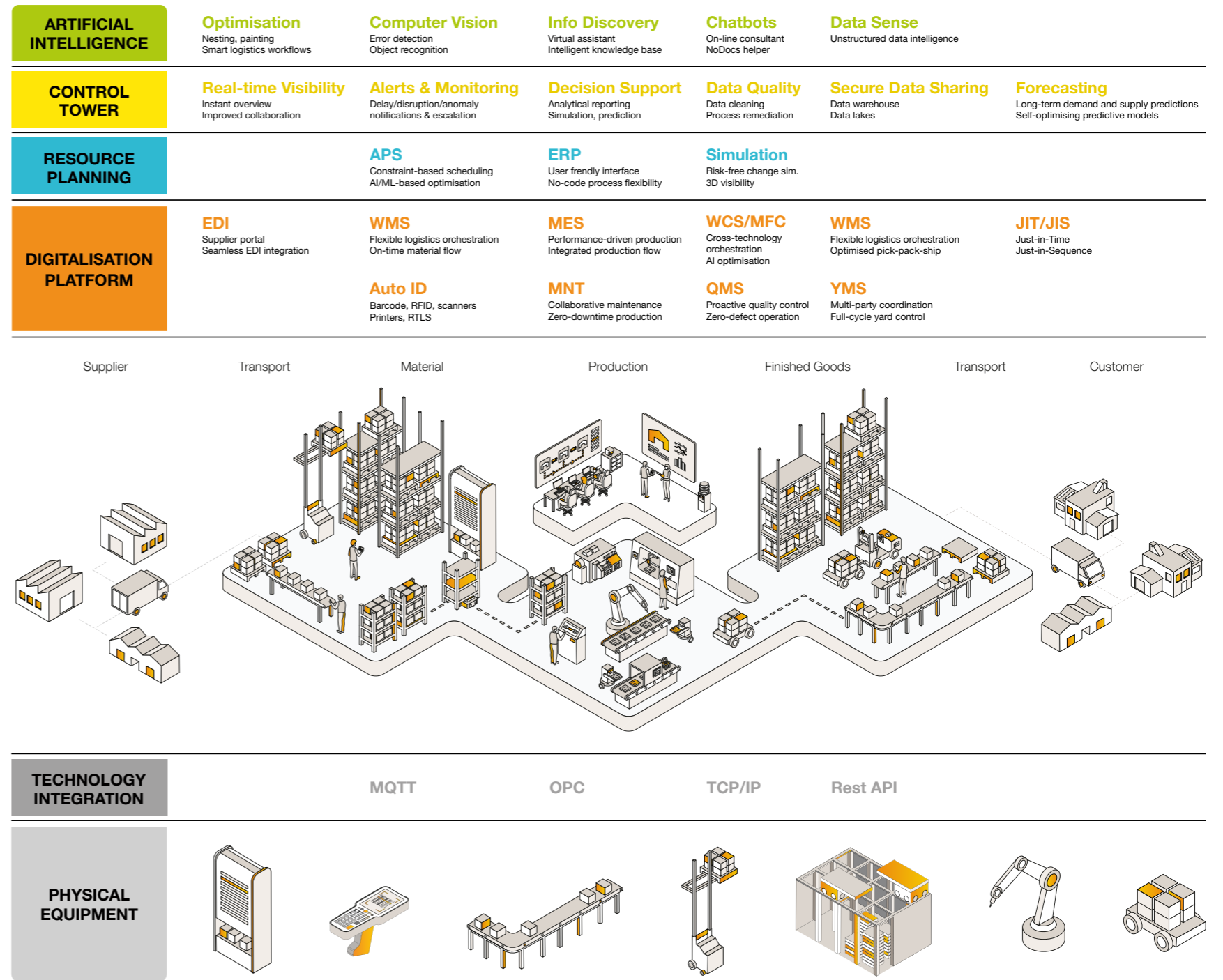
The Digital Factory

Digitalisation opens the door to greater efficiency – but only when it can connect people, processes and technologies. That’s why instead of building isolated solutions, we build a comprehensive ecosystem enabling a smooth, secure and resilient flow of data among individual suppliers, recipients and customers. Our vision for the digital factory works with five interconnected layers that jointly form the backbone of true digitalisation.

At the heart of most companies is their ERP system, which controls orders, finances, purchasing and sales. But ERP by itself doesn’t see what’s truly happening on the shop floor. That’s why the **digitalisation platform** is a key element of the Digital Factory. It’s an intelligent layer that translates plans into specific tasks for people and machines and reports back on how those tasks are actually being carried out. It monitors the movements of materials, the progress of orders, production quality and shipping in real time. However, the real value lies not in collecting data, but in its immediate use to drive operations – the system actively forces the correct approach, flags deviations and ensures that requested actions take place precisely when they should. Every operation has its specifics, and for this reason maximum adaptation of the platform to the customer’s real-world processes is essential.

Efficient **resource planning** directly depends on this data. The production plan must take into account real-world restrictions – machines’ capacity, people’s availability, materials’ lead times. Modern advanced planning (APS) doesn’t just create a timeline; it optimises it with an eye to dozens of variables and simulates the results of changes. Meanwhile, planning situations are often quite complex: production orders running in parallel, shared capacities, machine downtime, changes in demand – the system has to process all this in a swift and organised manner. That’s why we emphasise visual management – the planner shouldn’t just receive results, but also understand them. They must see preceding and following operations, understand the algorithm’s logic and trust the plan. We work with tools that have the best optimisation algorithms on the market. We also integrate into every ERP system – from SAP to other solutions.

When data is flowing in from production, logistics, shipping and external partners, we can see a digital image of reality – and also locate the bottlenecks, where there’s a risk of delays, where time is wasted. The Control Tower catches even the smallest deviations in performance and supports delay-free responses. This **control layer** makes it possible to visualise, evaluate and predict further developments – it is a true digital twin, containing both tabular data and a visualisation of the operation’s real status. Here, too, however, the quality of decisions depends on data quality – its existence, consistency and integrity. And this is in practice a fundamental challenge: almost no companies have their data prepared for full use in machine processing. Duplicates, missing values, BOMs



Seamless, secure, and resilient system integration

Holistic integration – bridging people, processes, and tech for a smooth, uninterrupted flow.

that haven't been filled in, badly configured production times or missing packing instructions – that's the typical reality. That is why we treat data administration and data cleansing as a separate area.

Data processing using **artificial intelligence** stands at the top of the hierarchy. AI improves the entire system's optimisation potential – on the levels of planning, prediction, analysis and evaluation. AI isn't a separate digitalisation layer; it's a tool that boosts every digital system in the company. It is used for optimisation tasks, simulations and automatic quality checks and in the form of virtual assistants. However, one basic prerequisite applies: AI can only work at full power when it can access a digital twin – a real, correct and clean image of operational reality.

All strategic decisions are carried out in the physical environment with the help of work by humans and a wide variety of technologies. Machines, forklifts, robots and automated warehouses – all these components must receive the right instructions at the right times. Meanwhile, they must report back with the real progress of operations, so that the data returns to the digital platform, thereby closing the loop. That's why **integration** is a key element in the Digital Factory – besides the interplay of data at every level of digitalisation, it's primarily about interconnecting the physical world with the digital world.

“The digital factory enables real-time management – with instant feedback. Connecting machines and technologies with it is the way to achieve maximum quality, because machines can provide detailed data with each product and production cycle. This lets us assess even minor deviations in performance or quality, catch them in time and act before it's too late. Without digitalisation, we would only be able to analyse errors after the fact. But with it, we can respond at precisely the right moment.”

Rostislav Schwob
Aimtec Supply Chain Solutions Director

Certificates

We care about the quality of our services – and data security comes first for us. We have several certificates to serve as proof of this:

- ISO 9001:2015 – Quality Management Systems,
- ISO/IEC 27001:2022 – Information Security Management Systems,
- ISO/IEC 20000-1:2018 – Service Management System,
- TISAX.



Our portfolio

The Aimtec portfolio is designed for the step-by-step development of your Digital Factory. We can easily integrate our solution with your factory's other information systems and technologies, so you can work with data in context. Thanks to our solutions' low-code / no-code (LCNC) configurability, you can adjust numerous processes, transactions and functions on your own, without our assistance.



A digitalisation platform

It works as an intelligent MOM (Manufacturing Operations Management) layer between the ERP system and the shop floor. It monitors, evaluates and controls all the processes, human labour and technologies in real time.



A SAP solution extension

It enables you to perform advanced processes on your SAP system without needing custom modifications. It uses standard SAP functional modules to integrate further solutions and technologies and cover specific processes that are not part of normal SAP functionality.



A Japanese advanced planning system

Asprova reflects all production constraints, available resources and manufacturing processes. It supports lean manufacturing principles and uses artificial intelligence to quickly solve complex optimisation tasks.



A layer for advanced data processing and data quality management

It resolves inconsistencies and ensures that only correct, high-quality data enters your systems.



End-to-end logistics automation

Design, delivery and management of automation solutions. It includes both system control/orchestration (WCS/WES/MFC) and general contractor-based turn-key delivery of automation solutions.



Software for simulating manufacturing and logistics processes

It enables users to verify different solution variants and predict changes' impacts before their execution – without risks and major investments.



Integration Platform

A robust solution enabling B2B communication, EDI and integration with surrounding systems – in the cloud and on-premise.




ERP system

We offer comprehensive services for SAP ERP deployment and migration, including the switch to SAP S/4HANA.



Intelligent operations

As this company's premium partner, we do more than supply its portfolio: above all, we provide comprehensive consulting and professional service.



AI in practice: applied concretely, specifically and where it makes sense

Artificial intelligence is no longer just a support tool; it has become an active element in the digital ecosystem. So what does an AI deployment that actually delivers measurable results look like?

Cameras that see more than human eyes

Computer vision systems process image data in real time and can do what the human eye cannot: distinguish products, uncover missing parts and detect colour divergences and surface defects, all without operator intervention. The system verifies correct rim installation, component colour and gap width and compares them with tolerances. The solution encompasses the entire quality control process, from camera tests to random human checks of parts.

Warehouse tracking without manual scanning

Cameras monitor the status of stocks in the warehouse as well as supermarkets on the shop floor. When a discrepancy is found,

the system automatically triggers a physical check or material replenishment, without manual scanning by the operator. The cameras also record where packages are in the warehouse, so the accuracy of warehouse records does not depend on the operator.

An optimal production plan in seconds

Production planning is one of those tasks that share one trait: they are too complex for a person to solve them optimally in real time. For mathematical solvers, this is a matter of seconds. In contrast with ordinary solver algorithms, they have no limit on constraints and always seek truly optimal solutions, not just possible ones. From paint shop planning around alternating colours and batch sizes to cutting plans that minimise material waste, customers gain data-driven insights before execution even begins.

Dispatching from the warehouse to the carrier

The solver dynamically optimises the entire chain, from picking of goods in multiple warehouses to transport via robots or conveyors and sorting into hundreds of packages to optimal stacking of boxes onto pallets, trucks or containers and loading for carriers. Throughout this process, it reacts to current priorities: cross-dock in the morning, peak performance throughout the day, shipments for specific carriers at the end of the shift.

Reading, translating and understanding context

Orders, delivery notes, invoices, labels: every supplier works with a different format, language and data layout. Manual transcription into the system is slow and error-prone. Our solutions use large language models for automated extraction of key data from documents, photographs and PDF files and direct storage of this data into ERP systems. One fundamental difference compared to traditional OCR is that AI understands context. It doesn't matter where the information is located within the document, how it is marked or what language it is written in. The system can even deal with previously unknown formats without retraining or template adjustments. This results in faster document processing and a lower risk of errors caused by manual entry.

The specialist that never sleeps

Chatbots connected to knowledge bases with product documentation and the customer's internal materials eliminate dependence on individuals' knowledge. They can respond at any time, in multiple languages, whether it's a routine query or a time-critical situation where speed matters. Our goal is to train a chatbot for use as an e-consultant that will have the know-how of our most experienced experts, be available nonstop and respond to any query at any time.

"We utilise AI in the places where it brings our customers demonstrable value. From cameras that eliminate errors in quality control through solvers that optimise shipping in real time to chatbots available at any time, in any language – every deployment covers a specific problem and gives a measurable result. This combination of technological depth, hands-on manufacturing and logistics experience, and a clear-eyed view of what AI can really do makes Aimtec a partner that not only understands digitalisation, but also knows how to manage it responsibly."

Lukáš Rampa

Aimtec Solution Architect



Always close to our customers



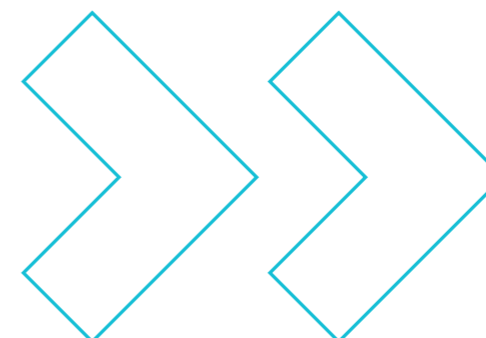
Aimtec operates partly as a consulting company and partly as a software house – and this union enables us to provide customers with solutions that bring them real value. We focus on more than just delivering software. Every project also includes consulting, project know-how and the transfer of that know-how directly to the customer, so that in addition to operating the solution, they can also configure and develop it.

Our strongest customer segment is suppliers in the automotive industry. Automotive remains our number one field. And this is still true despite the sector's ongoing major changes. Digitalisation and automation are the tools that help customers improve their competitiveness even in this demanding and unpredictable market environment. We also put our experience from automotive to use in other industries – especially in discrete manufacturing, from the medical and aviation industries to

electronics manufacturing – but also in distribution and e-commerce. We combine the tried-and-true principles of traceability and lean logistics with the needs of job production and small-batch production. We focus on medium and large manufacturers with global reach. These customers fully utilise our ability to standardise roll-out projects while retaining the flexibility that's needed by companies and entire industries. We support them worldwide out of Pilsen, and in 2023 we opened a US office to support companies operating in the American market.

Demand for large automation projects is growing significantly, and we see this as a major opportunity. Manufacturing and logistics companies are seeking solutions that connect automation technologies with their existing environments. They know well that when automation isn't firmly embedded in surrounding systems and processes, it brings only limited benefits.

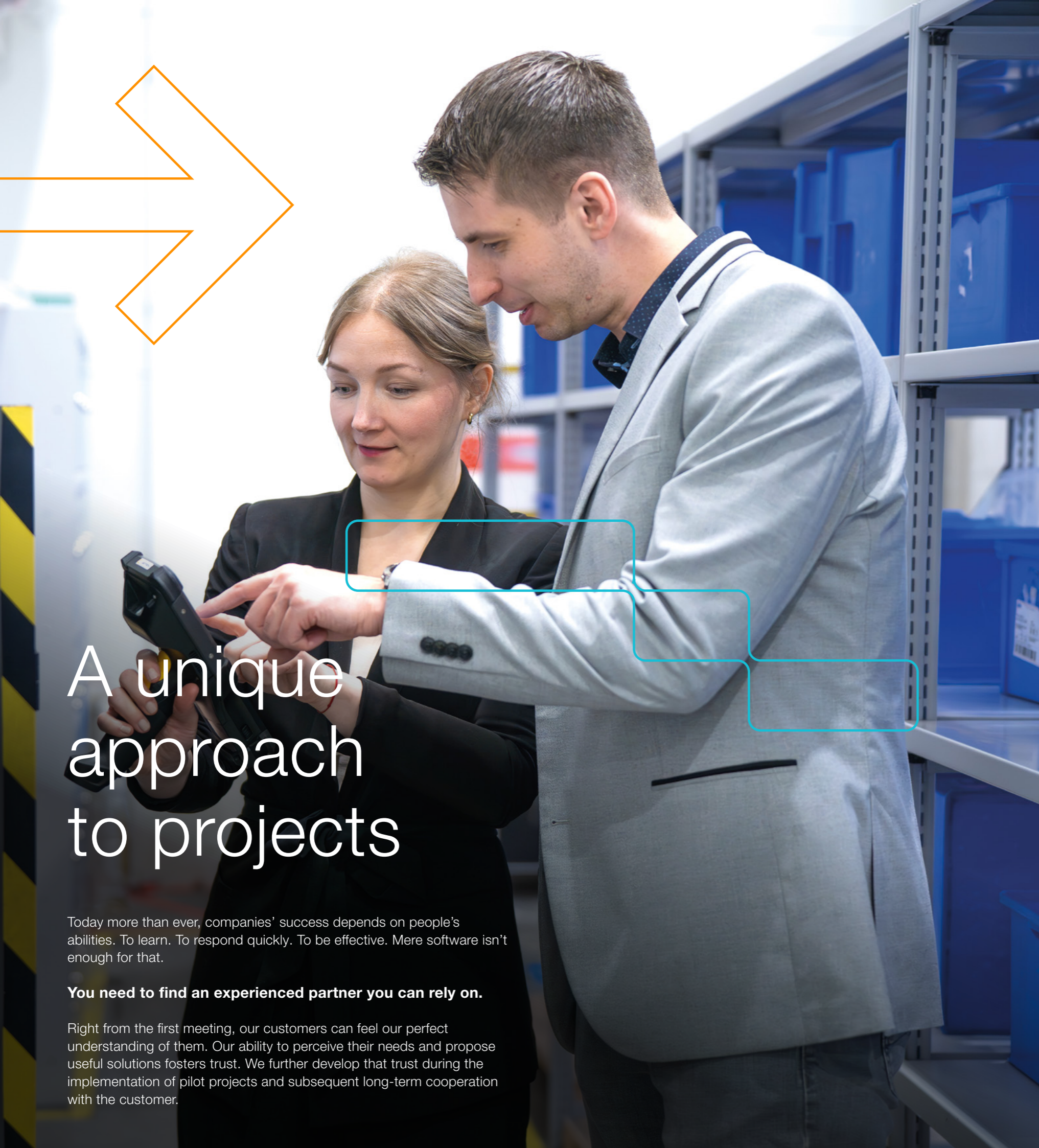
Aimtec is making focused progress in this area. We are entering into partnerships with other market players and expanding our know-how. We aim to be our customers' partner as a general contractor, delivering complete end-to-end solutions, from design and simulation through technology selection to delivery and long-term support.



“Partnering with Aimtec has been instrumental in optimising our shopfloor and logistics systems. Their expertise in MES, JIS and WMS solutions has enabled us to strike the perfect balance between standardisation and flexibility – an essential achievement in the fast-paced world of Tier 1 automotive manufacturing. Aimtec’s tailored approach and deep understanding of our needs have been pivotal in streamlining operations, improving efficiency and maintaining scalability. We are proud of our continued collaboration and look forward to further innovations together.”

Tolga Özkundakci

European Vice President of IT and Systems
Inteva Products



A unique approach to projects

Today more than ever, companies' success depends on people's abilities. To learn. To respond quickly. To be effective. Mere software isn't enough for that.

You need to find an experienced partner you can rely on.

Right from the first meeting, our customers can feel our perfect understanding of them. Our ability to perceive their needs and propose useful solutions fosters trust. We further develop that trust during the implementation of pilot projects and subsequent long-term cooperation with the customer.

Strategic benefits for the customer:

FLEXIBILITY

Responding to the market's constant changes

The world of industry today is extremely dynamic. Companies active in the market must be flexible in order to meet such challenges as fluctuations in demand and deliveries for components, or the absence of qualified workers.

We enable customers to adapt to changes continuously. Our solution is fully configurable and supports easy integration of new functions and technologies and swift optimisation of processes.

STANDARDISATION

Maintaining high quality worldwide

For corporations doing business worldwide, it is fundamental to know how to standardise individual divisions and branches while still respecting local specifics.

We empower our customers to standardise their systems while remaining able to meet demands from the plants that generate added value. Thanks to this, they can monitor critical processes, maintain high quality and focus on profitability.

AGILITY

Swiftly adding the most beneficial value

Time is of the essence. When a company learns there's room for creating further added value, they must act fast to be first.

Our teams work with the customer to design solutions that support long-term sustainable growth and can constantly adapt and improve to meet the market's demands.

Flexibility, standardisation and agility. These are the greatest benefits that customers appreciate in Aimtec solutions. To ensure we can continually develop and perfect our products and services, we stand upon three strategic pillars for our operations:

Digital Factory

Digitalisation with maximum flexibility and configurability.

Expert Know-How

Listening and thinking holistically and in context and sharing our experience from other projects.

Digital Delivery

Extremely efficient deployment and support thanks to support systems and digital process templates.



Customer projects with true added value

The main benefits of our solutions vary depending on customers' specifics, but they always have something in common. They save resources, increase process efficiency and help firms endure unfavourable changes in both business and society. Digitalisation is the common denominator of all projects.



AISIN

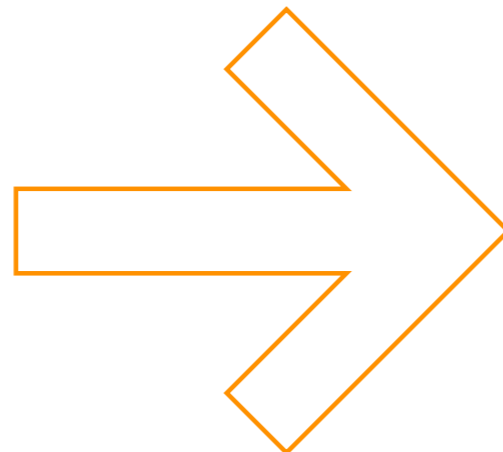
The AISIN EUROPE MANUFACTURING CZECH manufacturing plant in Pisek is part of a multinational group and has been active for the last 23 years. As a Tier 1 and Tier 2 partner, it supplies components for combustion, hybrid and electrically driven units to several major world automotive companies.

The company has long invested in the digitalisation and modernisation of its manufacturing processes to strengthen its competitiveness and meet growing OEM demands. In cooperation with its technology partner Aimtec, AISIN successfully migrated to the modern SAP S4/HANA ERP system, forming a stable foundation for its further digitalisation. It tied into this step by deploying a MOM (Manufacturing Operations Management) system, which brought fundamental changes in manufacturing management and increased process efficiency. Thanks to Aimtec's SCIX solution, their manufacturing lines and work centres are interconnected in real time with SAP; terminals collect data on production, packaging, quality and shipping. Meanwhile, mobile scanners from Zebra Technologies support swift error-free shipping.

The result is greater transparency, the ability to respond immediately to operation incidents thanks to timely real-time data, full manufacturing traceability and a plant that's ready for future technological development.

"In Aimtec, we've found a team that is open to changes, one that's willing to adjust configurations and respond to new requirements that only turn up during live operation. This leads to a system that isn't just a fulfilment of the original specification, it's an actual tool that helps our people do things better and more efficiently."

Martin Vilím
IT Manager,
AISIN EUROPE MANUFACTURING CZECH



SKODA

Škoda Auto, a leading European manufacturer of passenger vehicles, uses the Aimtec DCIX platform to control electric tightening tools on the assembly lines for the Octavia, Enyaq and Elroq models in Mladá Boleslav and Octavia, Karoq, Kodiaq, Cupra and Ateca in Kvasiny. The system works with the XML protocol – the standard for Volkswagen – which enables unified communication with tightening tools from various suppliers. This solution significantly simplifies and accelerates assembly-line operators' work thanks to features that actively support them in their daily tasks. Repair processes are also fully digitalised and take far less time than before.

Stability and system availability in critical operations where any sort of outage means stopping the whole line were a key requirement. Aimtec met all these criteria and delivered a future-proof solution that the customer can independently expand and develop. The project was launched in June 2023 with process analysis and system installation. After a successful launch, the solution is now gradually being deployed at other sites as well – welding shops, paint shops and assembly lines in Mladá Boleslav and Kvasiny.

"At Škoda Auto, Aimtec DCIX represents a robust platform for controlling electric tightening tools and at the same time a flexible architecture that can be extended with other related processes. Because it can integrate data from a number of internal systems, it works as an end-to-end solution for controlling electronically tightened connections that ensures precise timing, process continuity and detailed real-time control over operations. This centralised solution makes it possible to respond swiftly to operational requirements and supports the stability and sustainability of key production processes. That is one reason why it is a part of Škoda Auto's digital production ecosystem."

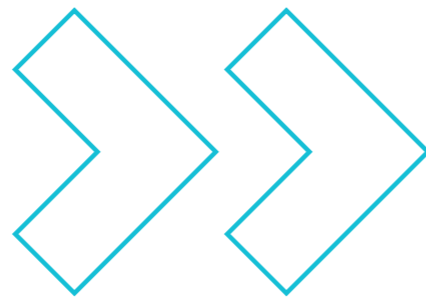
Pavel Maryško
Senior Manager in Car Production,
Škoda Auto





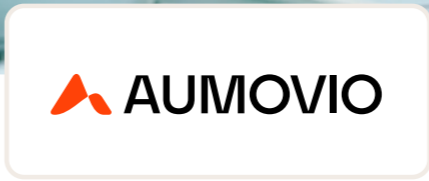
MALFINI is a central European leader in the advertising textiles market and a leading supplier in more than 35 European countries. Its business partnership with Aimtec dates all the way back to 2010. At its logistics and distribution centre in Ostrava-Kunčičky, Aimtec's DCIx digitalisation platform orchestrates end-to-end operations across 19,300 m² – from receipt of goods to dispatch. AutoStore technologies and three HaiPick autonomous robots were newly deployed here. Aimtec DCIx assesses the types of goods and decides whether they will be stored in one of the automated zones or in a space with no automation. For the AutoStore system, it controls put-away and removal from storage and tracks stocks of goods down to the level of items and quantities. The HaiPick unit has roughly 100 of the highest-turnover items stored within it. The platform also coordinates the movements of crates down conveyor belts.

The HaiPick deployment has expanded storage capacity by 30,000 positions – the warehouse can now accommodate over 25 million units of advertising textiles. Comprehensive automation has also significantly increased shipping speed. Up to 190,000 units are shipped each day, with deliveries to key neighbouring markets completed within 24 hours. This increases customer satisfaction and improves competitiveness.



"We've been working with Aimtec for a long time. Their platform helps control our automation technologies – such as AutoStore and HaiPick. HaiPick enables us to put goods away and remove them from storage directly in the cardboard boxes from suppliers, without having to repack them. We chose AutoStore due to its compact solution and high efficiency. By integrating all the technologies into one system, we achieved a higher degree of automation and smoother, more efficient operations overall."

Michal Seltenreich
Co-CEO,
MALFINI



AUMOVIO Czech Republic – the Automotive division of the Continental Group until September 2025 – is now an independent company that builds upon a long automotive tradition. At its Brandýs nad Labem plant, the company has holistically optimised logistics processes from material receipt through storage and issue to production to dispatch, aiming to maximise performance under given conditions. This includes various approaches for storing a wide range of items – from large plastic parts to small electronic components – and supplying them to production. The Aimtec DCIx digitalisation platform plays a key role; it controls all the technologies and processes from one point, and it's connected with SAP ERP in real time.

The solution manages multiple technologies, such as semi-automatic VNA trucks for picking, Kardex vertical lift modules (VLMs) with Pick-by-Light technology and the AutoStore automated storage and retrieval system (ASRS). It was AUMOVIO Czech Republic that became the first company in the Czech Republic to introduce this technology. The plant used a 3D digital twin to reorganise the warehouse and optimise warehouse movements. The twin displayed the results of analyses carried out on the central data warehouse.

"Without the digital twin, we wouldn't have all these different views of the warehouse, and we couldn't join the nearly ten criteria we need to combine. In the digital twin, we click and know if it's right or wrong."

Miloš Havlíček
Process and Tools Manager,
AUMOVIO Czech Republic

Our culture and employees

Developing expertise in an era of rising complexity

The market is getting faster. Orders spread across plants and connect planning, manufacturing and logistics in a way that makes them all work as one whole. In times like these, it is fundamental for Aimtec to be a reliable partner that shepherds an entire project from its conception all the way to routine operations. For this reason, in 2025 we significantly invested into developing our expertise and focused on the areas with the greatest impact for our customers. We focused on such areas as running complex projects, IT security and integrating tools for artificial intelligence.

The automation of material and goods flows – in warehouses and production alike – is one of the most demanding areas we address for our customers. That is why in 2025, we added Jindřich Bek to our management roster in the new role of Automation Projects Director. He is building a specialised team that will enable us to carry out projects of growing complexity – including the tasks of ensuring deliveries and deploying automation technologies, integration with digital platforms and cooperation with technology partners.

Teams that know each other and understand each other

We maintain a high bar for performance, professionalism and responsibility. That's one reason why we care for our employees' psychological safety: clear goals and expectations for every role, periodic 1:1 meetings, milestone retrospectives and "lessons learned" after deployment. We support open feedback through internal mentoring and training in communication and personality types.

We rely on teamwork that happens together, within one office space. While many companies are transitioning to remote work, we see a point in being together – we're quicker to harmonise priorities, we share know-how and we maintain our tempo of deliveries.


- Whenever necessary, we support teams in helping each other. This helps strengthen capacity where it is currently needed most, but the benefits are much broader: our people gain a new perspective on the customer, get to know their colleagues' work and take away experience they can then apply across internal and customer projects.
- The business and delivery team leaders share the work of creating plans and the responsibility for fulfilling them. We interconnect both teams not only during planning, but also throughout the year. Through this, we support shared understanding and a predictable course for the entire year.



Overall employee count:

250+





We care for what's most valuable

We take care of our employees' health and strive to keep their families in mind as well. We believe that preventive healthcare, shared experiences and support for children directly affect our employees' well-being and performance.

- Health is a necessity. In connection with our benefit that provides online medical consulting from uLékaře.cz, over 100 of our colleagues have made use of preventative blood analyses, fully paid for by Aimtec.
- Fulfilment for our families. We are a family firm, and so we naturally organised several events in 2025 for our employees' families. We welcomed the spring together, at YoungHackers our employees' loved ones familiarised themselves with new technologies and we closed out the year by putting up snow decorations and handing out Christmas presents.

We're interconnecting experts and supporting interesting projects

We believe that it makes sense to share progress and learn from each other's mistakes. We are a member of a number of organisations that share our goal of supporting their members in sharing experience. We also interconnect professionals at our own professional conferences and provide possibilities for young developers whose projects are helping handicapped persons, and anyone who needs aid in general.



#AimtecHackathon 2025

Helping through Code

2025 saw the ninth year of #AimtecHackathon. Several teams of young developers, graphic designers and software architects had the task over one weekend of programming an application to help specific people living with a disability. Besides the HackIT programming marathon, this event also includes a series of technology presentations – TechTalks – and the YoungHackers programme for children. Through this event, we support technical education and IT awareness among the public at large. We organise it in cooperation with a number of technology partners and educational institutions.



"We're glad that the announcement of results won't mean the end of the projects in which our students are participating. We're successfully supporting their further development on university grounds as well and working further on them with active students in the form of, for example, thesis papers."

Doc. Ing. Přemysl Brada, MSc., Ph.D.

University of West Bohemia's Faculty of Applied Sciences, Head of the Department of Computer Science and Engineering

"Even though our hackathon is a competition, the teams don't primarily attend it to win, or to be seen. Their goal is to learn something and to contribute to a useful project, to help where it's needed."

Petra Štekllová

#AimtecHackathon organiser



Cooperation with educational institutions

We see young talent as a natural part of our team. We give students and recent graduates room to try out their real-world projects, see how the company works and, over time, to find their professional path. Our internships, work placements, thesis guidance and flexible working arrangements help them gain experience during their studies – and they often stay with us afterwards.

We know how important it is to integrate theory with practice, and that's why we value long-term partnerships with educational institutions. Our most important collaboration is with the University of West Bohemia in Pilsen, especially its Faculty of Applied Sciences, Faculty of Electrical Engineering and Faculty of Economics. We also maintain close relations with the Training College and Secondary School of Electrical Engineering in Pilsen, where we regularly join in round-table discussions, for example about students' focus of studies, understanding Generation Z or graduates' search for employment on the job market.

In 2025, we also expanded our cooperation beyond the Pilsen region. We have signed a memorandum on cooperation with the Faculty of Informatics and Statistics at the Prague University of Economics and Business; this memorandum is focused primarily on the area of teaching data analytics. We also signed a memorandum on cooperation in 2025 with the consulting company Logio, and we became a member of the Supply Chain Masters community. This is a unique project joining professionals with juniors and students who have a passion for supply chain management. Through these steps, we are targeting students who commute from Pilsen to Prague to study but want to later seek work in the city where they grew up and have their family and friends.



Our cooperation with schools in numbers

- 17 work placements
- 8 graduate theses
- 21 guest lectures



Organisations we belong to



The Trends in Automotive Logistics Conference: “Digital. Future-Proof?”

TAL (Trends in Automotive Logistics) is a time-honoured conference at which inspiring speakers from the practical and academic spheres meet with experts from manufacturing, logistics and IT. It's also an opportunity to discuss the latest topics in logistics, manufacturing, integration and more, and how to use new technologies, methods and resources from the world of digitalisation.

This conference is co-organised by the German-Czech Chamber of Industry and Commerce (Deutsch-Tschechische Industrie- und Handelskammer, DTIHK) and the Chamber of Industry and Commerce (Industrie- und Handelskammer, IHK) in Regensburg. Participants come from both our country and abroad – traditionally including Germany and other countries.

2025 was the 24th year of this conference, with the tagline “Digital. Future-Proof?” The speakers appearing at the event included such names as Tobias Mayr from BMW Group and Mojmir Barák from Škoda Auto.





Our Stories

Diversity is our secret weapon – we possess diverse experiences, skills and abilities, and through them we all supplement each other. We get the room to grow, learn and pass on our experience. Thanks to this, our solutions for customers aren't just good, they're exceptional.

**Each of us has a unique story.
Read on and you'll get to know a few of them.**

Ondřej Zikmund

Our Support department's team leader makes sure that support operates professionally 24/7 across multiple continents. He manages shifts, escalations and support response quality, and he fine-tunes service conditions and parameters with customers. He holds the reins of the team firmly no matter how hectic things get, and he's the first on the phone when things get tough. And after work? He tends his slightly surprising home "help desk" – a flock of hens.

Radka Volková

Radka is a Business Development Manager with international experience in automotive. While living in Denmark, she studied services management and also supplemented this knowledge by studying sports science in Sweden. This combination of different approaches and her sense of fair play help her find paths that give companies a freer hand.

Antonín Janský

He leads projects in the DCIx team where complexity is par for the course. In cooperation with Škoda Auto, he has overseen technical architecture and management of the core team. This was a pilot project that became a robust and scalable standard in which every single screw has a "digital footprint". Thanks to this, Aimtec DCIx helps manage the production of one of the best-selling cars in Europe.

Jan Kadlec

He has been working at Aimtec since 2000, and he's behind our error-free shipping and distribution – he monitors receipt and checking of goods, takes care of transport including documentation and records, and prepares invoicing documents. Every day, he harmonises deadlines with our customers and suppliers and keeps people informed inside our company: the business, project and delivery teams always know where a package is and when it will arrive.

Michal Macht

A SAP MM/WM consultant, team leader and major driver. He maintains projects' tempo, takes responsibility for them and works things out in detail – and that's one reason why customers remember him well. He knows how to interconnect warehouse processes with the world of SAP so that everything runs smoothly, from receipt to dispatch. He finds sport to be a way to clear his head and gain new energy.

Martin Hron

As a DevOps engineer and team leader, he works along with his team in close cooperation with the IT department. They fine-tune IT infrastructure and Aimtec DCIx together in their customer projects so that the projects work superbly and stay secure, available and well-suited to the target environment. Thanks in part to him, the barrier between development and operations is disappearing – where there were once two fields, today there is one functioning whole.

Lenka Bohuslavová

She began as a consultant but has moved on to a training-focused role in the DCIx division. She takes care of smooth onboarding for new colleagues and prepares training sessions for them. She helps her more experienced colleagues map and develop their skills so the team can continue working superbly in the long term. She is the "glue" for the rest of the team – someone you can always rely on.

Otakar Venta

The systems brain and data support for our entire company. As our Chief IMS Officer, he is responsible for the quality and security of our information and the development and operation of our internal information ecosystem. He manages data and processes so that our company can work transparently and run on verified data. He ensures that everything we specify is measurable, assessable and data-based.

ESG

Social Responsibility and Corporate Sustainability

Sustainable business

Our projects have global reach. They save our customers resources, materials, energy and human labour through more efficient management of manufacturing and logistics processes. We advocate a people-first approach, and that influences our approach towards people both within Aimtec and on the customer's side. That's because sustainability is primarily about people.

"Sustainability is the foundation of everything we do. We are more convinced of this every day. We are proud to be a family firm with a unique company culture. For us, maintaining and supporting our values is key."

Roman Žák

Chairman of the Supervisory Board and Aimtec co-founder



In the course of defining its approach to ESG activities, Aimtec has identified five categories, selected based on the sustainable development goals (SDGs) established by the UN. The company strategically plans its activities directed towards employees, the public and customers based upon these SDGs.



These goals, which were selected with a view to their measurability and the company's long-term activities, are:



- We strive to support the health of both our employees and our customers.
- Everything is aimed towards work that will not only support people, but also be less stressful and more enjoyable and fulfilling.



- We support technical education in the Pilsen region.
- We create strategic development plans for our employees' hard and soft skills.
- We work to provide practical education for our employees and the public regarding specific digitalisation and automation projects, hand in hand with increasing the competitiveness of individuals and companies.



- We establish fair and stable conditions for our employees.
- Through digitalisation, we also improve conditions for employees at our customers. From reducing repetitive activities to limiting labour in unhealthy activities or environments.



- We set aside employee capacities for diving into innovations and improvements on our solutions. Examples include our significant capacities dedicated to research and development, as well as internal hackathons for individual teams.
- Our solutions help customers fundamentally innovate on both added-value processes and service processes such as logistics and quality.



- We reduce the impacts of production and waste production in our offices.
- We reduce travel by implementing remote delivery of projects.
- We also reduce wastage and overall consumption of energy, materials and fuels for our customers via digitalisation and effective planning.

CSR and help to those in need



“What’s fundamental for us in CSR is long-term cooperation. We want to create conditions whereby non-governmental organisations can rely on us and we have room to build up something meaningful and sustainable.”

Roman Žák

Chairman of the Supervisory Board and Aimtec co-founder

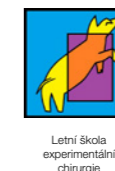


“One of the benefits of working for Aimtec lies in how we let our employees play a role in determining where we help. Aimtec matches the sum of every individual donation by employees.”

Radka Pučelíková

Aimtec Chief People Officer

Organisations receiving our long-term support:



NVIAS

Aimtec Open Race

Over the years, Aimtec Open Race has become a tradition-rich sports event, attracting over 600 enthusiastic cyclists annually. In 2025, we supported the sixteenth year of this race as its main partner, and we prepared two new routes for its participants, with lengths of 54 and 30 km.

This bike race, which includes a number of sport stations along the way, offers participants an active day in the fresh air for the whole family. We believe that exercise, and the joy of it, has a fundamental effect on both physical and mental health. We cherish the values that sport helps reinforce, such as perseverance and fair play, in both our personal and professional lives.

For Aimtec as a Pilsen-based company, Aimtec Open Race is also a way to meaningfully support the region where we operate and where most of our employees live.





Company management and structure

Board of Directors

Jakub Klíma, Board Member
 Pavel Boháč, Chairman of the Board, CEO
 Rostislav Schwob, Board Member

We are a family-owned business

Aimtec is made up of more than just technologies and business relationships – the culture and values with which we were founded have a major voice as well. We also wish to maintain our uniqueness as we pass the torch to future generations, and we are keeping this in mind in the course of our long-term development.

Our family-owned nature is counterbalanced by professional management and a strong emphasis on expertise. The members of the founding families can take part in the company's operations in various roles on the basis of each family member's focus, experience and motivation. Meanwhile, we fill our key positions solely on the basis of the competencies and qualifications required for each role.

Even after their orderly transition out of their executive positions, our founders Jaroslav Follprecht and

Roman Žák continue to play active roles in guiding the company. Jaroslav, who served until mid-2024 as CEO and Chairman of the Board, is now Vice Chairman of the Supervisory Board; Roman is its Chairman. Through their active involvement, they are playing a key role in defining and developing Aimtec's values and long-term vision, and they also advise on company strategy.

Governance

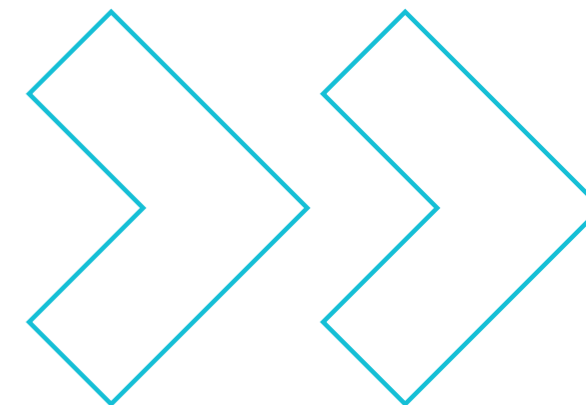
In recent years, Aimtec's ownership structure and governance configuration have seen a transformation – with the aim of supporting the company's long-term stability, maintaining its values and enabling the growth of the group overall while maintaining professional management and independent supervision.

Therefore, in 2023, AIMTEC Holding a.s., became the company's sole shareholder. By way of family holding

companies, this holding company is in turn owned and controlled by family endowments established by the founders. This arrangement makes it possible to maintain the cohesion of ownership of a family firm and ensure the continuity of the business and its values. It also creates room for the group's further development without any threat to AIMTEC a.s. One step towards such development is the founding of an office for the Aimtec brand in the USA, where the sister company AIMTEC US Inc., directly subordinated to the holding company, was founded in 2023.


One important part of the system of governance for AIMTEC a.s. is the supervisory board, which oversees the activities of the board of directors and helps shape the company's strategic direction. Alongside the founders, it also includes independent experts who contribute an external perspective and experience from a variety of areas. One integral part of the supervisory

board's work is systematic risk management, which is handled by the Risk Committee. It works to identify risks in a timely manner, evaluate them continuously and establish appropriate measures. Alongside this, the supervisory board works with other committees whose task is to strengthen strategic management of HR and marketing and support the company's long-term priorities.

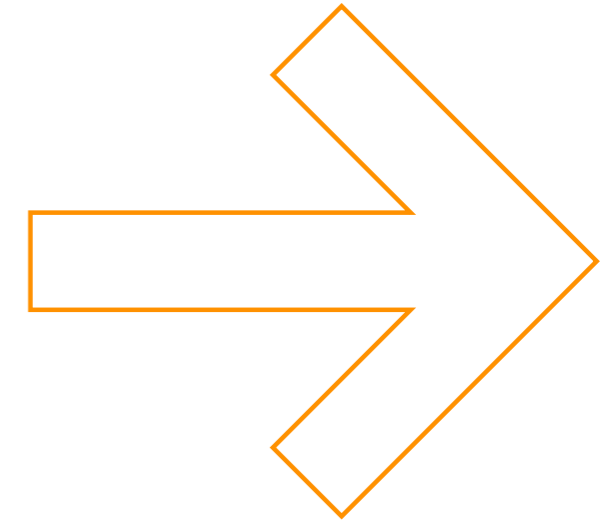


Aimtec's structure







(as of 1 January 2026)





Pavel Boháč
Chief Executive Officer








Products

DCIx	SAP	Integration	Advanced Planning and Scheduling	Technology	Automation
					
Rostislav Schwob Supply Chain Solutions Director	Jan Kratochvil SAP Solutions Director	Karel Sladký Integration Solutions Director	Otakar Horák APS Solutions Director	Petr Stejskal Chief Technology Officer	Jindřich Bek Automation Projects Director

Sales & Marketing

Sales

Jakub Klíma Chief Sales Officer
Marketing

Marie Mundilová Chief Marketing Officer

Back Office

Human Resources	Finance	Facilities Management	Internal Information System	Information Technologies
				
Radka Pučelíková Chief People Officer	Rostislav Kubánek Chief Financial Officer	Andrea Chejlová Chief Facility Officer	Otakar Venta Chief IMS Officer	Michal Kárník Chief Information Officer



Summary and conclusion by the Chairman of the Supervisory Board

Supervisory Board

Martin Málek, Supervisory Board Member
Bohuslav Dohnal, Supervisory Board Member (from 1 January 2026)
Lucie Baleková, Supervisory Board Member
Jaroslav Follprecht, Vice Chairman of the Supervisory Board
Roman Žák, Chairman of the Supervisory Board



Aimtec's great results in 2025 aren't just about work well done in that year. They are the outcome of strategic decisions we have taken over the course of several years. The management approach we have systematically developed over this period is now becoming a solid foundation for the company's future.

In recent years, the supervisory board has had the concrete task of developing governance that would ensure long-term stability for this family firm independently of who would be standing at its helm. Today I can state that this task is essentially completed. We have a functioning structure, clearly defined relationships among the owners, the supervisory board and management, and a company that is professionally managed on the basis of competencies. The clear division of responsibilities has also advanced the horizon within which we plan our future – today, we as the founders and the supervisory board can fully focus on the direction Aimtec will take over the next ten or twenty years.

One natural part of an approach with this configuration is the gradual transformation of the supervisory board. New people arrive with new perspectives right when the firm truly needs them. At the end of 2025, Lucie Baleková concluded her mission on the supervisory board. She brought us expertise that left a permanent legacy in our work: Lucie taught us to clearly structure our decisions and establish the foundations of governance that we stand upon today. We are grateful that she walked this road with us.

In January 2026, Bohuslav Dohnal joined the supervisory board; he is an entrepreneur with thirty years of experience in IT. He brings us his deep knowledge of how to build scalable technology services, successfully launch them on the global market and build globally functioning teams around them. At a time when Aimtec is deepening its activities in AI and cloud solutions and growing with its global customers, this kind of perspective strengthens our vision for technology.

We'd like to thank everyone who played a part in last year's results for their trust and cooperation. I believe that the steps we've taken and the people behind them form a solid foundation for what awaits us.

Roman Žák

Chairman of the Supervisory Board and Aimtec co-founder

Independent Auditor's Report and Financial Statements

AIMTEC a. s.

as of 31 December 2025



INDEPENDENT AUDITOR'S REPORT

To the shareholder of the company AIMTEC a.s.

Opinion

We have audited the accompanying financial statements of AIMTEC a.s., identification number 252 01 816 (hereinafter also the "Company") prepared in accordance with accounting principles generally accepted in the Czech Republic, which comprise the balance sheet as at 31 December 2025, the income statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information. For details of the Company, see Note 1 to the financial statements.

In our opinion, the financial statements give a true and fair view of the financial position of AIMTEC a.s. as at 31 December 2025, and of its financial performance and its cash flows for the year then ended in accordance with accounting principles generally accepted in the Czech Republic.

Basis for Opinion

We conducted our audit in accordance with the Act on Auditors and Auditing Standards of the Chamber of Auditors of the Czech Republic, which are International Standards on Auditing (ISAs), as amended by the related application clauses. Our responsibilities under this law and regulation are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information in the Annual Report

In compliance with Section 2(b) of the Act on Auditors, the other information comprises the information included in the Annual Report other than the financial statements and auditor's report thereon. The Board of Directors is responsible for the other information.

Our opinion on the financial statements does not cover the other information. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. In addition, we assess whether the other information has been prepared, in all material respects, in accordance with applicable law or regulation, in particular, whether the other information complies with law or regulation in terms of formal requirements and procedure for preparing the other information in the context of materiality, i.e. whether any non-compliance with these requirements could influence

judgments made on the basis of the other information.

Based on the procedures performed, to the extent we are able to assess it, we report that:

- The other information describing the facts that are also presented in the financial statements is, in all material respects, consistent with the financial statements; and
- The other information is prepared in compliance with applicable law or regulation.

In addition, our responsibility is to report, based on the knowledge and understanding of the Company obtained in the audit, on whether the other information contains any material misstatement of fact. Based on the procedures we have performed on the other information obtained, we have not identified any material misstatement of fact.

Responsibilities of the Company's Board of Directors and Supervisory Board for the Financial Statements

The Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the Czech Republic and for such internal control as the Board of Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Supervisory Board is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the above mentioned laws and regulations will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the above law or regulation, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from

error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors and the Supervisory Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Pilsen, 2 April 2026



VALENTA - NOCAR, s.r.o.
U Radbuzy 429/4, 301 00 Plzeň
Audit firm licence No. 360

Ing. Josef Nocar, LL.M.
Auditor licence No. 1942

Balance Sheet

ASSETS	31 Dec 2025			31 Dec 2024	
	In thousands CZK	Gross	Correction	Net	Net
TOTAL ASSETS		566 835	231 753	335 082	302 899
B. Fixed assets		286 069	218 251	67 818	65 992
B. I. Intangible assets		171 304	140 137	31 167	27 299
2. Valuable rights		167 229	139 695	27 534	27 203
2.1. Software		167 229	139 695	27 534	27 203
4. Other intangible fixed assets		442	442	0	95
5. Intangible fixed assets under construction		3 633	0	3 633	0
B. II. Tangible fixed assets		114 765	78 114	36 651	38 693
2. Machines, tools and equipment, transportation means furniture and office equipment		114 014	78 114	35 900	38 693
5. Advance payments for tangible fixed assets		751	0	751	0
C. Current assets		267 355	13 502	253 853	229 498
C. I. Inventory		529	20	509	386
1. Raw materials		45	0	45	63
3. Finished goods and merchandise		484	20	464	323
3.2. Merchandise inventory		484	20	464	323
C. II. Receivables		161 704	13 482	148 222	124 876
1. Long-term receivables		23 145	0	23 145	18 528
1.4. Deferred tax asset		10 299	0	10 299	3 686
1.5. Receivables - other		12 846	0	12 846	14 842
1.5.2. Long-term advance payments		12 846	0	12 846	14 842
2. Short-term receivables		138 559	13 482	125 077	106 349
2.1. Trade receivables		113 027	13 482	99 545	82 441
2.4. Receivables - other		25 532	0	25 532	23 908
2.4.4. Short-term advance payments		6 750	0	6 750	6 507
2.4.5. Estimated receivables		17 840	0	17 840	16 566
2.4.6. Other receivables		942	0	942	835
C. IV. Cash in hand and bank accounts		105 122	0	105 122	104 235
2. Bank accounts		105 122	0	105 122	104 235
D. Accrual of assets		13 411	0	13 411	7 409
1. Deferred expenses		13 411	0	13 411	7 349
3. Deferred cash receipts		0	0	0	60

LIABILITIES	31 Dec 2025		31 Dec 2024	
	In thousands CZK	Net	Net	Net
TOTAL EQUITY AND LIABILITIES		335 082	302 899	
A. Equity		177 383	193 278	
A. I. Registered capital		2 000	2 000	
1. Registered capital		2 000	2 000	
A. IV. Profit/Loss - previous years (+/-)		141 278	168 833	
1. Retained profits/losses from previous years (+/-)		141 278	168 833	
A. V. Profit (loss) for current period (+/-)		34 105	22 445	
B. + C. Liabilities		131 778	92 000	
B. Provisions		6 938	6 761	
4. Other provisions		6 938	6 761	
C. Liabilities		124 840	85 239	
C. II. Short-term liabilities		124 840	85 239	
2. Liabilities to credit institutions		7	76	
3. Advances received		0	358	
4. Trade payables		30 126	23 997	
8. Liabilities - other		94 707	60 808	
8.3. Liabilities to employees		14 993	14 568	
8.4. Social security and health insurance liabilities		8 522	8 336	
8.5. Due to state - taxes and subsidies		16 783	10 091	
8.6. Estimated liabilities		54 168	27 605	
8.7. Other payables		241	208	
D. Accruals of liabilities		25 921	17 621	
D.1. Accrued expenses		18	143	
D.2. Deferred revenue		25 903	17 478	

Profit and Loss Statement

	31 Dec 2025	31 Dec 2024
In thousands CZK		
I. Sales of own products and services	545 488	464 566
II. Sales of goods	86 610	61 649
A. Production consumption	216 980	178 428
1. Cost of goods sold	68 562	45 792
2. Raw materials and consumables	11 247	11 232
3. Services	137 171	121 404
C. Capitalisation (-)	-22 635	-18 333
D. Personnel expenses	350 972	291 775
1. Wages and salaries	257 045	212 479
2. Social security expenses, health insurance and other expenses	93 927	79 295
2.1. Social security expenses and health insurance	86 318	72 130
2.2. Other expenses	7 609	7 165
E. Valuation adjustments relating to operating activities	27 397	39 634
1. Valuation adjustments of fixed assets	29 121	27 471
1.1. Valuation adjustments of fixed assets - permanent	29 121	27 471
2. Valuation adjustments of inventory	-8	17
3. Valuation adjustments of receivables	-1 716	12 147
III. Other operating income	1 042	1 195
1. Income from fixed assets sold	854	240
2. Income from materials sold	25	0
3. Other operating income	163	956
F. Other operating expenses	3 873	2 704
1. Net book value of fixed assets sold	307	0
2. Net book value of material sold	28	0
3. Taxes and fees	2 334	2 108
4. Provisions relating to operations and prepaid expenses (specific-purpose expenses)	177	-47
5. Other operating expenses	1 027	642
* Operating profit/loss (+/-)	56 553	33 204
VI. Interest income and similar income	288	693
2. Other interest and similar income	288	693
J. Interest expenses and similar expenses	14	2
2. Other interest and similar expenses	14	2
VII. Other financial income	1 740	5 025
K. Other financial expense	13 407	8 919
* Profit/loss from financial operations (transactions) (+/-)	-11 393	-3 203
** Profit before tax	45 160	30 001
L. Income tax	11 055	7 556
1. Income tax - due	17 668	11 170
2. Income tax - deferred (+/-)	-6 613	-3 614
** Profit/loss after tax (+/-)	34 105	22 445
*** Profit/loss of current accounting period (+/-)	34 105	22 445
* Net turnover for the accounting period	632 098	526 216

Cash Flow Statement

	31 Dec 2025	31 Dec 2024
In thousands CZK		
P. Opening balance of cash and cash equivalents	104 235	47 226
Z. Profit or loss from ordinary activities before tax	45 160	30 001
A.1.1 Adjustments for non-cash transactions	27 347	39 240
A.1.1. Depreciation of fixed assets	29 121	27 471
A.1.2. Change in provisions and reserves	-1 548	12 319
A.1.3. Profit/(loss) on the sale of fixed assets	-547	-240
A.1.4. Revenues from profit shares	0	0
A.1.5. Interest expense and interest income	-274	-691
A.1.6. Adjustments for other non-cash transactions	595	381
A.* Net operating cash flow before changes in working capital	72 507	69 241
A.2. Change in working capital	21 415	23 009
A.2.1. Change in operating receivables and other assets	-21 613	5 944
A.2.2. Change in operating payables and other liabilities	43 141*	16 196
A.2.3. Change in inventories	-113	869
A.2.4. Change in current financial assets	0	0
A.** Net cash flow from operations before tax	93 922	92 251
A.3. Interest paid	-14	-1
A.4. Interest received (+)	288	693
A.5. Income tax paid from ordinary operations	-12 839	-6 676
A.7. Received profit shares	0	0
A.*** Net operating cash flows	81 357	86 266
B.1. Fixed assets expenditures	-31 255	-22 572
B.2. Proceeds from fixed assets sold	854	240
B.3. Loans and borrowings to related parties	0	0
B.4. Change in investing liabilities	0	0
B.*** Net investment cash flows	-30 401	-22 332
C.1. Change in payables from financing	-68	76
C.2. Impact of changes in equity	-50 000	-7 000
C.2.1. Cash increase in share capital	0	0
C.2.2. Capital payments to partners	0	0
C.2.3. Other cash contributions made by partners	0	0
C.2.4. Settlement of loss by partners	0	0
C.2.5. Payments from capital funds	0	0
C.2.6. Profit shares paid	-50 000	-7 000
C.3. Other changes in the area of financing	0	0
C.*** Net financial cash flows	-50 068	-6 924
F. Net increase or decrease in cash and cash equivalents	887	57 009
R. Closing balance of cash and cash equivalents	105 122	104 235

* including deferred revenue from the provision of IT services of 34 862

Notes to the Financial Statements

1 COMPANY DESCRIPTION

Company name: AIMTEC a. s.
Headquarters: U Prazdroje 2807/8, 301 00 Plzeň, Czech Republic
Legal form: Joint stock company
Company No.: 25201816

The Company is registered in Section B, File No. 558 of the Commercial Register kept by the Regional Court in Pilsen (date of registration 23 July 1996)

Banking details: Komerční banka, Plzeň
Account number: 4822530287/0100

The main activity of the Company is consulting in the field of information technology.

According to section 1b(2) of the Accounting Act, the Company is a medium-sized accounting unit as of 31 December 2025. In accordance with section 20(1), the Financial Statements as of 31 December 2025 will be audited by an auditor. The Company will be a fully consolidated entity within the Aimtec Holding group; the consolidating entity will be AIMTEC Holding a.s.

In 2025, a change to the permanent residence address of one member of the Board of Directors was recorded in the Commercial Register; no other changes were made.

BOARD OF DIRECTORS

Name and surname	Position	Date of appointment / membership
Pavel Boháč	Chairman of the Board of Directors	1 July 2024 / 1 July 2024
Jakub Klíma	Member of the Board of Directors	11 February 2014
Rostislav Schwob	Member of the Board of Directors	11 February 2014

The Company is represented by at least two members of the Board of Directors acting jointly and the Chairman of the Board represents the Company independently.

SUPERVISORY BOARD

Name and surname	Position	Date of appointment / membership
Roman Žák	Chairman of the Supervisory Board	3 January 2022 / 1 January 2022
Jaroslav Follprecht	Vice-Chairman of the Supervisory Board	1 July 2024/ 1 July 2024
Lucie Baleková	Member of the Supervisory Board	1 January 2022
Martin Málek	Member of the Supervisory Board	1 January 2022

AVERAGE HEADCOUNT

	2025 Total number of employees	Management staff	2024 Total number of employees	Management staff
Average number of employees (full-time equivalent)	224	9	210	9

REMUNERATION TO MEMBERS OF THE MANAGEMENT AND SUPERVISORY BODIES BY REASON OF THEIR POSITION

In thousands CZK	2025	2024
Members of the governing bodies	12 716	10 243
Members of the supervisory bodies	3 900	3 300
Total	16 616	13 543

2 THE BASIS FOR PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Accounting Act, the Decree implementing certain provisions of the Accounting Act and the Czech Accounting Standards as amended for 2025.

3 GENERAL ACCOUNTING PRINCIPLES, ACCOUNTING POLICIES AND CHANGES AND DEVIATIONS THEREIN

The Company has applied the following accounting policies, procedures, valuation and depreciation methods to prepare the 2025 annual financial statements:

INTANGIBLE FIXED ASSETS

Intangible fixed assets are measured at cost. The Company does not account for small intangible assets (up to and including CZK 60 thousand) in fixed asset accounts, but directly as an expense. Intangible fixed assets created by own activity are measured at cost.

TANGIBLE FIXED ASSETS

Tangible fixed assets are valued at cost. Interest and other financial expenses related to the acquisition are not included in the valuation. Tangible movable assets and groups of movable assets with a separate technical and economic purpose and a useful life of more than one year with a valuation up to 40 thousand EUR. The Company considers tangible fixed assets with a value of up to and including CZK 40 thousand, which constitute the equipment of leased office premises, as small fixed assets and accounts for them in fixed assets accounts. Other tangible movable assets and sets of tangible assets with a useful life of more than one year and a valuation between CZK 20 thousand and CZK 40 thousand. Tangible fixed assets with a value of up to and including CZK 20 thousand are considered to be small tangible assets and are charged directly to expense. Costs of technical improvement of fixed assets above CZK 40 thousand are charged to the balance sheet. CZK 40 thousand increases its cost. Technical improvements on leased assets are accounted for separately in the account in which the asset being improved would be accounted for.

LONG-TERM FINANCIAL ASSETS

The Company has a long-term financial assets granted on normal market terms. The income received from the assignment of this long-term loan and the costs of making the loan have been recognised by the Company as at the date of its assignment as income (proceeds) from the sale of a long-term financial asset and its purchase costs, respectively.

THE METHOD OF PREPARING THE DEPRECIATION PLAN

Accounting depreciation is calculated based on estimated useful lives and is charged monthly as of the last day of the month. The Company decides on the specific form of the depreciation schedule for fixed assets classified after 31 December 2001 when they are placed in service, whereas accounting depreciation is not governed by tax depreciation. Assets classified up to that date are further depreciated according to the original depreciation plan, i.e. the accounting depreciation coincides with the accelerated depreciation according to Act No. 586/1992 Coll., on Income Taxes, as amended as of 31 December 2002, if this Act provided for tax depreciation for a given type of assets.

As of 1 January 2021, the Company will amortize the technical evaluation of its own software over a period of 18 months.

FUNDS

Cash consists of valuables and money in bank accounts.

INVENTORIES

Purchased inventories are valued at cost. Inventories are accounted for using the B method due to their nature and movements.

RECEIVABLES

Receivables are carried at their nominal value. At the balance sheet date, doubtful debts are reduced by provisions charged to expense, which is shown in the balance sheet in the 'adjustments' column.

In determining the method of calculation of provisions, the Company is governed by Act No. 593/1992 Coll. on provisions for determining the income tax base, as amended.

Short-term trade receivables are reported net of deferred revenue outstanding at the balance sheet date.

Estimated assets are valued on the basis of professional estimates and calculations.

EQUITY

The share capital of the Company is shown in the amount registered in the Commercial Register. Other capital funds are created at the Company's discretion on the basis of the articles of association.

PROVISIONS

The Company recognises provisions for losses and risks where the title, amount and date of the deliverable can be determined with a high probability while respecting the accruals principle.

LIABILITIES

Long-term and short-term liabilities are stated at their nominal values.

Long-term and short-term liabilities to credit institutions are stated at nominal value. Current liabilities to credit institutions include the portion of long-term liabilities to credit institutions that are due within one year of the balance sheet date.

Short-term liabilities payables are recognised net of deferred expenses outstanding at the balance sheet date.

Estimated liabilities are valued based on professional estimates and calculations.

FOREIGN EXCHANGE OPERATIONS

Assets and liabilities denominated in foreign currencies are converted into Czech currency at the current daily exchange rate published by the CNB at the time of their creation and at the time of the financial statements are converted at the exchange rate published by the CNB on the last day of the accounting period.

In the case of buying and selling foreign currency for Czech currency, the traded foreign currency is converted at the exchange rate at which these values were bought and/or sold.

Realised and unrealised foreign exchange gains and losses are charged to income or expense in the current year.

USE OF ESTIMATES

The preparation of financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates and assumptions have been made by the responsible persons based on all relevant information available to them. However, as is evident from the nature of the estimates, actual values in the future may differ from these values.

COST AND REVENUE ACCOUNTING

Income and expenses are accrued, i.e. to the period to which they relate both materially and temporally, based on the delivery of goods or services, irrespective of the time of payment. Exceptions are set out in the Accrual of Costs and Revenues Directive.

Sales are accounted for inclusive of discounts and exclusive of value added tax.

Estimated items are charged to expense or income at the amount known at the date of the financial statements. Revenue on customer projects in progress at the balance sheet date is recognised based on the professional judgement of the respective divisional directors.

TURNOVER

Revenues from the sale of services and goods are reported in net turnover in accordance with the Accounting Act and with the Company's core business.

INCOME TAX

Income tax payable is determined using the applicable tax rate on accounting profit plus and/or minus permanently or temporarily unrecognisable expenses and non-taxable income.

Deferred tax is provided on all temporary differences arising from differences between the accounting and tax treatment of items recognised in assets and liabilities. The difference is multiplied by the income tax rate applicable in the following tax year. If the rate changes, the deferred tax is recalculated.

4 FIXED ASSETS

INTANGIBLE FIXED ASSETS

Purchase price In thousands CZK	Balance as of 1 Jan 2025	Acquisition	Disposal	Balance as of 31 Dec 2025
Software	147 596	19 633	0	167 229*
Other intangible fixed assets	442	0	0	442**
Advances on debt. intangible assets	0	3 633	0	3 633***
Total	148 038	23 266	0	171 304

* of which own software 160 170 thousand CZK

** promotional videos for the offered software solutions

*** Migration of the database environment for DCIx (multi-year project).

Corrections In thousands CZK	Balance as of 1 Jan 2025	Depreciation incl. residual value at disposal	Disposal	Balance as of 31 Dec 2025
Software	120 393	19 302	0	139 695
Other intangible fixed assets	346	96	0	442
Total	120 739	19 398	0	140 137
Residual value	27 299			31 167

Purchase price In thousands CZK	Balance as of 1 Jan 2024	Acquisition	Disposal	Balance as of 31 Dec 2024
Software	129 427	18 423	253	147 596*
Other intangible fixed assets	610	0	168	442**
Advances on debt. intangible assets	0	0	0	0
Total	130 037	18 423	421	148 038

* of which own software 140 611 thousand CZK

** promotional videos for the offered software solutions

Corrections In thousands CZK	Balance as of 1 Jan 2024	Depreciation incl. residual value at disposal	Disposal	Balance as of 31 Dec 2024
Software	103 696	16 950	253	120 393
Other intangible fixed assets	285	231	168	346
Total	103 981	17 180	421	120 739
Residual value	26 056			27 299

TANGIBLE FIXED ASSETS

Purchase price In thousands CZK	Balance as of 1 Jan 2025	Acquisition	Disposal	Balance as of 31 Dec 2025
Tangible movable assets and sets of tangible of movable assets	90 991	7 047	2 341	95 697
<i>Cars</i>	57 514	6 762	2 181	62 095
<i>Office equipment</i>	25 190	0	0	25 190
<i>Hardware</i>	8 288	285	160	8 413
Small tangible fixed assets	15 587	191	461	18 316
<i>Office equipment</i>	15 452	30	0	15 482
<i>Hardware</i>	3 135	161	461	2 834
Tangible fixed assets under construction	0	751	0	751
Prepayments for tangible fixed assets	0	0	0	0
Total	109 578	7 989	2 802	114 764

Corrections In thousands CZK	Balance as of 1 Jan 2025	Depreciation incl. residual value at disposal	Disposal	Balance as of 31 Dec 2025
Tangible movable assets and sets of tangible of movable assets	63 653	7 699	2 341	69 011
Small tangible fixed assets	7 232	2 331	461	9 102
Total	70 885			78 113
Residual value	38 693			36 651

Purchase price In thousands CZK	Balance as of 1 Jan 2024	Acquisition	Disposal	Balance as of 31 Dec 2024
Tangible movable assets and sets of tangible of movable assets	88 868	3 385	1 262	90 991
<i>Cars</i>	55 431	3 301	1 219	57 514
<i>Office equipment</i>	25 190	0	0	25 190
<i>Hardware</i>	8 247	84	43	8 288
Small tangible fixed assets	17 823	764	0	15 587
<i>Office equipment</i>	15 419	33	0	15 452
<i>Hardware</i>	2 404	731	0	3 135
Tangible fixed assets under construction	0	0	0	0
Prepayments for tangible fixed assets	0	0	0	0
Total	106 691	4 150	1 262	109 578

Corrections In thousands CZK	Balance as of 1 Jan 2024	Depreciation incl. residual value at disposal on elimination	Disposal	Balance as of 31 Dec 2024
Tangible movable assets and sets of tangible movable assets	56 633	8 282	1 262	63 653
Small tangible fixed assets	5 224	2 009	0	7 232
Total	61 857	10 291	1 262	70 885
Residual value	44 834			38 693

As of 31 December 2025, the total amount of tangible assets not included in the balance sheet amounted to CZK 7.535 thousand at cost. CZK 6.082 thousand as of 31 December 2024.

Management does not assume that the market value of tangible fixed assets is materially different from the book value.

5 INVENTORY

Purchase price In thousands CZK	2025	2024
Software	11	0
Hardware	473	352
Raw materials	45	63
Allowances for inventories (hardware)	-20	-29
Total	508	387

These are usually products purchased from suppliers at the end of the current year and delivered to customers at the beginning of the following year. The Company has made an accounting allowance for hardware inventory that has been in stock for more than one year.

6 LONG-TERM RECEIVABLES

DEFERRED TAX ASSET

In thousands CZK	2025	2024
Difference between net book value and tax written down value of fixed assets	-16 471	-17 562
Remuneration for the current year paid in the following year (including payroll deductions)	49 970	19 954
Provision for unused annual leave	6 938	6 761
Accounting provisions	8 607	8 397
Deferred tax base	49 044	17 550
Deferred tax (21%)	10 299	3 686

LONG-TERM ADVANCES GRANTED

In thousands CZK Company	2025	2024	Purpose of the advance
CCS Czech Credit Card Company s.r.o.	152	152	Guarantees for CCS cards provided
Hamburk Plzeň s.r.o.	4 994	4 958	Lease of Aimtec offices - security deposit
Hamburk Plzeň s.r.o.	4 527	5 721	Lease of the Aimtec offices - advance payment of rent (period 1. 1. 2021 – 14. 10. 2030)
Hamburk Plzeň s.r.o.	3 173	4 011	Lease of the Aimtec offices – advance payment of rent for 1st floor (period: 1. 4. 2023 – 14. 10. 2030)
Total	12 846	14 842	

7 SHORT-TERM RECEIVABLES

TRADE RECEIVABLES

In thousands CZK	2025	2024
By the due date	111 914	76 379
Overdue within 30 days	11 425	16 506
Overdue beyond 30 days	18 513	19 332
Exchange rate differences	-451	262
Allowances	-13 482	-15 759
Outstanding deferred revenue	-28 374	-14 279
Total	99 545	82 441

The Company does not record any receivables with a maturity of more than 5 years as of 31 December 2025, nor has it recorded any such receivables as of 31 December 2024.

Since 2024, the Company has been offsetting outstanding short-term trade receivables and deferred revenues in the balance sheet.

The Company deals intensively with overdue receivables and continuously evaluates the information obtained.

ALLOWANCES

In thousands CZK	2025	2024
Tax valuation allowances	4 716	4 943
50% of the total value of the receivable	211	236
100% of the total value of the receivable	40	242
100% of the total value of the receivable – insolvent debtor	4 465	4 465
Accounting provisions	9 124	10 614
50% of the total value of the receivable	211	283
75% of the total value of the receivable	114	155
100% of the total value of the receivable	192	1 778
100% of the total value of the receivable – insolvent debtor (creditor registration process not initiated at the balance sheet date)	8 607	8 397
Exchange rate differences (provision aligned with the balance-sheet amount of the receivable at 31 Dec.)	-358	202
Total	13 482	15 759

SHORT-TERM ADVANCES

In thousands CZK Company	2025	2024	Purpose of advance payment
Hamburk Plzeň s.r.o.	1 196	1 196	Lease of the Aimtec offices - advance payment of rent (period 1. 1. 2021 – 14. 10. 2030)
Hamburk Plzeň s.r.o.	837	837	Lease of the Aimtec offices – advance payment of rent for 1st floor (period: 1. 4. 2023 – 14. 10. 2030)
Hamburk Plzeň s.r.o.	4 442	4 442	Advance payments for rent-related services for 2024; prepayment for energy for Q4 2025
	275	32	Other
Total	6 750	6 507	

ESTIMATED RECEIVABLES

In thousands CZK	2025	2024
Services provided on customer projects as of 31 December of the current year which will be invoiced in subsequent accounting periods under the contracts	17 310	13 824
Maintenance subject to signing an amendment to the contract	0	2 633
Miscellaneous (ex post discount on goods purchased from a supplier, insurance indemnity)	530	109
Total	17 840	16 566

OTHER RECEIVABLES

In thousands CZK	2025	2024
Receivables from employees	230	123
Insurance claims, overpayment of premiums	51	27
Forward trade receivables	661	685
Total	942	835

The Company has two forward contracts (entered into on 15 February 2022), which were marked to market as of 31 Dec 2025 using the calculation provided by the bank. The settlement dates for these contracts are 5 October 2026.

8 ACCRUED EXPENSES AND DEFERRED INCOME

DEFERRED EXPENSES

In thousands CZK	2025	2024
Subcontracts on customer projects that will be invoiced to customers in subsequent accounting periods	8 368	7 607
Licenses, maintenance to internal software	2 126	1 844
New Aimtec offices (office rent accrual)	1 021	941
Other (contribution to the employees' private pension and life insurance for January of the following year, staff advertising, air tickets and travel insurance for the following year, withholding tax that could not be offset, etc.)	2 182	0
Decrease by outstanding accrued expenses	690	618
Total	-976	-3 661
	13 411	7 349

Since 2024, the Company has been offsetting outstanding short-term trade payables and accrued expenses in the balance sheet.

9 EQUITY

The share capital consists of 40 registered shares with a nominal value of 25 thousand CZK and 100 pcs of registered shares with a nominal value of 10 thousand CZK (paid up).

A proposal will be made to the General Meeting to pay out a dividend to the sole shareholder and to allocate the remainder of the 2025 profits to retained earnings from previous years.

Other equity items are described in more detail in the separate Statement of Changes in Equity.

10 OTHER PROVISIONS

The Company makes provisions for unused annual leave.

11 SHORT-TERM LIABILITIES

LIABILITIES TO CREDIT INSTITUTIONS

Liabilities to credit institutions include the balance on a credit card as at the balance sheet date.

In 2023 the Company arranged an overdraft facility and other working capital loans with Komerční banka, a.s. amounting to a total of EUR 3 250 000. The loans are secured by a blank promissory note under a Blank Promissory Note Security Agreement and by receivables under a Receivables Pledge Agreement. As at 31 December 2025 these loans had not yet been drawn down.

SHORT-TERM PREPAYMENTS RECEIVED

In 2024, the Company registered an advance payment received for a delivery of goods that took place at the beginning of the following year.

TRADE PAYABLES

In thousands CZK	2025	2024
By the due date	30 570	27 066
Overdue	388	437
Exchange rate differences	-3	25
Accrued expenses outstanding at 31 Dec.	-829	-3 532
Total	30 126	23 997

Since 2024, the Company has been offsetting outstanding short-term trade payables and accrued expenses in the balance sheet.

LIABILITIES TO EMPLOYEES

In thousands CZK	2025	2024
Wages for December of the current year paid in January of the following year	14 754	14 188
Travel allowances for December of the current year to be paid in January of the following year	239	380
Total	14 993	14 568

SOCIAL SECURITY AND HEALTH INSURANCE LIABILITIES

In thousands CZK	2025	2024
Social security - December of the current year	5 907	5 820
Health insurance - December of the current year	2 615	2 516
Total	8 522	8 336

All liabilities were paid in the following period within the due dates in accordance with applicable law.

STATE-TAX LIABILITIES AND SUBSIDIES

In thousands CZK	2025	2024
Corporate income tax	8 616	3 786
Personal income tax - advances (December of the current year)	2 132	2 080
Personal income tax - withholding (December of the current year)	0	1
VAT - tax liability (December of the current year)	7 353	5 520
VAT - excessive deduction not applied during the current year	-2 830	-2 243
Payment of the compulsory share for the Labour Office	1 512	947
Total	16 783	10 091

All liabilities were paid in the following period within the due dates in accordance with applicable law. Excess deductions were claimed in the following year's regular tax returns.

ESTIMATED LIABILITIES

In thousands CZK	2025	2024
Office rental services for the current year billed by the landlord in the following year	4 038	3 513
Salary bonuses for the current year paid in the following year (including deductions)	49 970	19 954
Invoices not received at the date of closure of the accounts	100	100
Discount due in the following year	0	4 000
Other (Sub-deliveries delivered but not invoiced at the balance sheet date; quality bonus for an educational course)	60	38
Total	54 168	27 605

OTHER COMMITMENTS

In thousands CZK	2025	2024
Employee pension contribution for January of the following year	147	129
Statutory third-party liability insurance for Q4 of the current year	241	208
Decrease by outstanding accrued expenses	-147	-129
Total	241	208

Since 2024, the Company has been offsetting outstanding other payables and accrued expenses in the balance sheet.

12 ACCRUED LIABILITIES

DEFERRED REVENUE

In thousands CZK	2025	2024
Maintenance for the following year invoiced to customers at the end of the current year	9 820	5 737
Reserved services for the following year billed to customers at the end of the current year; fees for custom software provided as a service	1 408	2 413
Services on customer projects as of 31 December of the current year invoiced in accordance with contractual arrangements but to be provided in the following accounting period	43 049	23 607
Outstanding deferred revenue as at 31 Dec.	-28 374	-14 279
Total	25 903	17 478

Since 2024, the Company has been offsetting outstanding short-term receivables and deferred revenue in the balance sheet.

13 LEASING

As of 31 December 2025, the Company has no open finance lease agreements, as well as of 31 December 2024.

14 ITEMS NOT INCLUDED IN THE BALANCE SHEET

In thousands CZK	2025	2024
Small tangible fixed assets	7 534	6 082
Small intangible fixed assets	548	548
Total off-balance sheet records	8 082	6 630
Advance invoices issued and outstanding at the balance sheet date	0	0
Advance invoices received and outstanding at the balance sheet date	1	2
Operational records total	1	2

15 INFORMATION ON TRANSACTIONS WITH RELATED PARTIES

In thousands CZK	Sole shareholder 2025	Members of the institutions 2025	Sole shareholder 2024	Members of the institutions 2024
Receivables	0	227	0	629
Loans granted	0	0	0	0
Warranties	0	0	0	0
Trade receivables	0	227	0	629
Commitments	0	11 396	0	9 479
Loans received	0	0	0	0
Loans	0	0	0	0
Trade payables	0	11 396	0	9 479
Other performance	0	4 422	0	4 422
Monetary form	0	0	0	0
Non-monetary form	0	4 422	0	4 422
Cars in use	0	4 366	0	4 366
Services provided	0	0	0	0
Pension insurance, private life insurance	0	56	0	56

16 RESEARCH AND DEVELOPMENT EXPENDITURE

In 2025, the Company did not incur any research and development costs, as was the case in 2024.

STRUCTURE OF SALES OF SERVICES AND GOODS

In thousands CZK	2025 Domestic	2025 Abroad	2024 Domestic	2024 Abroad
Total revenue from services	284 931	260 557	237 973	226 593
Consultation	147 344	107 498	120 205	94 806
Maintenance (own and purchased)	35 320	26 064	31 036	24 632
Support lump sums	31 609	39 541	27 262	34 622
Own software sales and SaaS revenues	59 026	79 667	49 455	65 064
Other (travel consultants marketing, private employee fuel, packaging, transport...)	11 632	7 787	10 014	7 469
Total revenue from the sale of goods	59 143	27 467	40 236	21 413
Hardware	41 994	20 116	31 187	10 358
Software	17 149	7 351	9 049	11 055

STRUCTURE OF FOREIGN SALES BY COUNTRY

	2025 In thousands CZK	Share of foreign sales	2024 In thousands CZK	Share of foreign sales
Total European Union	223 549	77,61 %	201 142	81,1 %
Germany	92 543	32,13 %	72 045	29,05 %
Slovakia	29 020	10,08 %	20 238	8,16 %
Poland	16 096	5,59 %	15 950	6,43 %
Sweden	13 650	4,74 %	12 988	5,24 %
Luxembourg	12 431	4,32 %	21 793	8,79 %
France	12 369	4,29 %	9 139	3,69 %
Ireland	12 342	4,29 %	11 929	4,81 %
Other countries (less than 4% share of international sales in 2025)	35 098	12,16 %	37 060	14,93 %
United States	17 644	6,13 %	11 987	4,83 %
United Kingdom	14 051	4,88 %	12 022	4,85 %
Serbia	7 294	2,53 %	5 500	2,22 %
Slovenia	5 802	2,01 %	4 635	1,87 %
Other countries (less than 2% share of foreign sales in 2025)	19 684	6,84 %	12 720	5,13 %
Total	288 024		248 006	

SERVICES (COSTS)

In thousands CZK	2025	2024
Subcontracting on customer projects (consulting services, maintenance)	50 420	38 313
Promotion costs	27 594	25 028
Rent and office cleaning	22 762	21 833
Travel costs	7 147	8 138
Other	29 248	28 092
Total	137 171	121 404

CAPITALISATION

In thousands CZK	2025	2024
Employee programming work on our own DCIx software	9 933*	5 999
Employee programming work on our own AIP software (formerly ClouEDI)	6 536	6 257
Employee programming work on our own SCIx software (formerly SAPPY)	3 559	3 526
Employee programming work on our own ADI software (formerly DEEP)	2 607	2 551
Total	22 635	18 333

*of which CZK 3 633 thousand relates to a multi-year project – a database environment migration

OTHER COSTS (SOCIAL)

In thousands CZK	2025	2024
Contribution to food vouchers	4 718	4 543
Contribution to private pension insurance for employees	1 701	1 452
Other	1 190	1 170
Total	7 609	7 165

TAXES AND FEES

In thousands CZK	2025	2024
Mandatory employment quota for people with disabilities – payment to state budget	1 512	947
Vehicles – motorway vignettes, tolls, low-emission zone permits, private use of company cars, ...	689	574
Royalties for trademarks	0	472
Radio and television licence fees	107	90
Miscellaneous – certificates of incorporation, visas, administrative fees, renewal of qualified certificates, taxation of donated IT equipment, ...	26	25
Total	2 334	2 108

OTHER FINANCIAL INCOME

In thousands CZK	2025	2024
Exchange rate gains	972	4 339
Revenues from forward trade	765	686
Other	3	0
Total	1 740	5 025

OTHER FINANCIAL COSTS

In thousands CZK	2025	2024
Exchange rate losses	7 950	2 840
Loss from forward contact	0	942
Donations	930	789
Insurance premiums	4 155	3 963
Bank charges	372	385
Total	13 407	8 919

18 GOING CONCERN ASSUMPTION

The Company's financial statements were prepared as at 31 December 2025 on a going concern basis. The attached financial statements do not include any adjustments that might result from the outcome of this uncertainty.

19 SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

There were no significant events between the balance sheet date and the time of preparation of the financial statements.

Balance sheet date: 31 December 2025

Date of preparation of the financial statements: 1 April 2026



Ing. Pavel Boháč, Chairman of the Board, AIMTEC a. s.

Statement of Changes in Equity as of 31 December 2025

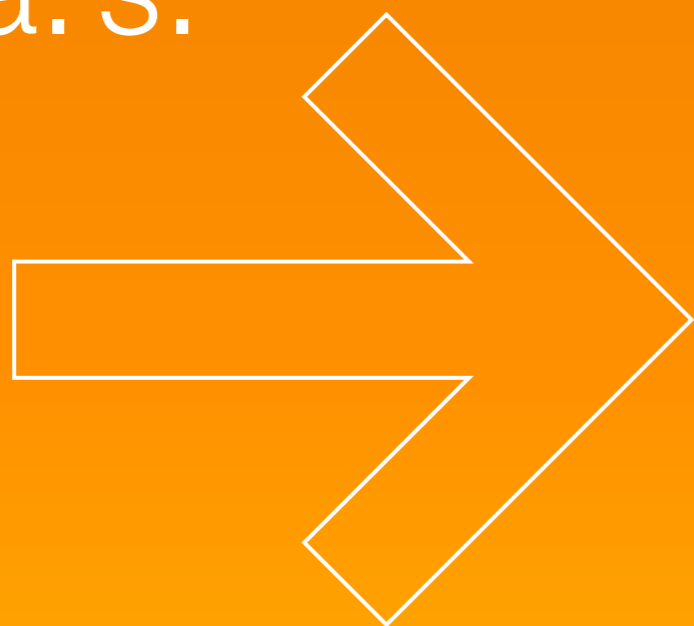
In thousands CZK	Share capital	Capital funds	Funds from profit, reserve fund	Retained earnings/losses from previous years	Other profit/loss from previous years	Profit or loss for the current financial year	TOTAL EQUITY
Balance as of 31 Dec 2023	2 000	0	0	161 607	-5 011	19 237	177 833
Distribution of profit or loss				12 237		-12 237	
Change in share capital							
Profit shares paid						-7 000	-7 000
Transfer of other profit or loss				-5 011	5 011		
Settlement of profit and reserve funds							
Valuation differences on revaluation of assets and liabilities							
Profit or loss for the current period						22 445	22 445
Balance as of 31 Dec 2024	2 000	0	0	168 833	0	22 445	193 278
Distribution of profit or loss							
Change in share capital							
Profit shares paid						-27 555	-27 555
Transfer of other profit or loss							
Settlement of profit and reserve funds							
Valuation differences on revaluation of assets and liabilities							
Profit or loss for the current period						34 105	34 105
Balance as of 31 Dec 2025	2 000	0	0	141 278	0	34 105	177 383

In 2024, based on a Sole Shareholder's Decision of 17 May 2024, dividends in the total amount of CZK 7 000 000 were paid out to the sole shareholder, and the remaining part of the profit for 2023 in the amount of CZK 12 238 000 was allocated to retained earnings from previous years. As a result, other profit in the amount of CZK 5,011 was carried forward to retained earnings.

In 2025, based on the Sole Shareholder's decision of 2 June 2025, dividends totalling CZK 22 445 thousand were paid to the sole shareholder and, under the same decision, part of retained earnings from previous years in the amount of CZK 27 555 thousand was also distributed to the Sole Shareholder.

Relationship Report

AIMTEC a. s.
2025



DISCLOSURE, WITHIN THE MEANING OF SECTION 82 ET SEQ. OF THE BUSINESS CORPORATIONS ACT, OF THE RELATIONSHIPS BETWEEN THE CONTROLLED ENTITIES AND THE CONTROLLING PERSONS AND THE RELATIONSHIPS BETWEEN THE CONTROLLED ENTITY AND OTHER PERSONS CONTROLLED BY THE SAME CONTROLLING PERSONS FOR THE ACCOUNTING PERIOD 2025

1 STRUCTURE OF RELATIONSHIPS BETWEEN THE CONTROLLING PERSONS AND ENTITIES CONTROLLED BY THE SAME CONTROLLING PERSONS

1.1 CONTROLLED ENTITY

AIMTEC a. s., Company No. 25201816, with its registered office at U Prazdroje 2807/8, 301 00 Plzeň, Czech Republic, registered in Section B, File No. 558 of the Commercial Register kept by the Regional Court in Pilsen

1.2 CONTROLLING PERSON

AIMTEC Holding a.s., Company No. 17585031, with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section B, File No. 27637 of the Commercial Register kept by the Regional Court in Prague, which holds 100% of the certificated ordinary registered shares of AIMTEC a. s., amounting to a holding in its registered capital of CZK 2,000,000.

1.3 OTHER RELATED PARTIES

Ing. Jaroslav Follprecht (born 09.01.1960, permanent residence Havlíčkova 761/15, 301 00 Plzeň).

Ing. Roman Žák (born 13.05.1967, permanent residence Těškov 189, 337 01 Těškov).

Jaroslav Follprecht nadační fond, Reg. No. 19237324 with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section N, File No. 2291 of the Commercial Register kept by the Regional Court in Prague.

Yesnaby nadační fond, Reg. No. 19237359, with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section N, File No. 2292 of the Commercial Register kept by the Regional Court in Prague.

Fullprecho a.s., Company No. 17352525, with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section B, File No. 27469 of the Commercial Register kept by the Regional Court in Prague.

Isle of Skye a.s., Company No. 17352967, with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section B, File No. 27472 of the Commercial Register kept by the Regional Court in Prague.

Islay House s.r.o., Company No. 17660823, with its registered office at náměstí Republiky 97/9, 301 00 Plzeň, registered in Section C, File No. 42864 of the Commercial Register kept by the Regional Court in Pilsen.

Aimtec US Inc., ID 803252841, with its registered office at 1001 Woodward Ave, Detroit, MI 48226, USA.

1.4 DESCRIPTION OF RELATIONS

Mr Jaroslav Follprecht holds 5% of the certificated registered shares of **Fullprecho a.s.**, amounting to a total holding of CZK 100,000.

Jaroslav Follprecht nadační fond holds 95% of the certificated registered shares of **Fullprecho a.s.**, amounting to a total holding of CZK 1,900,000.

Mr Roman Žák holds 5% of the certificated registered shares of **Isle of Skye a.s.**, amounting to a total holding of CZK 100,000.

Yesnaby nadační fond holds 95% of the certificated registered shares of **Isle of Skye a.s.**, amounting to a total holding of CZK 1,900,000.

Fullprecho a.s. and **Isle of Skye a.s.** each hold 50% of the registered shares of **AIMTEC Holding a.s.** amounting to a total holding of CZK 2,000,000.

AIMTEC Holding a.s. is the sole shareholder of **AIMTEC a. s.**

AIMTEC Holding a.s. is the sole shareholder **Aimtec US Inc.**

Isle of Skye a.s. is the sole partner of **Islay House s.r.o.**

In relation to AIMTEC a.s., Mr Jaroslav Follprecht and Mr Roman Žák are persons acting in concert pursuant to Section 78 of the Business Corporations Act.

2 THE ROLE OF THE CONTROLLED ENTITY

AIMTEC a. s. provides IT solutions for automotive, manufacturing, logistics and distribution companies.

3 METHOD AND MEANS OF CONTROL

The control of the controlled entity is exercised through the General Meeting and the Board of Directors.

4 OVERVIEW OF RECIPROCAL AGREEMENTS

▪ License Agreement	Trademark "ClouEDI"
▪ License Agreement	Trademark "AIMTEC"
▪ License Agreement	Trademark "aimagazine"
▪ License Agreement	Trademark "Be Digital.Faster.AIMTEC"
▪ License Agreement	Trademark "aimtec.cloud"

These trademarks are owned by Mr Jaroslav Follprecht and Mr Roman Žák, who grant AIMTEC a. s. the right of use based on licence agreements.

5 ASSESSING WHETHER THE CONTROLLED ENTITY HAS SUFFERED A DETRIMENT AND ASSESSING ITS COMPENSATION IN ACCORDANCE WITH SECTIONS 71 AND 72

Standard customer-supplier relationships between the companies are conducted at normal prices. Therefore, it can be concluded that there is no advantage or disadvantage for the controlled and controlling persons.

6 ADVANTAGES AND DISADVANTAGES ARISING FROM THE RELATIONSHIP BETWEEN THE CONTROLLING PERSON AND THE CONTROLLED PERSONS

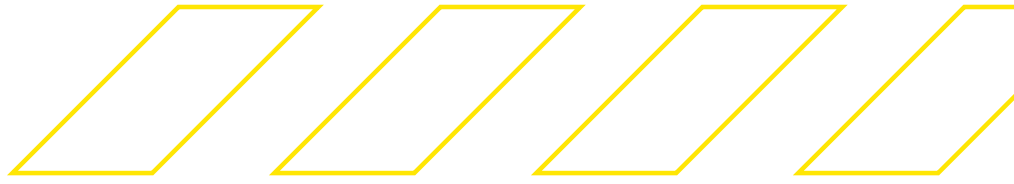
The relationships between the persons mentioned in point 1 of this Report result in advantages for AIMTEC a.s., which are mainly a more significant market position, the possibility of using trademarks and the use of know-how of the connected persons.

There are no disadvantages or risks to the controlled company arising from these relationships.

In Pilsen, 31. 3. 2026



Ing. Pavel Boháč, Chairman of the Board, AIMTEC a. s.



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