

ESPI REPORT NO. 10/2026 | 19 March 2026 | Admission of an extended financing model for existing and newly established special purpose vehicles arising from Scope Discovery.

Further to current report No. 9/2023 regarding the Development Strategy of Scope Fluidics (the "**Strategy**"), the Management Board of Scope Fluidics S.A. ("**Scope**") hereby provides the following information. Capitalized terms not defined in this report shall have the meanings assigned to them in the Strategy.

Based on information presented to the Management Board by the Scope Discovery team, on 17 March 2026 the Management Board positively assessed and approved the extension of the existing financing model for projects developed within subsidiaries arising from Scope Discovery, including the EDOCERA and HYBOLIC projects (the "**DSC Companies**"). On 18 March 2026, the Supervisory Board issued a positive opinion on the Management Board's decision. Scope delayed the disclosure to the public of information regarding the above-mentioned extension on 6 February 2026, i.e. after the Scope Discovery team had presented the Management Board with comprehensive information on the Extended Model.

The extension of the existing financing model for projects developed within the DSC Companies allows the DSC Companies to raise external equity financing directly at earlier stages of their development, rather than through potential Strategic Transactions (the "**Extended Model**").

Until now, the prevailing practice assumed that, at the time of a Strategic Transaction, Scope held 100% of the share capital in the subsidiaries implementing projects developed within the Scope Fluidics Group.

The Extended Model provides for the possibility of raising financing from external entities through such entities acquiring shares in the DSC Companies at very early stages of their development – even at the time of incorporation of individual DSC Companies. The Extended Model also allows for the allocation of shares in DSC Companies to key individuals involved in their operations and development. This means that, at the time of Strategic Transactions, as well as at earlier stages of the development of DSC Companies, Scope may not hold 100% ownership of such companies, and may also not hold a controlling stake.

In the opinion of the Management Board, the adoption of the Extended Model will contribute to creating conditions for the parallel and repeatable development of a larger number of DSC Companies, thereby supporting the achievement of the Strategic Objectives, in particular Objective III.

Furthermore, thanks to additional sources of financing for DSC Companies, Scope will have the opportunity to further diversify its activities by engaging in a larger number of projects, enabling more effective management of the risk of potential failure of some of them. As previously indicated, projects, at the time they are qualified for development within special purpose vehicles, are at an early stage of development, and research

and development activities, by their nature, involve an inherent component of risk, particularly in the long term. Likewise, Scope cannot exclude that, in the event of unfavorable research results or changes in the competitive environment, it may be necessary to suspend or terminate individual projects without their commercialization.

In light of the above, the Management Board of Scope sees potential benefits in raising external financing for DSC Companies already at early stages of their development and allows for the possibility of giving preference to projects for which such financing is obtained.

At the same time, the Management Board of Scope indicates that the admission of the Extended Model does not determine whether or when external financing at the level of DSC Companies will be obtained. Any decisions in this respect will be made on a case-by-case basis for individual projects, taking into account their stage of development, the interests of Scope and its shareholders, as well as external factors such as prevailing investment sentiment or the geopolitical situation.