

FINANCIAL
RESULTS FOR THE

First Half of 2026



AGRO
INVEST
grupa

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OVERVIEW OF KEY INDICATORS IN H1 2026

OPERATING INCOME **EUR 36.0 mil**



1.0% compared to H1 2025

EBITDA **EUR 7.7 mil**



0.5% compared to H1 2025

PROFIT BEFORE TAX **EUR 2.6 mil**



21.3% compared to H1 2025

COMMENT OF THE PRESIDENT OF THE MANAGEMENT BOARD

The first half of 2026 was marked by close monitoring of global geopolitical developments and agrometeorological conditions. Although geopolitical instability has persisted since the outbreak of the conflict between Russia and Ukraine in 2022, it intensified further in the first half of 2026 as the conflict in the Middle East escalated. This led to frequent fluctuations in oil prices and, consequently, fuel prices. The fuels most relevant to the production activities of Agro Invest Group (the "Group") are agricultural diesel and diesel.

Changes in energy prices also directly affect the prices of agricultural inputs, particularly mineral fertilisers, whose prices rose by 20–30% in the first half of 2026. This increase will not have a significant impact on the Group's financial results in 2026, as most of the fertiliser required for the growing season was purchased in the final quarter of 2025.

Agrometeorological conditions, which are of critical importance to all production processes across the Group's companies, have followed similar patterns in 2026 to those seen in 2025. The first half of 2026 was relatively favourable for agricultural production. All field operations for autumn-sown crops, including fertilisation and crop protection, were completed at the optimal time and under favourable agrometeorological conditions, pointing to an exceptionally good production year.

These favourable conditions resulted in very good yields of autumn-sown, or winter, crops, particularly wheat and oilseed rape. Average wheat yields exceeded 8.8 tonnes/ha on land in Croatia and 8.0 tonnes/ha on land in Bosnia and Herzegovina. Average oilseed rape yields exceeded 4.4 tonnes/ha in Croatia and 4.2 tonnes/ha in Bosnia and Herzegovina. These represent very good production results given the local climate and the conditions in which the companies operate.

The Group's total consolidated income for the first half of 2026 amounted to EUR 36.0 million, down 1.0% on the previous reporting period. Consolidated EBITDA amounted to EUR 7.7 million, up 0.5% on the previous reporting period. Significant increases in operating revenue were recorded in the animal feed production (76.5%), fish farming (19.8%) and arable farming (10.6%) segments. The increase in operating revenue in the animal feed segment reflected higher production and sales volumes resulting from the acquisition of new customers and entry into new markets. Operating revenue declined in the fruit growing (62.8%), silo operations (25.2%), seed production (24.8%) and livestock farming (13.1%) segments. The decline in the fruit growing segment resulted from the decision to defer the sale of substantial hazelnut inventories from the first and second quarters to the third quarter.

Despite these challenges, ambitious growth and development plans continue to be set for the management boards and employees of the Group's companies, with investments planned and implemented accordingly. Awareness of changing climatic conditions remains a constant priority within the Group, and irrigation systems are being implemented and planned, with priority given to the fruit growing segment.

We also regard irrigation as a national priority and believe that infrastructure must be developed to enable agricultural producers to irrigate their land and thereby significantly increase agricultural output. In this context, we are encouraging discussions and concrete action with stakeholders that could and should participate in such projects, including the relevant ministries, county authorities, Hrvatske vode (Croatian Waters) and other institutions. The most significant investments undertaken by the Group's companies in 2026 are aligned with this objective.

In 2026, work began on installing irrigation systems covering an additional 200 ha at the Gutmanovci site. The investment includes the procurement and installation of four centre-pivot irrigation systems, initially for irrigating potatoes and, in subsequent seasons, other arable crops. The project includes pumps, an electricity connection, the installation of pipelines and fittings, and civil works. Its aim is to ensure stable production during droughts and reduce the risk of losses in yield and quality. The planned investment amounts to approximately EUR 700 thousand.

A new comprehensive irrigation project has also been launched for hazelnut plantations covering a total of 355 ha. The project will cover the Dolci, Bukvik, Mislavac, Lipovac/Vranovac and Vukojevci sites, for which an integrated technical design for a drip irrigation system will be developed, tailored to the available water sources and the conditions at each site. The investment includes equipping and utilising available water sources, pumping equipment, supply and distribution pipelines, automatic filtration, fertigation, system automation and control, drip irrigation laterals, and complete installation and commissioning. The planned investment amounts to EUR 1.5 million. Its aim is to ensure reliable irrigation during critical stages of the growing season, increase and stabilise yields, reduce alternate bearing in hazelnuts, and achieve more uniform plantation development and nut quality. This will improve production reliability and reduce exposure to increasingly pronounced periods of drought.

Other significant investments being implemented in 2026 include projects in the fish farming segment. In addition to regular purchases of equipment and machinery, works have been designed for the Grudnjak, Jasinje, Narta and Pisarovina fish farms. Planned works include electrification and partial reconstruction of the fish ponds, the procurement of equipment and machinery, the installation of weighbridges and solar panels, the subdivision of pond compartments, and the development of angling areas to support tourism. The planned investment amounts to EUR 3.9 million. An application for funding has been submitted under the European Maritime, Fisheries and Aquaculture Fund (EMFAF), AQ5 II.2 – Productive investments in aquaculture. Works began in late 2025 and will continue throughout 2026 and the first half of 2027.

For many years, the Group's companies have invested substantial resources in the digitalisation of operations and smart farming. Working with scientists, consultants and IT specialists, they seek solutions for more efficient production planning and management, as well as real-time digital monitoring. This includes the use of satellite imagery, drones, technologies for collecting data from agricultural machinery, weather stations, advanced software support and artificial intelligence. In recent years, specialised software has been developed to track agricultural production processes and enable more intensive field monitoring. Further development of this software has also commenced, with the ultimate aim of optimising all resources used in agriculture.

All Group companies regularly invest in renewing agricultural machinery and improving soil quality through intensive liming, increasing soil organic matter and undertaking other activities that enhance the soil's productive capacity. In 2026, efforts continue to place greater emphasis on the implementation of sustainable agricultural practices to reduce adverse environmental impacts.

In addition to agrometeorological conditions and planned projects and investments, workforce challenges also need to be addressed. Labour shortages in agriculture are evident at all levels, from specialists in arable farming, fruit growing and fish farming, and veterinarians, to agricultural machinery operators and general farm workers. Group's companies seek to respond appropriately to workforce challenges by offering adequate pay, incentives and rewards, while also investing in employee training, safety and other measures.

Ivan Pandurević

President of the Management Board



FINANCIAL RESULT OF THE GROUP FOR THE FIRST SIX MONTHS OF 2026

Key business indicators

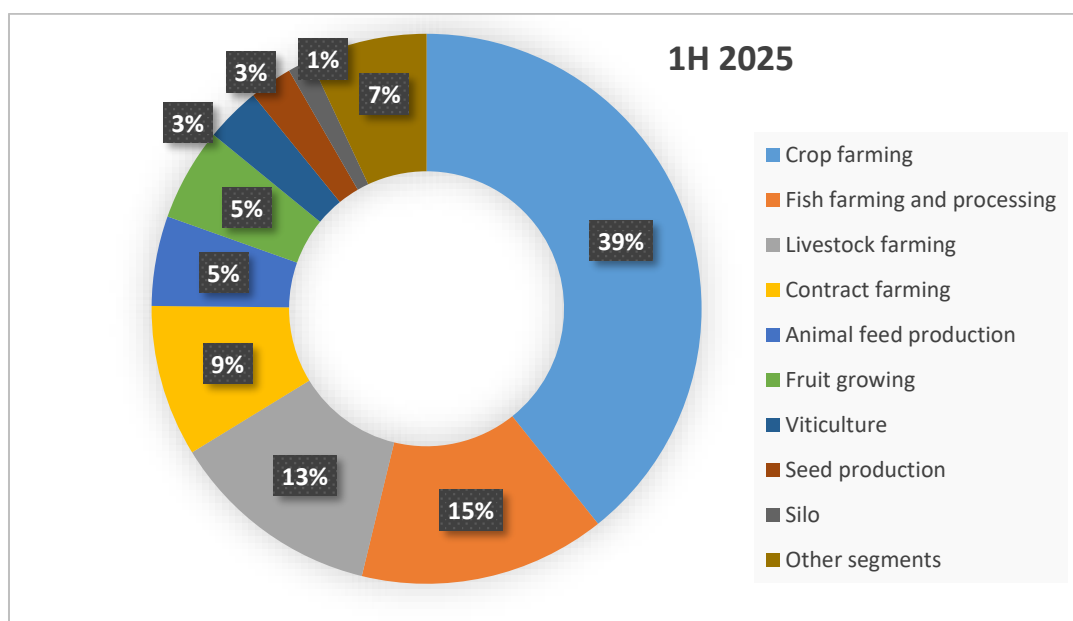
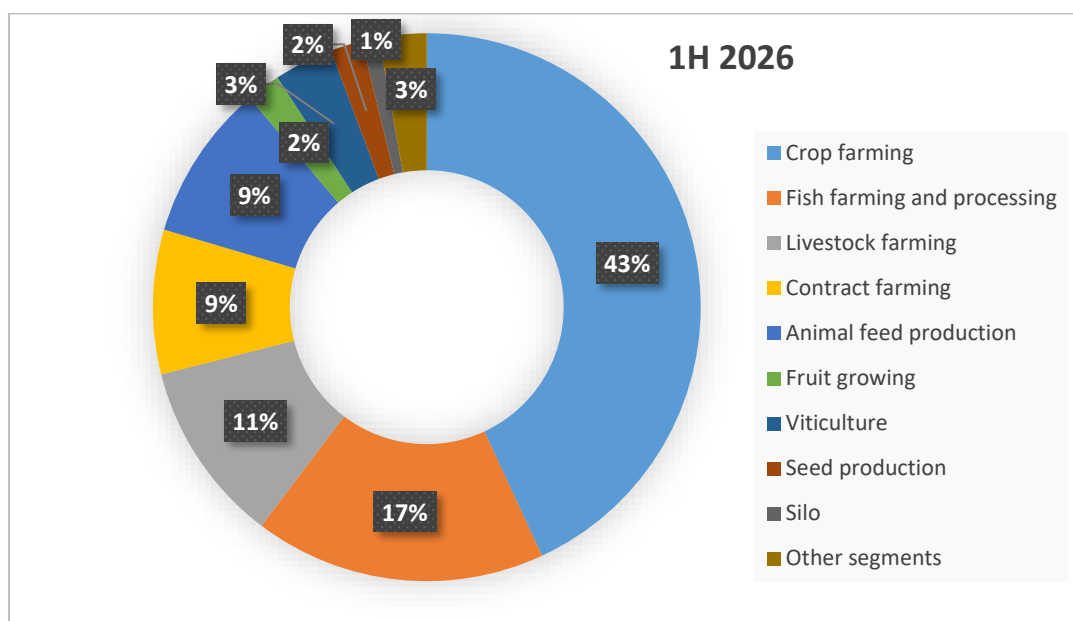
Indicators (EUR '000)	Group		
	1H 2025	1H 2026	1H 2026 / 1H 2025
Sales	28,156	27,622	(1.9%)
Other operating income	8,251	8,410	1.9%
Operating income	36,407	36,031	(1.0%)
Operating expenses	33,181	32,512	(2.0%)
EBITDA	7,652	7,691	0.5%
EBIT	3,226	3,519	9.1%
Profit before tax	2,134	2,588	21.3%
<i>EBITDA margin</i>	<i>21.0%</i>	<i>21.3%</i>	<i>33 bps</i>
<i>EBIT margin</i>	<i>8.9%</i>	<i>9.8%</i>	<i>91 bps</i>
<i>Net profit margin</i>	<i>5.9%</i>	<i>7.2%</i>	<i>132 bps</i>

**In its reports, Agro Invest Grupa d.o.o. also uses alternative performance measures that are not defined by International Financial Reporting Standards. An overview and definition of the indicators used in this document are provided in the Alternative Performance Measures section

Operating expenses

Operating expenses (EUR '000)	Group		
	1H 2025	1H 2026	1H 2026 / 1H 2025
Cost of goods sold	10,690	8,620	(19.4%)
Other material costs	16,545	18,237	10.2%
Staff costs	6,401	6,465	1.0%
Amortization and depreciation	4,426	4,171	(5.8%)
Other costs	1,550	1,880	21.3%
Other business expenses	948	361	(61.9%)

OVERVIEW OF OPERATING INCOME OF THE GROUP BY BUSINESS SEGMENTS



ALTERNATIVE PERFORMANCE MEASURES

The Group uses financial measures of historical financial performance, financial position or cash flows that are not financial performance measures in accordance with International Financial Reporting Standards and should not be considered as alternatives to other performance indicators, cash flows or any other performance measures performed in accordance with specified standards.

These measures are presented to provide useful information about the financial situation for the following reasons:

- (i) these are measures used by the Group to assess operational performance;
- (ii) these are measures used by the governing bodies of the Group and Company to make day-to-day business decisions;
- (iii) are often used by analysts, investors and other stakeholders as a joint measure to compare results between different issuers.

In this report, the following alternative performance measures are included:

EBITDA and EBITDA margin

EBITDA – Operating income less operating expenses and increased by amortization and depreciation

EBITDA margin – EBITDA divided by operating income

EBIT and EBIT margin

EBIT – Operating income less operating expenses

EBIT margin – EBIT divided by operating income

**UNAUDITED FINANCIAL STATEMENTS OF THE
GROUP FOR THE PERIOD
1.1.2026 – 30.6.2026**

Annex 1

ISSUER'S GENERAL DATA

Reporting period	1.1.2026	to	30.6.2026
Year	2026	Semmi-annual period	1
Semmi-annual financial statements			
Registration number (MB):	04283899	Issuer's home Member State code:	HR
Entity's registration number (MBS):	010092380		
Personal identification number (OIB):	94617721444	LEI:	74780040CAJWPR6IK185
Institution code:	104947		
Name of the issuer:	Agro Invest Grupa d.o.o.		
Postcode and town:	10010	ZAGREB	
Street and house number:	BUZINSKI PRILAZ 10		
E-mail address:	info@agroinvestgrupa.hr		
Web address:	https://agroinvestgrupa.hr/		
Number of employees (end of the reporting period):	625		
Consolidated report:	KD	(KN-not consolidated/KD-consolidated)	
Audited:	RN	(RN-not audited/RD-audited)	
Names of subsidiaries (according to IFRS):	Registered office:	MB:	
PP Orahovica d.o.o.	Pustara 1, Zdenci, Hrvatska	03017931	
PPK Valpovo d.o.o.	Ulica Antuna Branka Šimića 27, Valpovo, Hrvatska	03034429	
Poljoprivrednik d.o.o. Derventa	Polje bb, Derventa, BiH		
Poljoprivrednik d.o.o. Odžak	Poslovni centar Stadion bb, Odžak BiH		
Poljoprivredno društvo Modriča d.o.o.	Riste Mikičića 94, Modriča, BiH		
Agropromet Grahovo d.o.o.	Gornji Kazanci BB, Bosansko Grahovo, BiH		
Bookkeeping firm:	No	(Yes/No)	
Contact person:	Sandra Njegić		
	(only name and surname of the contact person)		
Telephone:	01 6611637		
E-mail address:	sandra.njegic@backoffice.hr		
Audit firm:			
	(name of the audit firm)		
Certified auditor:			
	(name and surname)		

BALANCE SHEET AT 30.6.2026

Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
A) RECEIVABLES FOR SUBSCRIBED CAPITAL UNPAID	001	-	-
B) FIXED ASSETS (ADP 003+010+020+031+036)	002	93,976,308	93,186,630
I INTANGIBLE ASSETS (ADP 004 to 009)	003	19,170,800	19,443,149
1 Research and development	004	105,693	105,693
2 Concessions, patents, licences, trademarks, software and other rights	005	17,943,704	17,357,217
3 Goodwill	006	32,972	32,972
4 Advances for the purchase of intangible assets	007	-	-
5 Intangible assets in preparation	008	1,088,431	1,947,267
6 Other intangible assets	009	-	-
II TANGIBLE ASSETS (ADP 011 to 019)	010	74,599,863	73,522,669
1 Land	011	19,491,093	19,575,992
2 Buildings	012	13,823,278	13,312,504
3 Plant and equipment	013	21,164,664	20,250,563
4 Tools, working inventory and transportation assets	014	595,179	658,415
5 Biological assets	015	5,279,775	5,088,653
6 Advances for the purchase of tangible assets	016	214,644	286,471
7 Tangible assets in preparation	017	2,711,677	3,230,138
8 Other tangible assets	018	11,319,553	11,119,933
9 Investment property	019	-	-
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	020	105,519	110,790
1 Investments in holdings (shares) of undertakings within the group	021	-	-
2 Investments in other securities of undertakings within the group	022	-	-
3 Loans, deposits, etc. to undertakings within the group	023	-	-
4. Investments in holdings (shares) of companies linked by virtue of participating interests	024	4,181	4,181
5 Investment in other securities of companies linked by virtue of participating interests	025	-	-
6 Loans, deposits etc. to companies linked by virtue of participating interests	026	-	-
7 Investments in securities	027	-	-
8 Loans, deposits, etc. given	028	101,338	106,609
9 Other investments accounted for using the equity method	029	-	-
10 Other fixed financial assets	030	-	-
IV RECEIVABLES (ADP 032 to 035)	031	83,340	83,339
1 Receivables from undertakings within the group	032	-	-
2 Receivables from companies linked by virtue of participating interests	033	-	-
3 Customer receivables	034	-	-
4 Other receivables	035	83,340	83,339

BALANCE SHEET AT 30.6.2026

Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
V DEFERRED TAX ASSETS	036	16,786	26,683
C) CURRENT ASSETS (AOP 038+046+053+063)	037	75,449,833	80,283,008
I. INVENTORIES (AOP 039 to 045)	038	49,599,442	53,987,219
1. Raw materials and consumables	039	7,752,367	7,615,781
2. Production in progress	040	8,246,572	16,066,969
3. Finished goods	041	12,183,882	7,332,824
4. Merchandise	042	2,903,937	335,025
5. Advances for inventories	043	103,358	183,429
6. Fixed assets held for sale	044	82,456	81,351
7. Biological assets	045	18,326,870	22,371,840
II. RECEIVABLES (AOP 047 to 052)	046	21,134,207	23,904,260
1 Receivables from undertakings within the group	047	-	-
2 Receivables from companies linked by virtue of participating interests	048	-	-
3 Customer receivables	049	9,367,503	11,045,908
4. Receivables from employees and members of the undertaking	050	1,522	1,426
5. Receivables from government and other institutions	051	11,192,265	12,153,014
6. Other receivables	052	572,917	703,912
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	1,325,692	1,881,010
1 Investments in holdings (shares) of undertakings within the group	054	-	-
2 Investments in other securities of undertakings within the group	055	-	-
3 Loans, deposits, etc. to undertakings within the group	056	-	-
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	-	-
5 Investment in other securities of companies linked by virtue of participating interests	058	-	-
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	-	-
7 Investments in securities	060	-	-
8 Loans, deposits, etc. given	061	1,324,233	1,879,551
9 Other financial assets	062	1,459	1,459
IV CASH AT BANK AND IN HAND	063	3,390,492	510,519
D) PREPAID EXPENSES AND ACCRUED INCOME	064	1,747,603	2,701,911
E) TOTAL ASSETS (ADP 001+002+037+064)	065	171,173,744	176,171,549
F) OFF-BALANCE SHEET ITEMS	066	-	-

BALANCE SHEET AT 30.6.2026

Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
A) CAPITAL AND RESERVES (ADP 068 do 070+076+077+084+087+090)	067	92,697,267	94,441,186
I INITIAL (SUBSCRIBED) CAPITAL	068	67,493,687	67,493,687
II CAPITAL RESERVES	069	-	-
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	070	-22,611,806	-22,611,806
1 Legal reserves	071	430	430
2 Reserves for treasury shares	072	-	-
3 Treasury shares and holdings (deductible item)	073	-	-
4 Statutory reserves	074	-	-
5 Other reserves	075	-22,612,236	-22,612,236
IV REVALUATION RESERVES	076	-	-
V FAIR VALUE RESERVES AND OTHER (ADP 078 do 083)	077	-	-
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	078	-	-
2 Cash flow hedge - effective portion	079	-	-
3 Hedge of a net investment in a foreign operation - effective portion	080	-	-
4 Other fair value reserves	081	-	-
5 Exchange differences arising from the translation of foreign operations (consolidation)	082	-	-
6. Exchange rate differences due to conversion into the presentation currency	083	-	-
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 085-086)	084	29,939,077	31,409,151
1 Retained profit	085	29,939,077	31,409,151
2 Loss brought forward	086	-	-
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 088-089)	087	1,273,917	2,698,702
1 Profit for the business year	088	1,273,917	2,698,702
2 Loss for the business year	089	-	-
VIII MINORITY (NON-CONTROLLING) INTEREST	090	16,602,392	15,451,452
B) PROVISIONS (ADP 092 to 097)	091	289,404	247,490
1 Provisions for pensions, termination benefits and similar obligations	092	289,404	247,490
2 Provisions for tax liabilities	093	-	-
3 Provisions for ongoing legal cases	094	-	-
4 Provisions for renewal of natural resources	095	-	-
5 Provisions for warranty obligations	096	-	-
6 Other provisions	097	-	-

BALANCE SHEET AS AT 30.6.2026

Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
C) LONG-TERM LIABILITIES (ADP 099 to 109)	098	42,893,736	44,123,723
1 Liabilities to undertakings within the group	099	-	-
2 Liabilities for loans, deposits, etc. of undertakings within the group	100	-	-
3 Liabilities to companies linked by virtue of participating interests	101	-	-
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	102	-	-
5 Liabilities for loans, deposits etc.	103	-	-
6 Liabilities to banks and other financial institutions	104	7,787,218	13,452,773
7 Liabilities for advance payments	105	-	-
8 Liabilities to suppliers	106	21,411,501	16,977,451
9 Liabilities for securities	107	13,537,727	13,537,727
10 Other long-term liabilities	108	3,006	-
11 Deferred tax liability	109	154,284	155,772
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	110	34,009,088	35,541,307
1 Liabilities to undertakings within the group	111	-	-
2 Liabilities for loans, deposits, etc. of undertakings within the group	112	-	-
3 Liabilities to companies linked by virtue of participating interests	113	-	1
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	114	-	4
5 Liabilities for loans, deposits etc.	115	1,971,619	8,670,269
6 Liabilities to banks and other financial institutions	116	7,815,081	10,741,979
7 Liabilities for advance payments	117	5,878,767	118,034
8 Liabilities to suppliers	118	10,338,380	9,092,652
9 Liabilities for securities	119	2,256,287	1,128,144
10 Liabilities to employees	120	835,653	844,119
11 Taxes, contributions and similar liabilities	121	2,275,089	632,083
12 Liabilities arising from the share in the result	122	7,457	7,457
13 Liabilities arising from fixed assets held for sale	123	-	-
14 Other short-term liabilities	124	2,630,755	4,306,565
E) ACCRUALS AND DEFERRED INCOME	125	1,284,249	1,817,843
F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)	126	171,173,744	176,171,549
G) OFF-BALANCE SHEET ITEMS	127	-	-

STATEMENT OF PROFIT OR LOSS FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
I OPERATING INCOME (ADP 002 to 006)	001	36,407,024	36,031,355
1 Income from sales with undertakings within the group	002	-	-
2 Income from sales (outside group)	003	28,156,246	27,621,818
3 Income from the use of own products, goods and services	004	-	-
4 Other operating income with undertakings within the group	005	-	-
5 Other operating income (outside the group)	006	8,250,778	8,409,537
II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)	007	33,181,398	32,512,128
1 Changes in inventories of work in progress and finished goods	008	-7,378,827	-7,222,319
2 Material costs (ADP 010 to 012)	009	27,235,665	26,857,327
a) Costs of raw materials and consumables	010	12,391,695	14,073,501
b) Costs of goods sold	011	10,690,222	8,620,236
c) Other external costs	012	4,153,748	4,163,590
3 Staff costs (ADP 014 to 016)	013	6,400,876	6,464,689
a) Net salaries and wages	014	4,124,893	4,118,552
b) Tax and contributions from salary costs	015	1,358,553	1,380,816
c) Contributions on salaries	016	917,430	965,321
4 Depreciation	017	4,426,134	4,171,289
5 Other costs	018	1,549,985	1,880,167
6 Value adjustments (ADP 020+021)	019	540,912	114,081
a) fixed assets other than financial assets	020	-	-
b) current assets other than financial assets	021	540,912	114,081
7 Provisions (ADP 023 to 028)	022	-	-
a) Provisions for pensions, termination benefits and similar obligations	023	-	-
b) Provisions for tax liabilities	024	-	-
c) Provisions for ongoing legal cases	025	-	-
d) Provisions for renewal of natural resources	026	-	-
e) Provisions for warranty obligations	027	-	-
f) Other provisions	028	-	-
8 Other operating expenses	029	406,653	246,894
III FINANCIAL INCOME (ADP 031 to 040)	030	54,815	33,552
1 Income from investments in holdings (shares) of undertakings within the group	031	-	-
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	-	-
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	-	-
4 Other interest income from operations with undertakings within the group	034	-	-
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	-	-
6 Income from other long-term financial investments and loans	036	-	-
7 Other interest income	037	54,736	33,552
8 Exchange rate differences and other financial income	038	79	-
9 Unrealised gains (income) from financial assets	039	-	-
10 Other financial income	040	-	-

STATEMENT OF PROFIT OR LOSS FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	1,146,338	964,874
1 Interest expenses and similar expenses with undertakings within the group	042	-	-
2 Exchange rate differences and other expenses from operations with undertakings within the group	043	-	-
3 Interest expenses and similar expenses	044	1,115,134	933,149
4 Exchange rate differences and other expenses	045	614	-
5 Unrealised losses (expenses) from financial assets	046	-	-
6 Value adjustments of financial assets (net)	047	-	-
7 Other financial expenses	048	30,590	31,725
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS	049	-	-
VI SHARE IN PROFIT FROM JOINT VENTURES	050	-	-
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	-	-
VIII SHARE IN LOSS OF JOINT VENTURES	052	-	-
IX TOTAL INCOME (ADP 001+030+049 +050)	053	36,461,839	36,064,907
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	34,327,736	33,477,002
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	2,134,103	2,587,905
1 Pre-tax profit (ADP 053-054)	056	2,134,103	2,587,905
2 Pre-tax loss (ADP 054-053)	057	-	-
XII INCOME TAX	058	-	-
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	2,134,103	2,587,905
1 Profit for the period (ADP 055-059)	060	2,134,103	2,587,905
2 Loss for the period (ADP 059-055)	061	-	-
DISCONTINUED OPERATIONS (to be filled in by undertakings subject to IFRS only with discontinued operations)			
XIV PRE-TAX PROFIT OR LOSS OF DISCONTINUED OPERATIONS (ADP 063-064)	062	-	-
1 Pre-tax profit from discontinued operations	063	-	-
2 Pre-tax loss on discontinued operations	064	-	-
XV INCOME TAX OF DISCONTINUED OPERATIONS	065	-	-
1 Discontinued operations profit for the period (ADP 062-065)	066	-	-
2 Discontinued operations loss for the period (ADP 065-062)	067	-	-
TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)			
XVI PRE-TAX PROFIT OR LOSS (ADP 055-+062)	068	-	-
1 Pre-tax profit (ADP 068)	069	-	-
2 Pre-tax loss (ADP 068)	070	-	-
XVII INCOME TAX (ADP 058+065)	071	-	-
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)	072	-	-
1 Profit for the period (ADP 068-071)	073	-	-
2 Loss for the period (ADP 071-068)	074	-	-
APPENDIX to the P&L (to be filled in by undertakings that draw up consolidated annual financial statements)			
XIX PROFIT OR LOSS FOR THE PERIOD (ADP 076+077)	075	2,134,103	2,587,905
1 Attributable to owners of the parent	076	2,084,773	2,698,702
2 Attributable to minority (non-controlling) interest	077	49,330	-110,797

STATEMENT OF PROFIT OR LOSS FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
STATEMENT OF OTHER COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)			
I PROFIT OR LOSS FOR THE PERIOD	078	2,134,103	2,587,905
II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80+ 87)	079	-	-
III Items that will not be reclassified to profit or loss (ADP 081 to 085)	080	-	-
1 Changes in revaluation reserves of fixed tangible and intangible assets	081	-	-
2 Gains or losses from subsequent measurement of equity instruments at fair value through other comprehensive income	082	-	-
3 Fair value changes of financial liabilities at fair value through statement of profit or loss, attributable to changes in their credit risk	083	-	-
4 Actuarial gains/losses on the defined benefit obligation	084	-	-
5 Other items that will not be reclassified	085	-	-
6 Income tax relating to items that will not be reclassified	086	-	-
IV Items that may be reclassified to profit or loss (ADP 088 to 096)	087	-	-
1 Exchange rate differences from translation of foreign operations	088	-	-
2. Exchange rate differences due to conversion into the presentation currency	089	-	-
3. Gain or loss based on subsequent valuation of debt securities at fair value through other comprehensive income	090	-	-
4. Profit or loss arising from effective cash flow hedging	091	-	-
5. Profit or loss arising from effective hedge of a net investment in a foreign operation	092	-	-
6 Share in other comprehensive income/loss of companies linked by virtue of participating interests	093	-	-
7. Changes in the fair value of the time value of an option	094	-	-
8. Changes in the fair value of the forward elements of forward contracts	095	-	-
9. Other items that may be reclassified to profit or loss	096	-	-
10. Income tax relating to items that may be reclassified to profit or loss	097	-	-
V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087 - 086 - 097)	098	-	-
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+098)			
APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)	099	2,134,103	2,587,905
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 101+102)	100	2,134,103	2,587,905
1 Attributable to owners of the parent	101	2,084,773	2,698,702
2 Attributable to minority (non-controlling) interest	102	49,330	-110,797

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Attributable to owners of the paren																	Minority (non-controlling) interest	Total capital and reserves
		Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Fair value of financial assets through other comprehensive income (available for sale)	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Other fair value reserves	Exchange rate differences from translation of foreign operations	Exchange rate differences due to conversion into the presentation currency	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19 (3 do 6 - 7 + 8 do 18)	20	21 (19+20)
Previous period																				
1 Balance on the first day of the previous business year	01	67,493,662	-	430	539,801	539,801	-	-22,612,228	-	-	-	-	-	6,741	-	31,620,533	-805,044	75,704,094	16,418,849	92,122,943
2 Changes in accounting policies	02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Correction of errors	03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	67,493,662	-	430	539,801	539,801	-	-22,612,228	-	-	-	-	-	6,741	-	31,620,533	-805,044	75,704,094	16,418,849	92,122,943
5 Profit/loss of the period	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,273,917	1,273,917	183,527	1,457,444
6 Exchange rate differences from translation of foreign operations	06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Changes in revaluation reserves of fixed tangible and intangible assets	07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Profit or loss arising from effective cash flow hedge	09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Actuarial gains/losses on the defined benefit obligation	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Other changes in equity unrelated to owners	13	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-696	-	-671	16	-655
14 Tax on transactions recognised directly in equity	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Redemption of treasury shares/holdings	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Payments from members/shareholders	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Payment of share in profit/dividend	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-882,457	-	-882,457	-	-882,457
21 Other distributions and payments to members/shareholders	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-805,044	805,044	-	-	-
22 Transfer to reserves according to the annual schedule	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)	24	67,493,687	-	430	539,801	539,801	-	-22,612,228	-	-	-	-	-	6,741	-	29,932,336	1,273,917	76,094,883	16,602,392	92,697,275
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																				
I OTHER COMPREHENSIVE INCOME OF THE PREVIOUS PERIOD, NET OF TAX (ADP 06 to 14)	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-696	-	-671	16	-655
II COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+25)	26	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-696	1,273,917	1,273,246	183,543	1,456,789
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-1,687,501	805,044	-882,457	-	-882,457

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Attributable to owners of the parent																	Minority (non-controlling) interest	Total capital and reserves
		Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Fair value of financial assets through other comprehensive income (available for sale)	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Other fair value reserves	Exchange rate differences from translation of foreign operations	Exchange rate differences due to conversion into the presentation currency	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19 (3 do 6 - 7 + 8 do 18)	20	21 (19+20)
Current period																				
1 Balance on the first day of the current business year	28	67,493,687	-	430	539,801	539,801	-	22,612,228	-	-	-	-	-	6,741	-	29,932,336	1,273,917	76,094,883	16,602,392	92,697,275
2 Changes in accounting policies	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Correction of errors	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Balance on the first day of the current business year (restated) (ADP 28 to 30)	31	67,493,687	-	430	539,801	539,801	-	22,612,228	-	-	-	-	-	6,741	-	29,932,336	1,273,917	76,094,883	16,602,392	92,697,275
5 Profit/loss of the period	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,698,702	2,698,702	-110,797	2,587,905
6 Exchange rate differences from translation of foreign operations	33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Changes in revaluation reserves of fixed tangible and intangible assets	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Profit or loss arising from effective cash flow hedge	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Actuarial gains/losses on the defined benefit obligation	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Other changes in equity unrelated to owners	40	-	-	-	-	-	-	-8	-	-	-	-	-	-6,741	-	39,012	-	32,263	-	32,263
14 Tax on transactions recognised directly in equity	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Redemption of treasury shares/holdings	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	163,886	-	163,886	-1,040,143	-876,257
19 Payments from members/shareholders	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Payment of share in profit/dividend	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Other distributions and payments to members/shareholders	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,273,917	-1,273,917	-	-	-
22 Carryforward per annual plan	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	67,493,687	-	430	539,801	539,801	-	22,612,236	-	-	-	-	-	-	-	31,409,151	2,698,702	78,989,734	15,451,452	94,441,186
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																				
I OTHER COMPREHENSIVE INCOME FOR THE CURRENT PERIOD, NET OF TAX (ADP 33 to 41)	52	-	-	-	-	-	-	-8	-	-	-	-	-	-6,741	-	39,012	-	32,263	-	32,263
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 32 do 52)	53	-	-	-	-	-	-	-8	-	-	-	-	-	-6,741	-	39,012	2,698,702	2,730,965	-110,797	2,620,168
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,437,803	-1,273,917	163,886	-1,040,143	-876,257

STATEMENT OF CASH FLOWS FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from operating activities			
1 Pre-tax profit	001	2,134,103	2,587,905
2 Adjustments (ADP 003 to 010):	002	7,329,410	4,675,583
a) Depreciation	003	4,426,134	4,171,289
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	204,900	-559,202
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	1,710,548	125,346
d) Interest and dividend income	006	-54,736	-33,552
e) Interest expenses	007	1,115,134	932,281
f) Provisions	008	-	-
g) Exchange rate differences (unrealised)	009	-	-
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	-72,570	39,421
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	9,463,513	7,263,488
3 Changes in the working capital (ADP 013 to 016)	012	-14,204,569	-13,602,849
a) Increase or decrease in short-term liabilities	013	-3,968,482	-6,167,912
b) Increase or decrease in short-term receivables	014	-4,460,681	-3,099,028
c) Increase or decrease in inventories	015	-5,775,406	-4,403,831
d) Other increase or decrease in working capital	016	-	67,922
II Cash from operations (ADP 011+012)	017	-4,741,056	-6,339,361
4 Interest paid	018	-695,228	-463,838
5 Income tax paid	019	-211,482	-94,543
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	-5,647,766	-6,897,742
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	118,130	743,865
2 Cash receipts from sales of financial instruments	022	530	-
3 Interest received	023	145,688	45,728
4 Dividends received	024	-	-
5 Cash receipts from repayment of loans and deposits	025	2,436,962	1,207,447
6 Other cash receipts from investment activities	026	-	-
III Total cash receipts from investment activities (ADP 021 to 026)	027	2,701,310	1,997,040
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-5,384,459	-3,692,277
2 Cash payments for the acquisition of financial instruments	029	-	-
3 Cash payments for loans and deposits for the period	030	-2,729,014	-1,218,036
4 Acquisition of a subsidiary, net of cash acquired	031	-	-
5 Other cash payments from investment activities	032	-	-
IV Total cash payments from investment activities (ADP 028 to 032)	033	-8,113,473	-4,910,313
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027 +033)	034	-5,412,163	-2,913,273

STATEMENT OF CASH FLOWS FOR THE PERIOD 1.1.2026 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from financing activities			
1 Cash receipts from the increase in initial (subscribed) capital	035	-	-
2 Cash receipts from the issue of equity financial instruments and debt financial instruments	036	-	-
3 Cash receipts from credit principals, loans and other borrowings	037	31,750,328	21,406,478
4 Other cash receipts from financing activities	038	-	-
V Total cash receipts from financing activities (ADP 035 to 038)	039	31,750,328	21,406,478
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-24,930,127	-14,175,436
2 Cash payments for dividends	041	-	-
3 Cash payments for finance lease	042	-	-
4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital	043	-	-
5 Other cash payments from financing activities	044	-	-300,000
VI Total cash payments from financing activities (ADP 040 to 044)	045	-24,930,127	-14,475,436
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039 +045)	046	6,820,201	6,931,042
1 Unrealised exchange rate differences in respect of cash and cash equivalents	047	-	-
D) NET INCREASE OR DECREASE IN CASH FLOWS (ADP 020+034+046+047)	048	-4,239,728	-2,879,973
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	049	5,893,938	3,390,492
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD(ADP 048+049)	050	1,654,210	510,519

NOTES TO FINANCIAL STATEMENTS

Name of issuer: Agro Invest Grupa d.o.o.
Address: Buzinski prilaz 10, 10010 Zagreb, Croatia
OIB: 94617721444
MBS: 010092380
Reporting period: 1.1.2026 - 30.6.2026

Annual Report of Agro Invest Grupa d.o.o. for 2025 is available on the issuer's website, at:

<https://agroinvestgrupa.hr/wp-content/uploads/2026/04/Agro-Invest-Grupa-FS-2025-EN.pdf>

The accounting policies applied in the preparation of the financial statements for the reporting period are the same as in the last annual financial statements.

Group does not have any liabilities that are not included in the financial statements.

The amount that Group owed as of June 30, 2026 and maturing after more than five years amounts to EUR 655 thousand.

The average number of the Group's employees in the period from 1.1.2026 to 30.6.2026 was 633.

The Group did not capitalize salaries in the reporting period.

The Group recognized a deferred tax liability in the amount of EUR 154 thousand in the balance sheet as of 12/31/2025. The current amount of the liability is EUR 156 thousand.

**UNAUDITED FINANCIAL STATEMENTS OF THE
COMPANY FOR THE PERIOD
1.1.2026 – 30.6.2026**

Annex 1

ISSUER'S GENERAL DATA

Reporting period	1.1.2026	to	30.6.2026
Year	2026	Semmi-annual period	1
Semmi-annual financial statements			
Registration number (MB):	04283899	Issuer's home Member State code:	HR
Enitty's registration number (MBS):	010092380		
Personal identification number (OIB):	94617721444	LEI:	74780040CAJWPR6IK185
Institution code:	104947		
Name of the issuer:	Agro Invest Grupa d.o.o.		
Postcode and town:	10010	ZAGREB	
Street and house number:	BUZINSKI PRILAZ 10		
E-mail address:	info@agroinvestgrupa.hr		
Web address:	https://agroinvestgrupa.hr/		
Number of employees (end of the reporting period):	15		
Consolidated report:	KN	(KN-not consolidated/KD-consolidated)	
Audited:	RN	(RN-not audited/RD-audited)	
Names of subsidiaries (according to IFRS):	Registered office:		MB:
Bookkeeping firm:	No	(Yes/No)	
Contact person:	Sandra Njegić		
	(only name and surname of the contact person)		
Telephone:	01 6611637		
E-mail address:	sandra.njegic@backoffice.hr		
Audit firm:	(name of the audit firm)		
Certified auditor:	(name and surname)		

BALANCE SHEET AT 30.6.2026

Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
A) RECEIVABLES FOR SUBSCRIBED CAPITAL UNPAID	001	-	-
B) FIXED ASSETS (ADP 003+010+020+031+036)	002	90,865,236	90,862,919
I INTANGIBLE ASSETS (ADP 004 to 009)	003	-	-
1 Research and development	004	-	-
2 Concessions, patents, licences, trademarks, software and other rights	005	-	-
3 Goodwill	006	-	-
4 Advances for the purchase of intangible assets	007	-	-
5 Intangible assets in preparation	008	-	-
6 Other intangible assets	009	-	-
II TANGIBLE ASSETS (ADP 011 to 019)	010	14,085	11,767
1 Land	011	-	-
2 Buildings	012	-	-
3 Plant and equipment	013	14,085	11,767
4 Tools, working inventory and transportation assets	014	-	-
5 Biological assets	015	-	-
6 Advances for the purchase of tangible assets	016	-	-
7 Tangible assets in preparation	017	-	-
8 Other tangible assets	018	-	-
9 Investment property	019	-	-
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	020	90,851,151	90,851,152
1 Investments in holdings (shares) of undertakings within the group	021	77,312,894	77,312,894
2 Investments in other securities of undertakings within the group	022	-	-
3 Loans, deposits, etc. to undertakings within the group	023	13,537,726	13,537,727
4. Investments in holdings (shares) of companies linked by virtue of participating interests	024	531	531
5 Investment in other securities of companies linked by virtue of participating interests	025	-	-
6 Loans, deposits etc. to companies linked by virtue of participating interests	026	-	-
7 Investments in securities	027	-	-
8 Loans, deposits, etc. given	028	-	-
9 Other investments accounted for using the equity method	029	-	-
10 Other fixed financial assets	030	-	-
IV RECEIVABLES (ADP 032 to 035)	031	-	-
1 Receivables from undertakings within the group	032	-	-
2 Receivables from companies linked by virtue of participating interests	033	-	-
3 Customer receivables	034	-	-
4 Other receivables	035	-	-

BALANCE SHEET AT 30.6.2026

Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
V DEFERRED TAX ASSETS	036	-	-
C) CURRENT ASSETS (ADP 038+046+053+063)	037	3,029,154	1,958,762
I INVENTORIES (ADP 039 to 045)	038	-	-
1 Raw materials and consumables	039	-	-
2 Production in progress	040	-	-
3 Finished goods	041	-	-
4 Merchandise	042	-	-
5 Advances for inventories	043	-	-
6 Fixed assets held for sale	044	-	-
7 Biological assets	045	-	-
II RECEIVABLES (ADP 047 to 052)	046	767,008	791,472
1 Receivables from undertakings within the group	047	373,987	385,694
2 Receivables from companies linked by virtue of participating interests	048	-	-
3 Customer receivables	049	-	-
4 Receivables from employees and members of the undertaking	050	84	42
5 Receivables from government and other institutions	051	964	1,002
6 Other receivables	052	391,973	404,734
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	2,256,288	1,128,144
1 Investments in holdings (shares) of undertakings within the group	054	-	-
2 Investments in other securities of undertakings within the group	055	2,256,288	1,128,144
3 Loans, deposits, etc. to undertakings within the group	056	-	-
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	-	-
5 Investment in other securities of companies linked by virtue of participating interests	058	-	-
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	-	-
7 Investments in securities	060	-	-
8 Loans, deposits, etc. given	061	-	-
9 Other financial assets	062	-	-
IV CASH AT BANK AND IN HAND	063	5,858	39,146
D) PREPAID EXPENSES AND ACCRUED INCOME	064	11,942	-
E) TOTAL ASSETS (ADP 001+002+037+064)	065	93,906,332	92,821,681
F) OFF-BALANCE SHEET ITEMS	066	-	-

BALANCE SHEET AT 30.6.2026

Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
A) CAPITAL AND RESERVES (ADP 068 do 070+076+077+084+087+090)	067	77,497,167	77,509,002
I INITIAL (SUBSCRIBED) CAPITAL	068	67,493,670	67,493,670
II CAPITAL RESERVES	069	-	-
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	070	-8	-8
1 Legal reserves	071	-	-
2 Reserves for treasury shares	072	-	-
3 Treasury shares and holdings (deductible item)	073	-	-
4 Statutory reserves	074	-	-
5 Other reserves	075	-8	-8
IV REVALUATION RESERVES	076	-	-
V FAIR VALUE RESERVES AND OTHER (ADP 078 to 083)	077	-	-
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	078	-	-
2 Cash flow hedge - effective portion	079	-	-
3 Hedge of a net investment in a foreign operation - effective portion	080	-	-
4 Other fair value reserves	081	-	-
5 Exchange differences arising from the translation of foreign operations (consolidation)	082	-	-
6. Exchange rate differences due to conversion into the presentation currency	083	-	-
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 085-086)	084	9,577,792	10,003,504
1 Retained profit	085	9,577,792	10,003,504
2 Loss brought forward	086	-	-
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 088-089)	087	425,713	11,836
1 Profit for the business year	088	425,713	11,836
2 Loss for the business year	089	-	-
VIII MINORITY (NON-CONTROLLING) INTEREST	090	-	-
B) PROVISIONS (ADP 092 to 097)	091	-	-
1 Provisions for pensions, termination benefits and similar obligations	092	-	-
2 Provisions for tax liabilities	093	-	-
3 Provisions for ongoing legal cases	094	-	-
4 Provisions for renewal of natural resources	095	-	-
5 Provisions for warranty obligations	096	-	-
6 Other provisions	097	-	-

BALANCE SHEET AT 30.6.2026

Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
C) LONG-TERM LIABILITIES (ADP 099 to 109)	098	13,537,727	13,537,727
1 Liabilities to undertakings within the group	099	-	-
2 Liabilities for loans, deposits, etc. of undertakings within the group	100	-	-
3 Liabilities to companies linked by virtue of participating interests	101	-	-
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	102	-	-
5 Liabilities for loans, deposits etc.	103	-	-
6 Liabilities to banks and other financial institutions	104	-	-
7 Liabilities for advance payments	105	-	-
8 Liabilities to suppliers	106	-	-
9 Liabilities for securities	107	13,537,727	13,537,727
10 Other long-term liabilities	108	-	-
11 Deferred tax liability	109	-	-
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	110	2,870,426	1,774,952
1 Liabilities to undertakings within the group	111	180,668	-
2 Liabilities for loans, deposits, etc. of undertakings within the group	112	-	-
3 Liabilities to companies linked by virtue of participating interests	113	-	-
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	114	-	-
5 Liabilities for loans, deposits etc.	115	-	-
6 Liabilities to banks and other financial institutions	116	-	-
7 Liabilities for advance payments	117	-	-
8 Liabilities to suppliers	118	34,125	284,062
9 Liabilities for securities	119	2,256,288	1,128,144
10 Liabilities to employees	120	55,408	44,544
11 Taxes, contributions and similar liabilities	121	74,108	52,880
12 Liabilities arising from the share in the result	122	7,457	7,457
13 Liabilities arising from fixed assets held for sale	123	-	-
14 Other short-term liabilities	124	262,372	257,865
E) ACCRUALS AND DEFERRED INCOME	125	1,012	-
F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)	126	93,906,332	92,821,681
G) OFF-BALANCE SHEET ITEMS	127	-	-

STATEMENT OF PROFIT OR LOSS FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
I OPERATING INCOME (ADP 002 to 006)	001	723,289	795,654
1 Income from sales with undertakings within the group	002	-	-
2 Income from sales (outside group)	003	699,340	788,083
3 Income from the use of own products, goods and services	004	-	-
4 Other operating income with undertakings within the group	005	-	-
5 Other operating income (outside the group)	006	23,949	7,571
II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)	007	672,415	767,463
1 Changes in inventories of work in progress and finished goods	008	-	-
2 Material costs (ADP 010 to 012)	009	170,604	265,692
a) Costs of raw materials and consumables	010	18,148	23,249
b) Costs of goods sold	011	5,283	-
c) Other external costs	012	147,173	242,443
3 Staff costs (ADP 014 to 016)	013	448,945	451,381
a) Net salaries and wages	014	265,823	261,510
b) Tax and contributions from salary costs	015	125,322	128,151
c) Contributions on salaries	016	57,800	61,720
4 Depreciation	017	8,150	7,054
5 Other costs	018	44,716	43,336
6 Value adjustments (ADP 020+021)	019	-	-
a) fixed assets other than financial assets	020	-	-
b) current assets other than financial assets	021	-	-
7 Provisions (ADP 023 to 028)	022	-	-
a) Provisions for pensions, termination benefits and similar obligations	023	-	-
b) Provisions for tax liabilities	024	-	-
c) Provisions for ongoing legal cases	025	-	-
d) Provisions for renewal of natural resources	026	-	-
e) Provisions for warranty obligations	027	-	-
f) Other provisions	028	-	-
8 Other operating expenses	029	-	-
III FINANCIAL INCOME (ADP 031 to 040)	030	332,330	288,226
1 Income from investments in holdings (shares) of undertakings within the group	031	-	-
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	-	-
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	332,330	288,226
4 Other interest income from operations with undertakings within the group	034	-	-
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	-	-
6 Income from other long-term financial investments and loans	036	-	-
7 Other interest income	037	-	-
8 Exchange rate differences and other financial income	038	-	-
9 Unrealised gains (income) from financial assets	039	-	-
10 Other financial income	040	-	-

STATEMENT OF PROFIT OR LOSS FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	340,238	304,581
1 Interest expenses and similar expenses with undertakings within the group	042	-	-
2 Exchange rate differences and other expenses from operations with undertakings within the group	043	-	-
3 Interest expenses and similar expenses	044	297,028	271,889
4 Exchange rate differences and other expenses	045	-	-
5 Unrealised losses (expenses) from financial assets	046	-	-
6 Value adjustments of financial assets (net)	047	-	-
7 Other financial expenses	048	43,210	32,692
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS	049	-	-
VI SHARE IN PROFIT FROM JOINT VENTURES	050	-	-
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	-	-
VIII SHARE IN LOSS OF JOINT VENTURES	052	-	-
IX TOTAL INCOME (ADP 001+030+049 +050)	053	1,055,619	1,083,880
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	1,012,653	1,072,044
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	42,966	11,836
1 Pre-tax profit (ADP 053-054)	056	42,966	11,836
2 Pre-tax loss (ADP 054-053)	057	-	-
XII INCOME TAX	058	-	-
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	42,966	11,836
1 Profit for the period (ADP 055-059)	060	42,966	11,836
2 Loss for the period (ADP 059-055)	061	-	-
DISCONTINUED OPERATIONS (to be filled in by undertakings subject to IFRS only with discontinued operations)			
XIV PRE-TAX PROFIT OR LOSS OF DISCONTINUED OPERATIONS (ADP 063-064)	062	-	-
1 Pre-tax profit from discontinued operations	063	-	-
2 Pre-tax loss on discontinued operations	064	-	-
XV INCOME TAX OF DISCONTINUED OPERATIONS	065	-	-
1 Discontinued operations profit for the period (ADP 062-065)	066	-	-
2 Discontinued operations loss for the period (ADP 065-062)	067	-	-
TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)			
XVI PRE-TAX PROFIT OR LOSS (ADP 055-+062)	068	-	-
1 Pre-tax profit (ADP 068)	069	-	-
2 Pre-tax loss (ADP 068)	070	-	-
XVII INCOME TAX (ADP 058+065)	071	-	-
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)	072	-	-
1 Profit for the period (ADP 068-071)	073	-	-
2 Loss for the period (ADP 071-068)	074	-	-
APPENDIX to the P&L (to be filled in by undertakings that draw up consolidated annual financial statements)			
XIX PROFIT OR LOSS FOR THE PERIOD (ADP 076+077)	075	-	-
1 Attributable to owners of the parent	076	-	-
2 Attributable to minority (non-controlling) interest	077	-	-

STATEMENT OF PROFIT OR LOSS FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
STATEMENT OF OTHER COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)			
I PROFIT OR LOSS FOR THE PERIOD	078	42,966	11,835
II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80+ 87)	079	-	-
III Items that will not be reclassified to profit or loss (ADP 081 to 085)	080	-	-
1 Changes in revaluation reserves of fixed tangible and intangible assets	081	-	-
2 Gains or losses from subsequent measurement of equity instruments at fair value through other comprehensive income	082	-	-
3 Fair value changes of financial liabilities at fair value through statement of profit or loss, attributable to changes in their credit risk	083	-	-
4 Actuarial gains/losses on the defined benefit obligation	084	-	-
5 Other items that will not be reclassified	085	-	-
6 Income tax relating to items that will not be reclassified	086	-	-
IV Items that may be reclassified to profit or loss (ADP 088 to 096)	087	-	-
1 Exchange rate differences from translation of foreign operations	088	-	-
2. Exchange rate differences due to conversion into the presentation currency	089	-	-
3. Gains or losses from subsequent measurement of debt securities at fair value through other comprehensive income	090	-	-
4 Profit or loss arising from effective cash flow hedging	091	-	-
5 Profit or loss arising from effective hedge of a net investment in a foreign operation	092	-	-
6 Share in other comprehensive income/loss of companies linked by virtue of participating interests	093	-	-
7. Changes in fair value of the time value of option	094	-	-
8. Changes in fair value of forward elements of forward contracts	095	-	-
9. Other items that may be reclassified to profit or loss	096	-	-
10. Income tax relating to items that may be reclassified to profit or loss	097	-	-
V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087 - 086 - 097)	098	-	-
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+098)	099	42,966	11,835
APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)			
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 101+102)	100	-	-
1 Attributable to owners of the parent	101	-	-
2 Attributable to minority (non-controlling) interest	102	-	-

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Attributable to owners of the parent																	Minority (non-controlling) interest	Total capital and reserves
		Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Fair value of financial assets through other comprehensive income (available for sale)	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Other fair value reserves	Exchange rate differences from translation of foreign operations	Exchange rate differences from translation into the presentation currency	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19 (3 do 6 - 7 + 8 do 18)	20	21 (19+20)
Previous period																				
1 Balance on the first day of the previous business year	01	67,493,670	-	-	-	-	-	-	-	-	-	-	-	-	-	10,013,527	446,722	77,953,919	-	77,953,919
2 Changes in accounting policies	02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Correction of errors	03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	67,493,670	-	-	-	-	-	-	-	-	-	-	-	-	-	10,013,527	446,722	77,953,919	-	77,953,919
5 Profit/loss of the period	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	425,713	425,713	-	425,713
6 Exchange rate differences from translation of foreign operations	06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Changes in revaluation reserves of fixed tangible and intangible assets	07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Profit or loss arising from effective cash flow hedge	09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Actuarial gains/losses on the defined benefit obligation	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Other changes in equity unrelated to owners	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Tax on transactions recognised directly in equity	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Redemption of treasury shares/holdings	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Payments from members/shareholders	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Payment of share in profit/dividend	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-882,457	-	-882,457	-	-882,457
21 Other distributions and payments to members/shareholders	21	-	-	-	-	-	-	-8	-	-	-	-	-	-	-	446,722	-446,722	-8	-	-8
22 Transfer to reserves according to the annual schedule	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)	24	67,493,670	-	-	-	-	-	-8	-	-	-	-	-	-	-	9,577,792	425,713	77,497,167	-	77,497,167
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																				
I OTHER COMPREHENSIVE INCOME OF THE PREVIOUS PERIOD, NET OF TAX (ADP 06 to 14)	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+25)	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	425,713	425,713	-	425,713
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	-	-	-	-	-	-	-8	-	-	-	-	-	-	-	-435,735	-446,722	-882,465	-	-882,465

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Attributable to owners of the parent																	Minority (non-controlling) interest	Total capital and reserves
		Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Fair value of financial assets through other comprehensive income (available for sale)	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Other fair value reserves	Exchange rate differences from translation of foreign operations	Tečajne razlike zbog preračuna u prezentacijsku valutu	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19 (3 do 6 - 7 + 8 do 18)	20	21 (19+20)
Current period																				
1 Balance on the first day of the current business year	28	67,493,670	-	-	-	-	-	-8	-	-	-	-	-	-	-	9,577,792	425,713	77,497,167	-	77,497,167
2 Changes in accounting policies	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Correction of errors	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Balance on the first day of the current business year (restated) (AOP 28 to 30)	31	67,493,670	-	-	-	-	-	-8	-	-	-	-	-	-	-	9,577,792	425,713	77,497,167	-	77,497,167
5 Profit/loss of the period	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,835	11,835	-	11,835
6 Exchange rate differences from translation of foreign operations	33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Changes in revaluation reserves of fixed tangible and intangible assets	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Profit or loss arising from effective cash flow hedge	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Actuarial gains/losses on the defined benefit obligation	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Other changes in equity unrelated to owners	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Tax on transactions recognised directly in equity	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Redemption of treasury shares/holdings	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Payments from members/shareholders	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Payment of share in profit/dividend	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Other distributions and payments to members/shareholders	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	425,712	-425,712	-	-	-
22 Carryforward per annual plan	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	67,493,670	-	-	-	-	-	-8	-	-	-	-	-	-	-	10,003,504	11,836	77,509,002	-	77,509,002
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																				
I OTHER COMPREHENSIVE INCOME FOR THE CURRENT PERIOD, NET OF TAX (ADP 33 to 41)	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 32 do 52)	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,835	11,835	-	11,835
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	425,712	-425,712	-	-	-

STATEMENT OF CASH FLOWS FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from operating activities			
1 Pre-tax profit	001	42,966	11,835
2 Adjustments (ADP 003 to 010):	002	-27,157	-9,284
a) Depreciation	003	8,150	7,053
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	-	-
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	-	-
d) Interest and dividend income	006	-332,330	-288,226
e) Interest expenses	007	297,087	271,889
f) Provisions	008	-	-
g) Exchange rate differences (unrealised)	009	-	-
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	-64	-
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	15,809	2,551
3 Changes in the working capital (ADP 013 to 016)	012	-7,326	45,868
a) Increase or decrease in short-term liabilities	013	-64,560	69,270
b) Increase or decrease in short-term receivables	014	102,195	-11,709
c) Increase or decrease in inventories	015	-	-
d) Other increase or decrease in working capital	016	-44,961	-11,693
II Cash from operations (ADP 011+012)	017	8,483	48,419
4 Interest paid	018	-297,413	-276,395
5 Income tax paid	019	-	-10,396
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	-288,930	-238,372
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	-	-
2 Cash receipts from sales of financial instruments	022	-	-
3 Interest received	023	332,330	276,395
4 Dividends received	024	-	-
5 Cash receipts from repayment of loans and deposits	025	1,128,144	1,128,144
6 Other cash receipts from investment activities	026	-	-
III Total cash receipts from investment activities (ADP 021 to 026)	027	1,460,474	1,404,539
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-5,687	-4,736
2 Cash payments for the acquisition of financial instruments	029	-	-
3 Cash payments for loans and deposits for the period	030	-	-
4 Acquisition of a subsidiary, net of cash acquired	031	-	-
5 Other cash payments from investment activities	032	-	-
IV Total cash payments from investment activities (ADP 028 to 032)	033	-5,687	-4,736
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027 +033)	034	1,454,787	1,399,803

STATEMENT OF CASH FLOWS FOR THE PERIOD 1.1.2026 – 30.6.2026

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from financing activities			
1 Cash receipts from the increase in initial (subscribed) capital	035	-	-
2 Cash receipts from the issue of equity financial instruments and debt financial instruments	036	-	-
3 Cash receipts from credit principals, loans and other borrowings	037	-	-
4 Other cash receipts from financing activities	038	-	-
V Total cash receipts from financing activities (ADP 035 to 038)	039	-	-
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-1,128,144	-1,128,144
2 Cash payments for dividends	041	-	-
3 Cash payments for finance lease	042	-	-
4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital	043	-	-
5 Other cash payments from financing activities	044	-	-
VI Total cash payments from financing activities (ADP 040 to 044)	045	-1,128,144	-1,128,144
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039 +045)	046	-1,128,144	-1,128,144
1 Unrealised exchange rate differences in respect of cash and cash equivalents	047	-	-
D) NET INCREASE OR DECREASE IN CASH FLOWS (ADP 020+034+046+047)	048	37,713	33,287
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	049	56,066	5,859
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD(ADP 048+049)	050	93,779	39,146

NOTES TO FINANCIAL STATEMENTS

Name of the issuer: Agro Invest Grupa d.o.o.
Address: Buzinski prilaz 10, 10010 Zagreb, Croatia
OIB: 94617721444
MBS: 010092380
Reporting period: 1.1.2026 - 30.6.2026

Annual Report of Agro Invest Grupa d.o.o. for 2025 is available on the issuer's website, at:

<https://agroinvestgrupa.hr/wp-content/uploads/2026/04/Agro-Invest-Grupa-FS-2025-EN.pdf>

The accounting policies applied in the preparation of the financial statements for the reporting period are the same as in the last annual financial statements.

Company does not have any liabilities that are not included in the financial statements.

The amount that Company owed as of June 30, 2026 and maturing after more than five years amounts to EUR 0.

The average number of the Company's employees in the period from 1.1.2026 to 30.6.2026 was 16.

Company did not capitalize salaries in the reporting period.

The Company did not report a deferred tax liability as of 31.12.2025. In the current reporting period, there were no changes in the stated obligations.

RESPONSIBILITY FOR CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS

Pursuant to the Accounting Act of the Republic of Croatia, the Management Board is obliged to ensure that the consolidated and separated financial statements are prepared in accordance with International Financial Reporting Standards adopted by the European Union ("EU IFRS"), so as to give a true and fair view of the financial position and results of operations of Agro Invest Grupa d.o.o., Zagreb (the "Company") and its subsidiaries (the "Group") for that period.

Following the research, the Management Board has a reasonable expectation that the Company and the Group will have adequate resources to continue in operational existence for the foreseeable future. For this reason, the Management Board continues to accept the going concern basis in preparing the financial statements. In preparing the consolidated and separate financial statements, the Management Board is responsible for:

- selecting and consistently applying appropriate accounting policies;
- making reasonable and prudent judgments and estimates;
- complying with applicable accounting standards; and
- preparation of financial statements under the going concern assumption.

The Management Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Company and the Group and must also ensure that the financial statements comply with Croatian Accounting Law. Management is also responsible for safeguarding the assets of the Company and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The condensed consolidated and separate unaudited financial statements of the Group for the six-month period ended 30 June 2026 were approved by the Management Board of Agro Invest Grupa d.o.o. on 30 September 2026.

Ivan Pandurević

President of Management Board



Iva Brkić

Member of Management Board



Gianluca Sanna

Member of Management Board

