

Zagreb, July 27, 2026

Subject: Management Report on business results of the Company Institut IGH d.d. and its subsidiaries in the period from January 1 to June 30, 2026.

Institut IGH d.d.

In the period from January to June 2026, Institut IGH d.d. operated with revenue amounting to EUR 8,5 million. Operating expenses are (excluding amortization) amount to EUR 7,4 million.

After the amortization cost in the amount of EUR 1 million, negative effect of interest and exchange rate differences in the amount of EUR 131 thousands, Institut IGH d.d. operated at a profit amounting EUR 76,6 thousands.

The Company actively implements the policy of increasing liquidity and shortening the period of settlement of liabilities to suppliers and The company's activities are also carried out in foreign markets through representative offices, Georgia, Armenia, Hungary, Italy, where they generate income from infrastructure projects of importance in the mentioned markets.

The Company continues to fulfill the set short-term activity plan, improve and further digitize business processes, and invest in new areas of activities such as research and development, waste management, and expansion of already started ones such as BIM.

Between January 1 and June 30, 2026 the new contracts were contracted in total of EUR 5,6 million.

IGH Group

In the period from January to June 2026, IGH Group operated at a revenue amounting to EUR 8,5 million. Operating expenses (excluding amortization) amount to EUR 7,38 million.

After the amortization cost in the amount of EUR 1,1 million, negative effect of interest and exchange rate differences in the amount of EUR 131 thousands, IGH Group operated at a loss before tax amounting EUR 111 thousands.

The IGH Institute continues with further enhanced activities defined by the Strategic Development Plan until 2027, which plans additional investments and investments in projects of significant interest for the development of the Institute and the Group. In addition, the IGH Institute is focused on increasing labour productivity and efficient and efficient realization of projects.

With all the above and the company's human resources, activities in international markets aimed at sustainable growth and development of the Company and Group are intensifying.

On behalf of the INSTITUT IGH, d.d.

Mariyan Tkach
President of the Management Board

INSTITUT IGH, d.d.
Janka Rakuše 1
10000 Zagreb, Croatia

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EMAIL: igh@igh.hr
WEB: www.igh.hr

Business bank:
KentBank d.d.
IBAN: HR48 4124 0031 1990 1793 2
SWIFT code: KENBHR22

Reg.No.: 3750272
PIN: 79766124714

Competent court:
Commercial Court in Zagreb
Register entry with company registration No. 080000959

Share capital:
EUR 14,814,630.00, Paid in full

No. of issued shares: IGH 1,481,463
Nominal share value EUR 10

Management Board:
Mariyan Tkach, President of the Management Board
Bariša Pavičić, Member of the Management Board
Gerhard Sattler Vukadinović, Member of the Management Board

Supervisory Board:
Žarko Dešković, MEng.CE
President of the Supervisory Board



Annex 1

ISSUER'S GENERAL DATA

Reporting period:

1/1/2026

to

6/30/2026

Year:

2026

Quarter:

2

Quarterly financial statements

Registration number (MB):

03750272

Issuer's home Member
State code:

HR

Entity's registration
number (MBS):

080000959

Personal identification
number (OIB):

79766124714

LEI:

74780000W0UQ8MF2FU71

Institution
code:

1461

Name of the issuer: INSTITUT IGH d.d.

Postcode and town:

10000

Zagreb

Street and house number: Janka Rakuše 1

E-mail address: igh@igh.hr

Web address: http://www.igh.hr

Number of employees
(end of the reporting

260

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)

(name of the bookkeeping firm)

Contact person:

(only name and surname of the contact person)

Telephone:

E-mail address:

Audit firm:

(name of the audit firm)

Certified auditor:

(name and surname)

BALANCE SHEET
balance as at 30.06.2026

in EUR

Submitter: INSTITUT IGH D.D.			
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	0.00	0.00
B) FIXED ASSETS (ADP 003+010+020+031+036)	002	8,608,741.00	7,552,621.00
I INTANGIBLE ASSETS (ADP 004 to 009)	003	6,743.00	1,993.00
1 Research and development	004	0.00	0.00
2 Concessions, patents, licences, trademarks, software and other rights	005	4,501.00	0.00
3 Goodwill	006	0.00	0.00
4 Advances for the purchase of intangible assets	007	0.00	0.00
5 Intangible assets in preparation	008	2,242.00	1,993.00
6 Other intangible assets	009	0.00	0.00
II TANGIBLE ASSETS (ADP 011 to 019)	010	5,464,326.00	4,404,176.00
1 Land	011	81,435.00	81,435.00
2 Buildings	012	431,742.00	420,067.00
3 Plant and equipment	013	4,135,943.00	3,123,168.00
4 Tools, working inventory and transportation assets	014	395,736.00	320,036.00
5 Biological assets	015	0.00	0.00
6 Advances for the purchase of tangible assets	016	28,923.00	28,923.00
7 Tangible assets in preparation	017	271,375.00	311,375.00
8 Other tangible assets	018	40,424.00	40,424.00
9 Investment property	019	78,748.00	78,748.00
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	020	3,126,071.00	3,134,764.00
1 Investments in holdings (shares) of undertakings within the group	021	1,053,043.00	1,053,043.00
2 Investments in other securities of undertakings within the group	022	0.00	0.00
3 Loans, deposits, etc. to undertakings within the group	023	4,313.00	6,313.00
4 Investments in holdings (shares) of companies linked by virtue of participating interests	024	1,990,842.00	1,990,842.00
5 Investment in other securities of companies linked by virtue of participating interests	025	0.00	0.00
6 Loans, deposits etc. to companies linked by virtue of participating interests	026	0.00	0.00
7 Investments in securities	027	0.00	0.00
8 Loans, deposits, etc. given	028	77,873.00	84,566.00
9 Other investments accounted for using the equity method	029	0.00	0.00
10 Other fixed financial assets	030	0.00	0.00
IV RECEIVABLES (ADP 032 to 035)	031	11,601.00	11,688.00
1 Receivables from undertakings within the group	032	0.00	0.00
2 Receivables from companies linked by virtue of participating	033	0.00	0.00
3 Customer receivables	034	11,601.00	11,688.00
4 Other receivables	035	0.00	0.00
V DEFERRED TAX ASSETS	036	0.00	0.00
C) CURRENT ASSETS (ADP 038+046+053+063)	037	7,112,047.00	7,515,284.00
I INVENTORIES (ADP 039 to 045)	038	75,619.00	75,619.00
1 Raw materials and consumables	039	0.00	0.00
2 Production in progress	040	75,619.00	75,619.00
3 Finished goods	041	0.00	0.00
4 Merchandise	042	0.00	0.00
5 Advances for inventories	043	0.00	0.00
6 Fixed assets held for sale	044	0.00	0.00
7 Biological assets	045	0.00	0.00
II RECEIVABLES (ADP 047 to 052)	046	4,072,741.00	4,578,466.00
1 Receivables from undertakings within the group	047	387,141.00	388,134.00
2 Receivables from companies linked by virtue of participating	048	688.00	688.00
3 Customer receivables	049	1,963,444.00	2,448,651.00
4 Receivables from employees and members of the undertaking	050	138,314.00	134,385.00
5 Receivables from government and other institutions	051	403,899.00	552,576.00
6 Other receivables	052	1,179,255.00	1,054,032.00
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	2,886,509.00	2,782,454.00
1 Investments in holdings (shares) of undertakings within the group	054	0.00	0.00
2 Investments in other securities of undertakings within the group	055	0.00	0.00
3 Loans, deposits, etc. to undertakings within the group	056	106,564.00	107,972.00
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	0.00	0.00
5 Investment in other securities of companies linked by virtue of participating interests	058	0.00	0.00
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	0.00	0.00
7 Investments in securities	060	3,539.00	3,539.00
8 Loans, deposits, etc. given	061	2,755,058.00	2,649,595.00
9 Other financial assets	062	21,348.00	21,348.00
IV CASH AT BANK AND IN HAND	063	77,178.00	78,745.00
D) PREPAID EXPENSES AND ACCRUED INCOME	064	2,249,972.00	3,277,096.00
E) TOTAL ASSETS (ADP 001+002+037+064)	065	17,970,760.00	18,345,001.00
OFF-BALANCE SHEET ITEMS	066	4,035,627.00	4,780,518.00

LIABILITIES			
A) CAPITAL AND RESERVES (ADP 068 to	067	4,316,446.00	4,190,569.00
I INITIAL (SUBSCRIBED) CAPITAL	068	14,814,630.00	14,814,630.00
II CAPITAL RESERVES	069	-33,895.00	-33,895.00
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	070	-208,382.00	-208,382.00
1 Legal reserves	071	0.00	0.00
2 Reserves for treasury shares	072	191,958.00	191,958.00
3 Treasury shares and holdings (deductible item)	073	-400,340.00	-400,340.00
4 Statutory reserves	074	0.00	0.00
5 Other reserves	075	0.00	0.00
IV REVALUATION RESERVES	076	1,130,980.00	985,176.00
V FAIR VALUE RESERVES AND OTHER (ADP 078 to 083)	077	197,139.00	196,411.00
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	078	133,711.00	133,711.00
2 Cash flow hedge - effective portion	079	0.00	0.00
3 Hedge of a net investment in a foreign operation - effective portion	080	0.00	0.00
4 Other fair value reserves	081	0.00	0.00
5 Exchange rate differences from translation of foreign operations (consolidation)	082	63,428.00	62,700.00
6 Exchange rate differences from translation into the presentation	083	0.00	0.00
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 085-	084	-10,790,923.00	-11,518,744.00
1 Retained profit	085	0.00	0.00
2 Loss brought forward	086	10,790,923.00	11,518,744.00
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 088-089)	087	-793,103.00	-44,627.00
1 Profit for the business year	088	0.00	0.00
2 Loss for the business year	089	793,103.00	44,627.00
VIII MINORITY (NON-CONTROLLING) INTEREST	090	0.00	0.00
B) PROVISIONS (ADP 092 to 097)	091	276,665.00	96,026.00
1 Provisions for pensions, termination benefits and similar obligations	092	77,518.00	77,518.00
2 Provisions for tax liabilities	093	0.00	0.00
3 Provisions for ongoing legal cases	094	199,147.00	18,508.00
4 Provisions for renewal of natural resources	095	0.00	0.00
5 Provisions for warranty obligations	096	0.00	0.00
6 Other provisions	097	0.00	0.00
C) LONG-TERM LIABILITIES (ADP 099 to 109)	098	3,186,180.00	3,671,067.00
1 Liabilities to undertakings within the group	099	0.00	0.00
2 Liabilities for loans, deposits, etc. of undertakings within the group	100	0.00	0.00
3 Liabilities to companies linked by virtue of participating interests	101	0.00	0.00
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	102	411,005.00	650,905.00
5 Liabilities for loans, deposits etc.	103	2,521,513.00	2,798,505.00
6 Liabilities to banks and other financial institutions	104	0.00	0.00
7 Liabilities for advance payments	105	0.00	0.00
8 Liabilities to suppliers	106	0.00	0.00
9 Liabilities for securities	107	0.00	0.00
10 Other long-term liabilities	108	0.00	0.00
11 Deferred tax liability	109	253,662.00	221,657.00
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	110	9,833,838.00	9,838,751.00
1 Liabilities to undertakings within the group	111	9,051.00	25,892.00
2 Liabilities for loans, deposits, etc. of undertakings within the group	112	239,948.00	227,076.00
3 Liabilities to companies linked by virtue of participating interests	113	0.00	0.00
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	114	0.00	0.00
5 Liabilities for loans, deposits etc.	115	1,837,463.00	823,760.00
6 Liabilities to banks and other financial institutions	116	0.00	0.00
7 Liabilities for advance payments	117	644,686.00	567,212.00
8 Liabilities to suppliers	118	5,268,892.00	6,103,141.00
9 Liabilities for securities	119	0.00	0.00
10 Liabilities to employees	120	573,861.00	568,848.00
11 Taxes, contributions and similar liabilities	121	963,217.00	1,291,060.00
12 Liabilities arising from the share in the result	122	0.00	0.00
13 Liabilities arising from fixed assets held for sale	123	0.00	0.00
14 Other short-term liabilities	124	296,720.00	231,762.00
E) ACCRUALS AND DEFERRED INCOME	125	357,631.00	548,588.00
F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)	126	17,970,760.00	18,345,001.00
G) OFF-BALANCE SHEET ITEMS	127	4,035,627.00	4,780,518.00

STATEMENT OF PROFIT OR LOSS
for the period 01.01.2026 to 30.06.2026

in EUR

Submitter: INSTITUT IGH D.D.

Item	ADP code	Same period of the previous year		Current period	
		Cumulative	Quarter	Cumulative	Quarter
1	2	3	4	5	6
I OPERATING INCOME (ADP 002 to 006)	001	9,109,218.00	5,367,732.00	8,502,200.00	4,548,839.00
1 Income from sales with undertakings within the group	002	398.00	199.00	398.00	200.00
2 Income from sales	003	8,641,343.00	5,364,037.00	7,991,018.00	4,172,709.00
3 Income from the use of own products, goods and services	004	0.00	0.00	0.00	0.00
4 Other operating income with undertakings within the group	005	5,964.00	3,496.00	396.00	180.00
5 Other operating income (outside the group)	006	461,513.00	0.00	510,388.00	375,750.00
II OPERATING EXPENSES (ADP 008+009+013+017+018+019+022+029)	007	8,854,983.00	4,787,219.00	8,447,362.00	4,599,250.00
1 Changes in inventories of work in progress and finished goods	008	0.00	0.00	0.00	0.00
2 Material costs (ADP 010 to 012)	009	2,409,390.00	1,463,345.00	2,481,491.00	1,543,018.00
a) Costs of raw materials and consumables	010	308,647.00	144,882.00	326,979.00	155,790.00
b) Costs of goods sold	011	0.00	0.00	0.00	0.00
c) Other external costs	012	2,100,743.00	1,318,463.00	2,154,512.00	1,387,228.00
3 Staff costs (ADP 014 to 016)	013	5,037,096.00	2,571,596.00	4,395,765.00	2,170,088.00
a) Net salaries and wages	014	3,185,646.00	1,659,431.00	2,763,730.00	1,365,557.00
b) Tax and contributions from salary costs	015	1,233,180.00	607,013.00	1,081,573.00	534,259.00
c) Contributions on salaries	016	618,270.00	305,152.00	550,462.00	270,272.00
4 Depreciation	017	1,041,940.00	517,358.00	1,081,796.00	560,896.00
5 Other costs	018	321,644.00	206,668.00	449,124.00	300,360.00
6 Value adjustments (ADP 020+021)	019	24,327.00	8,727.00	31,691.00	24,110.00
a) fixed assets other than financial assets	020	0.00	0.00	10,511.00	10,511.00
b) current assets other than financial assets	021	24,327.00	8,727.00	21,180.00	13,599.00
7 Provisions (ADP 023 to 028)	022	0.00	0.00	0.00	0.00
a) Provisions for pensions, termination benefits and similar obligations	023	0.00	0.00	0.00	0.00
b) Provisions for tax liabilities	024	0.00	0.00	0.00	0.00
c) Provisions for ongoing legal cases	025	0.00	0.00	0.00	0.00
d) Provisions for renewal of natural resources	026	0.00	0.00	0.00	0.00
e) Provisions for warranty obligations	027	0.00	0.00	0.00	0.00
f) Other provisions	028	0.00	0.00	0.00	0.00
8 Other operating expenses	029	20,586.00	19,525.00	7,495.00	778.00
III FINANCIAL INCOME (ADP 031 to 040)	030	25,133.00	21,677.00	59,654.00	54,707.00
1 Income from investments in holdings (shares) of undertakings within	031	0.00	0.00	0.00	0.00
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	0.00	0.00	0.00	0.00
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	0.00	0.00	0.00	0.00
4 Other interest income from operations with undertakings within the group	034	0.00	0.00	0.00	0.00
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	0.00	0.00	0.00	0.00
6 Income from other long-term financial investments and loans	036	0.00	0.00	0.00	0.00
7 Other interest income	037	1,148.00	983.00	17,409.00	17,409.00
8 Exchange rate differences and other financial income	038	377.00	138.00	664.00	632.00
9 Unrealised gains (income) from financial assets	039	0.00	0.00	0.00	0.00
10 Other financial income	040	23,608.00	20,556.00	41,581.00	36,666.00
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	155,775.00	78,282.00	191,124.00	93,406.00
1 Interest expenses and similar expenses with undertakings within the group	042	0.00	0.00	0.00	0.00
2 Exchange rate differences and other expenses from operations with	043	0.00	0.00	0.00	0.00
3 Interest expenses and similar expenses	044	122,138.00	50,256.00	183,147.00	89,174.00
4 Exchange rate differences and other expenses	045	28,315.00	27,480.00	7,723.00	3,978.00
5 Unrealised losses (expenses) from financial assets	046	0.00	0.00	0.00	0.00
6 Value adjustments of financial assets (net)	047	0.00	0.00	0.00	0.00
7 Other financial expenses	048	5,322.00	546.00	254.00	254.00
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS	049	0.00	0.00	0.00	0.00
VI SHARE IN PROFIT FROM JOINT VENTURES	050	0.00	0.00	0.00	0.00
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	0.00	0.00	0.00	0.00
VIII SHARE IN LOSS OF JOINT VENTURES	052	0.00	0.00	0.00	0.00
IX TOTAL INCOME (ADP 001+030+049 +050)	053	9,134,351.00	5,389,409.00	8,561,854.00	4,603,546.00
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	9,010,758.00	4,865,501.00	8,638,486.00	4,692,656.00
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	123,593.00	523,908.00	-76,632.00	-89,110.00
1 Pre-tax profit (ADP 053-054)	056	123,593.00	523,908.00	0.00	0.00
2 Pre-tax loss (ADP 054-053)	057	0.00	0.00	-76,632.00	-89,110.00
XII INCOME TAX	058	-37,700.00	-18,850.00	-32,005.00	-16,003.00
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	161,293.00	542,758.00	-44,627.00	-73,107.00
1 Profit for the period (ADP 055-059)	060	161,293.00	542,758.00	0.00	0.00
2 Loss for the period (ADP 059-055)	061	0.00	0.00	-44,627.00	-73,107.00
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	0.00	0.00	0.00	0.00
1 Pre-tax profit from discontinued operations	063	0.00	0.00	0.00	0.00
2 Pre-tax loss on discontinued operations	064	0.00	0.00	0.00	0.00
XV INCOME TAX OF DISCONTINUED OPERATIONS	065	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00

2 Pre-tax loss (ADP 068)	070	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
1 Attributable to owners of the parent	076	0.00	0.00	0.00	0.00
2 Attributable to minority (non-controlling) interest	077	0.00	0.00	0.00	0.00
STATEMENT OF OTHER COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)					
I PROFIT OR LOSS FOR THE PERIOD	078				
II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80 + 87)	079	0.00	0.00	0.00	0.00
III Items that will not be reclassified to profit or loss (ADP 081 to 085)	080	0.00	0.00	0.00	0.00
1 Changes in revaluation reserves of fixed tangible and intangible assets	081	0.00	0.00	0.00	0.00
2 Profit or loss arising from subsequent measurement of equity securities at fair value through other comprehensive income	082	0.00	0.00	0.00	0.00
3 Changes in the fair value of the financial liability at fair value through statement of profit or loss that is attributable to changes in the credit risk of that liability	083	0.00	0.00	0.00	0.00
4 Actuarial gains/losses on the defined benefit obligation	084	0.00	0.00	0.00	0.00
5 Other items that will not be reclassified	085	0.00	0.00	0.00	0.00
6 Income tax relating to items that will not be reclassified	086	0.00	0.00	0.00	0.00
IV Items that may be reclassified to profit or loss (ADP 088 to 095)	087	0.00	0.00	0.00	0.00
1 Exchange rate differences from translation of foreign operations	088	0.00	0.00	0.00	0.00
2 Exchange rate differences from translation into the presentation currency	089	0.00	0.00	0.00	0.00
3 Profit or loss arising from subsequent measurement of debt securities at fair value through other comprehensive income	090	0.00	0.00	0.00	0.00
4 Profit or loss arising from effective cash flow hedging	091	0.00	0.00	0.00	0.00
5 Profit or loss arising from effective hedge of a net investment in a foreign operation	092	0.00	0.00	0.00	0.00
6 Share in other comprehensive income/loss of companies linked by virtue of participating interests	093	0.00	0.00	0.00	0.00
7 Changes in fair value of the time value of an option	094	0.00	0.00	0.00	0.00
8 Changes in fair value of the forward elements of forward contracts	095	0.00	0.00	0.00	0.00
9 Other items that may be reclassified to profit or loss	096	0.00	0.00	0.00	0.00
10 Income tax relating to items that may be reclassified to profit or loss	097	0.00	0.00	0.00	0.00
V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087 - 086 - 097)	098	0.00	0.00	0.00	0.00
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 072+098)	099	0.00	0.00	0.00	0.00
APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)					
VII COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 100+101+102)	100	0.00	0.00	0.00	0.00
1 Attributable to owners of the parent	101	0.00	0.00	0.00	0.00
2 Attributable to minority (non-controlling) interest	102	0.00	0.00	0.00	0.00

STATEMENT OF CASH FLOWS - indirect method
for the period 01.01.2026 to 30.06.2026

in EUR

Submitter: INSTITUT IGH D.D.			
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	123,593.00	-76,632
2 Adjustments (ADP 003 to 010):	002	954,986.00	842,762.00
a) Depreciation	003	1,041,940.00	1,081,796
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	0.00	44,256
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	0.00	21,180
d) Interest and dividend income	006	0.00	17,409
e) Interest expenses	007	0.00	183,147
f) Provisions	008	2,864.00	2,865
g) Exchange rate differences (unrealised)	009	0.00	-728
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	-89,818.00	-507,163
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	1,078,579.00	766,130.00
3 Changes in the working capital (ADP 013 to 016)	012	-2,961,029.00	-1,866,714.00
a) Increase or decrease in short-term liabilities	013	-273,896.00	-484,984.00
b) Increase or decrease in short-term receivables	014	-737,271.00	-545,563.00
c) Increase or decrease in inventories	015	0.00	0.00
d) Other increase or decrease in working capital	016	-1,949,862.00	-836,167.00
II Cash from operations (ADP 011+012)	017	-1,882,450.00	-1,100,584.00
4 Interest paid	018	0.00	0.00
5 Income tax paid	019	0.00	0.00
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	-1,882,450.00	-1,100,584.00
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	0.00	0.00
2 Cash receipts from sales of financial instruments	022	0.00	0.00
3 Interest received	023	0.00	0.00
4 Dividends received	024	0.00	0.00
5 Cash receipts from repayment of loans and deposits	025	0.00	0.00
6 Other cash receipts from investment activities	026	0.00	0.00
III Total cash receipts from investment activities (ADP 021 to 026)	027	0.00	0.00
1 Cash payments for the purchase of fixed tangible and intangible assets	028	0.00	0.00
2 Cash payments for the acquisition of financial instruments	029	0.00	0.00
3 Cash payments for loans and deposits for the period	030	0.00	0.00
4 Acquisition of a subsidiary, net of cash acquired	031	0.00	0.00
5 Other cash payments from investment activities	032	0.00	0.00
IV Total cash payments from investment activities (ADP 028 to 032)	033	0.00	0.00
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)	034	0.00	0.00
Cash flow from financing activities			
1 Cash receipts from the increase in initial (subscribed) capital	035	0.00	0.00
2 Cash receipts from the issue of equity financial instruments and debt financial instruments	036	0.00	0.00
3 Cash receipts from credit principals, loans and other borrowings	037	184,026.00	0.00
4 Other cash receipts from financing activities	038	0.00	0.00
V Total cash receipts from financing activities (ADP 035 to 038)	039	184,026.00	0.00
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	1,607,886.00	1,102,151.00
2 Cash payments for dividends	041	0.00	0.00
3 Cash payments for finance lease	042	0.00	0.00
4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital	043	0.00	0.00
5 Other cash payments from financing activities	044	0.00	0.00
VI Total cash payments from financing activities (ADP 040 to 044)	045	1,607,886.00	1,102,151.00
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)	046	1,791,912.00	1,102,151.00
1 Unrealised exchange rate differences in respect of cash and cash	047	0.00	0.00
D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 020+034+046+047)	048	-90,538.00	1,567.00
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	049	123,880.00	77,178.00
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 048+049)	050	33,342.00	78,745.00

STATEMENT OF CHANGES IN EQUITY
for the period from 1/1/2026 to 6/30/2026

For the period from 1/1/2026 to 31/12/2026		Attributable to owners of the parent																			in EUR	
Item	ADP code	Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Financial assets at fair value 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	Profits/loss for the business year	Total attributable to owners of this parent	Minority (non-controlling) interest	Total capital and reserves		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19 (15 to 17 + 18 to 19)	20	21 (19+20)		
Previous period																						
1 Balance on the first day of the previous business year	01	14,814,630.00	-33,895.00	0.00	191,958.00	400,340.00	0.00	0.00	1,250,846.00	133,711.00	0.00	0.00	0.00	59,963.00	0.00	-11,810,386.00	1,239,183.00	5,445,670.00	0	5,445,670.00		
2 Changes in accounting policies	02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
3 Correction of errors	03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	14,814,630.00	-33,895.00	0.00	191,958.00	400,340.00	0.00	0.00	1,250,846.00	133,711.00	0.00	0.00	0.00	59,963.00	0.00	-11,810,386.00	1,239,183.00	5,445,670.00	0.00	5,445,670.00		
5 Profit/loss of the period	05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	-793,103.00	0	-793,103.00		
6 Exchange rate differences from translation of foreign operations	06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	3,465.00	0	0.00	3,465.00	0	3,465.00		
7 Changes in revaluation reserves of fixed tangible and intangible assets	07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-119,866.00	0.00	0.00	0.00	0.00	0.00	0.00	0	-219,720.00	0	-339,586.00	0	-339,586.00	
8 Profit or loss arising from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0	0.00	0	0.00		
9 Profit or loss arising from effective cash flow hedge	09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0	0.00	0	0.00		
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0.00	0	0.00		
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
12 Actuarial gains/losses on the defined benefit obligation	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
13 Other changes in equity unrelated to owners	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-72,748.00	0	-72,748.00	0	-72,748.00		
14 Tax on transactions recognised directly in equity	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
15 Decrease in initial (subscribed) capital (other than that arising from the pre-bankruptcy settlement procedure and arising from the reinvestment of profit)	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
18 Redemption of treasury shares/holdings	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
19 Payments from members/shareholders	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
20 Payment of share in profit/dividend	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
21 Other distributions and payments to members/shareholders	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
22 Transfer to reserves according to the annual schedule	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,239,183.00	-1,239,183.00	0.00	0	0.00		
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)	24	14,814,630.00	-33,895.00	0.00	191,958.00	400,340.00	0.00	0.00	1,130,980.00	133,711.00	0.00	0.00	0.00	63,428.00	0.00	-10,863,671.00	-793,103.00	4,243,696.00	0.00	4,243,696.00		
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																						
1 OTHER COMPREHENSIVE INCOME OF THE PREVIOUS PERIOD, NET OF TAX (ADP 06 to 14)	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-119,866.00	0.00	0.00	0.00	0.00	3,465.00	0.00	-292,468.00	0.00	-408,869.00	0.00	-408,869.00		
2 COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+25)	26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-119,866.00	0.00	0.00	0.00	0.00	3,465.00	0.00	-292,468.00	-793,103.00	-1,201,972.00	0.00	-1,201,972.00		
3 TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,239,183.00	-1,239,183.00	0.00	0.00	0.00		
Current period																						
1 Balance on the first day of the current business year	28	14,814,630.00	-33,895.00	0	191,958.00	400,340.00	0	0	1,130,980.00	133,711.00	0	0	0	63,428.00	0.00	-10,790,923.00	-793,103.00	4,316,446.00	0	4,316,446.00		
2 Changes in accounting policies	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
3 Correction of errors	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
4 Balance on the first day of the current business year (restated) (ADP 28 to 30)	31	14,814,630.00	-33,895.00	0.00	191,958.00	400,340.00	0.00	0.00	1,130,980.00	133,711.00	0.00	0.00	0.00	63,428.00	0.00	-10,790,923.00	-793,103.00	4,316,446.00	0.00	4,316,446.00		
5 Profit/loss of the period	32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	-44,627.00	0	-44,627.00		
6 Exchange rate differences from translation of foreign operations	33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	-728.00	0	0.00	-728.00	0	-728.00		
7 Changes in revaluation reserves of fixed tangible and intangible assets	34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-145,804.00	0.00	0.00	0.00	0.00	0.00	0.00	0	145,804.00	0	0.00	0	0.00	
8 Profit or loss arising from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0.00	0	0.00		
9 Profit or loss arising from effective cash flow hedge	36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0	0.00	0	0.00		
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0	0.00		
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
12 Actuarial gains/losses on the defined benefit obligation	39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
13 Other changes in equity unrelated to owners	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-80,522.00	0	-80,522.00	0	-80,522.00		
14 Tax on transactions recognised directly in equity	41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
15 Decrease in initial (subscribed) capital (other than that arising from the pre-bankruptcy settlement procedure and arising from the reinvestment of profit)	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
18 Redemption of treasury shares/holdings	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
19 Payments from members/shareholders	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
20 Payment of share in profit/dividend	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
21 Other distributions and payments to members/shareholders	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
22 Carryforward per annual plan	49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-793,103.00	793,103.00	0.00	0	0.00		
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00		
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	14,814,630.00	-33,895.00	0.00	191,958.00	400,340.00	0.00	0.00	985,176.00	133,711.00	0.00	0.00	0.00	62,700.00	0.00	-11,518,744.00	-44,627.00	4,190,569.00	0.00	4,190,569.00		
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																						
1 OTHER COMPREHENSIVE INCOME FOR THE CURRENT PERIOD, NET OF TAX (ADP 33 to 41)	52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-145,804.00	0.00	0.00	0.00	0.00	-728.00	0.00	65,282.00	0.00	-81,250.00	0.00	-81,250.00		
2 COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 32+52)	53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-145,804.00	0.00	0.00	0.00	0.00	-728.00	0.00	65,282.00	-44,627.00	-125,877.00	0.00	-125,877.00		
3 TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-793,103.00	793,103.00	0.00	0.00	0.00		

NOTES TO FINANCIAL STATEMENTS - TFI
(drawn up for quarterly/half-year reporting periods)

Name of the issuer: INSTITUT IGH, d.d.
Personal identification number (OIB): 79766124714
Reporting period: 1st January, 2026 to 30th June, 2026

Notes to financial statements for quarterly/half-year periods include:

a) explanation of business events relevant to understanding changes in the statement of financial position and financial performance for the reporting semi-annual period of the issuer with respect to the last business year: information is provided regarding these events and relevant information published in the last annual financial statement is updated (items 15 to 15C IAS 34 - Interim financial reporting).

There were no significant business events.

b) information on the access to the latest annual financial statements, for the purpose of understanding information published in the notes to financial statements drawn up for the semi-annual reporting period.

Consolidated and non-consolidated financial statements for the period 1st January to 30th June, 2026 are available at the Company's website <https://www.igh.hr/>.

c) a statement explaining that the same accounting policies are applied while drawing up financial statements for the semi-annual reporting period as in the latest annual financial statements or, in the case where the accounting policies have changed, a description of the nature and effect of the changes (item 16.A (a) IAS 34 - Interim financial reporting).

The financial statements have been prepared in accordance with the International Financial Reporting Standards adopted by the European Union (IFRS) which are in force in the European Union.

d) a description of the financial performance in the case of the issuer whose business is seasonal (items 37 and 38 IAS 34 - Interim financial reporting).

There is no activity of a seasonal nature, with significantly increased business activity during the spring and autumn months.

e) other comments prescribed by IAS 34 - Interim financial reporting - Assets with the right of use are shown within long-term tangible assets according to the type of asset, while liabilities based on leases are shown within the positions of long-term and short-term liabilities.

Assets with the right of use are shown within long-term tangible assets according to the type of asset, while lease liabilities are shown within the positions of long-term and short-term liabilities, which total 2,4 million euros. Property with the right of use is carried out in accordance with IAS-16.

Reservations due to court cases on June 30, 2026. they amount to EUR 21 thousand, and in comparison to the previous quarter, a write-off of provisions due to court disputes was made..

The costs of employees in the current period amounted to EUR 4,4 million and there it is decreased for 550 thousand euros compared to the same period of the previous year.

f) in the notes to quarterly periods financial statements, in addition to the information stated above, information in respect of the following matters shall be disclosed:

1. undertaking's name, registered office (address), legal form, country of establishment, entity's registration number and, if applicable, the indication whether the undertaking is undergoing liquidation, bankruptcy proceedings, shortened termination proceedings or extraordinary administration:

INSTITUTE IGH Zagreb, Janka Rakuše 1, dioničko društvo, Croatia, MBS: 03750272, OIB:79766124714

2. adopted accounting policies (only an indication of whether there has been a change from the previous period):

There were no changes in accounting policies compared to the previous reporting period.

3. the total amount of any financial commitments, guarantees or contingencies that are not included in the balance sheet, and an indication of the nature and form of any valuable security which has been provided; any commitments concerning pensions of the undertaking within the group or company linked by virtue of participating interest shall be disclosed separately.

The Group has obligations under issued bank guarantees for good performance in the amount of EUR 4,7 million.

4. the amount and nature of individual items of income or expenditure which are of exceptional size or incidence.

More significant items of income are shown as other income, and they refer primarily to income based on the write-off of liabilities, income from rent, and cancellation of reservations.

5. amounts owed by the undertaking and falling due after more than five years, as well as the total debts of the undertaking covered by valuable security furnished by the undertaking, specifying the type and form of security.

There are no obligations that mature after more than five years.

6. average number of employees during the financial year - 261

7. where, in accordance with the regulations, the undertaking capitalised on the cost of salaries in part or in full, information on the amount of the total cost of employees during the year broken down into the amount directly debiting the costs of the period and the amount capitalised on the value of the assets during the period, showing separately the total amount of net salaries and the amount of taxes, contributions from salaries and contributions on salaries.

In the business year, there was no capitalization of salary expenses. Employee expenses broken down into the total amount of net salaries, and the amount of taxes, contributions from salaries and contributions to salaries are shown in the profit and loss account as a direct debit to the expenses of the period.

8. where a provision for deferred tax is recognised in the balance sheet, the deferred tax balances at the end of the financial year, and the movement in those balances during the financial year.

Deferred tax liability is recognized in the balance sheet based on the revoke of revaluation reserves.

9. the name and registered office of each of the undertakings in which the undertaking, either itself or through a person acting in their own name but on the undertaking's behalf, holds a participating interest, showing the proportion of the capital held, the amount of capital and reserves, and the profit or loss for the latest financial year of the undertaking concerned for which financial statements have been adopted; the information concerning capital and reserves and the profit or loss may be omitted where the undertaking concerned does not publish its balance sheet and is not controlled by another undertaking

Affiliated companies:

ELPIDA d.o.o., Ventilatorska 24, Lučko, Hrvatska

INSTITUT ZA INFRASTRUKTURNE PROJEKTE, Sofija, Bugarska

PRVI CRNOGORSKI AUTOPUT d.o.o., Podgorica, Crna Gora

IGH ITALY SRL, Palmanova, Italia

10. the number and the nominal value or, in the absence of a nominal value, the accounting par value of the shares subscribed during the financial year within the limits of the authorised capital

During Q2-2026, there were no registration of new shares.

11. the existence of any registration certificates, convertible debentures, warrants, options or similar securities available with an

11. the existence of any participation certificates, convertible debentures, warrants, options or similar securities or rights, with an indication of their number and the rights they confer

There is none

12. the name, registered office and legal form of each of the undertakings of which the undertaking is a member having unlimited liability

AFFILIATED COMPANIES:

IGH PROJEKTIRANJE d.o.o., Zagreb, REPUBLIKA HRVATSKA - 100,00%

INCRO d.o.o., Zagreb, REPUBLIKA HRVATSKA - 100,00%

IGH BUSINESS ADVISORY SERVICES d.o.o., Zagreb, REPUBLIKA HRVATSKA - 100,00%

ETZ d.d., Zagreb, REPUBLIKA HRVATSKA - 86,00%

INSTITUT IGH d.o.o. Mostar, BOSNA I HERCEGOVINA - 100,00%

Companies DP AQUA d.o.o. and SLAVONIJA CENTAR d.o.o. with 5th June, 2024 were placed in the regular liquidation procedure since they were inactive. Both companies were deleted from the court register in 2025. The company Marterra d.o.o. was declared bankrupt in January 2025 and is not included in the consolidation since Institut IGH d.d. does not have management control. On 29.12.2025. the bankruptcy proceedings were concluded by a Decision of the Commercial Court in Zagreb.

13. the name and registered office of the undertaking which draws up the consolidated financial statements of the largest group of undertakings of which the undertaking forms part as a controlled group member

There is none

14. the name and registered office of the undertaking which draws up the consolidated financial statements of the smallest group of undertakings of which the undertaking forms part as a controlled group member and which is also included in the group of undertakings referred to in point 13

There is none

15. the place where copies of the consolidated financial statements referred to in points 13 and 14 may be obtained, provided that they are available

There is none

16. the nature and business purpose of the undertaking's arrangements that are not included in the balance sheet and the financial impact on the undertaking of those arrangements, provided that the risks or benefits arising from such arrangements are material and in so far as the disclosure of such risks or benefits is necessary for the purposes of assessing the financial position of the undertaking –

There is none

17. the nature and the financial effect of material events arising after the balance sheet date which are not reflected in the profit and loss account or balance sheet

There is no significant event after the balance sheet date

(koji se sastavljaju za tromjesečna razdoblja)