

BOSQAR INVEST

BOSQAR d.d.

Ulica grada Vukovara 23
10000 Zagreb

Security:

BSQR / ISIN: HRMRULRB0008
3MRU2 / ISIN: HRMRULO326A2
LEI: 74780080JD6L45P7YG07

Regulated Market Segment:

Zagreb Stock Exchange, Official
Market

Home Member State:

Croatia

Publication of Other Non-Regulated Information

Zagreb, 27 April 2026

Notice on the Determination of the Audited Consolidated and Unconsolidated Annual Financial Statements of the Company for 2025 and the Adoption of the Decision on the Allocation of Profit

The Company BOSQAR d.d., Zagreb (the “Company”), pursuant to the provisions of the Rules of the Zagreb Stock Exchange, hereby informs the public that:

- On April 24, 2026, a meeting of the Company's Management Board was held at which, among others, the Company's audited consolidated and unconsolidated Annual Financial Statements for 2025, as well as the Sustainability report including the reports of the certified auditor and the Annual Report of the Company's Management Board on the state of the Company and its dependent companies for 2025 were adopted, a proposal for a decision on the use of profits was made, and the consolidated and unconsolidated unaudited financial statements of the Company for the first quarter of 2026 were adopted.
- On April 24, 2026, a meeting of the Company's Supervisory Board was held at which the Supervisory Board approved, among others, the Company's audited consolidated and unconsolidated Annual Financial Statements for 2025, as well as the Sustainability report including the reports of the certified auditor, and the Annual Report of the Company's Management Board on the state of the Company and its dependent companies for 2025, and the Management Board's proposal of the decision on the use of profit, and determined the consolidated and

BOSQAR d.d. • Ulica grada Vukovara 23, Zagreb • Tel.: 01/6447-899 • Fax: 01/6447-890 • PIN: 62230095889 • Commercial banks: Erste&Steiermärkische Bank d.d., Jadranski trg 3A, Rijeka, IBAN: HR8524020061100933269; Podravska banka d.d., Opatička 3, Koprivnica, IBAN: HR7423860021119036043; Raiffeisenbank Austria d.d., Magazinska cesta 69, 10000 Zagreb, IBAN: HR4324840081135094448; Zagrebačka banka d.d., Trg bana Josipa Jelačića 10, Zagreb, IBAN: HR2323600001102936225 • Commercial Court in Zagreb; Company's (Court) registration number: 081210030 • Share capital: EUR 15,640,094.35 paid in part by investment of property and rights and in part by cash payments, and divided into 11,784,370 ordinary registered shares without nominal amount. • President of the Supervisory Board: Tamara Sardelić • Members of the Board: Darko Horvat, Tomislav Glavaš, Vanja Vlak and Alma Mekić Čerdić

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unconsolidated unaudited financial statements of the Company for the first quarter of 2026.

Pursuant to the provision of Article 463 of the Capital Market Act, the Company hereby informs the public that the Company's audited consolidated and unconsolidated Annual Financial Statements for 2025 as they will be published to the public in accordance with the provision of Article 462 paragraph 1 of the Capital Market Act were also approved at the meeting held on April 24, 2026 by the Supervisory Board as the Company's competent authority and are contextually unchanged. Pursuant to Article 463 of the Capital Market Act, attached to this publication are the decision of the Supervisory Board on approving the annual reports of the Company, the proposal of the Management Board on the use of profit, and the approval of the Supervisory Board on the proposal of the Decision of the Management Board on the use of profit.

BOSQAR d.d.

BOSQAR d.d.
Management Board
April 24, 2026

Pursuant to the provision of Article 300.b paragraph 2. of the Companies Act (Official Gazette 111/93 - 136/24; „**Companies Act**“), the Management Board of the company BOSQAR d.d., Zagreb, Ulica grada Vukovara 23, entered into the court register of the Commercial Court in Zagreb under the registration number (MBS): 081210030, PIN: 62230095889 (hereinafter: " **Company**" and/or "**BOSQAR d.d.**") on April 24, 2026 adopts the following

**PROPOSAL
FOR A DECISION
on the application of profit of the Company**

I.

It is established that in 2025 the Company generated net profits stated in the annual audited financial statements in the amount of EUR 7.424.752,56.

II.

The generated net profit of the Company for 2025 from item I of this Decision is distributed as follows:

- (i) An amount of EUR 371,237.63 is to be allocated into legal reserves
- (ii) A dividend in the amount of EUR 2,946,092.50 shall be distributed to the Company's shareholders, in proportion to the number of shares they hold. The dividend shall be paid from the Company's retained earnings from 2024 in the amount of EUR 116,996.25 and from the current year's profit in the amount of EUR 2,829,096.25.
- (iii) The remaining amount of EUR 4,224,418.68 shall be retained as the Company's undistributed earnings.

III.

The dividend amount per share referred to in Article II, item (ii), the date for determining the list of shareholders entitled to receive the dividend (record date), the date from which the shares will be traded without the right to the dividend (ex-date), as well as the dividend payment date (payment date), shall be determined following the issuance of the Company's new shares through a public offering in accordance with the proposed Decision on the increase of the Company's share capital, on which the General Assembly will decide on 11 May 2025. In line with the results of the public offering, the Management Board shall determine the aforementioned amounts and dates and, upon obtaining the consent of the Supervisory Board, submit the final text of the proposed decision to the General Assembly for adoption.

Darko Horvat
President of the Management Board

BOSQAR d.d.

Supervisory Board

Zagreb, April 24, 2026

Pursuant to the provision of Article 300.d paragraph 1. of the Companies Act (Official Gazette 111/93 - 136/24; „**Companies Act**”), the Supervisory Board of the company BOSQAR d.d., Zagreb, Ulica grada Vukovara 23, entered into the court register Of the Commercial Court in Zagreb under the registration number (MBS): 081210030, PIN: 62230095889 (hereinafter: "**Company**" and/or "**BOSQAR d.d.**") on April 24, 2026 gives following

APPROVAL

to the annual financial statements of the Company and the annual consolidated financial statements of the Group for 2025 consisting of: balance sheet, comprehensive income statement, cash flow statement, statement of equity changes, notes and sustainability report with the corresponding report of the certified auditor, the Annual Report of the Management Board on the state of the Company and its subsidiaries for 2025 with the corresponding statement on adherence to the corporate governance code and the proposal for the decision on the application of profit

I.

On April 24, 2026, the Management Board submitted to the Supervisory Board the annual financial statements of the Company and the annual consolidated financial statements of the Group for 2025 consisting of: balance sheet, comprehensive income statement, cash flow statement, statement of equity changes, notes and sustainability report with corresponding report of the certified auditor, the Annual Report of the Management Board on the state of the Company and its subsidiaries for 2025 with the corresponding statement on adherence to the corporate governance code, as well as the proposal for the decision on the application of profit.

II

The Supervisory Board of the Company hereby approves the annual financial statements of the Company and the annual consolidated financial statements of the Group for 2025 consisting of: balance sheet, comprehensive income statement, cash flow statement, statement of equity changes, notes and sustainability report with corresponding report of the certified auditor, the Annual Report of the Management Board on the state of the Company and its subsidiaries for 2025 with the corresponding statement on adherence to

the corporate governance code and the proposal for the decision on the application of profit.

III

This Decision shall enter into force on the day of its adoption.

Tamara Sardelić
President of the Supervisory Board of the Company