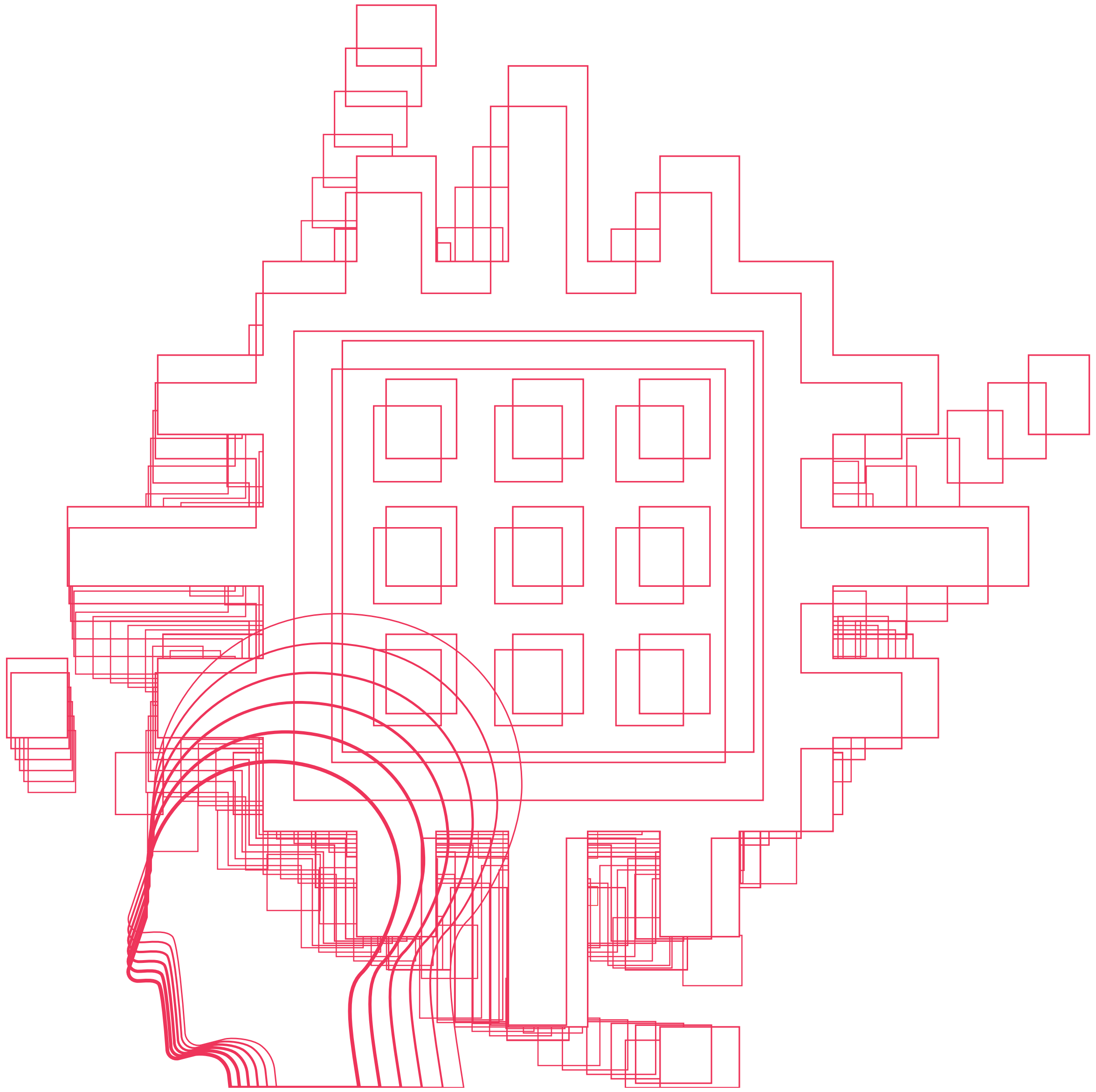
Unaudited financial statements of Span Group and Span d.d.

30.6.2026



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Management Interim Report – Management Report

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1.1. Statement by Ana Vukšić,

Member of the Management Board for Finance

Having achieved a record year and double-digit growth rates across all major categories of the profit and loss account, one naturally wonders about the growth potential for the year ahead and how sustainable this pace of development is in the long term. In the first half of 2026, we maintained our revenue growth while simultaneously investing in expansion that is essential for our long-term development and for strengthening our market position. I am extremely pleased that Poland already contributes 12% to our sales revenue. Given that the business has only been operating there for a few months, this is a really encouraging start that confirms the potential of the market.

In finance, we do not only look at today's results. Our task is to understand how today's decisions will impact the business in the future, even though financial statements by their nature only provide a review of a specific moment in time. That is why we remain consistent with the strategy we have set, aware that the impact of an active investment cycle is not visible overnight. What is unique about our business model is that our people and knowledge are the primary drivers of growth. As opposed to the capital-intensive industries, where investments are predominantly reflected through balance sheet and CAPEX, the majority of our investments are related to recruitment and the development of competencies, which are directly reflected in the profit and loss account.

Operating revenue of the Span Group in the first half of the year increased by 20% and reached EUR 140 million. EBITDA before one-off items amounted to EUR 5 million, a 40% decline compared to the same period last year. Net profit amounted to EUR 1.5 million, a 70% decline compared to the first half of 2025.

Despite today's uncertainties, investments in technology did not slow down. Our customers are aware that without continuous investments in digital infrastructure, cyber security, artificial intelligence and regulatory compliance they cannot achieve growth. It is up to us to continuously invest in competencies, as they are the foundation of the quality and expertise our customers expect from us.

That is why I consider the recognitions that confirm Span's competencies to operate in the most demanding technological environments particularly important. In this period, we earned the Microsoft Frontier Partner Badge, one of the highest recognitions within the Microsoft AI Cloud Partner Program. Only a limited number of global partners hold this distinction, and it confirms that Span has the knowledge and expertise required to design, implement and scale AI solutions in environments that demand high availability, security and compliance with the regulatory framework.

I consider it equally important that, after years of investment in developing cyber security competencies, we have been selected as one of the 47 companies in the European Union to participate in the EU Cybersecurity Reserve Program. We are the only company from Croatia that successfully completed the assessment and approval process to participate in the implementation of this program for European Union bodies and institutions.

These achievements confirm that continuous investments in people, knowledge and competencies deliver results, and that our ability to continuously learn and adapt is our most important long-term advantage.

1.2. Corporate events

1.2.1. Acquisitions and disposals of treasury shares

In accordance with the Share Buy-Back Program[1], the investment firm Interkapital vrijednosni papiri d.o.o. bought 6,361 Company shares on behalf of, and on account of the Company in the second quarter of 2026.

In accordance with the mentioned Share Buy-Back Program, the Company disposed of 3,157 own shares on 25 June 2026.

Prior to said acquisitions and disposals, the Company owned 5,149 own shares, representing 0.2627% of the share capital[2], and after said acquisitions and disposals, it owns a total of 8,353 own shares, representing 0.4262% of the share capital.

1.2.2. Decision on the utilization of profit and payment of dividend

Meetings of the Management Board and the Supervisory Board of the Company took place on 30 April 2026, and it was then that the proposed Decision on the utilization of profit and payment of dividend in the amount of EUR 1.35 per share was adopted. The Management Board and the Supervisory Board proposed to the General Assembly that the dividend in the specified amount be paid to the shareholders of the Company who, on 25 June 2026, were registered as shareholders of the Company in the Central Depository and Clearing Company (record date). The claim for the dividend payment became due on 3 July 2026 (payment date). The date from which the share of the Company was traded without the right to the dividend payment was 24 June 2026 (ex date). Dividend was paid from the Company profit made in 2025[3].

1 Adopted on 5 December 2024 at the meeting of the Management Board, and upon prior agreement of the Supervisory Board of Span d.d. (hereinafter: the Company).

2 The Company's share capital amounts to EUR 3,920,000.00 and is split into 1,960,000 common shares with a nominal value of EUR 2.00, under the symbol SPAN-R-A and ISIN symbol HRSPANRA0007.

3 In the business year that was concluded on 31 December 2025, net consolidated profit of the Span Group amounted to EUR 5,706,930.98, and net profit of the Company amounted to EUR 6,261,669.39.

1.2.3. Resignation of a Member of the Supervisory Board of Span d.d.

On 4 May 2026, the Management and the Supervisory Board of the Company received a resignation letter from Mrs. Ivana Šoljan, who resigned from the position of the Member of the Supervisory Board of the Company. The resignation was submitted for personal reasons.

1.2.4. Transfer and sale of business shares of the subsidiary Trilix d.o.o.

On 30 April 2026, contracts for the sale and transfer of a total of 90% of business shares in the subsidiary Trilix d.o.o. (hereinafter: Trilix) were signed. One contract includes the sale of 60% of business shares to Trilix d.o.o., while the other includes the sale of 30% of business shares of the company to the current director, Mr. Mladen Amidžić. The remaining 10% of business shares represents Trilix's own share. By signing these contracts, Span sold all its business shares in the said company.

1.2.5. General Assembly of Span d.d.

Following the Invitation to the General Assembly, published on 6 May 2026, pursuant to the provisions of the Capital Market Act and the Rules of the Zagreb Stock Exchange, on 17 June 2026, starting at 11:00, at the address: Savska cesta 32, HOTO Tower, 1st floor, 10000 Zagreb, Croatia, a regular meeting of the General Assembly of the Company was held.

The Assembly was chaired by Mr. Stjepan Lović, Attorney at Law, and 1,215,706 votes were represented, which makes 62.03% of the total number of Company shares with voting rights, or 62.35% of the share in the Company's share capital.

In accordance with the agenda of the General Assembly of the Company, published in the Invitation to the General Assembly,

the following decisions were made:
1. Election of Chairperson of the General Assembly;
3. Decision on the utilization of profit;
4. Decision on separate voting on giving discharge to Members of the Management Board of the Company for the business year 2025;
5. Decision on giving discharge to Members of the Management Board of the Company for the business year 2025;
6. Decision on separate voting on giving discharge to Members of the Supervisory Board of the Company for the business year 2025;
7. Decision on giving discharge to Members of the Supervisory Board of the Company for the business year 2025;
8. Decision on approval of the Report on Remuneration of the Management Board and the Supervisory Board of the Company in the business year 2025;
9. Decision on approval of the Remuneration Policy for Members of the Management Board and Supervisory Board;
10. Decision on remuneration of the Members of the Supervisory Board;
11. Decision on the election of a member of the Supervisory Board.

The full contents of the decisions are available on the following link: General Assembly of Span d.d.

1.2.6. Election of a member of the Supervisory Board

At the General Assembly of the Company, held on 17 June 2026, the decision on the election of a member of the Supervisory Board was adopted.

Mrs. Julijana Katalenić, OIB: 32033484285, Borovci 5, 10000 Zagreb, mag. math., was elected as a member of the Supervisory Board.

Julijana Katalenić holds a master's degree in mathematics, specializing in Financial and Business Mathematics, from the Faculty of Science, University of Zagreb. She is a holder of the internationally recognized CFA certificate, as well as the titles of licensed pension fund manager and licensed pension insurance company manager, obtained by passing professional examinations organized by HANFA in 2016. Since 2009, she has been employed at PBZ CROATIA OSIGURANJE d.d., a mandatory pension fund management company, where she worked as an investment analyst from 2009 to 2014, as a fund manager from 2014 to 2025, and since 2025 has served as Head of the Asset Management Department. Through more than 15 years of experience in financial markets and in managing portfolios across different asset classes, including equities, bonds, currency instruments and alternative investment funds, she has gained extensive experience and broad knowledge of financial markets, corporate business and finance, investment valuation, asset management, and the regulatory and legislative framework of the financial sector.

The member of the Supervisory Board of the Company is elected for a term commencing on the date of adoption of the General Meeting's decision and lasting until the expiry of the mandates of the other members of the Company's Supervisory Board, i.e. until 30 September 2028.

1.3. Business events, awards, recognitions

1.3.1. Microsoft Frontier Partner Badge

Span has received the Microsoft Frontier Partner badge, one of the highest recognitions within the Microsoft AI Cloud Partner Program, thus placing itself among a selected group of global partners with proven capabilities in delivering advanced AI solutions that generate measurable business value in production environments.

As organizations move from the phase of experimentation and begin adopting artificial intelligence at scale, the focus is increasingly shifting to scalability, security and governance. While many companies are already testing AI agents and Copilot scenarios, only a smaller number can reliably integrate these solutions into core business processes.

This transition from proof-of-concept phase to production is precisely what differentiates partners. In the past period, Span built a strong portfolio of solutions and projects covering Copilot implementation, AI agent development and complex scenarios across Azure, Data and Security platforms, with a focus on measurable business outcomes.

The Microsoft Frontier Partner badge confirms both this approach and the ability to design, implement and scale AI solutions in environments that require high availability, security and compliance with regulatory framework.

The development of AI agents, which are increasingly taking on the role of “digital employees” and accessing data, automating processes and connecting systems, adds another layer of complexity.

Their implementation requires an integrated approach that includes not only technology, but access management, data protection and control over decision-making as well.

In this area, Span stands out by combining artificial intelligence, cyber security and data governance into a unique approach that enables a secure and controlled adoption of AI solutions, aligned with zero trust principles and regulatory requirements, including the EU AI Act.

As pointed out by Mihaela Trbojević, Member of the Management Board of Span for Product and Service Management: “This recognition confirms not only our competencies, but also our focus on delivering concrete business results. Today, AI projects require much more than technology alone–they require security, governance and a clearly defined value for the customer. This is precisely where we see our key role as a partner”.

With the Microsoft Frontier Partner badge, Span further strengthens its position as a trusted partner for organizations seeking a systematic approach to AI transformation, from strategy and solution design to implementation and scaling in complex business environments.

1.3.2. EU Cybersecurity Reserve program

Span received an important recognition for expertise in the area of cyber security. Span is one of only 47 companies in the entire European Union that were chosen to participate in the EU Cybersecurity Reserve program, and the only company from Croatia that passed the assessment and was authorized to work on the implementation of this program for EU bodies and institutions.

Cyber threats are continuing to grow in terms of scope and complexity, so a coordinated response of the public and the private sector is becoming increasingly important. EU Cybersecurity Reserve program is the European Union's response to that challenge, and it involves gathering reliable MSSP[4] partners that provide support to EU bodies and institutions, member states and eligible third countries associated to the Digital Europe program when such support is needed the most.

This choice builds on the years of developing the capacities in the area of cyber security recognized at the highest level. From 2022 to 2024, as a reliable MSSP partner, Span participated in the Support Action Program of the European Network and Information Security Agency (ENISA), and this latest step marks the continuation of that cooperation.

Span's representatives recently took part in the first meeting of ENISA with the members of the program held in Athens, where experiences were exchanged and approaches to a coordinated response to cyber incidents were considered. In the future, we will continue contributing to the strengthening of a more resilient and secure European Union, together with ENISA and other members of the EU Cybersecurity Reserve program.

4 Managed Security Service Provider

1.3.3. Span is expanding its SAP Security Portfolio through partnership with SecurityBridge

Span partnered with SecurityBridge, a leading SAP-native platform for cyber security, thus further expanding its SAP Security Portfolio and enabling its customers greater visibility, control and protection of their SAP environments.

SecurityBridge enables monitoring the SAP system in real time, helping the organizations identify vulnerabilities, security risks and threats before they escalate into incidents. Together with Span's SOC for SAP and Managed Security Vulnerability Assessment services, customers now have one partner for an overall SAP security–from continuous monitoring and risk assessment, to incident response and reporting on compliance.

This partnership provides Span with a standardized platform for the monitoring of SAP security, risk assessment and reporting, enabling a more efficient project execution and a clearer demonstration of value for customers. The partnership also supports the organizations in meeting the regulatory requirements, including NIS2, ISO 27001 and SOX.

Igor Gregurić, our colleague and SAP Technical Department Manager further explains: "SecurityBridge and Span help organizations in meeting the requirements of NIS2 through a continuous monitoring of the SAP system, detection of security risks and threats, as well as automated reporting that makes it easier to prove the implementation of security controls. Companies are therefore able to identify and eliminate vulnerabilities faster, prepare more efficiently for audits and strengthen the resilience of key business systems to cyber threats."

To sum up, value for customers is clear: SecurityBridge and Span together enable

the security, compliance and continuous monitoring of the SAP environment, without relying on manual verification and reactive problem solving. By shifting the security from a reactive to a proactive model, the organizations gain greater visibility, reduce operational risk and are able to focus on their business confidently, knowing their SAP systems are protected.

1.3.4. Hewlett Packard Enterprise Gold Partner status confirmed

Once again this year, we confirmed our Hewlett Packard Enterprise Gold Partner status. This recognition is the result of a continuous investment in technical knowledge and specializations, as well as a successful execution of increasingly complex projects as well, together with introducing new technologies and solutions to our customers. Through a strong cooperation with HPE, within the Hewlett Packard Enterprise operated by Selectium model, we are continuing to develop advanced infrastructure and cloud solutions and create new business opportunities.

1.3.5. First introduction of Span Evolve

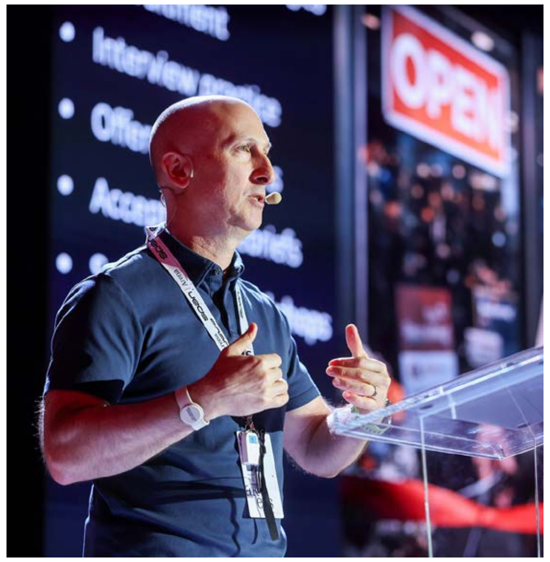
At the business event Digital Future. Real Transformation. that gathered business community representatives, business digitalization and media experts, the company Span Evolve was first introduced, a new member of the Span Group that is also an official Microsoft Dynamics ERP partner specialized in business digitalization and the implementation of modern business systems. The event was organized in collaboration with the ENNA Group, a leading local group in the area of energy and logistics, whose experience of transforming a complex business system served as a concrete example of the challenges large organizations face today. Particular focus was placed on the role of modern digital infrastructure and business systems such as ERP in creating a stable foundation for long-term growth, especially in the context of changes brought about by the AI era.

“Span Evolve was developed in response to a very specific market need in times of increasingly profound and fast changes. While implementing an ERP was once sufficient to digitally record the business processes, today it is essential to take a much broader context into account. We believe that together with the whole Span Group, Span Evolve can offer a rare combination of business understanding, ERP expertise, technological breadth and security competencies to organizations across the wider region. That’s why it was important for us to introduce Span Evolve with the ENNA Group, as this collaboration serves as an example of everything mentioned above”, said Krešimir Mlinarić, Director of Span Evolve.

Within the Span Group, Span Evolve will focus on supporting organizations that want to modernize and digitalize their business, improve and increase operational efficiency, and build a digital foundation for further growth, resilience and managing complexity.

1.3.6. Span Cyber Security Arena

The third Span Cyber Security Arena conference was held in Poreč, at Pical Resort 5*, Valamar Collection, gathering more than 65 regional and international lecturers and experts from the area of cyber security, IT, regulatory framework and business. The



conference was opened by the program directors, Antonija Vojnović and Hrvoje Englman, with the President of the Management Board of Span, Nikola Dujmović, who underlined the importance of going back to the fundamental principles of cyber security. During the three-day conference program, the discussions were aimed at the crucial topics that shape the modern cyber security–from identity protection and cloud environment, to threats driven by the artificial intelligence, development of ransomware attacks and increasingly complex regulatory requirements. Introductory lectures of a BBC's journalist Joe Tidy and a cyber security expert Sami Laiho offered a global perspective, highlighting the professionalization of cyber crime and the increasing sophistication of attacks aimed at the organizations of all sizes.

"Cyber security of the future is based not only on the defence against threats, but on the ability to build trust, knowledge and action. Compliance is the first pillar, knowledge and competencies are the second pillar, and the third, crucial pillar is the skill–the ability to turn knowledge into decisions, and decisions into actions", said Nikola Dujmović, President of the Management Board of Span. Span Cyber Security Arena once again proved its role as a platform that connects knowledge, experience and practical

solutions and that further strengthens the cooperation across industries.

1.3.7. IdejaX gold and silver awards at this year's Days of Communication

Span's rebranding won the IdejaX gold and silver awards at this year's Days of Communication in Rovinj. A Gold Award was earned in the "Best rebranding" category, while the silver award was earned in the "Best on the market" category, in the area of technology and electronics.

Rebranding a company that has been in the business for more than 30 years was not only a visual change, but a comprehensive reconsideration of how the brand lives, communicates and responds in each touchpoint. The project was carried out in cooperation with the creative agency Bruketa&.

The new identity reflects Span's development and it was created with a focus on adaptability and response in real time. At its core there is Priority Star, an element that displays customer support requests and security alerts in real time, expressing Span's 24/7 availability and the mode of operation aimed at continuous customer support.

1.4. People and community

1.4.1. People and Culture[5] initiatives

1.4.1.1. Strengthening international cooperation

Zagreb hosted the first meeting of directors from Span's international offices. The meeting enabled representatives to move beyond the virtual cooperation and connect in person–through discussions about ongoing business trends, exchange of experiences and best practices, and aligning the direction for Span's future growth across all markets. Apart from the formal agenda, the meeting also served its most important purpose–strengthening relationships. Through personal connections and open dialogue about successes and challenges, the participants laid the foundations for even closer cooperation in the future.

1.4.1.2. Reinforcing an inclusive organizational culture

In the second quarter, an interactive workshop on diversity and inclusion was held, bringing together the representatives of different departments of Span. The aim of the workshop was to start a discussion on how everyday collaboration can help us build a more inclusive environment in which all employees feel accepted and equal. The participants discussed unconscious bias, stereotypes and discrimination, recognizing microaggression and ways to respond in different business scenarios.

5 As of 1 June 2026, the Human Resources department became the People and Culture department

1.4.1.3. Well-being, health and employee engagement

May was also marked by the Fit Happens project–an annual walking initiative that brings employees together in a shared health challenge. This year, the initiative surpassed all previous results: from 1 May to 29 May, participants collected 71.5 million steps–3.5 times more than the set target of 20 million. Employees tracked their steps using an application, and a shared virtual goal took the team on a journey from Zagreb to Estonia, with visits to Tallinn, Warsaw, Astana and Athens–symbolically connecting all of Span's international offices. Aside from the walking initiative, a number of other health activities were organized. Employees were offered a lecture from a professional psychologist on the topic of quality sleep and the impact on work performance, concentration, immune system and mental health.

Free InBody body composition assessments were organized as well, including an analysis of muscle mass, fat, hydration and visceral fat, with personalized feedback from a professional with recommendations regarding nutrition and physical activity.

As part of the activities aimed at employee well-being, the Audio Book Club initiative

continued, offering employees an opportunity to learn together, exchange opinions and connect in an informal setting.

In addition, the team from Osijek participated in the B2Run 2026 race. Span's team finished in 23rd place.

1.4.1.4. Cooperation with the academic community and youth development

The second quarter is traditionally the most intense period of career activities aimed at students and young talent. In April, May and June, Span attended a number of career fairs, conferences and special events in Zagreb, Rijeka, Varaždin and Osijek, presenting career opportunities and the company culture to students enrolled in technical and business study programs. Employees from technical teams participated in each event together with the People & Culture team–providing the candidates with an authentic insight into everyday work of Span. We attended the following career fairs: FOI Career Compass, FER Job Fair, TŠ Ruđer Bošković Career Days, TVZ Career day, RITEH Job Fair and Meet the mathematicians/PMF.

Participating in competitions enables Span to connect directly with ambitious candidates and tech enthusiasts, positioning the brand as a relevant stakeholder in the professional community. At this year's Good Game Zagreb tournament, Span won 3rd place in the Counter-Strike discipline. At Algotrade Hakaton 2026, organized by X.FER and EESTEC, Span participated as a partner, being one of the judges, while at the high school competition "Idea of the Year", organized by srednja.hr, Span also took part by being one of the judges and presenting the Cyber team.

We also participated in the .debug conference, one of the region's leading IT conferences, organized by BUG. Span participated in the conference with several lecturers, and Nikola Dujmović, President of the Management Board of Span, took part in a panel discussion with other prominent leaders of the local IT scene, exploring the point at which technology stops being only a tool, and becomes the fundamental OS of human civilization.

Also, as part of the Girls in ICT initiative at FERIT in Osijek, Span's female experts from the Software & AI Solutions Departments delivered a lecture on the application of AI to primary and secondary school girls. This global initiative is held each year with a view to encouraging the girls to pursue careers in technology and reducing the gender gap in the IT sector, which aligns with Span's broader commitment to equal access to STEM education and the digital sector.

All in all, through these activities, Span maintained a strong presence and visibility in the academic community in the second quarter, building a long-term relationship with students and young talent across Croatia.

1.4.2. Sustainability in Span

1.4.2.1. Support for young players from Ukraine

In cooperation with the Croatian Go Federation, Span financially supported the participation of young players from Ukraine in the 31st European Go Championship for cadets, younger juniors and juniors at the Plitvice Lakes. They were thus able to participate in the most important European championship for young players in this sport and gain valuable international experience.

Ukraine's National Team achieved excellent results across all age categories, winning first and second place in the under-12 category, sixth place and the best player award in the under-16 category, and fourth place and the best player award in the under-21 category. This success further confirms the importance of supporting young players and the role of sport as a place for development, connection and international cooperation.

1.4.2.2. Great success of young roboticists

Span continues to support STEM initiatives and the development of young talent, with one notable example from the Matija Gubec Primary School. Young roboticists from this school achieved excellent results at the international FIRST LEGO League (FLL) Robotics Festival in Burgas, Bulgaria. Competing against teams from around the world, they received the award for the most motivated team, a great recognition of their work, commitment and team spirit.

FIRST LEGO League is not only a robotics competition, but a comprehensive program that encourages pupils to develop innovative solutions to real-life problems, program autonomous robots and embrace important values such as team spirit, inclusion and research-based approach to learning.

1.4.2.3. Supporting the community

As part of the World Good Deeds Day humanitarian activities, and in cooperation with Children's Hospital Zagreb (Klaićeva), we organized a collection of stuffed animals, toys and picture books. Thanks to the engagement of employees, we collected donated items that will help make the hospital stay of children receiving medical care more pleasant.

Also, another humanitarian blood donation activity was organized in cooperation with the Croatian Institute for Transfusion Medicine, attracting an increasing number of Span employees every year.

By these initiatives, we further fostered a culture of solidarity within the company, while making a meaningful contribution to the local community at the same time.

1.4.2.4. To work–on two wheels

As part of activities aimed at promoting sustainable forms of mobility, we provided employees with a free bicycle servicing option. During the activity, several bicycles were serviced, enabling employees to enjoy safer and more comfortable daily rides.

Financial Indicators for
the first half of 2026

2

2.1. Operating Revenue, EBITDA and Net Profit of Span Group

Operating revenue +20% YoY

140.1 mil. EUR

EBITDA before one-off items -40% YoY

5.0 mil. EUR

EBITDA after one-off items -39% YoY

5.0 mil. EUR

Net Profit after one-off items -70% YoY

1.5 mil. EUR

2.2. Operating Revenue, EBITDA and Net Profit of Span d.d.

Operating revenue +30% YoY

85.3 mil. EUR

EBITDA before one-off items -47% YoY

3.4 mil. EUR

EBITDA after one-off items -46% YoY

3.4 mil. EUR

Net Profit after one-off items -45% YoY

2.7 mil. EUR

2.3. Key features of the period – first half of 2026

Profit and Loss Account – shortened

Span Group

In thousands of EUR	H1 2025	H1 2026	Δ%	Q2 2025	Q2 2026	Δ%
Total revenue	**117,634**	**141,239**	**20%**	**56,331**	**75,968**	**35%**
Operating revenue	116,898	140,104	20%	56,103	74,904	34%
Other revenue	736	1,136	54%	229	1,064	365%
Total costs	**109,393**	**136,220**	**25%**	**52,036**	**74,231**	**43%**
Costs of goods and services sold	83,677	107,649	29%	38,682	58,806	52%
Personnel expenses	20,658	23,646	14%	10,568	12,571	19%
Other operating expenses	5,059	4,925	-3%	2,786	2,854	2%
EBITDA before one-off items	**8,385**	**5,019**	**-40%**	**4,295**	**1,737**	**-60%**
EBITDA one-off items	144	-	-100%	-	-	-
EBITDA after one-off items	**8,241**	**5,019**	**-39%**	**4,295**	**1,737**	**-60%**
Depreciation and amortization	2,078	2,208	6%	1,041	1,120	8%
EBIT before one-off items	**6,307**	**2,811**	**-55%**	**3,254**	**617**	**-81%**
EBIT after one-off items	**6,162**	**2,811**	**-54%**	**3,254**	**617**	**-81%**
Net financial result	(45)	(590)	-1220%	(230)	(227)	1%
Shares of profit/loss of associated companies	-	(112)	-	-	(80)	-
Profit/loss before taxation before one-off items	**6,262**	**2,109**	**-66%**	**3,024**	**310**	**-90%**
Profit/loss before taxation after one-off items	**6,117**	**2,109**	**-66%**	**3,024**	**310**	**-90%**
Corporate tax	1,181	633	-46%	765	203	-73%
Profit/loss after taxation before one-off items	**5,081**	**1,476**	**-71%**	**2,259**	**107**	**-95%**
Profit/loss after taxation after one-off items	**4,937**	**1,476**	**-70%**	**2,259**	**107**	**-95%**

Span d.d.

In thousands of EUR	H1 2025	H1 2026	Δ%	Q2 2025	Q2 2026	Δ%
Total revenue	**65,792**	**86,254**	**31%**	**40,901**	**59,591**	**46%**
Operating revenue	65,617	85,285	30%	40,801	58,849	44%
Other revenue	176	969	452%	100	743	644%
Total costs	**59,527**	**82,857**	**39%**	**37,081**	**58,636**	**58%**
Costs of goods and services sold	37,843	59,643	58%	25,783	45,992	78%
Personnel expenses	17,756	19,472	10%	9,026	10,307	14%
Other operating expenses	3,927	3,742	-5%	2,272	2,337	3%
EBITDA before one-off items	**6,410**	**3,398**	**-47%**	**3,820**	**955**	**-75%**
EBITDA one-off items	144	-	-100%	-	-	-
EBITDA after one-off items	**6,266**	**3,398**	**-46%**	**3,820**	**955**	**-75%**
Depreciation and amortization	1,686	1,763	5%	844	895	6%
EBIT before one-off items	**4,724**	**1,635**	**-65%**	**2,976**	**60**	**-98%**
EBIT after one-off items	**4,580**	**1,635**	**-64%**	**2,976**	**60**	**-98%**
Net financial result	822	1,355	65%	962	1,342	40%
Shares of profit/loss of associated companies	-	-	-	-		-
Profit/loss before taxation before one-off items	**5,547**	**2,990**	**-46%**	**3,937**	**1,402**	**-64%**
Profit/loss before taxation after one-off items	**5,402**	**2,990**	**-45%**	**3,937**	**1,402**	**-64%**
Corporate tax	527	286	-46%	264	-	-100%
Profit/loss after taxation before one-off items	**5,019**	**2,704**	**-46%**	**3,674**	**1,402**	**-62%**
Profit/loss after taxation after one-off items	**4,875**	**2,704**	**-45%**	**3,674**	**1,402**	**-62%**

Revenue

Total consolidated revenue increased by EUR 23,606 thousand, or 20% compared to the first half-year of 2025. Operating revenue increased by EUR 23,206 thousand in the same observed period, whereas other revenue grew by EUR 400 thousand, mostly resulting from the sale of the company Trilix. The highest absolute and relative growth of operating revenue was recorded by the Software Asset Management and Licensing segment. Revenue in the IT services with high added value segment declined by 4% in the observed period, primarily as a result of project business dynamics. In this segment, revenue is not generated evenly across quarters, but depends on the phases of completion of individual large projects, and the delivery dynamics. Therefore, a comparison between the two periods does not necessarily reflect the long-term potential of the segment. In the same period, Span d.d. recorded a growth of total revenue by EUR 20,462 thousand, or 31%. The growth came from the operating revenue, which increased by EUR 19,668 thousand. The highest revenue growth was achieved in the Software Asset Management and Licensing segment.

A significant part of the Group's revenue is generated through distribution and resale of software licenses from leading global vendors, primarily Microsoft. In certain markets in which the Group operates, the contractual relationship with the vendor has been established at the level of the Company that holds the required partner status, while the subsidiaries participate in the sales process and are involved in the relationship with the end customer. Consequently, the revenue from this part of the business is recorded by the Company. Revenue in the IT services with high added value segment declined by 8% in the observed period, also as a result of project business dynamics.

Operating expenses

The total consolidated operating expenses saw an increase by EUR 26,827 thousand, or 25% compared to 2025. The largest generator of the growth of expenses was the cost of goods and services sold.

The personnel expenses increased by EUR 2,988 thousand, or 14% compared to 2025. The average number of employees in the Group in the first half-year of 2026 was 952, compared to the prior year when the average number of employees in the Group was 867. The increase of the personnel expenses was driven by the expansion to foreign markets, including incorporation and operational start-up of subsidiaries. Total expenses of Span d.d. increased by EUR 23,330 thousand compared to the same period last year. Cost of goods and services sold increased by EUR 21,800 thousand, while personnel expenses increased by EUR 1,716 thousand.

The average number of employees in the Company in the observed period is 829, which is an increase compared to the previous year when the average number of employees in the Company was 764. The highest proportion of new recruitments was related to recruitments in the segments of services with high added value.

EBITDA

EBITDA of the Group before one-off items decreased by EUR 3,366 thousand, or 40% and amounts to EUR 5,019 thousand. EBITDA after one-off items in the first half-year of 2026 recorded a decline of 39% compared to the same period of the prior year. The decline of EBITDA is a result of investments in business expansion and related activities, mostly operating expenses associated with the opening of new offices – salaries of newly recruited teams, office lease costs, legal services, promotional expenses etc.

Span d.d. recorded a decline of EBITDA before one-off items of EUR 3,012 thousand, or 47%, amounting to EUR 3,398 thousand. In the observed period, EBITDA after one-

Revenues by segments

Span Group

In thousands of EUR	H1 2025	H1 2026	Δ %	Q2 2025	Q2 2026	Δ %
Total operating revenue	**116,898**	**140,104**	**20%**	**56,103**	**74,904**	**34%**
Software Asset Management and Licensing	86,703	111,145	28%	40,086	60,506	51%
Infrastructure Services, Cloud & Cyber Security	10,913	8,162	-25%	6,195	4,058	-35%
Service Center Management and Technical Support	11,820	12,882	9%	5,814	6,599	14%
Software and Business Solutions Development	7,462	7,915	6%	4,007	3,742	-7%

Span d.d.

In thousands of EUR	H1 2025	H1 2026	Δ %	Q2 2025	Q2 2026	Δ %
Total operating revenue	**65,617**	**85,285**	**30%**	**40,801**	**58,849**	**44%**
Software Asset Management and Licensing	37,342	59,306	59%	25,782	45,973	78%
Infrastructure Services, Cloud & Cyber Security	10,477	7,121	-32%	5,857	3,486	-40%
Service Center Management and Technical Support	11,478	11,874	3%	5,733	6,011	5%
Software and Business Solutions Development	6,319	6,984	11%	3,429	3,378	-1%

off items of Span d.d. declined by 46%. The Company also invests in recruitment and strengthening its organizational capacities to support the expansion.

Depreciation costs of Span d.d. did not change significantly compared to the previous period.

The Group's net financial result of the period amounted to EUR -590 thousand, primarily a result of interest expense due to bond issuance.

Net profit

Profit after taxation before one-off items of the Group decreased by EUR 3,606 thousand, to EUR 1,476 thousand. In the observed period, profit after taxation after one-off items of the Group decreased by EUR 3,461 thousand, to EUR 1,476 thousand.

Span d.d. recorded a decline of profit after taxation before one-off items by EUR 2,316 thousand, to EUR 2,704 thousand. Span d.d. recorded a decline of profit after taxation after one-off items by EUR 2,171 thousand to EUR 2,704 thousand.

The cost of corporate tax reflected the release of the deferred tax assets for tax relief obtained based on the Investment Promotion Act. More details about the relief obtained can be found in the chapter "Deferred tax assets".

The Management Board of Span d.d. continuously considers all risks related to the Russian – Ukrainian war and is of opinion that those risks do not jeopardize the financial results of the Group.

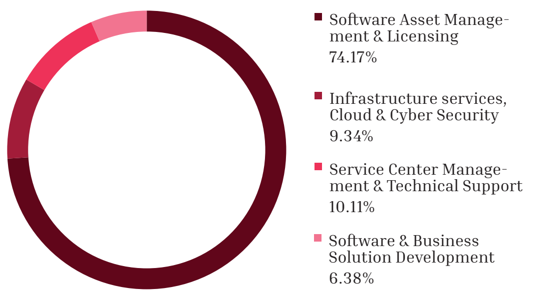
2.4. Revenues by segments

Span Group generated revenue in the following segments:

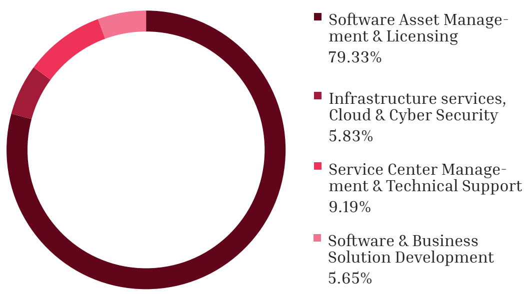
1. Software Asset Management and Licensing
2. Infrastructure Services, Cloud & Cyber Security
3. Service Center Management and Technical Support
4. Software and Business Solution Development.

Revenues by segments

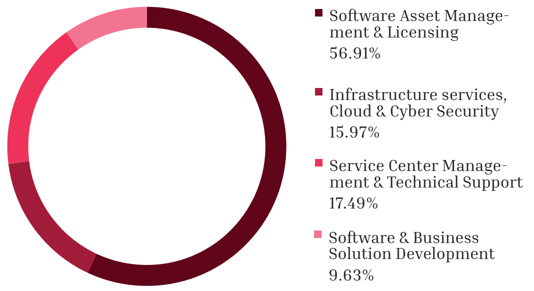
Span Group H1 2025



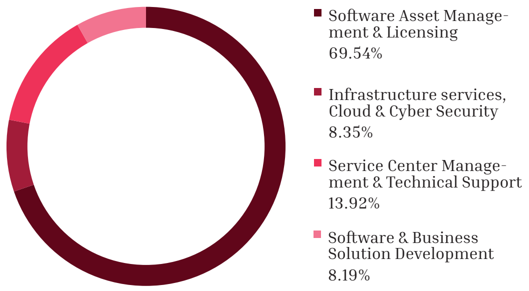
Span Group H1 2026



Span d.d. H1 2025



Span d.d. H1 2026



Data on revenue by segments of the operation of the Group and Span d.d. for the first half-year of 2025 and 2026 is provided below.

1. Software Asset Management and Licensing recorded a growth of revenue by 28%. The Group generated higher revenue compared to the first half-year of 2025 as a result of the expansion to foreign markets. The highest growth was recorded by the markets of Poland and Slovenia, followed by Span Estonia. The share of revenue in the total operating revenue was 79%.

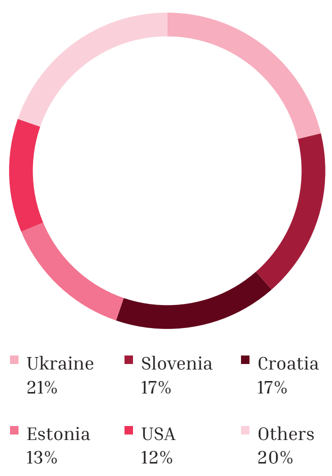
2. Infrastructure Services, Cloud & Cyber Security decreased by 25% in the observed period, compared to the same period of the prior year. A decline of revenue in this segment in the first half-year of 2026 compared to the previous observed period is a result of project seasonality. Due to the seasonal nature of the business, the distribution of revenue and expenses is not fully comparable between the two periods, which should be taken into account when interpreting the financial results.

3. Service Center Management and Technical Support contributed to a continuous growth of revenue through the supervision and management of the IT surroundings services, with the increase of revenue of this segment amounting to 9% compared to the same period last year.

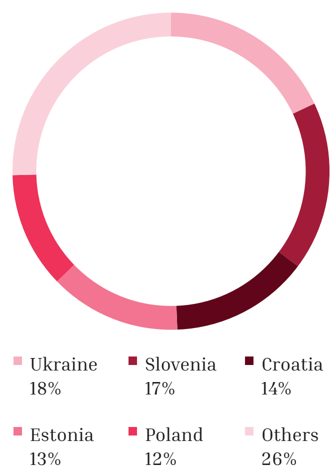
4. Software and Business Solution Development in the observed period grew by 6% compared to the first half-year of the last year. This segment included revenue from Trilix, a company which is no longer a part of the Group as of 1 May 2026. On a comparable basis, excluding the impact of the sale of Trilix, this segment would have grown by 9%.

Revenues by geographic markets

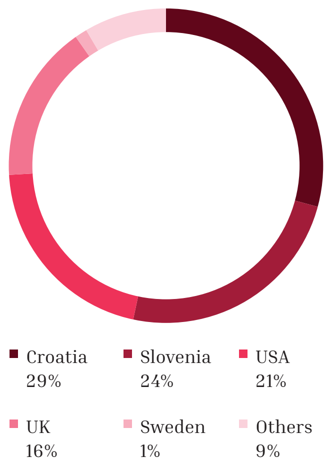
Span Group H1 2025



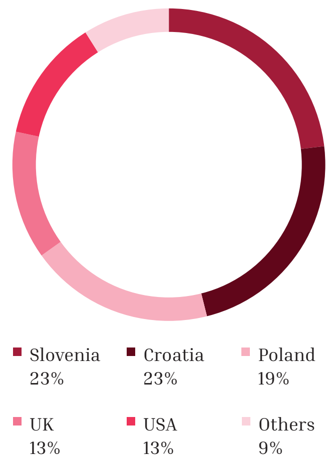
Span Group H1 2026



Span d.d. H1 2025



Span d.d. H1 2026



2.5. Revenues by geographic markets

Revenues by geography show the geographic market where goods, or services are invoiced. The share of revenue the Group makes in foreign markets accounts for 86% of the total revenue. The most significant growth of revenue, totalling EUR 16,609 thousand was recorded by the Polish market, followed by the Slovenian market (EUR 4,112 thousand).

Span d.d. achieves 23% of revenue on the Croatian market, while the highest growth was recorded on the Polish market compared to the same period last year, which is described in detail in the chapter “Revenue”.

2.6. Balance Sheet

	Span Group		Span d.d.	
In thousands of EUR	**31.12.2025**	**30.6.2026**	**31.12.2025**	**30.6.2026**
ASSETS	**113,767**	**131,498**	**87,434**	**107,913**
Fixed assets	26,245	25,835	30,566	29,976
Deferred tax assets	632	488	624	480
Current assets	37,315	65,904	24,594	47,653
Cash and cash equivalents	44,056	34,360	26,705	26,311
Prepaid expenses and accrued income	5,519	4,911	4,945	3,493
LIABILITIES	**113,767**	**131,498**	**87,434**	**107,913**
Equity and reserves	37,847	36,131	34,624	34,151
Long-term liabilities	30,044	29,823	29,075	28,937
Current liabilities	39,662	60,442	21,620	43,482
Accrued expenses and deferred revenue	6,215	5,102	2,114	1,343

Investment in assets

	Span Group				Span d.d.			
In thousands of EUR	**H1 2025**	**H1 2026**	**Q2 2025**	**Q2 2026**	**H1 2025**	**H1 2026**	**Q2 2025**	**Q2 2026**
Computer equipment and other equipment	509	496	274	254	396	456	260	250
Tangible assets in preparation	17	112	8	48	-	18	-	18
Right-of-use assets	703	681	298	374	679	681	278	374
Other intangible assets	3	-	1	-	-	-	-	-
Intangible assets in preparation	194	266	128	143	194	260	128	141
Investment in assets total	**1,426**	**1,555**	**709**	**819**	**1,269**	**1,415**	**666**	**783**

Assets
The total value of the assets of the Group was higher by EUR 17,731 thousand. The increase of the total assets is primarily the result of the increase in accounts receivable.

Investment in assets
Investments of Span Group in tangible assets mostly related to expenditure for the procurement and replacement of worn out computers and other equipment required for the work of employees and the procurement of servers. Right-of-use assets related to business premises and leased vehicles. Investment in intangible assets in preparation related to capitalised labour costs relating to the continuation of development of internally generated intangible assets.

Deferred tax assets
Deferred tax assets represent income tax return amounts which are recoverable based on future taxable profit deductions. Deferred tax assets are recognized up to the amount of taxable earnings which are likely to be achieved. When determining future

taxable profits and the amount of taxable earnings which are likely to be achieved in the future, the Group judges and creates an estimate based on taxable profits from the previous years and the expected future earnings which are considered to be reasonable in existing circumstances. The Group made an assessment of the usability of tax relief for the estimate of the amount of deferred tax assets, based on support received from the Ministry of Economy, Entrepreneurship and Crafts.

The financial support received allows Span d.d. to be exempt from paying corporate income tax from 2021 to 2031, for 50% of the amount of the tax base, up to the maximum threshold in the amount of the total investment according to the Investment Promotion Act (ZOPI).

Equity and reserves
The total equity and reserve of the Group decreased by EUR 1,716 thousand. The decrease primarily resulted from the decision on the dividend payment.

Long-term and short-term liabilities
Total long-term liabilities decreased by EUR 220 thousand, primarily as a result of the decrease in lease liabilities.

Short-term liabilities increased by EUR 20,780 thousand, as a result of the increase in liabilities to suppliers.

2.7. Cash flow

Negative operating cash flow of the Group in the first half-year of 2026 stems from changes in the working capital. The Group recorded the coefficient of the current liquidity of 1.60, which points to the ability of the Group to settle its current liabilities.

Negative cash flow from investment activities stems from investments in tangible assets, mostly in computers and other equipment. Investments partially stem from the expansion to international markets.

Negative cash flow from financial activities mostly results from settling lease liabilities and expenses related to the purchase of own shares.

Negative net debt of the Group amounted to EUR 3,368 thousand, and is an indicator of the financial liquidity of the Group.

Current Assets, Current Liabilities and Working Capital	Span Group		Span d.d.	
In thousands of EUR	**31.12.2025**	**30.6.2026**	**31.12.2025**	**30.6.2026**
Current assets	86,890	105,175	56,244	77,457
Current liabilities	45,877	65,544	23,734	44,825
Working capital	**41,013**	**39,631**	**32,510**	**32,632**
Current liquidity ratio	1.89	1.60	2.37	1.73

Net debt	Span Group		Span d.d.	
In thousands of EUR	**31.12.2025**	**30.6.2026**	**31.12.2025**	**30.6.2026**
Financial debt*	31,352	30,992	30,334	30,087
Cash and cash equivalents	44,056	34,360	26,705	26,311
Net debt*	**(12,704)**	**(3,368)**	**3,629**	**3,776**
Total equity	**37,847**	**36,131**	**34,624**	**34,151**
Net debt and total equity ratio	-	-	**10.5%**	**11.1%**

*long-term and short-term credits and loans, lease liabilities and liabilities for issued securities

Cash flow	Span Group				Span d.d.			
In thousands of EUR	**H1 2025**	**H1 2026**	**Q2 2025**	**Q2 2026**	**H1 2025**	**H1 2026**	**Q2 2025**	**Q2 2026**
Net cash from operating activities	-1,828	-7,291	-1,196	-1,887	1,241	867	1,442	-976
Net cash used in investment activities	-2,773	-752	-401	-529	-1,828	1,500	686	1,691
Net cash used in financial activities	-1,568	-1,653	-2,100	-789	31	-2,761	-557	-940
Net increase / decrease in cash and cash equivalents	**-6,169**	**-9,696**	**-3,697**	**-3,204**	**-556**	**-394**	**1,571**	**-225**

3

Span Group

Statement of profit or loss for the period 1.1.2026 to 30.6.2026 in EUR, submitter: Span d.d.

Item	AOP 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	117,633,805.00	56,331,327.00	141,239,424.25	75,968,274.22
1 Income from sales with undertakings within the group	002	0.00	0.00	0.00	0.00
2 Income from sales	003	116,897,963.00	56,102,590.00	140,103,684.98	74,904,284.69
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	0.00	0.00	0.00	0.00
5 Other operating income (outside the group)	006	735,842.00	228,737.00	1,135,739.27	1,063,989.53
II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)	007	111,471,603.00	53,077,308.00	138,428,060.78	75,350,974.30
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	87,153,930.00	40,640,225.00	111,504,768.93	61,039,501.25
a) Costs of raw materials and consumables	010	278,804.00	165,193.00	305,815.98	149,042.09
b) Costs of goods sold	011	82,081,871.00	37,799,164.00	105,516,710.06	57,784,758.25
c) Other external costs	012	4,793,255.00	2,675,868.00	5,682,242.89	3,105,700.91
3 Staff costs (ADP 014 to 016)	013	20,657,658.00	10,568,147.00	23,645,918.31	12,571,496.16
a) Net salaries and wages	014	13,702,629.00	7,061,470.00	15,281,055.33	8,336,692.96
b) Tax and contributions from salary costs	015	5,115,849.00	2,571,391.00	6,031,543.33	3,028,936.21
c) Contributions on salaries	016	1,839,180.00	935,286.00	2,333,319.65	1,205,866.99
4 Depreciation	017	2,078,305.00	1,041,308.00	2,208,004.41	1,119,666.18
5 Other costs	018	1,381,710.00	747,628.00	1,106,238.21	655,128.41
6 Value adjustments (ADP 020+021)	019	200,000.00	80,000.00	-36,869.08	-34,817.70
a) fixed assets other than financial assets	020	0.00	0.00	0.00	0.00
b) current assets other than financial assets	021	200,000.00	80,000.00	-36,869.08	-34,817.70
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	0.00	0.00	0.00	0.00
III FINANCIAL INCOME (ADP 031 to 040)	030	806,869.00	337,969.00	1,026,559.38	482,547.90
1 Income from investments in holdings (shares) of undertakings within the group	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	274,977.00	129,833.00	377,423.06	178,455.08
8 Exchange rate differences and other financial income	038	531,892.00	208,136.00	649,136.32	304,092.82
9 Unrealised gains (income) from financial assets	039	0.00	0.00	0.00	0.00
10 Other financial income	040	0.00	0.00	0.00	0.00
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	851,113.00	568,178.00	1,616,825.35	709,876.07
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 undertakings within the group	043	0.00	0.00	0.00	0.00
3 Interest expenses and similar expenses	044	161,161.00	81,286.00	619,248.68	308,810.58
4 Exchange rate differences and other expenses	045	689,952.00	486,892.00	997,576.67	401,065.49
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	0.00	0.00	0.00	0.00
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VRITUE 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	488.00	249.00	112,429.64	79,946.19
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	118,440,674.00	56,669,296.00	142,265,983.63	76,450,822.12
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	112,323,204.00	53,645,735.00	140,157,315.77	76,140,796.56
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	6,117,470.00	3,023,561.00	2,108,667.86	310,025.56
1 Pre-tax profit (ADP 053-054)	056	6,117,470.00	3,023,561.00	2,108,667.86	310,025.56
2 Pre-tax loss (ADP 054-053)	057	0.00	0.00	0.00	0.00
XII INCOME TAX	058	1,180,505.00	764,606.00	633,086.22	203,240.28
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	4,936,965.00	2,258,955.00	1,475,581.64	106,785.28
1 Profit for the period (ADP 055-059)	060	4,936,965.00	2,258,955.00	1,475,581.64	106,785.28
2 Loss for the period (ADP 059-055)	061	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
2 Discontinued operations loss for the period (ADP 065-062)	067	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)	072	0.00	0.00	0.00	0.00
1 Profit for the period (ADP 068-071)	073	0.00	0.00	0.00	0.00
2 Loss for the period (ADP 071-068)	074	0.00	0.00	0.00	0.00
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	4,936,965.00	2,258,956.00	1,475,581.65	106,785.28
1 Attributable to owners of the parent	076	4,940,126.00	2,262,117.00	1,753,125.89	271,431.85
2 Attributable to minority (non-controlling) interest	077	-3,161.00	-3,161.00	-277,544.24	-164,646.57
STATEMENT OF OTHER COMPRHENSIVE INCOME (to be filled in by undertakings subject to IFRS)					
I PROFIT OR LOSS FOR THE PERIOD	078	4,936,965.00	2,258,955.00	1,475,581.64	106,785.28
II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80 + 87)	079	-331,699.00	-317,118.00	-28,000.06	-1,905.34
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	-331,699.00	-317,118.00	-28,000.06	-1,905.34
1 Exchange rate differences from translation of foreign operations	088	-331,699.00	-317,118.00	-28,000.06	-1,905.34
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	-331,699.00	-317,118.00	-28,000.06	-1,905.34
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+099)	099	4,605,266.00	1,941,837.00	1,447,581.58	104,879.94
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 101+102)	100	4,605,266.00	1,941,837.00	1,447,581.58	104,879.94
1 Attributable to owners of the parent	101	4,608,427.00	1,944,998.00	1,725,125.82	269,526.51
2 Attributable to minority (non-controlling) interest	102	-3,161.00	-3,161.00	-277,544.24	-164,646.57

Span Group

Balance sheet, as of 30.6.2026 in EUR, submitter: Span d.d.

Item	AOP 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**	26,877,241.00	26,323,037.78
I INTANGIBLE ASSETS (ADP 004 to 009)	**003**	12,531,181.00	12,038,512.64
1 Research and development	**004**	1,313,380.00	1,040,292.88
2 Concessions, patents, licences, trademarks, software and other rights	**005**	794,554.00	778,543.99
3 Goodwill	**006**	7,474,316.00	7,474,316.10
4 Advances for the purchase of intangible assets	**007**	0.00	0.00
5 Intangible assets in preparation	**008**	162,112.00	237,200.70
6 Other intangible assets	**009**	2,786,819.00	2,508,158.97
II TANGIBLE ASSETS (ADP 011 to 019)	**010**	12,522,132.00	12,260,285.44
1 Land	**011**	2,359,528.00	2,359,527.83
2 Buildings	**012**	7,264,226.00	6,660,476.36
3 Plant and equipment	**013**	935,531.00	1,040,687.12
4 Tools, working inventory and transportation assets	**014**	1,958,588.00	2,171,570.62
5 Biological assets	**015**	0.00	0.00
6 Advances for the purchase of tangible assets	**016**	0.00	0.00
7 Tangible assets in preparation	**017**	4,259.00	28,023.51
8 Other tangible assets	**018**	0.00	0.00
9 Investment property	**019**	0.00	0.00
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	**020**	148,878.00	92,790.68
1 Investments in holdings (shares) of undertakings within the group	**021**	0.00	0.00
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**	0.00	0.00
4Investments in holdings (shares) of companies linked by virtue of participating interests	**024**	0.00	0.00
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**	48,926.00	39,475.83
7 Investments in securities	**027**	0.00	0.00
8 Loans, deposits, etc. given	**028**	69,567.00	53,314.85
9 Other investments accounted for using the equity method	**029**	30,385.00	0.00
10 Other fixed financial assets	**030**	0.00	0.00
IV RECEIVABLES (ADP 032 to 035)	**031**	1,043,696.00	1,443,696.12
1 Receivables from undertakings within the group	**032**	0.00	0.00
2 Receivables from companies linked by virtue of participating interests	**033**	0.00	0.00
3 Customer receivables	**034**	0.00	0.00
4 Other receivables	**035**	1,043,696.00	1,443,696.12
V DEFERRED TAX ASSETS	**036**	631,354.00	487,752.90
C) CURRENT ASSETS (ADP 038+046+053+063)	**037**	81,371,576.00	100,263,739.78
I INVENTORIES (ADP 039 to 045)	**038**	287,268.00	1,757,231.77
1 Raw materials and consumables	**039**	0.00	0.00
2 Production in progress	**040**	0.00	0.00
3 Finished goods	**041**	0.00	0.00
4 Merchandise	**042**	287,268.00	1,757,231.77
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**	36,317,446.00	63,637,711.37
1 Receivables from undertakings within the group	**047**	0.00	0.00
2 Receivables from companies linked by virtue of participating interests	**048**	0.00	0.00
3 Customer receivables	**049**	34,000,381.00	58,180,941.97
4 Receivables from employees and members of the undertaking	**050**	0.00	0.00
5 Receivables from government and other institutions	**051**	1,560,886.00	4,212,905.96
6 Other receivables	**052**	756,179.00	1,243,863.44
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	**053**	711,154.00	508,770.56
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**	0.00	0.00
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**	18,398.00	18,732.57
7 Investments in securities	**060**	340,631.00	21,976.31
8 Loans, deposits, etc. given	**061**	352,125.00	468,061.68
9 Other financial assets	**062**	0.00	0.00
IV CASH AT BANK AND IN HAND	**063**	44,055,708.00	34,360,026.08
D) PREPAID EXPENSES AND ACCRUED INCOME	**064**	5,518,351.00	4,911,356.97
E) TOTAL ASSETS (ADP 001+002+037+064)	**065**	113,767,168.00	131,498,134.53
OFF-BALANCE SHEET ITEMS	**066**	0.00	0.00
LIABILITIES			
A) CAPITAL AND RESERVES (ADP 068 to 070+076+077+083+086+089)	**067**	37,846,630.00	36,130,867.69
I INITIAL (SUBSCRIBED) CAPITAL	**068**	3,920,000.00	3,920,000.00
II CAPITAL RESERVES	**069**	8,888,416.00	9,034,624.89
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	**070**	1,215,617.00	1,165,951.84
1 Legal reserves	**071**	1,215,617.00	1,165,951.84
2 Reserves for treasury shares	**072**	53,089.00	483,747.40
3 Treasury shares and holdings (deductible item)	**073**	-53,089.00	-483,747.40
4 Statutory reserves	**074**	0.00	0.00
5 Other reserves	**075**	0.00	0.00
IV REVALUATION RESERVES	**076**	2,902,282.00	2,902,281.73
V FAIR VALUE RESERVES AND OTHER (ADP 078 to 083)	**077**	-656,985.00	-684,985.06
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	**078**	0.00	0.00
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**	-656,985.00	-684,985.06
6 Exchange rate differences from translation into the presentation currency	**083**	0.00	0.00
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 085-086)	**084**	15,667,278.00	18,147,946.40
1 Retained profit	**085**	15,667,278.00	18,147,946.40
2 Loss brought forward	**086**	0.00	0.00
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 088-089)	**087**	5,757,730.00	1,753,125.89
1 Profit for the business year	**088**	5,757,730.00	1,753,125.89
2 Loss for the business year	**089**	0.00	0.00
VIII MINORITY (NON-CONTROLLING) INTEREST	**090**	152,292.00	-108,078.00
B) PROVISIONS (ADP 092 to 097)	**091**	0.00	0.00
1 Provisions for pensions, termination benefits and similar obligations	**092**	0.00	0.00
2 Provisions for tax liabilities	**093**	0.00	0.00
3 Provisions for ongoing legal cases	**094**	0.00	0.00
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**	30,043,731.00	29,823,292.55
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**	0.00	0.00
5 Liabilities for loans, deposits etc.	**103**	0.00	0.00
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**	24,651,000.00	24,651,000.00
10 Other long-term liabilities	**108**	4,627,324.00	4,406,953.93
11 Deferred tax liability	**109**	765,407.00	765,338.62
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	**110**	39,661,921.00	60,441,910.29
1 Liabilities to undertakings within the group	**111**	0.00	0.00
2 Liabilities for loans, deposits, etc. of undertakings within the group	**112**	0.00	0.00
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**	0.00	0.00
6 Liabilities to banks and other financial institutions	**116**	250,801.00	0.00
7 Liabilities for advance payments	**117**	672,444.00	472,823.75
8 Liabilities to suppliers	**118**	26,145,562.00	40,320,304.60
9 Liabilities for securities	**119**	457,336.00	485,963.35
10 Liabilities to employees	**120**	2,369,405.00	2,283,307.47
11 Taxes, contributions and similar liabilities	**121**	6,090,351.00	12,185,931.68
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**	3,676,022.00	4,693,579.44
E) ACCRUALS AND DEFERRED INCOME	**125**	6,214,886.00	5,102,064.00
F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)	**126**	113,767,168.00	131,498,134.53
G) OFF-BALANCE SHEET ITEMS	**127**	0.00	0.00

Span Group

Statement of cash flows - indirect method for the period 1.1.2026 to 30.6.2026 in EUR, submitter: Span d.d.

Item	AOP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from operating activities			
1 Pre-tax profit	001	6,117,470.00	2,108,667.86
2 Adjustments (ADP 003 to 010):	002	1,962,119.00	2,157,340.19
a) Depreciation	003	2,078,303.00	2,208,002.40
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	40,842.00	11,660.61
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	200,488.00	-236,676.62
d) Interest and dividend income	006	-274,977.00	-377,423.06
e) Interest expenses	007	161,161.00	619,248.68
f) Provisions	008	0.00	0.00
g) Exchange rate differences (unrealised)	009	-314,959.00	-24,783.03
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	71,261.00	-42,688.79
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	8,079,589.00	4,266,008.05
3 Changes in the working capital (ADP 013 to 016)	012	-9,214,830.00	-10,685,264.71
a) Increase or decrease in short-term liabilities	013	7,252,145.00	19,005,014.04
b) Increase or decrease in short-term receivables	014	-14,213,161.00	-27,906,984.48
c) Increase or decrease in inventories	015	-1,401,741.00	-1,488,232.23
d) Other increase or decrease in working capital	016	-852,073.00	-295,062.04
II Cash from operations (ADP 011+012)	017	-1,135,241.00	-6,419,256.66
4 Interest paid	018	-166,935.00	-590,621.69
5 Income tax paid	019	-525,376.00	-280,950.01
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	-1,827,552.00	-7,290,828.36
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	20,042.00	13,307.74
2 Cash receipts from sales of financial instruments	022	0.00	0.00
3 Interest received	023	274,977.00	377,423.06
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	295,019.00	390,730.80
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-731,829.00	-874,274.66
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	-2,216,432.00	-268,344.44
5 Other cash payments from investment activities	032	-120,000.00	0.00
IV Total cash payments from investment activities (ADP 028 to 032)	033	-3,068,261.00	-1,142,619.10
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)	034	-2,773,242.00	-751,888.30
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	6,501,000.00	4,000,000.00
4 Other cash receipts from financing activities	038	0.00	20,868.05
V Total cash receipts from financing activities (ADP 035 to 038)	039	6,501,000.00	4,020,868.05
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-5,750,000.00	-4,370,936.71
2 Cash payments for dividends	041	-1,564,299.00	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	-7,338.00	-483,747.02
5 Other cash payments from financing activities	044	-747,703.00	-819,151.52
VI Total cash payments from financing activities (ADP 040 to 044)	045	-8,069,340.00	-5,673,835.25
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)	046	-1,568,340.00	-1,652,967.20
1 Unrealised exchange rate differences in respect of cash and cash equivalents	047	0.00	0.00
D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 020+034+046+047)	048	-6,169,134.00	-9,695,683.86
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	049	24,368,299.00	44,055,708.00
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 048+049)	050	18,199,165.00	34,360,024.14

Span Group

Statement of changes in equity for the period from 1.1.2026 to 30.6.2026, in EUR

		Attributable to owners of the parent																		
Item	AOP code	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	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 (3 to 6 - 7 + 8 to 18)	20	21 (19+20)
Previous period																				
1 Balance on the first day of the previous business year	01	3,920,000.00	8,802,205.00	1,457,930.00	53,089.00	53,089.00	0.00	0.00	3,130,086.00	0.00	0.00	0.00	0.00	-220,139.00	0.00	13,365,190.00	3,398,172.00	33,853,444.00	0.00	33,853,444.00
2 Changes in accounting policies	02	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	0.00	0.00	0.00	0.00	0.00
3 Correction of errors	03	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	0.00	0.00	0.00	0.00	0.00
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	3,920,000.00	8,802,205.00	1,457,930.00	53,089.00	53,089.00	0.00	0.00	3,130,086.00	0.00	0.00	0.00	0.00	-220,139.00	0.00	13,365,190.00	3,398,172.00	33,853,444.00	0.00	33,853,444.00
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	0.00	5,757,730.00	5,757,730.00	-50,799.00	5,706,931.00
6 Exchange rate differences from translation of foreign operations	06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-436,846.00	0.00	0.00	0.00	-436,846.00	0.00	-436,846.00
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	-227,805.00	0.00	0.00	0.00	0.00	0.00	0.00	227,805.00	0.00	0.00	0.00	0.00
8 Gains or losses 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Other changes in equity unrelated to owners	13	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	0.00	0.00	0.00	0.00	0.00
14 Tax on transactions recognised directly in equity	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	15	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	0.00	0.00	0.00	0.00	0.00
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	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	0.00	0.00	0.00	0.00	0.00
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	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	0.00	0.00	0.00	0.00	0.00
18 Redemption of treasury shares/holdings	18	0.00	0.00	0.00	776,450.00	776,450.00	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	0.00
19 Payments from members/shareholders	19	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	0.00	0.00	0.00	0.00	0.00
20 Payment of share in profit/dividend	20	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	-1,564,299.00	0.00	-1,564,299.00	0.00	-1,564,299.00
21 Other distributions and payments to members/shareholders	21	0.00	86,211.00	-242,313.00	-776,450.00	-776,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,410.00	0.00	84,308.00	203,092.00	287,400.00
22 Transfer to reserves according to the annual schedule	22	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	3,398,172.00	-3,398,172.00	0.00	0.00	0.00
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	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	0.00	0.00	0.00	0.00	0.00
24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)	24	3,920,000.00	8,888,416.00	1,215,617.00	53,089.00	53,089.00	0.00	0.00	2,902,281.00	0.00	0.00	0.00	0.00	-656,985.00	0.00	15,667,278.00	5,757,730.00	37,694,337.00	152,293.00	37,846,630.00
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																				
I 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	-227,805.00	0.00	0.00	0.00	0.00	-436,846.00	0.00	227,805.00	0.00	-436,846.00	0.00	-436,846.00
II 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	-227,805.00	0.00	0.00	0.00	0.00	-436,846.00	0.00	227,805.00	5,757,730.00	5,320,884.00	-50,799.00	5,270,085.00
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	0.00	86,211.00	-242,313.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,074,283.00	-3,398,172.00	-1,479,991.00	203,092.00	-1,276,899.00
Current period																				
1 Balance on the first day of the current business year	28	3,920,000.00	8,888,416.00	1,215,617.00	53,089.00	53,089.00	0.00	0.00	2,902,281.00	0.00	0.00	0.00	0.00	-656,985.00	0.00	15,667,278.00	5,757,730.00	37,694,337.00	152,293.00	37,846,630.00
2 Changes in accounting policies	29	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	0.00	0.00	0.00	0.00	0.00
3 Correction of errors	30	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	0.00	0.00	0.00	0.00	0.00
4 Balance on the first day of the current business year (restated) (AOP 28 to 30)	31	3,920,000.00	8,888,416.00	1,215,617.00	53,089.00	53,089.00	0.00	0.00	2,902,281.00	0.00	0.00	0.00	0.00	-656,985.00	0.00	15,667,278.00	5,757,730.00	37,694,337.00	152,293.00	37,846,630.00
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	0.00	1,753,125.89	1,753,125.89	-277,544.24	1,475,581.65
6 Exchange rate differences from translation of foreign operations	33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-28,000.06	0.00	0.00	0.00	-28,000.06	-905.46	-28,905.52
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Gains or losses 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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Other changes in equity unrelated to owners	40	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	0.00	0.00	0.00	0.00	0.00
14 Tax on transactions recognised directly in equity	41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	42	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	0.00	0.00	0.00	0.00	0.00
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	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	0.00	0.00	0.00	0.00	0.00
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	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	0.00	0.00	0.00	0.00	0.00
18 Redemption of treasury shares/holdings	45	0.00	0.00	0.00	662,999.00	662,999.00	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	0.00
19 Payments from members/shareholders	46	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	0.00	0.00	0.00	0.00	0.00
20 Payment of share in profit/dividend	47	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	0.00	0.00	0.00	0.00	0.00
21 Other distributions and payments to members/shareholders	48	0.00	146,208.89	-49,665.18	-232,340.60	-232,340.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-641,057.00	0.00	-544,513.29	18,079.00	-526,434.29
22 Carryforward per annual plane	49	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	3,121,725.40	-5,757,730.00	-2,636,004.60	0.00	-2,636,004.60
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	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	0.00	0.00	0.00	0.00	0.00
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	3,920,000.00	9,034,624.89	1,165,951.82	483,747.40	483,747.40	0.00	0.00	2,902,281.00	0.00	0.00	0.00	0.00	-684,985.06	0.00	18,147,946.40	1,753,125.89	36,238,944.94	-108,077.70	36,130,867.24
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-28,000.06	0.00	0.00	0.00	-28,000.06	-905.46	-28,905.52
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 32 to 52)	53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-28,000.06	0.00	0.00	1,753,125.89	1,725,125.83	-278,449.70	1,446,676.13
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	0.00	146,208.89	-49,665.18	430,658.40	430,658.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,480,668.40	-5,757,730.00	-3,180,517.89	18,079.00	-3,162,438.89

Span d.d.

Statement of profit or loss for the period 1.1.2026 to 30.6.2026 in EUR, submitter: Span d.d.

Item	AOP 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	65,792,138.00	40,900,694.00	86,254,310.30	59,591,159.74
1 Income from sales with undertakings within the group	002	15,672,777.00	9,599,114.00	36,077,102.32	27,806,757.68
2 Income from sales	003	49,943,744.00	31,201,760.00	49,207,884.00	31,041,779.22
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	43,325.00	32,518.00	272,114.90	113,910.54
5 Other operating income (outside the group)	006	132,292.00	67,302.00	697,209.08	628,712.30
II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)	007	61,212,242.00	37,925,174.00	84,619,635.59	59,531,321.28
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	40,727,604.00	27,441,944.00	62,727,324.94	47,812,821.86
a) Costs of raw materials and consumables	010	250,332.00	151,390.00	269,842.18	133,411.93
b) Costs of goods sold	011	35,640,240.00	24,800,221.00	57,809,560.51	45,123,343.77
c) Other external costs	012	4,837,032.00	2,490,333.00	4,647,922.25	2,556,066.16
3 Staff costs (ADP 014 to 016)	013	17,755,897.00	9,025,699.00	19,471,908.41	10,307,468.18
a) Net salaries and wages	014	11,212,850.00	5,715,626.00	11,696,031.89	6,365,548.23
b) Tax and contributions from salary costs	015	4,837,355.00	2,438,376.00	5,659,836.24	2,840,986.24
c) Contributions on salaries	016	1,705,692.00	871,697.00	2,116,040.28	1,100,933.71
4 Depreciation	017	1,685,674.00	844,380.00	1,762,939.73	894,965.95
5 Other costs	018	1,043,067.00	613,151.00	657,462.51	516,065.29
6 Value adjustments (ADP 020+021)	019	0.00	0.00	0.00	0.00
a) fixed assets other than financial assets	020	0.00	0.00	0.00	0.00
b) current assets other than financial assets	021	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
III FINANCIAL INCOME (ADP 031 to 040)	030	1,578,858.00	1,478,907.00	2,039,475.69	1,677,361.22
1 Income from investments in holdings (shares) of undertakings within the group	031	1,300,000.00	1,300,000.00	1,500,000.00	1,500,000.00
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	34,758.56	18,173.03
6 Income from other long-term financial investments and loans	036	0.00	0.00	0.00	0.00
7 Other interest income	037	78,818.00	36,648.00	271,010.02	143,197.29
8 Exchange rate differences and other financial income	038	200,040.00	142,259.00	233,707.11	15,990.90
9 Unrealised gains (income) from financial assets	039	0.00	0.00	0.00	0.00
10 Other financial income	040	0.00	0.00	0.00	0.00
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	756,395.00	517,099.00	684,598.60	335,165.95
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 undertakings within the group	043	4,453.00	4,453.00	0.00	0.00
3 Interest expenses and similar expenses	044	162,291.00	84,038.00	601,350.46	299,941.72
4 Exchange rate differences and other expenses	045	589,651.00	428,608.00	83,248.14	35,224.23
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	0.00	0.00	0.00	0.00
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VRITUE 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	67,370,996.00	42,379,601.00	88,293,785.99	61,268,520.96
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	61,968,637.00	38,442,273.00	85,304,234.19	59,866,487.23
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	5,402,359.00	3,937,328.00	2,989,551.80	1,402,033.73
1 Pre-tax profit (ADP 053-054)	056	5,402,359.00	3,937,328.00	2,989,551.80	1,402,033.73
2 Pre-tax loss (ADP 054-053)	057	0.00	0.00	0.00	0.00
XII INCOME TAX	058	527,412.00	263,706.00	285,753.26	0.00
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	4,874,947.00	3,673,622.00	2,703,798.54	1,402,033.73
1 Profit for the period (ADP 055-059)	060	4,874,947.00	3,673,622.00	2,703,798.54	1,402,033.73
2 Loss for the period (ADP 059-055)	061	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
2 Discontinued operations loss for the period (ADP 065-062)	067	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)	072	0.00	0.00	0.00	0.00
1 Profit for the period (ADP 068-071)	073	0.00	0.00	0.00	0.00
2 Loss for the period (ADP 071-068)	074	0.00	0.00	0.00	0.00
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 COMPRHENSIVE INCOME (to be filled in by undertakings subject to IFRS)					
I PROFIT OR LOSS FOR THE PERIOD	078	4,874,947.00	3,673,622.00	2,703,798.54	1,402,033.73
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 078+099)	099	4,874,947.00	3,673,622.00	2,703,798.54	1,402,033.73
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 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

Span d.d.

Balance sheet, as of 30.6.2026 in EUR, submitter: Span d.d.

Item	AOP 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**	31,189,448.00	30,456,055.30
I INTANGIBLE ASSETS (ADP 004 to 009)	**003**	5,838,192.00	5,583,585.88
1 Research and development	**004**	1,313,880.00	1,040,292.88
2 Concessions, patents, licences, trademarks, software and other rights	**005**	685,074.00	686,230.66
3 Goodwill	**006**	2,471,369.00	2,471,369.33
4 Advances for the purchase of intangible assets	**007**	0.00	0.00
5 Intangible assets in preparation	**008**	152,558.00	224,333.37
6 Other intangible assets	**009**	1,215,311.00	1,161,359.64
II TANGIBLE ASSETS (ADP 011 to 019)	**010**	11,170,551.00	11,052,269.53
1 Land	**011**	2,359,528.00	2,359,527.83
2 Buildings	**012**	6,295,133.00	5,813,111.44
3 Plant and equipment	**013**	898,578.00	949,704.88
4 Tools, working inventory and transportation assets	**014**	1,617,312.00	1,927,053.09
5 Biological assets	**015**	0.00	0.00
6 Advances for the purchase of tangible assets	**016**	0.00	0.00
7 Tangible assets in preparation	**017**	0.00	2,872.29
8 Other tangible assets	**018**	0.00	0.00
9 Investment property	**019**	0.00	0.00
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	**020**	13,557,265.00	12,939,636.84
1 Investments in holdings (shares) of undertakings within the group	**021**	13,191,002.00	12,647,660.87
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**	134,797.00	81,378.50
4Investments in holdings (shares) of companies linked by virtue of participating interests	**024**	120,000.00	120,000.00
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**	48,926.00	39,475.83
7 Investments in securities	**027**	0.00	0.00
8 Loans, deposits, etc. given	**028**	62,540.00	51,121.64
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**	509.00	400,508.88
1 Receivables from undertakings within the group	**032**	0.00	0.00
2 Receivables from companies linked by virtue of participating interests	**033**	0.00	0.00
3 Customer receivables	**034**	0.00	0.00
4 Other receivables	**035**	509.00	400,508.88
V DEFERRED TAX ASSETS	**036**	622,931.00	480,054.17
C) CURRENT ASSETS (ADP 038+046+053+063)	**037**	51,299,042.00	73,964,027.48
I INVENTORIES (ADP 039 to 045)	**038**	284,228.00	1,756,942.28
1 Raw materials and consumables	**039**	0.00	0.00
2 Production in progress	**040**	0.00	0.00
3 Finished goods	**041**	0.00	0.00
4 Merchandise	**042**	284,228.00	1,756,942.28
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**	23,067,273.00	43,218,785.10
1 Receivables from undertakings within the group	**047**	621,009.00	19,638,003.36
2 Receivables from companies linked by virtue of participating interests	**048**	0.00	0.00
3 Customer receivables	**049**	22,043,286.00	22,809,053.60
4 Receivables from employees and members of the undertaking	**050**	0.00	0.00
5 Receivables from government and other institutions	**051**	183,239.00	182,770.63
6 Other receivables	**052**	219,739.00	588,957.51
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	**053**	1,242,891.00	2,677,303.33
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**	1,202,517.00	2,636,594.45
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**	18,398.00	18,732.57
7 Investments in securities	**060**	21,976.00	21,976.31
8 Loans, deposits, etc. given	**061**	0.00	0.00
9 Other financial assets	**062**	0.00	0.00
IV CASH AT BANK AND IN HAND	**063**	26,704,650.00	26,310,996.77
D) PREPAID EXPENSES AND ACCRUED INCOME	**064**	4,945,327.00	3,493,160.27
E) TOTAL ASSETS (ADP 001+002+037+064)	**065**	87,433,817.00	107,913,243.05
OFF-BALANCE SHEET ITEMS	**066**	0.00	0.00
LIABILITIES			
A) CAPITAL AND RESERVES (ADP 068 to 070+076+077+083+086+089)	**067**	34,624,012.00	34,150,729.38
I INITIAL (SUBSCRIBED) CAPITAL	**068**	3,920,000.00	3,920,000.00
II CAPITAL RESERVES	**069**	9,091,954.00	9,034,624.89
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	**070**	1,126,793.00	1,126,792.84
1 Legal reserves	**071**	1,126,793.00	1,126,792.84
2 Reserves for treasury shares	**072**	0.00	483,747.40
3 Treasury shares and holdings (deductible item)	**073**	0.00	-483,747.40
4 Statutory reserves	**074**	0.00	0.00
5 Other reserves	**075**	0.00	0.00
IV REVALUATION RESERVES	**076**	2,902,282.00	2,902,281.73
V FAIR VALUE RESERVES AND OTHER (ADP 078 to 083)	**077**	0.00	0.00
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	**078**	0.00	0.00
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**	0.00	0.00
6 Exchange rate differences from translation into the presentation currency	**083**	0.00	0.00
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 085-086)	**084**	11,321,314.00	14,463,231.38
1 Retained profit	**085**	11,321,314.00	14,463,231.38
2 Loss brought forward	**086**	0.00	0.00
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 088-089)	**087**	6,261,669.00	2,703,798.54
1 Profit for the business year	**088**	6,261,669.00	2,703,798.54
2 Loss for the business year	**089**	0.00	0.00
VIII MINORITY (NON-CONTROLLING) INTEREST	**090**	0.00	0.00
B) PROVISIONS (ADP 092 to 097)	**091**	0.00	0.00
1 Provisions for pensions, termination benefits and similar obligations	**092**	0.00	0.00
2 Provisions for tax liabilities	**093**	0.00	0.00
3 Provisions for ongoing legal cases	**094**	0.00	0.00
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**	29,075,461.00	28,937,114.67
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**	0.00	0.00
5 Liabilities for loans, deposits etc.	**103**	0.00	0.00
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**	24,651,000.00	24,651,000.00
10 Other long-term liabilities	**108**	3,662,201.00	3,523,855.06
11 Deferred tax liability	**109**	762,260.00	762,259.61
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	**110**	21,620,446.00	43,481,977.73
1 Liabilities to undertakings within the group	**111**	3,126,265.00	169,157.62
2 Liabilities for loans, deposits, etc. of undertakings within the group	**112**	13,033.00	0.00
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**	0.00	0.00
6 Liabilities to banks and other financial institutions	**116**	250,801.00	0.00
7 Liabilities for advance payments	**117**	226,890.00	194,450.36
8 Liabilities to suppliers	**118**	10,663,466.00	33,070,799.49
9 Liabilities for securities	**119**	457,336.00	485,963.35
10 Liabilities to employees	**120**	1,937,174.00	2,069,341.91
11 Taxes, contributions and similar liabilities	**121**	2,506,905.00	3,134,906.14
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**	2,438,576.00	4,357,358.86
E) ACCRUALS AND DEFERRED INCOME	**125**	2,113,898.00	1,343,421.27
F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)	**126**	87,433,817.00	107,913,243.05
G) OFF-BALANCE SHEET ITEMS	**127**	0.00	0.00

Span d.d.

Statement of cash flows - indirect method for the period 1.1.2026 to 30.6.2026 in EUR, submitter: Span d.d.

Item	AOP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from operating activities			
1 Pre-tax profit	001	5,402,359.00	2,989,552.17
2 Adjustments (ADP 003 to 010):	002	566,436.00	-9,024.08
a) Depreciation	003	1,685,674.00	1,762,939.73
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	36,324.00	11,684.52
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	0.00	-556,659.37
d) Interest and dividend income	006	-1,378,818.00	-1,771,010.02
e) Interest expenses	007	162,290.00	601,350.46
f) Provisions	008	0.00	0.00
g) Exchange rate differences (unrealised)	009	0.00	0.00
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	60,966.00	-57,329.40
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	5,968,795.00	2,980,528.09
3 Changes in the working capital (ADP 013 to 016)	012	-4,528,551.00	-1,497,206.24
a) Increase or decrease in short-term liabilities	013	8,281,972.00	19,221,242.40
b) Increase or decrease in short-term receivables	014	-10,388,755.00	-19,927,424.64
c) Increase or decrease in inventories	015	-1,401,559.00	-1,472,714.00
d) Other increase or decrease in working capital	016	-1,020,209.00	681,690.00
II Cash from operations (ADP 011+012)	017	1,440,244.00	1,483,321.85
4 Interest paid	018	-163,611.00	-586,556.99
5 Income tax paid	019	-35,978.00	-29,814.09
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	1,240,655.00	866,950.77
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	20,042.00	13,307.74
2 Cash receipts from sales of financial instruments	022	0.00	0.00
3 Interest received	023	78,818.00	271,010.02
4 Dividends received	024	1,300,000.00	1,500,000.00
5 Cash receipts from repayment of loans and deposits	025	0.00	0.00
6 Other cash receipts from investment activities	026	0.00	450,000.00
III Total cash receipts from investment activities (ADP 021 to 026)	027	1,398,860.00	2,234,317.76
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-590,034.00	-734,385.31
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	-2,516,432.00	0.00
5 Other cash payments from investment activities	032	-120,000.00	0.00
IV Total cash payments from investment activities (ADP 028 to 032)	033	-3,226,466.00	-734,385.31
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)	034	-1,827,606.00	1,499,932.45
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	8,069,729.00	5,250,240.71
4 Other cash receipts from financing activities	038	16,402.00	74,287.03
V Total cash receipts from financing activities (ADP 035 to 038)	039	8,086,131.00	5,324,527.74
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-5,821,524.00	-6,919,800.95
2 Cash payments for dividends	041	-1,564,299.00	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	-7,338.00	-483,747.02
5 Other cash payments from financing activities	044	-662,427.00	-681,515.12
VI Total cash payments from financing activities (ADP 040 to 044)	045	-8,055,588.00	-8,085,063.09
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)	046	30,543.00	-2,760,535.35
1 Unrealised exchange rate differences in respect of cash and cash equivalents	047	0.00	0.00
D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 020+034+046+047)	048	-556,408.00	-393,652.13
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	049	8,994,032.00	26,704,650.00
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 048+049)	050	8,437,624.00	26,310,997.87

Span d.d.

Statement of changes in equity for the period from 1.1.2026 to 30.6.2026, in EUR

		Attributable to owners of the parent																		
Item	AOP code	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	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 (3 to 6 - 7 + 8 to 18)	20	21 (19+20)
Previous period																				
1 Balance on the first day of the previous business year	01	3,920,000.00	9,005,744.00	1,369,106.00	0.00	0.00	0.00	0.00	3,130,086.00	0.00	0.00	0.00	0.00	0.00	0.00	9,659,467.00	2,756,029.00	29,840,432.00	0.00	29,840,432.00
2 Changes in accounting policies	02	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	0.00	0.00	0.00	0.00	0.00
3 Correction of errors	03	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	0.00	0.00	0.00	0.00	0.00
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	3,920,000.00	9,005,744.00	1,369,106.00	0.00	0.00	0.00	0.00	3,130,086.00	0.00	0.00	0.00	0.00	0.00	0.00	9,659,467.00	2,756,029.00	29,840,432.00	0.00	29,840,432.00
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	0.00	6,261,669.00	6,261,669.00	0.00	6,261,669.00
6 Exchange rate differences from translation of foreign operations	06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	-227,805.00	0.00	0.00	0.00	0.00	0.00	0.00	227,805.00	0.00	0.00	0.00	0.00
8 Gains or losses 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Other changes in equity unrelated to owners	13	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	0.00	0.00	0.00	0.00	0.00
14 Tax on transactions recognised directly in equity	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	15	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	0.00	0.00	0.00	0.00	0.00
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	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	0.00	0.00	0.00	0.00	0.00
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	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	0.00	0.00	0.00	0.00	0.00
18 Redemption of treasury shares/holdings	18	0.00	0.00	0.00	776,450.00	776,450.00	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	0.00
19 Payments from members/shareholders	19	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	0.00	0.00	0.00	0.00	0.00
20 Payment of share in profit/dividend	20	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	-1,564,299.00	0.00	-1,564,299.00	0.00	-1,564,299.00
21 Other distributions and payments to members/shareholders	21	0.00	86,211.00	-242,313.00	-776,450.00	-776,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	242,312.00	0.00	86,210.00	0.00	86,210.00
22 Transfer to reserves according to the annual schedule	22	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	2,756,029.00	-2,756,029.00	0.00	0.00	0.00
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	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	0.00	0.00	0.00	0.00	0.00
24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)	24	3,920,000.00	9,091,955.00	1,126,793.00	0.00	0.00	0.00	0.00	2,902,281.00	0.00	0.00	0.00	0.00	0.00	0.00	11,321,314.00	6,261,669.00	34,624,012.00	0.00	34,624,012.00
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																				
I 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	-227,805.00	0.00	0.00	0.00	0.00	0.00	0.00	227,805.00	0.00	0.00	0.00	0.00
II 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	-227,805.00	0.00	0.00	0.00	0.00	0.00	0.00	227,805.00	6,261,669.00	6,261,669.00	0.00	6,261,669.00
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	0.00	86,211.00	-242,313.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,434,042.00	-2,756,029.00	-1,478,089.00	0.00	-1,478,089.00
Current period																				
1 Balance on the first day of the current business year	28	3,920,000.00	9,091,955.00	1,126,793.00	0.00	0.00	0.00	0.00	2,902,281.00	0.00	0.00	0.00	0.00	0.00	0.00	11,321,314.00	6,261,669.00	34,624,012.00	0.00	34,624,012.00
2 Changes in accounting policies	29	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	0.00	0.00	0.00	0.00	0.00
3 Correction of errors	30	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	0.00	0.00	0.00	0.00	0.00
4 Balance on the first day of the current business year (restated) (AOP 28 to 30)	31	3,920,000.00	9,091,955.00	1,126,793.00	0.00	0.00	0.00	0.00	2,902,281.00	0.00	0.00	0.00	0.00	0.00	0.00	11,321,314.00	6,261,669.00	34,624,012.00	0.00	34,624,012.00
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	0.00	2,703,799.00	2,703,799.00	0.00	2,703,799.00
6 Exchange rate differences from translation of foreign operations	33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Gains or losses 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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Other changes in equity unrelated to owners	40	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	0.00	0.00	0.00	0.00	0.00
14 Tax on transactions recognised directly in equity	41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	42	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	0.00	0.00	0.00	0.00	0.00
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	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	0.00	0.00	0.00	0.00	0.00
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	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	0.00	0.00	0.00	0.00	0.00
18 Redemption of treasury shares/holdings	45	0.00	0.00	0.00	662,999.00	662,999.00	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	0.00
19 Payments from members/shareholders	46	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	0.00	0.00	0.00	0.00	0.00
20 Payment of share in profit/dividend	47	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	0.00	0.00	0.00	0.00	0.00
21 Other distributions and payments to members/shareholders	48	0.00	-57,329.40	0.00	-179,251.60	-179,251.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-483,747.02	0.00	-541,076.42	0.00	-541,076.42
22 Carryforward per annual plane	49	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	3,625,664.40	-6,261,669.00	-2,636,004.60	0.00	-2,636,004.60
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	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	0.00	0.00	0.00	0.00	0.00
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	3,920,000.00	9,034,625.60	1,126,793.00	483,747.40	483,747.40	0.00	0.00	2,902,281.00	0.00	0.00	0.00	0.00	0.00	0.00	14,463,231.38	2,703,799.00	34,150,729.98	0.00	34,150,729.98
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	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	0.00	0.00	0.00	0.00	0.00
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 32 to 52)	53	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	0.00	2,703,799.00	2,703,799.00	0.00	2,703,799.00
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	0.00	-57,329.40	0.00	483,747.40	483,747.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,141,917.38	-6,261,669.00	-3,177,081.02	0.00	-3,177,081.02

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4.1. Notes accompanying Financial Statements (drawn up for quarterly reporting periods)

Issuer name: Span d.d.
Address: Koturaška cesta 47, 10000 Zagreb
OIB: 19680551758
MBS: 080192242

Reporting period: 1 January - 30 June 2026

Notes to the financial statements for quarterly reporting periods are included in the Unaudited Business Results of Span Group and Span d.d. for the first six months 2026, available on Zagreb Stock Exchange website.

Annual Report of Span Group and Span d.d. for year 2025 is available on Span d.d. website.

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

Span Group issued corporate guarantees in the amount of EUR 12,465 thousand (of which EUR 4,548 thousand for Span d.d.).

Average number of Span Group employees in the period from 1.1.2026 to 30.06.2026 was 952. The average number of employees of Span d.d. in the period from 1.1.2026 to 30.06.2026 was 829.

In the observed period, the company Span d.d. capitalized labor costs related to the continued development of internally generated intangible assets. The total amount of employee costs during the period, amounts to EUR 19,678 thousand, out of which EUR 19,472 thousand is directly charged to the costs of the period, while EUR 206 thousand is capitalized. Capitalized cost is broken down into net salaries (EUR 124 thousand), taxes and contributions from salaries (EUR 62 thousand) and contributions to salaries (EUR 20 thousand). In the observed period, Span Group capitalized labor costs related to the continued development of internally generated intangible assets. Total amount personel expensess during the period amounts to EUR 23,852 thousand, of which the amount of EUR 23,646 thousand is directly charged to the expenses of the period, while EUR 206 thousand is capitalized. Capitalized cost is broken down into net salaries (EUR 124 thousand), taxes and contributions from salaries (EUR 62 thousand) and contributions to salaries (EUR 20 thousand).

Deferred tax assets of Span Group as at 31 December 2025 amount to EUR 631 thousand, while for Span d.d. it amounts to EUR 623 thousand. In Span Group, in the reporting period, deferred tax assets have been decreased by EUR 144 thousand, while in Span d.d. deferred tax assets have been decreased by EUR 143 thousand. Decrease relates to the corporate income tax liability calculated on the result of the reporting period.

Since 2025, Span d.d. has held a majority stake in Span Kazahstan Ltd, Astana and Span Hellas SA, Athina. The amount of capital that Span d.d. holds in Span Kazahstan Ltd amounts to 75%, ie EUR 150 thousand. The amount of capital that Span d.d. holds in Span Hellas SA amounts to 90%, ie EUR 450 thousand.

Companies where Span d.d. has unlimited liability are: Span d.o.o. Ljubljana, Span IT Ltd. London, Span USA Inc. Chicago, Span LLC Baku, Span GmbH Munich, LLC Span Kiev, SPAN-IT SRL Chisinau, Cyber Security Incubator d.o.o. Zagreb, Span Estonia OU Tallinn, Span LLC Tbilisi, Ustanova Span Centar kibernetičke sigurnosti Zagreb, Span BV Amsterdam, SPAN IT s.r.o. Praha, SPAN POLSKA SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ Warsaw, Span Romania S.R.L. Bucharest.

5. Statement on responsibility for compiling a report in the observed period

Unaudited financial statements of Span d.d. and Span Group for the period from 1 January - 30 June 2026, are shown to be fair and truthful in accordance with International Financial Reporting Standards which have been consistently applied in relation to previous years.

All materially significant transactions were accordingly recorded in the accounting records, which were the basis of the financial statements. They give a truthful and complete overview of assets and obligations, the financial position and business activities of the Span d.d. and Span Group.

Nikola Dujmović
President of the Management Board