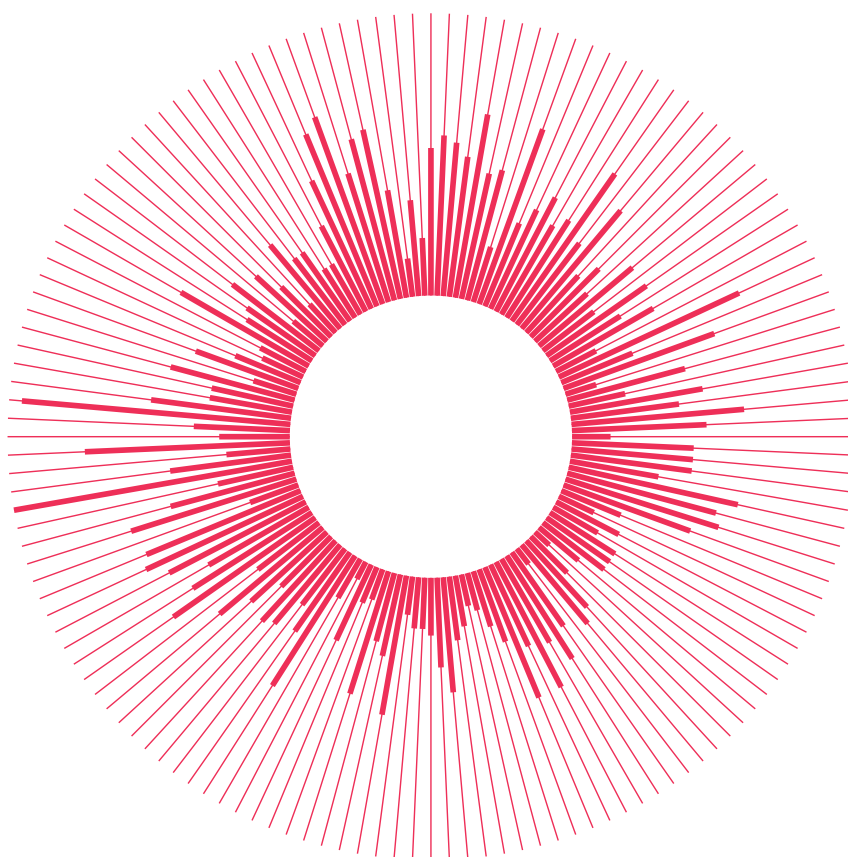


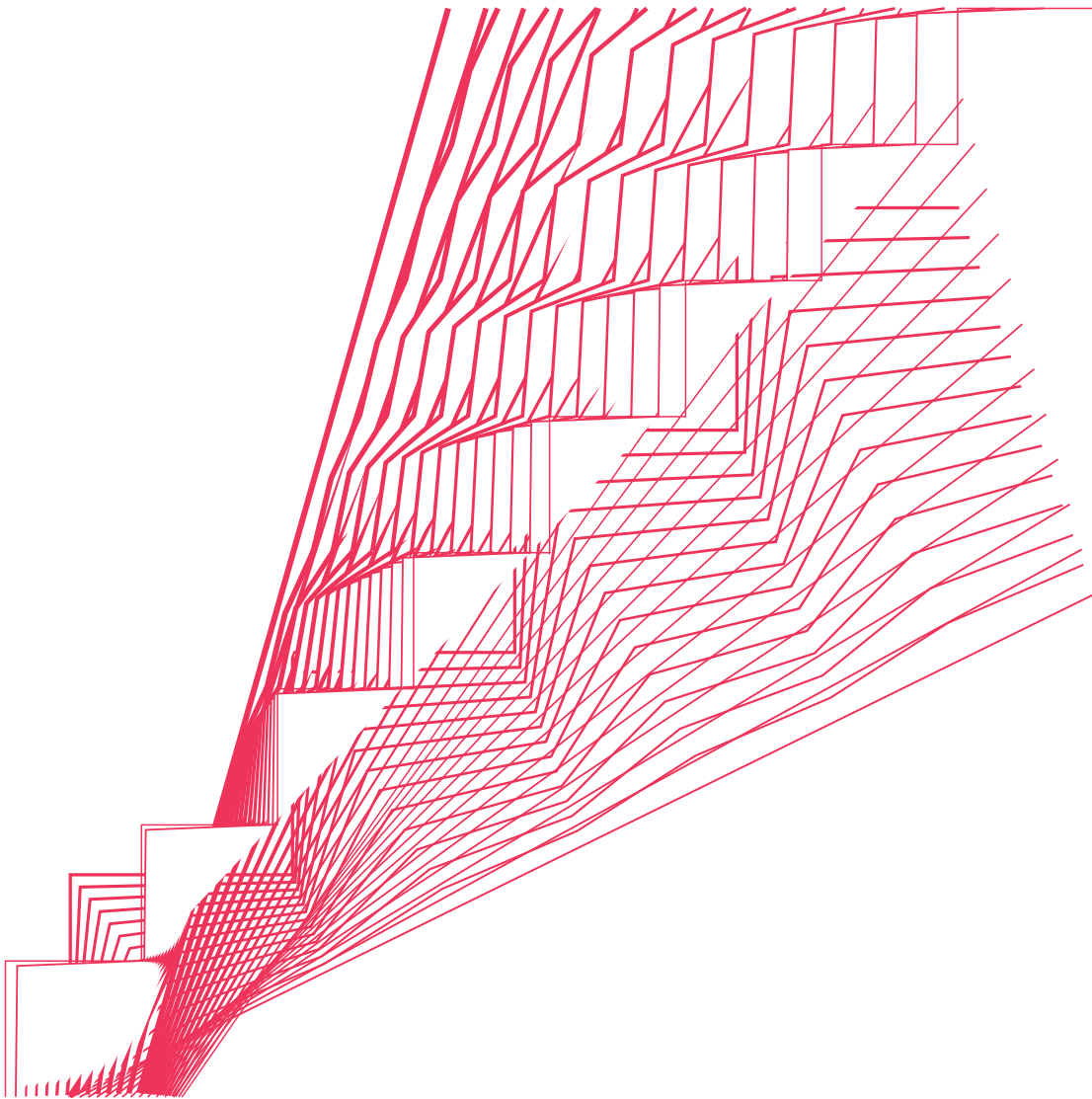
Unaudited financial statements
of Span Group and Span d.d.

30.09.2026



span

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1.1. Statement by Ana Vukšić,

Member of the Management Board for Finance



From a financial perspective, the trend we reported at the end of the first half continued into the third quarter of 2026. Operating revenue amounted to EUR 226.7 million, an increase of 26%, with growth even stronger than in the first half, while EBITDA was 40% lower than in the previous, record-breaking year.

Behind these results is Span's transformation into an increasingly strong international company. This development requires continuous investment in people, expertise and portfolio development, which affects profitability in the short term while laying the foundations for future growth. In July, we established a team in Romania, and our Czech team will also begin operations soon. Today, we are present in 17 markets, some of which have yet to realize their full potential.

We are already seeing the results of this strategic direction in the revenue generated by our affiliated companies. However, presence alone is not enough to ensure long-term success in these markets. To us, it is important to have local teams with the expertise to understand the specific characteristics of each market and customers' business needs, and to serve as reliable partners in their technological development.

Some of the most important projects delivered in international markets span banking, telecommunications, the public sector, mining and transport. In these sectors, we help customers adopt new technologies, modernize existing systems and ensure their reliable operation. We develop AI-based solutions and implement data and identity management platforms. At

the same time, we deliver infrastructure projects and provide ongoing support for Microsoft Azure and Microsoft 365 environments, with a focus on security, reliability and cost optimisation.

In the third quarter, Microsoft recognized the quality of our work with customers by awarding us the Microsoft Support Services designation. This recognition, part of the Microsoft AI Cloud Partner Program, confirms a partner's ability to provide support for Microsoft cloud solutions in line with Microsoft's high standards. I am pleased with this recognition because we know how important timely responses, reliable 24/7 support and consistent service quality are to customers at a time of rapid technological change.

Earlier this year, we also earned the Microsoft Frontier Partner Badge, a status held by

a limited number of partners globally. Both recognitions are important to us because they attest to our people's expertise, the quality of our processes and the support we provide to our customers.

We also continuously share our experts' knowledge and experience with the professional community and the general public. During the summer, we organized a series of cybersecurity events at our Span Cyber Security Center and expanded the Center's training offering with a third microqualification, the Secure Coding Academy. Upon completion, the qualification is recorded in the e-Employment Record Book.

With a clear strategic direction, carefully considered investments and international expansion, we are building a company that can achieve sustainable, long-term growth.

1.2. Corporate events

1.2.1. Acquisitions and disposals of treasury shares

In accordance with the Share Buy-Back Program¹, the investment firm Interkapital vrijednosni papiri d.o.o. bought 4,661 Company shares on behalf of, and on account of the Company in the third quarter of 2026. In accordance with the mentioned Share Buy-Back Program, the Company disposed of 200 shares on 23 September 2026.

Prior to said acquisitions and disposals, the Company owned 8,353 own shares, repre-

senting 0.4262% of the share capital², and after said acquisitions and disposals, it owns a total of 12,814 own shares, representing 0.6538% of the share capital.

1.2.2. Establishing the company Span Albania SHPK

In accordance with the announced expansion strategy, a new company, Span Albania SHPK, was established. The company was registered on 24 July 2026, with its registered office at the address: Tirane Tirane Njesia administrative nr. 10. Rr. Kavajes,

Ndertesa nr 116, Ish qendra Gurten Tirane, Tirane, Shqiperi. Registration number (NIUS) is M61924022N. The founder is Span B.V. from the Netherlands.

1.2.3. Extraordinary General Assembly of the Company

On 28 September 2026, starting at 11 o'clock at the address: Savska cesta 32, HOTO Tower, 1st floor, 10000 Zagreb, Croatia, an extraordinary General Assembly of the Company was held.

The Assembly was chaired by Mr. Ante Mandić, President of the Supervisory Board of the Company, and 1,113,857 votes were represented, which makes 57.18% of the

total number of Company shares with voting rights, or 56.83% of the share in the Company's share capital.

In accordance with the published Agenda of the General Assembly of the Company, the General Assembly adopted a Decision on the appointment of the Company's auditor for 2027. Deloitte Limited Liability Company for audit services was appointed as the auditor of Span d.d. for 2027, with its registered office in Zagreb, Radnička cesta 80, (Zagreb Tower), registration no. (MBS) 030022053, personal ID no. (OIB) 11686457780, and registered in the Register of Audit Firms of the Croatian Audit Chamber under reg. no. 100001360. The Decision shall enter into force on the day it is adopted.

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: 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.

1.3. Business events, awards and recognitions



Microsoft
Solutions Partner
Security



Microsoft
Solutions Partner
Cloud & AI Platforms



Microsoft
Solutions Partner
AI Business Solutions



Microsoft
Solutions Partner
Support Services



Microsoft
Solutions Partner

Specializations

- Analytics on Microsoft Azure
- AI Platform on Microsoft Azure
- Adoption and Change Management
- Calling for Microsoft Teams
- Meetings and Meeting Rooms for Microsoft Teams
- Secure AI Productivity
- Modernize Endpoints
- Cloud Security
- Identity and Access Management
- Data Security
- Threat Protection
- Infra and Database Migration
- Azure Virtual Desktop
- Microsoft 365 Copilot
- Analytics on Microsoft Azure
- Agentic Business Solutions



Member of
Microsoft Intelligent
Security Association



Microsoft
Solutions Partner
Frontier Partner



Fabric Featured Partner



Microsoft
Partner

2013 Partner of the Year Winner
Croatia



Microsoft
Partner

2016 Partner of the Year Winner
Croatia



Microsoft
Partner

2020 Partner of the Year Winner
Croatia



Microsoft
Partner

2021 Partner of the Year Winner
Croatia



Microsoft
Partner

2022 Partner of the Year Winner
Ukraine



Microsoft
Partner

2023 Partner of the Year Winner
Croatia & Ukraine



Microsoft
Partner

2024 Partner of the Year Winner
Croatia



Microsoft
Partner

2025 Partner of the Year Winner
Croatia, Slovenia & Ukraine



1.3.1. Span earns Microsoft Support Services Designation

Span has earned the **Microsoft Support Services designation**, a recognition within the Microsoft AI Cloud Partner Program that confirms a partner’s ability to provide customer support for Microsoft cloud solutions in line with Microsoft’s high standards. This recognition is awarded to partners that successfully complete an assessment of their organisational, technical and operational capabilities and demonstrate a high level of customer satisfaction.

“This recognition confirms the quality of our processes, the expertise of our teams and our commitment to customers. I am

particularly pleased that, through an independent evaluation, Microsoft has recognised the areas in which we continuously invest—from developing our own ITSM platform, Span Resolution, to building teams that provide customers with 24 hours a day support. It confirms that we can meet the complex needs of organisations that rely on Microsoft technologies for their operations,” said **Mihaela Trbojević**, Member of Span’s Management Board responsible for Product and Service Management.

In Span we are continuously improving our systems and processes to ensure that customers benefit from prompt responses, consistent quality and support that keeps pace with technological advances. **Trpimir Kutle**, Span’s Senior Director of Solution

and Service Management, notes that considerable effort is devoted to monitoring service quality and customer satisfaction: “Last year, customer satisfaction was rated at an impressive 4.96 out of 5, which I consider the strongest confirmation that we are doing a good job. That is why I am particularly pleased that, through this process, Microsoft has recognised the quality and dedication of our people. Above all, I see this as recognition of the entire team, which works every day to provide customers with outstanding support.”

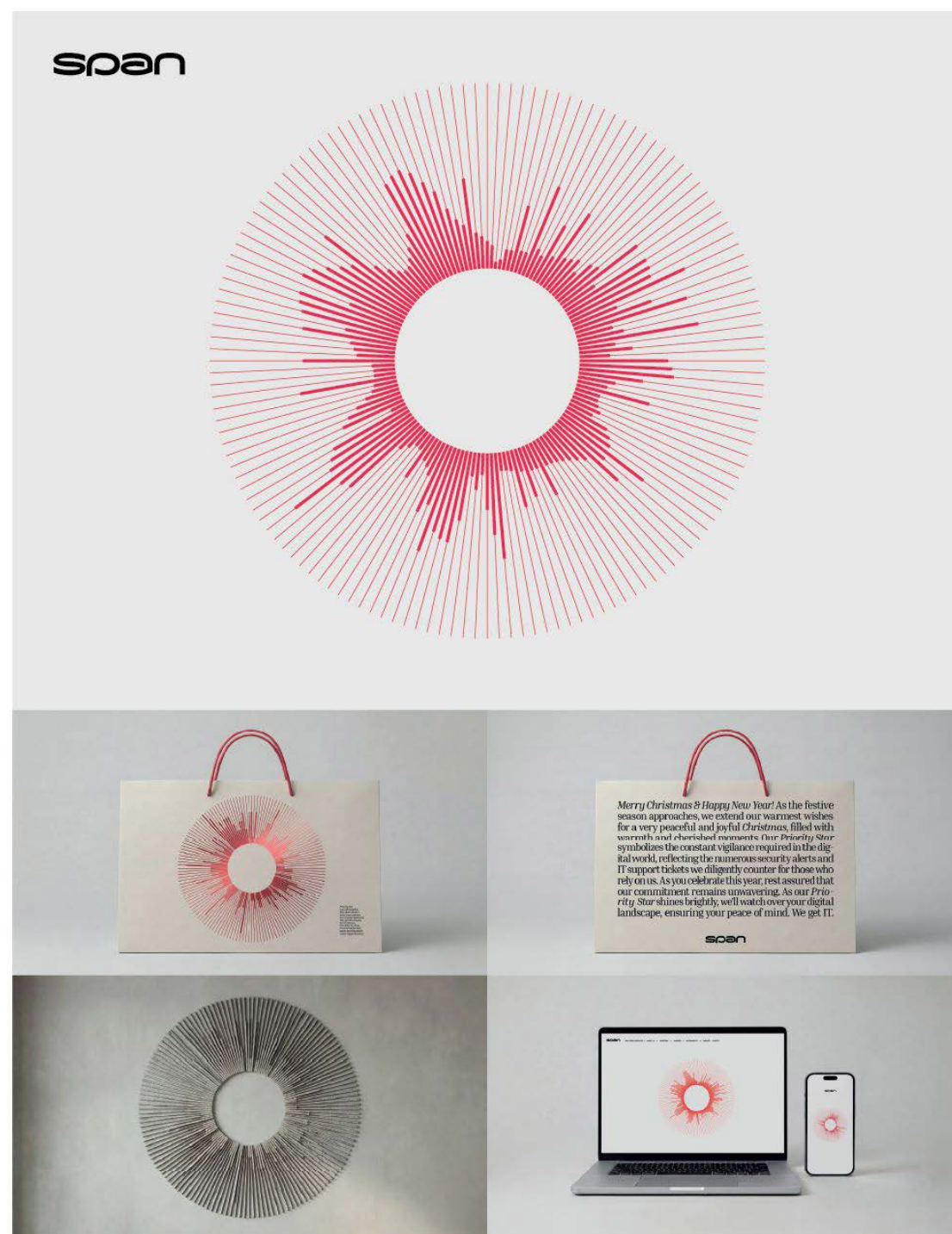
It is also worth noting that earlier this year, we earned the Microsoft Frontier Partner badge, one of the highest distinctions within the Microsoft AI Cloud Partner Program. This places us among a select

group of global partners demonstrating the ability to deliver advanced AI solutions that generate tangible business outcomes.

1.3.2. New microqualification – Secure Coding Academy

Span Cyber Security Center acquired a new microqualification, **Secure Coding Academy**. Participants in this microqualification will gain practical knowledge of secure software development, the identification and elimination of security vulnerabilities, and the implementation of security mechanisms in web and mobile applications.

Through a combination of theoretical lectures and intensive work in a simulated



development environment, participants will learn the principles of secure coding, become familiar with the most common security vulnerabilities, and learn how to apply best practices that they can immediately use in their own projects.

1.3.3. Span's visual identity receives an award at Zagreb Design Week 2026

At **Zagreb Design Week 2026**, we received an award for our visual identity, developed as part of our rebranding project. "Visual identity that never sleeps" was recognized in the **Digital Communications and Interaction Design** category, and it was developed in cooperation with the **Bruketa&Žinić&Grey** agency.

It was developed to reflect Span as a company through a combination of technology, data, and design. Its central element is the **Priority Star**, a dynamic infographic that shows the number of security alerts and support requests in real time.

1.3.4. Public tenders

1.3.4.1. Licences for the use of Microsoft software products and services - public tender

Based on an open procedure for the public procurement of licenses for the use of Microsoft software products and services conducted during the first quarter of 2025 by the Central Public Procurement Office, where a bid of the Group of bidders Span d.d. and Combis d.o.o. was selected, licenses in the total amount of EUR 17,963,355.50 for the second year of use were delivered on 1 July 2026.

1.3.4.2. Hrvatska elektroprivreda d.d. –Buy-in and technical support renewal of Microsoft licenses – public tender

Based on an open procedure for the public procurement of Microsoft licenses and technical support, licenses in the total amount of EUR 2,833,471.52 for the second year of use were delivered on 1 July 2026.

1.4. People and community



1.4.1. People and Culture initiatives

1.4.1.1. Responsible use of technology and risk management

In September, mandatory **Responsible AI use** training was introduced for all Span Group employees. The training covered the responsible and secure use of artificial intelligence in everyday work, including key principles, expectations, and guidance, and it was introduced as part of the Company's commitment to the responsible deployment of AI and compliance with evolving regulatory requirements. It was delivered as a webinar

on five occasions – three in Croatian and two in English – to make it accessible to employees across all markets.

In the third quarter, we addressed the same topic with the wider business community. As part of the ESG Academy of the Croatian Chamber of Commerce, Antonija Vojnović, our Governance, Risk & Compliance Manager, was a guest lecturer at a training session dedicated to social and governance standards – from due diligence and pay transparency to sustainable procurement, and she spoke about the responsible use of solutions based on artificial intelligence. The main message of the lecture was clear: using AI tools is acceptable and useful, but only

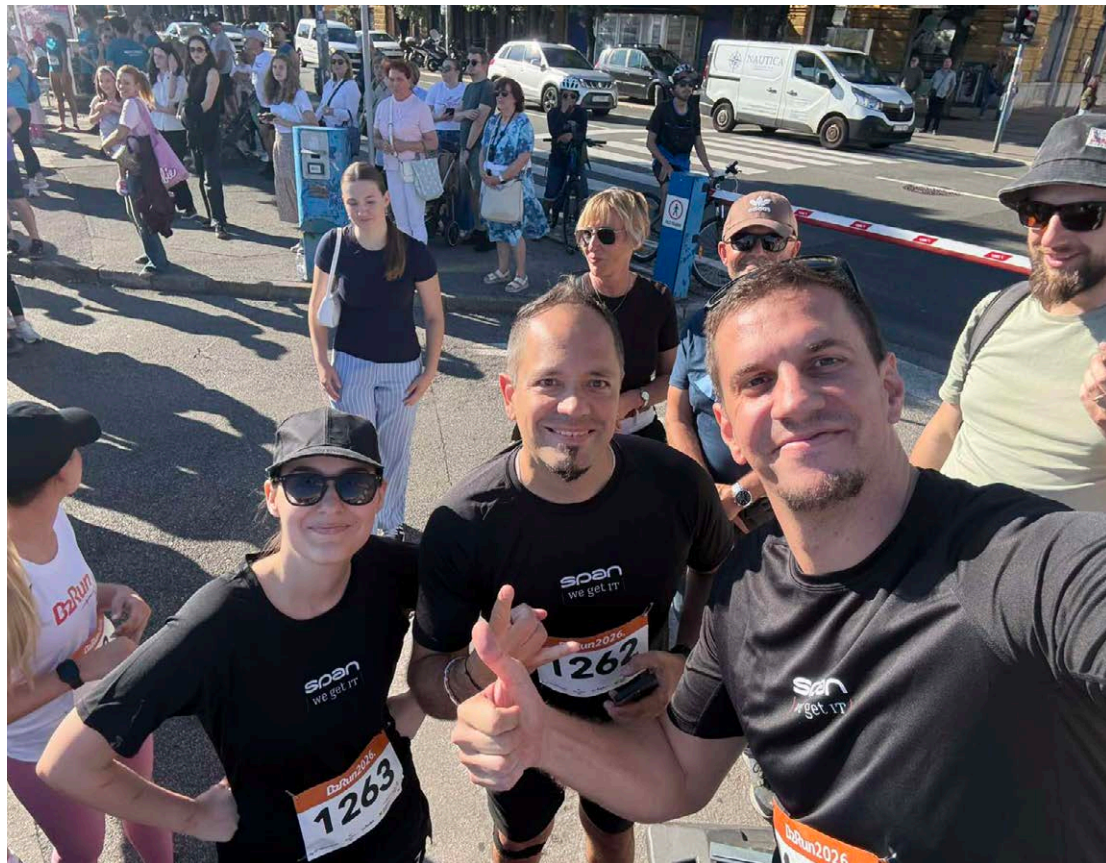


if employees who use them are aware of the risks and understand what data they are sharing with AI solution providers. That's exactly why there can never be too much employee training. Along the same lines, Span also offers free training to small- and medium-sized enterprises, with a view to strengthening the digital resilience and security awareness of the wider business community.

1.4.1.2. Contribution to the cyber security expert community

At the beginning of July, the Span Cyber Security Center hosted an event addressing a question every security team faces: with

more and more information about threats available, what is truly important? Valter Vasić, our Principal Cyber Security Analyst, spoke about defensive security capabilities and how they change with the level of maturity of an organization, and the common misconception that Cyber Threat Intelligence (CTI) is a product rather than a process, was also discussed. The event concluded with a panel discussion on the practical application of CTI, in which our CISO, Hrvoje Engelman, also participated. Key message: good CTI is not about the data quantity, but about delivering the right information to the right people at the right time. More about this topic can be found on the website of Span's specialist training: Cyber Threat Intelligence.



In September, we also participated in the **BSides Zadar 2026** conference, which brings together security communities that value the open exchange of practical knowledge and experience. Our representatives, Hrvoje Engelman and Valter Vasić, participated in the panel discussion “The State of Cybersecurity: A Group Therapy Session”.

It is an informal discussion without recordings and “corporate answers” about the real state of cyber security – from AI hype and unrealistic expectations of security teams, and the increasingly common need to verify what AI has produced, to the question of whether security awareness training can be a universal solution.

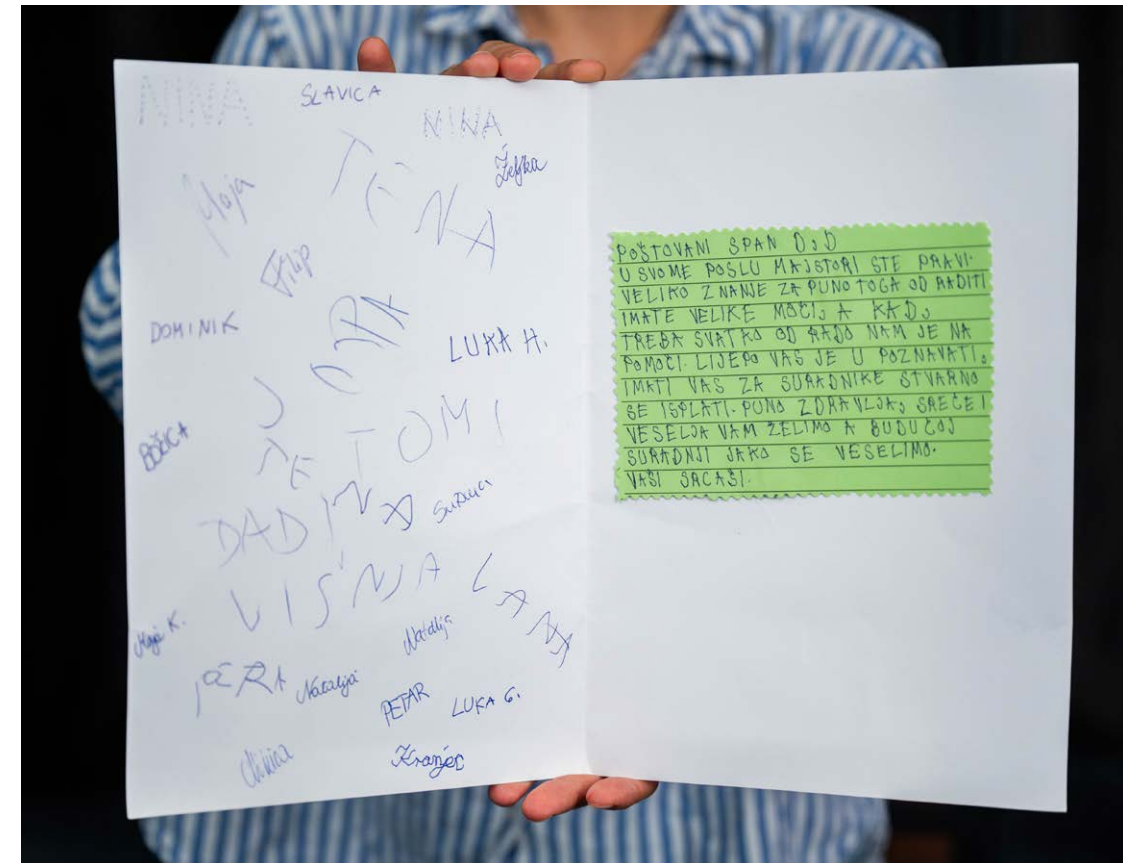
Valter Vasić also gave a lecture titled “The Daily Grind: Coffee Capsules”, in which he used

a real case of security incident response to demonstrate how the investigation progressed – from the initial alert to the reconstruction of the attacker’s activity, from the initial intrusion to the final stage of the attack.

By participating in such events, we continue to share knowledge with the expert community and contribute to strengthening cyber security in Croatia and the region.

1.4.1.3. Well-being, health and employee engagement

Following the **B2Run race** in Osijek, our employees in Rijeka also took part in the race. Participation in such business races combines a focus on health and well-being with team spirit and informal socializing with colleagues outside the office.



1.4.2. Sustainability in Span

1.4.2.1. Span’s employees joined forces to support the Srce Zelina Association

As part of skills-based volunteering, we worked with the **Srce Zelina Association** to develop a digital solution that improved its administrative processes and data management. The solution was a model-driven application connected to SharePoint, that combined data, documentation, and key processes together in one system. Employees of the Srce Zelina Association can now access information more easily, and a significant amount of administrative work has been streamlined. The project shows how ap-

plying employees’ expert knowledge and skills can create long-term value for the community and strengthen the work of civil society organizations.

1.4.2.2. AED devices for a safer workplace

With a view to improving safety and readiness to respond to medical emergencies, automated external defibrillators (AEDs) have been installed at both locations in Zagreb. In addition to making the devices available to employees, visitors, and other users of the premises, employee training on the use of AEDs was also conducted. In this way, we foster a culture of health and safety and ensure greater readiness to provide help in emergency situations.

1.4.2.3. Voluntary blood donation

The tenth voluntary blood donation campaign was organized in cooperation with the Croatian Institute for Transfusion Medicine. In addition to the number of actions held, the number of Span employees taking part in them is also increasing, allowing them to contribute to activities that promote the health and well-being of the community.

1.4.2.4. Supporting the community through projects for children and youth

For Span, investing in the community is never a one-time donation – it's a continuous partnership through which we wish to make a powerful impact on the quality of life of children and young people. That's why, for years, we have been collaborating with the “**RTL pomaže djeci**” association, with which we share a common goal: to ensure better conditions for growing up to those who need support the most.

One such project was completed at Dragutin Tadijanović Elementary School in Petrinja, the only school in the area with classes for students with developmental difficulties aged 8 to 21. The school was equipped with a new sensory room for individualized therapy activities focused on developing students' sensory, motor, and cognitive abilities.

In Osijek, in cooperation with the **Ivan Štark Center for Education and Care**, we contributed to equipping the school library with new furniture, thereby improving the space students use every day. The project ensured better conditions for higher-quality activities, such as workshops, children's round-table discussions, and video screenings.

Also, we believe that access to technology can open up new opportunities for learning, development, and inclusion. That's why we make IT equipment that no longer meets our internal standards, such as laptops and monitors, available to educational and non-profit organizations that can use it in their everyday work. In this way, we support their development and access to digital tools while extending the lifecycle of equipment and contributing to the reduction of electronic waste.





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

Operating revenue +26% YoY

226.7 mil. EUR

EBITDA before one-off items -41% YoY

6.6 mil. EUR

EBITDA after one-off items -40% YoY

6.6 mil. EUR

Net Profit after one-off items -77% YoY

1.5 mil. EUR

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

Operating revenue +30% YoY

151.2 mil. EUR

EBITDA before one-off items -38% YoY

5.4 mil. EUR

EBITDA after one-off items -37% YoY

5.4 mil. EUR

Net Profit after one-off items -42% YoY

3.5 mil. EUR

2.3. Key features of the period – nine months of 2026

Profit and Loss Account – shortened

Span Group

In thousands of EUR	1-9M 2025	1-9M 2026	Δ %	Q3 2025	Q3 2026	Δ %
Total revenue	180,990	227,955	26%	63,356	86,716	37%
Operating revenue	180,109	226,749	26%	63,211	86,646	37%
Other revenue	881	1,206	37%	145	70	-52%
Total costs	169,903	221,313	30%	60,510	85,093	41%
Costs of goods and services sold	130,965	177,037	35%	47,288	69,388	47%
Personnel expenses	31,550	36,995	17%	10,893	13,349	23%
Other operating expenses	7,388	7,281	-1%	2,329	2,356	1%
EBITDA before one-off items	11,231	6,643	-41%	2,846	1,623	-43%
EBITDA one-off items	144	-	-100%	-	-	-
EBITDA after one-off items	11,086	6,643	-40%	2,846	1,623	-43%
Depreciation and amortization	3,154	3,362	7%	1,075	1,154	7%
EBIT before one-off items	8,077	3,280	-59%	1,770	469	-74%
EBIT after one-off items	7,933	3,280	-59%	1,770	469	-74%
Net financial result	(96)	(780)	-712%	(51)	(189)	-269%
Shares of profit/loss of associated companies	(81)	(144)	-78%	(81)	(32)	61%
Profit/loss before taxation before one-off items	7,900	2,357	-70%	1,638	248	-85%
Profit/loss before taxation after one-off items	7,755	2,357	-70%	1,638	248	-85%
Corporate tax	1,397	887	-37%	216	254	17%
Profit/loss after taxation before one-off items	6,503	1,470	-77%	1,422	(6)	-100%
Profit/loss after taxation after one-off items	6,359	1,470	-77%	1,422	(6)	-100%

Span d.d.

In thousands of EUR	1-9M 2025	1-9M 2026	Δ %	Q3 2025	Q3 2026	Δ %
Total revenue	116,602	152,402	31%	50,810	66,148	30%
Operating revenue	116,319	151,214	30%	50,703	65,929	30%
Other revenue	283	1,188	320%	107	219	104%
Total costs	108,098	147,041	36%	48,572	64,184	32%
Costs of goods and services sold	74,931	111,197	48%	37,087	51,554	39%
Personnel expenses	27,294	30,243	11%	9,538	10,771	13%
Other operating expenses	5,874	5,601	-5%	1,947	1,859	-4%
EBITDA before one-off items	8,648	5,361	-38%	2,238	1,963	-12%
EBITDA one-off items	144	-	-100%	-	-	-
EBITDA after one-off items	8,504	5,361	-37%	2,238	1,963	-12%
Depreciation and amortization	2,556	2,682	5%	871	919	6%
EBIT before one-off items	6,092	2,679	-56%	1,368	1,044	-24%
EBIT after one-off items	5,947	2,679	-55%	1,368	1,044	-24%
Net financial result	658	1,225	86%	(164)	(130)	21%
Shares of profit/loss of associated companies	-	-	-	-	-	-
Profit/loss before taxation before one-off items	6,750	3,904	-42%	1,204	914	-24%
Profit/loss before taxation after one-off items	6,606	3,904	-41%	1,204	914	-24%
Corporate tax	627	436	-31%	100	150	50%
Profit/loss after taxation before one-off items	6,123	3,468	-43%	1,104	764	-31%
Profit/loss after taxation after one-off items	5,979	3,468	-42%	1,104	764	-31%

Revenue

Total consolidated revenue increased by EUR 46,966 thousand, or 26% compared to the nine months of 2025. The operating revenue grew by EUR 46,641 thousand in the same observed period, while other revenue grew by EUR 325 thousand, primarily due to the sale of 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 remained at the previous year's level (+1%) in the observed period. Revenue in this segment is related to the project business dynamics, which is why it is not generated evenly across quarters, and observing a longer period offers a more realistic picture. In the same period, Span d.d. recorded a growth of total revenue by EUR 35,800 thousand, or 31%. The growth results from operating revenue, which was higher by EUR 34,895 thousand. The highest growth was recorded 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 affiliated companies 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 4% in the observed period, as a result of project business dynamics.

Operating expenses

The total consolidated operating expenses increased by EUR 51,410 thousand, or 30% compared to 2025. The largest generator of the growth of expenses was the cost of goods and services sold, following the revenue growth.

The personnel expenses increased by EUR 5,445 thousand, or 17% compared to 2025. The average number of employees in the Group in nine months of 2026 was 966, compared to the prior year when the average number of employees in the Group was 884. 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 38,943 thousand compared to the same period last year. Cost of goods and services sold increased by EUR 36,267 thousand, while personnel expenses increased by EUR 2,949 thousand.

The average number of employees in the Company in the observed period was 837, an increase compared to the prior year when the average number of employees in the Company was 775. 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 4,588 thousand, or 41% and amounts to EUR 6,643 thousand.

EBITDA after one-off items in nine months of 2026 recorded a decline of 40% 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 3,287 thousand, or 38%, amounting to EUR 5,361 thousand. In the observed period, Span d.d. recorded a 37% decline of EBITDA after one-off items. The Company also invests in recruitment and

Revenues by segments

Span Group

In thousands of EUR	1-9M 2025	1-9M 2026	Δ %	Q3 2025	Q3 2026	Δ %
Total operating revenue	180,109	226,749	26%	63,211	86,646	37%
Software Asset Management and Licensing	135,826	181,944	34%	49,124	70,799	44%
Infrastructure Services, Cloud & Cyber Security	14,844	12,701	-14%	3,931	4,539	15%
Service Center Management and Technical Support	17,935	20,360	14%	6,115	7,478	22%
Software and Business Solutions Development	11,503	11,745	2%	4,041	3,830	-5%

Span d.d.

In thousands of EUR	1-9M 2025	1-9M 2026	Δ %	Q3 2025	Q3 2026	Δ %
Total operating revenue	116,319	151,214	30%	50,703	65,929	30%
Software Asset Management and Licensing	75,009	111,434	49%	37,666	52,128	38%
Infrastructure Services, Cloud & Cyber Security	14,229	11,354	-20%	3,752	4,233	13%
Service Center Management and Technical Support	17,417	17,771	2%	5,939	5,897	-1%
Software and Business Solutions Development	9,665	10,655	10%	3,346	3,671	10%

strengthening its organizational capacities to support the expansion.

The Group’s net financial result of the period amounted to EUR -780 thousand, a result of interest expense due to bond issuance and foreign exchange losses.

Net profit

Profit after taxation before one-off items of the Group decreased by EUR 5,033 thousand, to EUR 1,470 thousand. In the observed period, profit after taxation after one-off items of the Group decreased by EUR 4,889 thousand, to EUR 1,470 thousand.

Span d.d. recorded a decline of profit after taxation before one-off items by EUR 2,655 thousand, to EUR 3,468 thousand. Span d.d. recorded a decline of profit after taxation after one-off items by EUR 2,510 thousand, to EUR 3,468 thousand.

The cost of corporate tax reflected the release of the deferred tax assets for a 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.

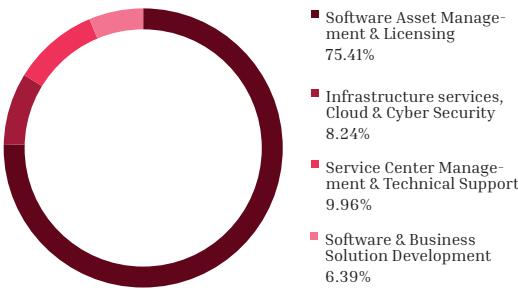
2.4. Revenues by segments

Span Group generated revenue in the following segments:

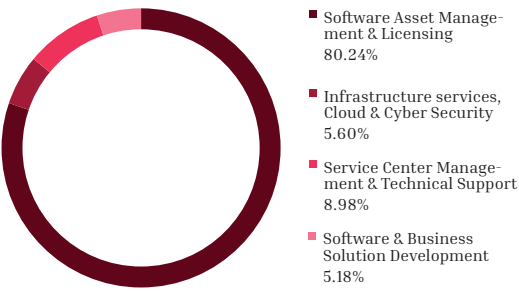
1. Software Asset Management and Licensing
2. Infrastructure Services, Cloud & Cyber Security

Revenues by segments

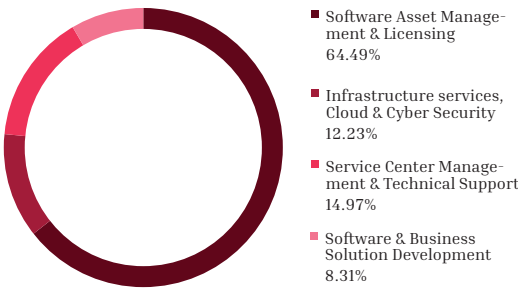
Span Group 1-9M 2025



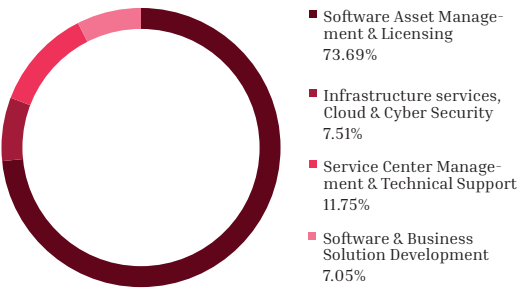
Span Group 1-9M 2026



Span d.d. 1-9M 2025



Span d.d. 1-9M 2026



3. Service Center Management and Technical Support
4. Software and Business Solution Development.

Data on revenue by segments of the operation of the Group and Span d.d. for nine months of 2025 and 2026 is provided below.

1. Software Asset Management and Licensing recorded a growth of revenue by 34%. The Group made higher revenue compared to the nine months of 2025, primarily as a result of the expansion to foreign markets. The highest growth was recorded by the Polish market. The share of revenue in the total operating revenue was 80%.

2. Infrastructure Services, Cloud & Cyber Security declined by 14% in the observed period compared to the same period last year. In nine months of 2025, a larger project

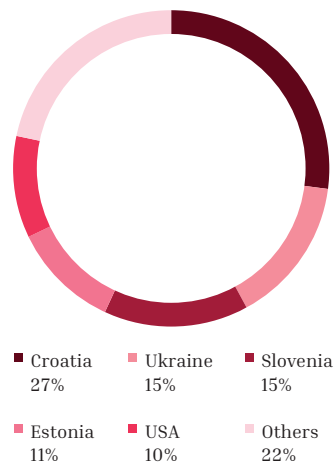
was delivered within this segment, resulting in a significant increase in revenue during that period.

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 14% compared to the same period last year.

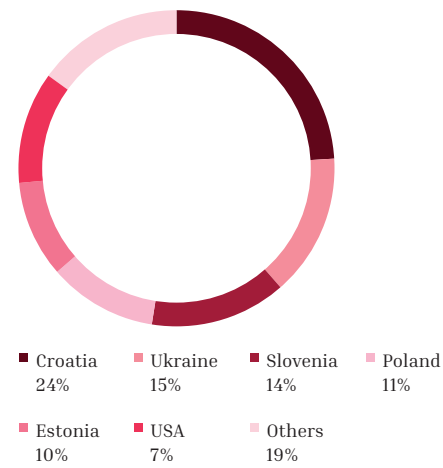
4. Software and Business Solution Development in the observed period grew by 2% compared to the nine months of the last year. This segment included revenue from Trilix, a company which is no longer a part of the Group as of 1 May 2026. On a comparable basis, excluding the impact of the sale of Trilix, this segment would have grown by 7%.

Revenues by geographic markets

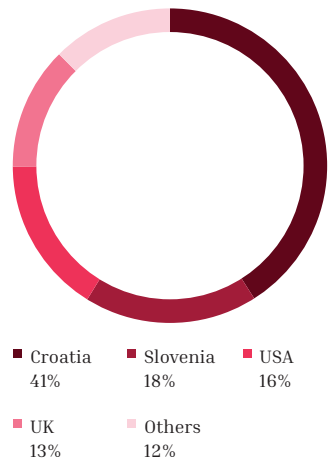
Span Group 1-9M 2025



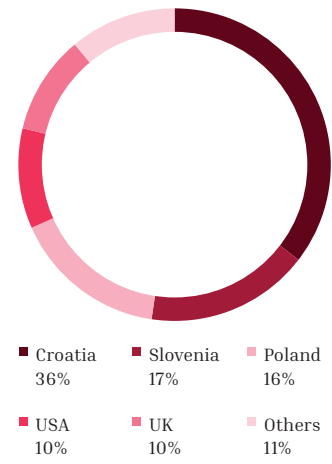
Span Group 1-9M 2026



Span d.d. 1-9M 2025



Span d.d. 1-9M 2026



2.5. Revenues by geographic markets

Revenue by geography show the geographic market where goods, or services are invoiced. The share of revenue the Group makes in foreign markets accounts for 76% of the total revenue. The most significant growth of revenue, totalling EUR 25,853 thousand was recorded by the

Polish market, followed by the Ukrainian (EUR 6,132 thousand) and Croatian market (EUR 5,691 thousand).

Span d.d. achieves 36% of revenue on the Croatian market, while the highest growth was recorded on the Polish market compared to the same period last year. This is explained in detail in the chapter “Revenue”.

2.6. Balance Sheet

In thousands of EUR	Span Group		Span d.d.	
	31.12.2025	30.9.2026	31.12.2025	30.9.2026
ASSETS	113,767	106,321	87,434	90,751
Fixed assets	26,245	25,806	30,566	29,528
Deferred tax assets	632	413	624	405
Current assets	37,315	37,095	24,594	33,567
Cash and cash equivalents	44,056	30,134	26,705	19,359
Prepaid expenses and accrued income	5,519	12,872	4,945	7,893
LIABILITIES	113,767	106,321	87,434	90,751
Equity and reserves	37,847	35,881	34,624	34,685
Long-term liabilities	30,044	29,951	29,075	28,635
Current liabilities	39,662	33,658	21,620	25,687
Accrued expenses and deferred revenue	6,215	6,830	2,114	1,744

Investment in assets

In thousands of EUR	Span Group				Span d.d.			
	1-9M 2025	1-9M 2026	Q3 2025	Q3 2026	1-9M 2025	1-9M 2026	Q3 2025	Q3 2026
Computer equipment and other equipment	709	785	200	289	564	711	168	255
Tangible assets in preparation	29	241	12	129	-	66	-	48
Right-of-use assets	1,188	1,272	485	591	863	732	185	52
Other intangible assets	20	28	17	28	1	27	1	27
Intangible assets in preparation	222	369	28	103	220	364	26	104
Investment in assets total	2,168	2,695	742	1,140	1,648	1,900	380	486

Assets

The total value of the assets of the Group was lower by EUR 7,446 thousand. The decrease of the total assets of the Group is the result of decrease in cash and cash equivalents. It primarily reflects the expansion of operation into new markets.

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 the amount of corporate income tax that is recoverable based on the future deductions from taxable profit. Deferred tax assets are recognized to

the extent of taxable earnings 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 1,965 thousand. The decrease primarily results from the decision on the payment of dividend.

Long-term and short-term liabilities

Total long-term liabilities decreased by EUR 92 thousand, primarily as a result of the decrease in lease liabilities.

Short-term liabilities decreased by EUR 6,004 thousand, as a result of the decrease in liabilities to suppliers.

2.7. Cash flow

Negative operating cash flow of the Group in the nine months of 2026 stems from changes in the working capital. The Group recorded the coefficient of the current liquidity of 1.98, 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 was primarily attributable to dividend payments.

Net debt of the Group amounted to EUR 821 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	30.9.2026	31.12.2025	30.9.2026	
Current assets	86,890	80,101	56,244	60,818	
Current liabilities	45,877	40,488	23,734	27,431	
Working capital	41,013	39,613	32,510	33,387	
Current liquidity ratio	1.89	1.98	2.37	2.22	

Net debt		Span Group		Span d.d.	
In thousands of EUR	31.12.2025	30.9.2026	31.12.2025	30.9.2026	
Financial debt*	31,352	30,954	30,334	29,563	
Cash and cash equivalents	44,056	30,134	26,705	19,359	
Net debt*	(12,704)	821	3,629	10,205	
Total equity	37,847	35,881	34,624	34,685	
Net debt and total equity ratio	-	2.3%	10.5%	29.4%	

* 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	1-9M 2025	1-9M 2026	Q3 2025	Q3 2026	1-9M 2025	1-9M 2026	Q3 2025	Q3 2026	
Net cash from operating activities	-3,928	-7,684	-2,100	-393	-1,389	-1,754	-2,630	-2,621	
Net cash used in investment activities	-2,798	-1,124	-25	-372	-2,339	1,205	-511	-295	
Net cash used in financial activities	17,571	-5,114	19,139	-3,461	19,327	-6,797	19,296	-4,036	
Net increase / decrease in cash and cash equivalents	10,846	-13,922	17,015	-4,226	15,600	-7,346	16,156	-6,952	



Span Group

Statement of profit or loss for the period 1.1.2026 to 30.9.2026 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	180,989,650.00	63,355,845.00	227,955,447.49	86,716,023.24
1 Income from sales with undertakings within the group	002	0.00	0.00	0.00	0.00
2 Income from sales	003	180,108,671.00	63,210,708.00	226,749,483.09	86,645,798.11
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	880,979.00	145,137.00	1,205,964.40	70,225.13
II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)	007	173,057,062.00	61,585,459.00	224,675,147.14	86,247,086.36
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	136,170,261.00	49,016,331.00	182,754,136.07	71,249,367.14
a) Costs of raw materials and consumables	010	398,142.00	119,338.00	448,341.28	142,525.30
b) Costs of goods sold	011	128,287,473.00	46,205,602.00	173,180,797.70	67,664,087.64
c) Other external costs	012	7,484,646.00	2,691,391.00	9,124,997.09	3,442,754.20
3 Staff costs (ADP 014 to 016)	013	31,550,232.00	10,892,574.00	36,994,803.80	13,348,885.49
a) Net salaries and wages	014	20,904,628.00	7,201,999.00	24,293,979.31	9,012,923.98
b) Tax and contributions from salary costs	015	7,783,043.00	2,667,194.00	9,108,357.75	3,076,814.42
c) Contributions on salaries	016	2,862,561.00	1,023,381.00	3,592,466.74	1,259,147.09
4 Depreciation	017	3,153,787.00	1,075,482.00	3,362,232.73	1,154,228.32
5 Other costs	018	1,982,782.00	601,072.00	1,598,667.36	492,429.15
6 Value adjustments (ADP 020+021)	019	200,000.00	0.00	-34,692.82	2,176.26
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	0.00	-34,692.82	2,176.26
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	1,141,961.00	335,092.00	1,467,805.17	441,245.79
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	490,677.00	215,700.00	544,603.17	167,180.11
8 Exchange rate differences and other financial income	038	651,284.00	119,392.00	923,202.00	274,065.68
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	1,237,980.00	386,867.00	2,247,336.87	630,511.52
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	431,540.00	270,379.00	943,916.81	324,668.13
4 Exchange rate differences and other expenses	045	806,440.00	116,488.00	1,303,420.06	305,843.39
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 VIRTUE OF PARTICIPATING INTERESTS	049	0.00	0.00	0.00	0.00

VI SHARE IN PROFIT FROM JOINT VENTURES	050	0.00	0.00	0.00	0.00
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	81,204.00	80,716.00	144,231.76	31,802.13
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	182,131,611.00	63,690,937.00	229,423,252.66	87,157,269.03
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	174,376,246.00	62,053,042.00	227,066,715.77	86,909,400.01
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	7,755,365.00	1,637,895.00	2,356,536.89	247,869.02
1 Pre-tax profit (ADP 053-054)	056	7,755,365.00	1,637,895.00	2,356,536.89	247,869.02
2 Pre-tax loss (ADP 054-053)	057	0.00	0.00	0.00	0.00
XII INCOME TAX	058	1,396,783.00	216,278.00	886,904.37	253,818.15
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	6,358,582.00	1,421,617.00	1,469,632.52	-5,949.13
1 Profit for the period (ADP 055-059)	060	6,358,582.00	1,421,617.00	1,469,632.52	0.00
2 Loss for the period (ADP 059-055)	061	0.00	0.00	0.00	-5,949.13
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	6,358,582.00	1,421,617.00	1,469,632.52	-5,949.13
1 Attributable to owners of the parent	076	6,385,578.00	1,445,452.00	1,885,814.78	132,688.89
2 Attributable to minority (non-controlling) interest	077	-26,996.00	-23,835.00	-416,182.26	-138,638.02
STATEMENT OF OTHER COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)					
I PROFIT OR LOSS FOR THE PERIOD	078	6,358,582.00	1,421,617.00	1,469,632.52	-5,949.13
II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80 + 87)	079	-361,330.00	-29,631.00	-41,615.95	-13,615.89
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	-361,330.00	-29,631.00	-41,615.95	-13,615.89
1 Exchange rate differences from translation of foreign operations	088	-361,330.00	-29,631.00	-41,615.95	-13,615.89
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	-361,330.00	-29,631.00	-41,615.95	-13,615.89
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+099)	099	5,997,252.00	1,391,986.00	1,428,016.57	-19,565.02
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	5,997,252.00	1,391,986.00	1,428,016.57	-19,565.02
1 Attributable to owners of the parent	101	6,024,248.00	1,415,821.00	1,844,198.83	119,073.00
2 Attributable to minority (non-controlling) interest	102	-26,996.00	-23,835.00	-416,182.26	-138,638.02

Span Group

Balance sheet, as of 30.9.2026 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	26,219,738.70
I INTANGIBLE ASSETS (ADP 004 to 009)	003	12,531,181.00	11,799,512.36
1 Research and development	004	1,313,380.00	903,499.15
2 Concessions, patents, licences, trademarks, software and other rights	005	794,554.00	712,423.70
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	340,477.37
6 Other intangible assets	009	2,786,819.00	2,368,796.04
II TANGIBLE ASSETS (ADP 011 to 019)	010	12,522,132.00	12,475,174.04
1 Land	011	2,359,528.00	2,359,527.83
2 Buildings	012	7,264,226.00	6,749,310.14
3 Plant and equipment	013	935,531.00	1,112,836.34
4 Tools, working inventory and transportation assets	014	1,958,588.00	2,195,196.35
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	58,303.38
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	88,001.21
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
4 Investments 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	34,686.36
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	413,354.97
C) CURRENT ASSETS (ADP 038+046+053+063)	037	81,371,576.00	67,229,058.43
I INVENTORIES (ADP 039 to 045)	038	287,268.00	189,062.20
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	189,062.20
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	36,208,637.85
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	32,251,815.25
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	2,723,677.33
6 Other receivables	052	756,179.00	1,233,145.27
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	711,154.00	697,605.05
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	335,055.02
7 Investments in securities	060	340,631.00	21,976.31

8 Loans, deposits, etc. given	061	352,125.00	340,573.72
9 Other financial assets	062	0.00	0.00
IV CASH AT BANK AND IN HAND	063	44,055,708.00	30,133,753.33
D) PREPAID EXPENSES AND ACCRUED INCOME	064	5,518,351.00	12,872,239.91
E) TOTAL ASSETS (ADP 001+002+037+064)	065	113,767,168.00	106,321,037.04
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	35,881,245.13
I INITIAL (SUBSCRIBED) CAPITAL	068	3,920,000.00	3,920,000.00
II CAPITAL RESERVES	069	8,888,416.00	9,032,342.29
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	711,791.20
3 Treasury shares and holdings (deductible item)	073	-53,089.00	-711,791.20
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	-698,600.95
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	-698,600.95
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	17,919,902.40
1 Retained profit	085	15,667,278.00	17,919,902.40
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	1,885,814.78
1 Profit for the business year	088	5,757,730.00	1,885,814.78
2 Loss for the business year	089	0.00	0.00
VIII MINORITY (NON-CONTROLLING) INTEREST	090	152,292.00	-246,446.96
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	29,951,467.63
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	4,535,119.48
11 Deferred tax liability	109	765,407.00	765,348.15
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	110	39,661,921.00	33,657,973.53
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	683,352.25
8 Liabilities to suppliers	118	26,145,562.00	22,291,186.98
9 Liabilities for securities	119	457,336.00	271,433.64
10 Liabilities to employees	120	2,369,405.00	2,379,449.04
11 Taxes, contributions and similar liabilities	121	6,090,351.00	5,531,799.88
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	2,500,751.74
E) ACCRUALS AND DEFERRED INCOME	125	6,214,886.00	6,830,350.75
F) TOTAL - LIABILITIES (ADP 067+091+098+110+125)	126	113,767,168.00	106,321,037.04
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 30.9.2026 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	7,755,365.00	2,356,536.89
2 Adjustments (ADP 003 to 010):	002	3,201,568.00	3,454,951.30
a) Depreciation	003	3,153,787.00	3,362,232.03
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	32,185.00	4,189.53
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	281,204.00	-234,500.36
d) Interest and dividend income	006	-490,677.00	-544,603.17
e) Interest expenses	007	431,541.00	943,916.81
f) Provisions	008	0.00	0.00
g) Exchange rate differences (unrealised)	009	-339,622.00	-31,311.95
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	133,150.00	-44,971.59
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	10,956,933.00	5,811,488.19
3 Changes in the working capital (ADP 013 to 016)	012	-13,711,052.00	-11,960,321.43
a) Increase or decrease in short-term liabilities	013	-13,366,412.00	-5,032,513.01
b) Increase or decrease in short-term receivables	014	4,174,959.00	-480,087.53
c) Increase or decrease in inventories	015	2,355.00	79,937.34
d) Other increase or decrease in working capital	016	-4,521,954.00	-6,527,658.23
II Cash from operations (ADP 011+012)	017	-2,754,119.00	-6,148,833.24
4 Interest paid	018	-235,679.00	-1,129,819.58
5 Income tax paid	019	-937,755.00	-404,937.53
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	-3,927,553.00	-7,683,590.35
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	28,337.00	22,422.96
2 Cash receipts from sales of financial instruments	022	0.00	0.00
3 Interest received	023	490,677.00	544,603.17
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	519,014.00	567,026.13
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-980,171.00	-1,422,583.00
2 Cash payments for the acquisition of financial instruments	029	0.00	0.00
3 Cash payments for loans and deposits for the period	030	0.00	0.00
4 Acquisition of a subsidiary, net of cash acquired	031	-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	-3,316,603.00	-1,690,927.44
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)	034	-2,797,589.00	-1,123,901.31
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	24,651,000.00	0.00
3 Cash receipts from credit principals, loans and other borrowings	037	6,501,000.00	8,000,000.00
4 Other cash receipts from financing activities	038	0.00	25,657.52
V Total cash receipts from financing activities (ADP 035 to 038)	039	31,152,000.00	8,025,657.52
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-10,500,000.00	-8,559,602.22
2 Cash payments for dividends	041	-1,564,299.00	-2,636,004.60
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	-268,601.00	-711,790.82
5 Other cash payments from financing activities	044	-1,247,720.00	-1,232,722.89
VI Total cash payments from financing activities (ADP 040 to 044)	045	-13,580,620.00	-13,140,120.53
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)	046	17,571,380.00	-5,114,463.01
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	10,846,238.00	-13,921,954.67
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	35,214,537.00	30,133,753.33

Span Group

Statement of changes in equity for the period from 1.1.2026 to 30.9.2026, in EUR

Item	Attributable to owners of the parent																			Total capital and reserves
	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	
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	1,885,814.78	1,885,814.78	-416,182.26	1,469,632.52
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	-41,615.95	0.00	0.00	0.00	-41,615.95	-636.00	-42,251.95
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												

Span d.d.

Statement of profit or loss for the period 1.1.2026 to 30.9.2026 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	116,602,176.00	50,810,038.00	152,402,118.87	66,147,808.57
1 Income from sales with undertakings within the group	002	20,161,423.00	4,488,646.00	49,354,059.40	13,276,957.08
2 Income from sales	003	96,157,723.00	46,213,979.00	101,860,043.60	52,652,159.60
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	56,369.00	13,044.00	410,453.35	138,338.45
5 Other operating income (outside the group)	006	226,661.00	94,369.00	777,562.52	80,353.44
II OPERATING EXPENSES (ADP 008+009+013+017+018+019+022+029)	007	110,654,711.00	49,442,469.00	149,722,969.77	65,103,334.18
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	79,250,296.00	38,522,692.00	115,766,283.56	53,038,958.62
a) Costs of raw materials and consumables	010	356,526.00	106,194.00	395,266.61	125,424.43
b) Costs of goods sold	011	71,546,056.00	35,905,816.00	108,221,684.76	50,412,124.25
c) Other external costs	012	7,347,714.00	2,510,682.00	7,149,332.19	2,501,409.94
3 Staff costs (ADP 014 to 016)	013	27,293,695.00	9,537,798.00	30,242,815.92	10,770,907.51
a) Net salaries and wages	014	17,270,244.00	6,057,394.00	18,399,673.78	6,703,641.89
b) Tax and contributions from salary costs	015	7,384,980.00	2,547,625.00	8,561,686.55	2,901,850.31
c) Contributions on salaries	016	2,638,471.00	932,779.00	3,281,455.59	1,165,415.31
4 Depreciation	017	2,556,303.00	870,629.00	2,681,807.09	918,867.36
5 Other costs	018	1,554,417.00	511,350.00	1,032,063.20	374,600.69
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	1,760,337.00	181,478.00	2,270,723.98	231,248.29
1 Income from investments in holdings (shares) of undertakings within the group	031	1,300,000.00	0.00	1,500,000.00	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	390.00	390.00	54,985.36	20,226.80
6 Income from other long-term financial investments and loans	036	0.00	0.00	0.00	0.00
7 Other interest income	037	204,919.00	126,101.00	400,355.77	129,345.75
8 Exchange rate differences and other financial income	038	255,028.00	54,987.00	315,382.85	81,675.74
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	1,101,842.00	345,447.00	1,045,970.30	361,371.70
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	21,614.00	17,161.00	0.00	0.00
3 Interest expenses and similar expenses	044	447,449.00	285,158.00	913,044.09	311,693.63
4 Exchange rate differences and other expenses	045	632,779.00	43,128.00	132,926.21	49,678.07
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 VIRTUE OF PARTICIPATING INTERESTS	049	0.00	0.00	0.00	0.00

VI SHARE IN PROFIT FROM JOINT VENTURES	050	0.00	0.00	0.00	0.00
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	0.00	0.00	0.00	0.00
VIII SHARE IN LOSS OF JOINT VENTURES	052	0.00	0.00	0.00	0.00
IX TOTAL INCOME (ADP 001+030+049 +050)	053	118,362,513.00	50,991,516.00	154,672,842.85	66,379,056.86
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	111,756,553.00	49,787,916.00	150,768,940.07	65,464,705.88
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	6,605,960.00	1,203,600.00	3,903,902.78	914,350.98
1 Pre-tax profit (ADP 053-054)	056	6,605,960.00	1,203,600.00	3,903,902.78	914,350.98
2 Pre-tax loss (ADP 054-053)	057	0.00	0.00	0.00	0.00
XII INCOME TAX	058	627,412.00	100,000.00	435,753.26	150,000.00
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	5,978,548.00	1,103,600.00	3,468,149.52	764,350.98
1 Profit for the period (ADP 055-059)	060	5,978,548.00	1,103,600.00	3,468,149.52	764,350.98
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 COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)					
I PROFIT OR LOSS FOR THE PERIOD	078	5,978,547.00	1,103,600.00	3,468,149.52	764,350.98
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	5,978,547.00	1,103,600.00	3,468,149.52	764,350.98
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 30.9.2026 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	29,932,941.66
I INTANGIBLE ASSETS (ADP 004 to 009)	003	5,838,192.00	5,465,158.64
1 Research and development	004	1,313,880.00	903,499.15
2 Concessions, patents, licences, trademarks, software and other rights	005	685,074.00	628,310.30
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	327,628.59
6 Other intangible assets	009	1,215,311.00	1,134,351.27
II TANGIBLE ASSETS (ADP 011 to 019)	010	11,170,551.00	10,735,466.53
1 Land	011	2,359,528.00	2,359,527.83
2 Buildings	012	6,295,133.00	5,454,907.38
3 Plant and equipment	013	898,578.00	1,004,982.54
4 Tools, working inventory and transportation assets	014	1,617,312.00	1,865,203.32
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	50,845.46
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	12,926,753.44
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	73,284.57
4 Investments 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	34,686.36
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	405,054.17
C) CURRENT ASSETS (ADP 038+046+053+063)	037	51,299,042.00	52,925,108.42
I INVENTORIES (ADP 039 to 045)	038	284,228.00	188,884.17
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	188,884.17
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	29,856,573.69
1 Receivables from undertakings within the group	047	621,009.00	9,305,718.76
2 Receivables from companies linked by virtue of participating interests	048	0.00	0.00
3 Customer receivables	049	22,043,286.00	19,824,692.58
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	266,235.29
6 Other receivables	052	219,739.00	459,927.06
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	1,242,891.00	3,521,103.35
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	3,050,225.11
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	448,901.93
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	19,358,547.21
D) PREPAID EXPENSES AND ACCRUED INCOME	064	4,945,327.00	7,893,252.34
E) TOTAL ASSETS (ADP 001+002+037+064)	065	87,433,817.00	90,751,302.42
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	34,684,753.96
I INITIAL (SUBSCRIBED) CAPITAL	068	3,920,000.00	3,920,000.00
II CAPITAL RESERVES	069	9,091,954.00	9,032,342.29
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	711,791.20
3 Treasury shares and holdings (deductible item)	073	0.00	-711,791.20
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	14,235,187.58
1 Retained profit	085	11,321,314.00	14,235,187.58
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	3,468,149.52
1 Profit for the business year	088	6,261,669.00	3,468,149.52
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	28,635,059.88
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	3,221,800.27
11 Deferred tax liability	109	762,260.00	762,259.61
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	110	21,620,446.00	25,687,282.80
1 Liabilities to undertakings within the group	111	3,126,265.00	531,016.09
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	259,843.89
8 Liabilities to suppliers	118	10,663,466.00	18,669,050.12
9 Liabilities for securities	119	457,336.04	271,433.64
10 Liabilities to employees	120	1,937,174.00	2,146,932.44
11 Taxes, contributions and similar liabilities	121	2,506,905.00	1,769,421.14
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	2,039,585.48
E) ACCRUALS AND DEFERRED INCOME	125	2,113,898.00	1,744,205.78
F) TOTAL - LIABILITIES (ADP 067+091+098+110+125)	126	87,433,817.00	90,751,302.42
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 30.9.2026 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	6,605,960.00	3,903,903.15
2 Adjustments (ADP 003 to 010):	002	1,590,384.00	1,082,436.09
a) Depreciation	003	2,556,303.00	2,681,807.09
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	30,585.00	4,212.05
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	-1,504,919.00	-1,900,355.77
e) Interest expenses	007	447,449.00	913,044.09
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	-59,612.00
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	8,196,344.00	4,986,339.24
3 Changes in the working capital (ADP 013 to 016)	012	-9,162,338.00	-5,501,008.43
a) Increase or decrease in short-term liabilities	013	-6,339,613.00	4,305,300.98
b) Increase or decrease in short-term receivables	014	1,645,677.00	-6,584,036.41
c) Increase or decrease in inventories	015	15,614.00	95,344.00
d) Other increase or decrease in working capital	016	-4,484,016.00	-3,317,617.00
II Cash from operations (ADP 011+012)	017	-965,994.00	-514,669.19
4 Interest paid	018	-229,974.00	-1,112,780.38
5 Income tax paid	019	-192,612.00	-126,211.53
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	-1,388,580.00	-1,753,661.10
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	28,337.00	22,422.96
2 Cash receipts from sales of financial instruments	022	0.00	0.00
3 Interest received	023	204,919.00	400,355.77
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	1,533,256.00	2,372,778.73
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-785,482.00	-1,167,995.18
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	-2,966,432.00	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	-3,871,914.00	-1,167,995.18
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)	034	-2,338,658.00	1,204,783.55
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	24,651,000.00	0.00
3 Cash receipts from credit principals, loans and other borrowings	037	8,119,729.00	9,267,320.04
4 Other cash receipts from financing activities	038	0.00	87,170.43
V Total cash receipts from financing activities (ADP 035 to 038)	039	32,770,729.00	9,354,490.47
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-10,621,914.00	-11,761,400.95
2 Cash payments for dividends	041	-1,564,299.00	-2,636,005.00
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	-268,601.00	-711,790.82
5 Other cash payments from financing activities	044	-988,916.00	-1,042,518.95
VI Total cash payments from financing activities (ADP 040 to 044)	045	-13,443,730.00	-16,151,715.72
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)	046	19,326,999.00	-6,797,225.25
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	15,599,761.00	-7,346,102.80
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	24,593,793.00	19,358,547.20

Span d.d.

Statement of changes in equity for the period from 1.1.2026 to 30.9.2026, in EUR

Item	Attributable to owners of the parent																			Total capital and reserves
	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	
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	3,468,149.52	3,468,149.52	0.00	3,468,149.52
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													



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

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

Reporting period: 1 January - 30 September 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 nine 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 12,862 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 30.09.2026. was 966. The average number of employees of Span d.d. in the period from 1.1.2026. to 30.09.2026. was 837.

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 30,543 thousand, out of which EUR 30,243 thousand is directly charged to the costs of the period, while EUR 300 thousand is capitalized. Capitalized cost is broken down into net salaries (EUR 180 thousand), taxes and contributions from salaries (EUR 90 thousand) and contributions to salaries (EUR 30 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 37,295 thousand, of which the amount of EUR 36,995 thousand is directly charged to the expenses of the period, while EUR 300 thousand is capitalized. Capitalized cost is broken down into

net salaries (EUR 180 thousand), taxes and contributions from salaries (EUR 90 thousand) and contributions to salaries (EUR 30 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 218 thousand, while in Span d.d. deferred tax assets have been decreased by EUR 218 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 Kazakhstan Ltd, Astana and Span Hellas SA, Athina. The amount of capital that Span d.d. holds in Span Kazakhstan 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, Span Albania SHPK Tirana.

Basic and diluted earnings per share for profit attributable to the shareholders of the Company for the nine-month period amounted to EUR 1.78 (EUR 3.06 for the same period of the previous year), while for the three-month period it amounted to EUR 0.39 (EUR 0.56 for the same period of the previous year).

Basic and diluted earnings per share for profit attributable to the shareholders of the Group for the nine-month period amounted to EUR 0.95 (EUR 3.08 for the same period of the previous year), while for the three-month period it amounted to EUR 0.06 (EUR 0.72 for the same period of the previous year).

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 September 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

