

TOKIĆ | G R U P A

Business Results of Tokić d.d. and the Tokić
Group for the period January–March 2026

(UNAUDITED)

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1. Interim Management Report

1.1. Significant events in the period January–March 2026 and after the reporting date

In the first quarter of 2026, the Tokić Group continued the implementation of its strategic initiatives and delivered strong operational growth, with a lower level of one-off and structural events compared to the previous year, which was marked by significant organisational and market milestones, including the initial public offering (IPO).

During the observed period, the Group's focus was primarily on further improving operational efficiency, expanding the sales network and strengthening its market position in Croatia and Slovenia. In this context, Tokić further expanded its retail network by opening new stores in Daruvar in March 2026 and in Ivanić Grad in April 2026, thereby increasing the availability of products and services to end customers and partners.

At the same time, the Group continued to develop new services. The commercial vehicle service operations, initiated during 2025 within Tokić d.d., were further developed through the establishment of a separate entity, T Truck Servis, which commenced operations in March 2026 and assumed responsibility for the further development of this business segment. This development has strengthened the organisational structure and enhanced the Group's focus on services for professional customers.

In the capital markets, following the successful IPO in November 2025, the Company's shares were included in the CROBEX index of the Zagreb Stock Exchange in March 2026.

Overall, the first quarter of 2026 was marked by strong operational growth and continued execution of previously initiated strategic initiatives, with a limited number of new one-off events, in line with the expected post-IPO period of consolidation and further operational development of the Group.

1.2. Overview of Operating Revenues for the period January–March 2026

IN EUR '000	TOKIĆ D.D.			TOKIĆ GROUP		
	01.-03. 2026.	01.-03. 2025.	2026/ 2025	01.-03. 2026.	01.-03. 2025.	2026/ 2025
Segmentation by product group						
Spare Parts	42.249	36.436	16,0%	187.857	175.976	6,8%
Tyres	3.594	2.266	58,6%	56.174	50.530	11,2%
Sales revenue from goods	45.843	38.702	18,4%	244.031	226.506	7,7%
Segmentation by markets						
Croatia	35.956	30.330	18,6%	37.840	32.218	17,5%
Slovenia	6.922	5.534	25,1%	17.995	15.975	12,6%
Third countries	2.965	2.839	4,4%	3.339	3.146	6,1%
Sales revenue from goods	45.843	38.702	18,4%	59.174	51.338	15,3%
Segmentation by sales channel						
Retail	39.457	32.404	21,8%	52.388	44.720	17,1%
Wholesale	3.421	3.459	-1,1%	3.447	3.473	-0,7%
Exports	2.965	2.839	4,4%	3.339	3.146	6,1%
Sales revenue from goods	45.843	38.702	18,4%	59.174	51.338	15,3%
Segmentation by sales program						
Passenger vehicle program	39.959	34.053	17,3%	49.985	43.767	14,2%
Commercial vehicle program	4.849	3.817	27,1%	6.295	4.951	27,1%
Agricultural program	121	126	-4,6%	1.098	1.136	-3,3%
Motorcycle program	538	369	45,5%	1.118	887	25,9%
Industrial program	285	222	28,4%	578	469	23,4%
Nautical program	91	115	20,9%	100	128	21,8%
Sales revenue from goods	45.843	38.702	18,4%	59.174	51.338	15,3%
Revenue from services	626	429	46,0%	844	516	63,5%
Sales revenue	46.469	39.131	18,8%	60.018	51.855	15,7%

Revenue growth at the Tokić Group level was primarily driven by the retail channel, which recorded an increase of 17.1%, while at the level of Tokić d.d. retail grew even more strongly, by 21.8%. The wholesale channel recorded a slight decline of 0.7% at the Group level, in line with changes in demand structure and the strategic focus on developing the Group's own network, while exports to third markets increased by 6.1% at the Group level.

At the Tokić Group level, growth was achieved across the majority of sales programmes. The passenger vehicle programme, as the largest segment, recorded growth of 14.2%, while at the level of Tokić d.d. it increased by 17.3%. The commercial vehicle programme delivered strong growth of 27.1% at both levels, confirming the recovery of activity in this segment.

Other programmes also contributed to growth, with the motorcycle programme (+25.9% at the Group level; +45.5% at the level of Tokić d.d.) and the industrial programme (+23.4% at the Group level; +28.4% at the level of Tokić d.d.) standing out, while the agricultural programme recorded a slight decline.

Revenue from services at the Tokić Group level increased by 63.5% to EUR 0.8 million, while at the level of Tokić d.d. it grew by 46.0%.

Overall, the results for the first quarter of 2026 confirm continued revenue growth at the Tokić Group level, supported by a stable business structure and growth across all key segments.

1.3. Selected Income Statement Indicators for the period January–March 2026

IN EUR '000	TOKIĆ D.D.			TOKIĆ GROUP		
	01.-03. 2026.	01.-03. 2025.	2026/ 2025	01.-03. 2026.	01.-03. 2025.	2026/ 2025
Sales revenue	46.469	39.131	18,8%	60.018	51.855	15,7%
Gross margin	15.490	13.415	15,5%	21.243	18.420	15,3%
Gross margin (%)	33,3%	34,3%	-95 bb	35,4%	35,5%	-13 bb
Total revenue	47.139	39.779	18,5%	60.718	52.616	15,4%
Personnel expenses	(8.221)	(7.002)	17,4%	(10.935)	(9.465)	15,5%
Other operating expenses	(4.047)	(3.706)	9,2%	(6.183)	(5.579)	10,8%
EBITDA	3.894	3.355	16,1%	4.825	4.138	16,6%
EBITDA margin (%)	8,3%	8,4%	-17 bb	7,9%	7,9%	8 bb
Normalized EBITDA*	3.894	3.410	14,2%	4.825	4.193	15,1%
Normalized EBITDA (%)	8,3%	8,6%	-31 bb	7,9%	8,0%	-2 bb
Depreciation and amortization	(1.970)	(1.376)	43,2%	(2.637)	(1.950)	35,2%
Net finance result	(257)	(261)	-1,5%	(419)	(440)	-4,8%
Net profit	1.367	1.367	0,0%	1.438	1.388	3,6%
Net profit margin (%)	2,9%	3,4%	-54 bb	2,4%	2,6%	-27 bb
Normalized net profit**	1.367	971	40,8%	1.438	992	44,9%
Normalized net profit margin (%)	2,9%	2,4%	46 bb	2,4%	1,9%	48 bb

*EBITDA in Q1 2025 adjusted for IPO-related costs (EUR 55 thousand)

**Net profit in Q1 2025 adjusted for IPO-related costs (EUR 55 thousand) and for the net impact of the spin-off and leaseback of separated real estate on the income statement (EUR 451 thousand).

In the first quarter of 2026, the Tokić Group recorded strong revenue growth of 15.7%, alongside an improvement in operating profitability. Sales revenue reached EUR 60.0 million (Q1 2025: EUR 51.9 million), with growth primarily driven by increased sales volumes, expansion of the retail network and higher activity across key sales segments.

Gross margin increased by 15.3% to EUR 21.2 million, while the gross margin percentage remained stable at 35.4% (Q1 2025: 35.5%). The stable gross margin level reflects consistent management of procurement conditions and sales mix, supported by the positive contribution of the retail channel, which generates higher margins.

Personnel expenses increased by 15.5%, reflecting continued business expansion, including the development of the retail network, as well as labour market trends. Other operating expenses increased by 10.8%, primarily due to higher distribution and warehousing costs, as well as continued investments in logistics capacity and IT infrastructure. It is important to note that the growth in operating expenses was lower than revenue growth, resulting in improved operating efficiency.

Depreciation and finance costs continue to reflect the effects of IFRS 16, related to the lease of real estate following its spin-off in April 2025. As the spin-off was implemented at the beginning of the second quarter of 2025, its impact remains pronounced in the first quarter of

2026 due to a non-comparable base, while full year-on-year comparability is expected in the following quarters.

As a result of the above, EBITDA increased by 16.6% to EUR 4.8 million, while the EBITDA margin remained stable at 7.9%. Normalised EBITDA increased by 15.1%, confirming the strengthening of underlying profitability and the scalability of the business model.

Net profit increased by 3.6% to EUR 1.4 million, while normalised net profit recorded strong growth of 44.9%, reaching EUR 1.4 million (Q1 2025: EUR 1.0 million). The movement in net profit reflects a combination of improved operating performance and the stabilisation of finance costs.

1.4. Selected Statement of Financial Position Indicators as at 31 March 2026

IN EUR '000	TOKIĆ D.D.			TOKIĆ GROUP		
	31.03. 2026.	31.12. 2025.	2025/ 2024	31.03. 2026.	31.12. 2025.	2026/ 2025
Non-current assets	36.350	36.481	-0,4%	40.967	41.006	0%
Current assets	105.262	106.291	-1,0%	132.058	130.450	1%
Total assets	141.612	142.772	-0,8%	173.025	171.456	1%
Equity	56.353	54.986	2,5%	54.243	52.805	3%
Non-current liabilities	23.866	24.241	-1,5%	34.494	34.425	0%
Current liabilities	61.393	63.545	-3,4%	84.287	84.226	0%
Total equity and liabilities	141.612	142.772	-0,8%	173.025	171.456	1%
Loans (excluding leases)	29.222	36.312	-19,5%	36.011	45.583	-21%
Loans (including leases)	43.252	50.716	-14,7%	58.426	67.928	-14%
Cash and cash equivalents	11.733	18.247	-35,7%	12.465	18.828	-34%
Net debt (excluding leases)	17.489	18.065	-3,2%	23.546	26.755	-12%
Net debt (including leases)	31.519	32.469	-2,9%	45.962	49.101	-6%

The statement of financial position of the Tokić Group as at 31 March 2026 reflects a stable financial position alongside continued growth in business activity. Total assets amounted to EUR 173.0 million, representing a slight increase compared to the end of 2025.

The asset structure remains stable compared to the end of the previous year. Non-current assets remained at approximately the same level (EUR 41.0 million), while movements in current assets reflect changes in working capital. In this context, inventories and trade receivables increased in line with the higher level of business activity, while cash and cash equivalents decreased as a result of temporary deleveraging.

On the liabilities and equity side, total equity amounted to EUR 54.2 million, representing an increase of 3% compared to the end of 2025, reflecting profit generated in the period. Total liabilities amounted to EUR 118.8 million, with both non-current and current liabilities remaining broadly stable. These movements primarily reflect an increase in trade payables, in line with higher inventory levels and business activity, alongside a reduction in short-term financial liabilities.

Overall leverage was further reduced. Net debt excluding leases amounted to EUR 23.5 million, representing a decrease of 12%, or EUR 3.2 million, compared to the end of 2025, while net debt including lease liabilities decreased by 6%, or EUR 3.1 million, to EUR 46.0 million. The reduction in leverage reflects a combination of operating cash flow generation and

the use of available liquidity to repay financial liabilities, which is also reflected in the decrease in cash and cash equivalents to EUR 12.5 million.

1.5. Selected Cash Flow Statement Indicators for the period January–March 2026

IN EUR '000	TOKIĆ D.D.			TOKIĆ GROUP		
	31.03. 2026.	31.12. 2025.	2026- 2025	31.03. 2026.	31.12. 2025.	2026- 2025
Cash flow from operating activities	2.732	(645)	3.376	5.720	(1.061)	6.781
Cash flow from investing activities	(1.066)	(1.106)	41	(1.004)	(1.126)	122
Cash flow from financing activities	(8.180)	26	(8.206)	(11.079)	1.112	(12.191)
Net increase/(decrease) in cash	(6.514)	(1.725)	(4.789)	(6.363)	(1.074)	(5.289)
Cash at the end of the period	11.733	1.816	9.917	12.465	3.769	8.696

In the first quarter of 2026, the Tokić Group generated net cash flow from operating activities in the amount of EUR 5.7 million, compared to a negative cash flow of EUR 1.1 million in the same period of the previous year. The improvement in operating cash flow was primarily driven by more favourable working capital movements compared to the comparative period, while improved profitability provided an additional positive contribution. Changes in working capital reflect increased business activity and the seasonal rise in working capital requirements, particularly through higher trade receivables and inventories.

Net cash flow from investing activities amounted to EUR -1.0 million, primarily relating to ongoing investments in non-current assets, including logistics capacity, IT infrastructure and the development of the retail network.

Net cash flow from financing activities amounted to EUR -11.1 million, mainly reflecting the repayment of borrowings and lease liabilities. During the period, the Group also recorded proceeds from new borrowings of EUR 4.8 million; however, these were more than offset by repayments of existing obligations, resulting in a net reduction in financial debt.

As a result of the above, cash and cash equivalents at the end of the period amounted to EUR 12.5 million, representing a decrease compared to the end of 2025. The reduction in cash was primarily related to the repayment of financial liabilities, alongside strong cash generation from operating activities.

2. Separate and Consolidated Financial Statements

2.1. Separate and Consolidated Income Statement for the period from 1 January 2026 to 31 March 2026 (in EUR)

TOKIĆ D.D.		
IN EUR	01.-03. 2026.	01.-03. 2025.
Sales revenue	46.468.516	39.131.044
Other income	670.728	647.705
TOTAL REVENUE	47.139.244	39.778.749
Cost of materials	(652.141)	(660.365)
Cost of goods sold	(30.978.052)	(25.716.054)
Cost of services	(2.370.069)	(2.219.779)
Personnel expenses	(8.220.674)	(7.001.827)
Depreciation and amortization	(1.970.411)	(1.376.460)
Other operating expenses	(1.024.411)	(826.035)
Provisions for risks and charges (net)	-	-
TOTAL OPERATING EXPENSES	(45.215.759)	(37.800.520)
Operating profit	1.923.485	1.978.229
Finance income	81.223	23.200
Finance costs	(337.892)	(283.775)
Loss from financial activities	(256.669)	(260.575)
Profit before tax	1.666.816	1.717.654
Income tax	(300.027)	(351.136)
Profit for the year	1.366.789	1.366.518
<i>Items that may be reclassified subsequently to profit or loss</i>	-	-
<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-
Total comprehensive income for the year	1.366.789	1.366.518
Earnings per share	0,33	0,33

TOKIĆ GROUP		
IN EUR	01.-03. 2026.	01.-03. 2025.
Sales revenue	60.018.500	51.854.815
Other income	699.806	761.611
TOTAL REVENUE	60.718.306	52.616.426
Cost of materials	(854.483)	(840.340)
Cost of goods sold	(38.775.494)	(33.435.034)
Cost of services	(3.956.803)	(3.650.705)
Personnel expenses	(10.934.740)	(9.464.966)

Depreciation and amortization	(2.636.776)	(1.950.105)
Other operating expenses	(1.366.637)	(1.087.779)
Provisions for risks and charges (net)	(5.113)	-
TOTAL OPERATING EXPENSES	(58.530.045)	(50.428.928)
Operating profit	2.188.260	2.187.498
Finance income	81.933	29.319
Finance costs	(500.634)	(469.212)
Loss from financial activities	(418.701)	(439.893)
Profit before tax	1.769.559	1.747.605
Income tax	(331.545)	(359.805)
Profit for the year	1.438.014	1.387.800
<i>Items that may be reclassified subsequently to profit or loss</i>	-	-
<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-
Total comprehensive income for the year	1.438.014	1.387.800
Earnings per share	0,35	0,34

Alternative performance measures are presented in section 1.3. Selected Income Statement Highlights for the period January–March 2026.

2.2. Separate and Consolidated Statement of Financial Position as at 31 March 2026 and 31 December 2025 (in EUR)

IN EUR	TOKIĆ D.D.		TOKIĆ GROUP	
	31.03. 2026.	31.12. 2025.	31.03. 2026.	31.12. 2025.
ASSETS				
Non-current assets				
Intangible assets	1.657.569	1.648.048	2.453.547	2.485.998
Goodwill	169.407	169.407	5.992.187	5.992.187
Property, plant and equipment	6.309.825	6.268.704	8.937.740	8.963.787
Right-of-use assets	13.735.812	14.118.234	21.910.538	21.849.588
Investment property	-	-	-	-
Investments in subsidiaries	13.886.654	13.686.654	-	-
Other financial assets	9.598	9.598	9.598	9.598
Non-current receivables	51.530	51.530	1.064.815	1.106.116
Deferred tax assets	529.178	529.178	598.682	598.682
Total non-current assets	36.349.573	36.481.353	40.967.107	41.005.955
Current assets				
Inventories	58.664.494	57.617.579	83.904.110	75.950.886
Trade receivables	27.846.976	20.337.948	25.854.173	23.950.591
Other receivables	6.892.771	9.950.597	9.663.332	11.537.210
Current financial assets	125.313	137.840	171.368	183.894

Cash and cash equivalents	11.732.944	18.246.921	12.464.717	18.827.752
Total current assets	105.262.498	106.290.885	132.057.700	130.450.333
TOTAL ASSETS	141.612.072	142.772.238	173.024.806	171.456.288

IN EUR	TOKIĆ D.D.		TOKIĆ GROUP	
	31.03. 2026.	31.12. 2025.	31.03. 2026.	31.12. 2025.
Equity and liabilities				
Share capital	30.136.364	30.136.364	30.136.364	30.136.364
Retained earnings	12.036.410	8.301.732	9.797.628	5.160.637
Accumulated loss	-	-	-	-
Capital reserves	12.813.679	12.813.679	12.813.679	12.813.679
Other reserves	-	-	57.721	57.721
Profit/Loss for the year	1.366.789	3.734.678	1.438.014	4.636.991
Total equity	56.353.242	54.986.453	54.243.406	52.805.392
Provisions	183.818	183.818	183.818	183.818
Long-term loans	13.909.644	13.909.644	17.665.199	17.665.199
Non-current lease liabilities	9.772.116	10.147.527	16.492.880	16.423.192
Deferred tax liabilities	-	-	152.423	152.558
Total non-current liabilities	23.865.578	24.240.989	34.494.320	34.424.766
Trade payables	30.082.571	25.610.086	44.993.603	38.163.749
Short-term loans	15.312.680	22.401.907	18.345.654	27.917.315
Current lease liabilities	4.257.109	4.257.109	5.922.640	5.922.640
Income tax liabilities	-	-	673.886	643.081
Other current liabilities	11.740.892	11.115.415	14.117.589	11.183.917
Provisions	-	160.280	233.710	395.427
Total current liabilities	61.393.252	63.544.797	84.287.081	84.226.129
Total liabilities	85.258.830	87.785.785	118.781.400	118.650.896
TOTAL EQUITY AND LIABILITIES	141.612.072	142.772.238	173.024.806	171.456.288

2.3. Separate and Consolidated Statement of Cash Flows for the period from 1 January 2026 to 31 March 2026 (in EUR)

IN EUR	TOKIĆ D.D.		TOKIĆ GROUP	
	01.-03. 2026.	01.-03. 2025.	01.-03. 2026.	01.-03. 2025.
CASH FLOW FROM OPERATING ACTIVITIES				
Profit for the year	1.366.789	1.366.518	1.438.014	1.387.800
Adjusted for:				
Income tax expense	300.027	351.136	331.545	359.805
Depreciation and amortization of property, plant and equipment and intangible assets	1.970.411	1.376.460	2.636.776	1.950.105
Interest expense and exchange differences recognized in profit or loss	314.383	271.584	477.125	451.270
Gains on disposal of property, plant and equipment and intangible assets	(20.362)	(9.866)	(20.362)	(9.866)

Interest income	(57.714)	(11.009)	(58.423)	(11.377)
Impairment of receivables and inventories	-	-	522	2.846
Operating profit before changes in working capital	3.873.534	3.344.823	4.805.196	4.130.582
(Increase) / Decrease in inventories	(1.046.916)	(1.036.066)	(7.953.224)	(6.040.491)
(Increase) / Decrease in trade receivables	(7.509.028)	(5.357.287)	(1.903.581)	(2.557.993)
(Increase) / Decrease in other receivables	(27.913)	2.804	(1.951.638)	(35.274)
Increase / (Decrease) in trade payables	4.472.485	(395.748)	6.829.853	(1.584)
Increase / (Decrease) in other current liabilities	(298.911)	36.930	1.726.017	167.994
Income tax expense	(300.027)	(309.178)	(331.545)	(322.286)
Other Increase / (Decrease) in cash flow	3.886.595	3.344.462	4.979.648	4.044.461
Interest paid	(318.241)	(275.517)	(480.982)	(446.367)
Net cash flow from operating activities	2.731.578	(644.778)	5.719.744	(1.060.956)
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	57.714	11.009	58.423	11.377
Acquisition of property, plant and equipment and intangible assets	(923.235)	(1.117.057)	(1.062.176)	(1.137.023)
Acquisition of investments	(200.000)	-	-	-
Adjustment of exchange differences and investment adjustments	-	-	-	-
Net cash flow from investing activities	(1.065.521)	(1.106.049)	(1.003.752)	(1.125.646)
CASH FLOW FROM FINANCING ACTIVITIES				
Dividends paid	-	-	-	-
Proceeds from borrowings	4.000.000	2.000.000	4.753.453	4.516.796
Repayment of borrowings	(11.089.227)	(1.638.710)	(14.325.114)	(2.672.044)
Repayment of lease liabilities	(1.090.807)	(335.252)	(1.507.364)	(732.588)
Other changes in equity – acquisition/merger	-	-	-	-
Other cash inflows (outflows) from financing activities	-	-	-	-
Net cash flow from financing activities	(8.180.034)	26.038	(11.079.026)	1.112.165
Net increase / (decrease) in cash and cash equivalents	(6.513.977)	(1.724.788)	(6.363.034)	(1.074.437)
Cash and cash equivalents at the beginning of the period	18.246.921	3.540.509	18.827.752	4.843.277
Cash and cash equivalents at the end of the period	11.732.944	1.815.721	12.464.717	3.768.840

2.4. Separate and Consolidated Statement of Changes in Equity for the period from 1 January 2026 to 31 March 2026 (in EUR)

TOKIĆ D.D.	Share capital	Capital reserves	Other reserves	Accumulated loss	Retained earnings	Total
Balance as at 31 December 2024	31.150.000	13.467	-	-	31.199.794	62.363.262
Profit for the year	-	-	-	-	3.734.678	3.734.678
Dividends paid	-	-	-	-	(743.000)	(743.000)
Other changes in equity	(1.013.636)	12.800.212	-	-	(22.155.063)	(10.368.487)
Total comprehensive income for the year	(1.013.636)	12.800.212	-	-	(19.163.384)	(7.376.809)
Transfer from retained earnings	-	-	-	-	-	-
Balance as at 31 December 2025	30.136.364	12.813.679	-	-	12.036.410	54.986.453
Profit for the year	-	-	-	-	1.366.789	1.366.789
Dividends paid	-	-	-	-	-	-
Other changes in equity	-	-	-	-	-	-
Total comprehensive income for the year	0	0	-	-	1.366.789	1.366.789
Transfer from retained earnings	-	-	-	-	-	-
Balance as at 31 March 2026	30.136.364	12.813.679	-	-	13.403.199	56.353.242

TOKIĆ GROUP	Share capital	Capital reserves	Other reserves	Accumulated loss	Retained earnings	Total
Balance as at 31 December 2024	31.150.000	13.467	45.224	-	28.057.169	59.265.861
Profit for the year	-	-	-	-	4.636.991	4.636.991
Dividends paid	-	-	-	-	(743.000)	(1.569.818)
Other changes in equity	(1.013.636)	12.800.212	12.497	-	(22.153.532)	(10.354.460)
Total comprehensive income for the year	(1.013.636)	12.800.212	12.497	-	(18.259.541)	(6.460.469)
Transfer from retained earnings	-	-	-	-	-	-
Balance as at 31 December 2025	30.136.364	12.813.679	57.721	-	9.797.628	52.805.392
Profit for the year	-	-	-	-	1.438.014	1.438.014
Dividends paid	-	-	-	-	-	-
Other changes in equity	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	1.438.014	1.438.014
Transfer from retained earnings	-	-	-	-	-	-
Balance as at 31 March 2026	30.136.364	12.813.679	57.721	-	11.235.642	54.243.406

3. Notes to the Financial Statements

NOTES TO THE FINANCIAL STATEMENTS – TFI

(prepared for quarterly reporting periods)

Issuer name: Tokić d.d.

Registered office: Ulica 144. brigade Hrvatske vojske 1A, Sesvete (Grad Zagreb), Hrvatska

Personal Identification Number (OIB): 74867487620

Company Registration Number (MBS): 080313914

Reporting period: 1 January 2026 to 31 March 2026

Notes to the financial statements for interim periods are included in the Unaudited Business Results of Tokić d.d. and the Tokić Group for the first quarter of 2026, which are available on the website of the Zagreb Stock Exchange.

The Annual Report of Tokić d.d. and the Tokić Group for 2025 is available on the website of Tokić d.d.

The accounting policies applied in the preparation of the financial statements for the reporting period are consistent with those applied in the most recent annual financial statements.

The Company has contingent liabilities arising from issued guarantees and warranties that are not recognised in the consolidated statement of financial position. As at 31 March 2026, issued guarantees and warranties amounted to EUR 14,200,000 (EUR 14,200,000 as at 31 December 2025). As at 31 March 2026, the Group has contingent liabilities arising from issued guarantees and warranties in the amount of EUR 16,400,000 (EUR 16,400,000 as at 31 December 2025). Based on the Management's assessment as at 31 March 2026, there is no significant probability that these liabilities will materialise.

The Company's liabilities maturing after more than five years relate to loan obligations in the amount of EUR 1,250,000 and lease liabilities in the amount of EUR 1,015,862. The Group's liabilities maturing after more than five years relate to loan obligations in the amount of EUR 1,350,000 and lease liabilities in the amount of EUR 2,222,022.

During the period January–March 2026, the Company did not capitalise labour costs. During the same period, the Group capitalised labour costs in the amount of EUR 16,413 as part of internally generated development (January–December 2025: EUR 137,927), of which net salaries amounted to EUR 8,347 (January–December 2025: EUR 79,622), employee contributions amounted to EUR 3,351 (January–December 2025: EUR 25,767), employer contributions amounted to EUR 2,397 (January–December 2025: EUR 17,884), and income tax amounted to EUR 2,318 (January–December 2025: EUR 14,654).

The balance of deferred tax assets of the Company as at 31 March 2026 amounts to EUR 529,178 and has not changed compared to 31 December 2025. The balance of deferred tax assets of the Group as at 31 March 2026 amounts to EUR 598,682 and has not changed compared to 31 December 2025.

Tokić d.d. has a registered share capital of EUR 30,136,363.64, divided into 4,080,000 shares without nominal value.

The average number of employees of Tokić d.d. in the period January–March 2026 was 1,138 (January–March 2025: 1,075). The average number of employees of the Tokić Group in the period January–March 2026 was 1,416 (January–March 2025: 1,340).

4. Statement of Responsibility for the Preparation of the Financial Statements for the Reporting Period

To the best of our knowledge, the unaudited financial statements of Tokić d.d. and the Tokić Group for the period from 1 January 2026 to 31 March 2026 present a true and fair view in accordance with International Financial Reporting Standards, consistently applied in relation to previous years.

All materially significant transactions have been appropriately recorded in the accounting records on which the financial statements are based. The financial statements provide a true and complete view of the assets and liabilities, financial position and operations of the Tokić Group.

For TOKIĆ d.d.

CEO:

Ivan Šantorić



CFO:

Dražen Jurković



TOKIĆ d.d.

Ulica 144. Brigade Hrvatske vojske 1a
Zagreb, Republic of Croatia

28 April 2026