CIAK Grupa d.d. (ZB: CIAK-R-A; ciakgrupa.hr) has published its results for the period January–June 2026. This report contains unaudited, non-consolidated financial statements for the period ended 30 June 2026.

Pursuant to Articles 462–468 of the Capital Market Act (NN 65/18, 83/21, 85/24), the Management Board of CIAK Grupa d.d. hereby presents

Statement of the Management Board of CIAK Grupa d.d. on Responsibility for the Preparation of the Reports

To the best of our knowledge, the unaudited financial statements of CIAK Grupa d.d. (hereinafter: the "Company") and the unaudited consolidated financial statements of the Company and its related companies (hereinafter: the "Group") for the period I–VI 2026 have been prepared in accordance with the International Financial Reporting Standards (IFRS) and present a complete and fair view of the assets and liabilities, losses and gains, financial position, and performance of the Company and the Group.

Management Board:

Ivan Leko	**Chairman**
Dominik Leko	**Member**
Dalibor Bagarić	**Member**
Ivica Greguraš	**Member**
Ivan Miloš	**Member**

In Zagreb, 27 July 2026

CIAK Grupa d.d. Financial Results (IFRS)

Annex 1

ISSUER'S GENERAL DATA

Reporting period:	**1.1.2026**	**30.6.2026**
Year:	**2026**	
Quarter:	**2**	

Quarterly financial statements

Registration number (MB):	**01437518**	Issuer's home Member State code:	**HR**
Entity's registration number (MBS):	**080286194**		
Personal identification number (OIB):	**28466564680**	LEI:	**74780010K3F620YZZ529**
Institution code:	**101766**		
Name of the issuer:	**CIAK Grupa d.d.**		
Postcode and town:	**10090**		**Zagreb**
Street and house number:	**Savska opatovina 36**		
E-mail address:	investitori@ciak.hr		
Web address:	www.ciak.hr		
Number of employees (end of the reporting period):	**115**		
Consolidated report:	**KN**	(KN-not consolidated/KD-consolidated)	

Audited: **RN** (RN-not audited/RD-audited)

Names of subsidiaries (according to IFRS):	Registered office:	MB:

Bookkeeping firm: (Yes/No)

(name of the bookkeeping firm)

Contact person: **Ivana Matijević**

(only name and surname of the contact person)

Telephone: **01/3463-521**

E-mail address: investitori@ciak.hr

Audit firm:

(name of the audit firm)

Certified auditor:

(name and surname)

BALANCE SHEET
balance as at 30.6.2026

in EUR

Submitter: CIAK Grupa d.d.			
Item	**ADP code**	**Last day of the preceding business year**	**At the reporting date of the current period**
1	2	3	4
A) RECEIVABLES FOR SUBSCRIBED CAPITAL UNPAID	**001**	0,00	0,00
B) FIXED ASSETS (ADP 003+010+020+031+036)	**002**	111.814.661,00	113.078.546,00
I INTANGIBLE ASSETS (ADP 004 to 009)	**003**	614.998,00	620.504,00
1 Research and development	**004**	0,00	0,00
2 Concessions, patents, licences, trademarks, software and other rights	**005**	614.256,00	609.062,00
3 Goodwill	**006**	0,00	0,00
4 Advances for the purchase of intangible assets	**007**	0,00	0,00
5 Intangible assets in preparation	**008**	0,00	10.740,00
6 Other intangible assets	**009**	742,00	702,00
II TANGIBLE ASSETS (ADP 011 to 019)	**010**	3.059.487,00	3.370.500,00
1 Land	**011**	1.465.680,00	1.465.680,00
2 Buildings	**012**	0,00	0,00
3 Plant and equipment	**013**	79.943,00	78.934,00
4 Tools, working inventory and transportation assets	**014**	23.498,00	50.312,00
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	5.237,00
8 Other tangible assets	**018**	1.216.049,00	1.264.957,40
9 Investment property	**019**	274.317,00	505.379,60
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	**020**	108.132.885,00	109.080.251,00
1 Investments in holdings (shares) of undertakings within the group	**021**	62.488.858,00	62.488.858,00
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**	45.637.338,00	46.582.496,00
4Investments in holdings (shares) of companies linked by virtue of participating interests	**024**	0,00	0,00
5 Investment in other securities of companies linked by virtue of participating interests	**025**	0,00	0,00
6 Loans, deposits etc. to companies linked by virtue of participating interests	**026**	0,00	0,00
7 Investments in securities	**027**	0,00	0,00
8 Loans, deposits, etc. given	**028**	6.689,00	8.897,00
9 Other investments accounted for using the equity method	**029**	0,00	0,00
10 Other fixed financial assets	**030**	0,00	0,00
IV RECEIVABLES (ADP 032 to 035)	**031**	0,00	0,00
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	0,00	0,00
V DEFERRED TAX ASSETS	036	7.291,00	7.291,00
C) CURRENT ASSETS (ADP 038+046+053+063)	037	9.625.083,00	11.946.204,00
I INVENTORIES (ADP 039 to 045)	038	0,00	0,00
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	0,00	0,00
5 Advances for inventories	043	0,00	0,00
6 Fixed assets held for sale	044	0,00	0,00
7 Biological assets	045	0,00	0,00
II RECEIVABLES (ADP 047 to 052)	046	2.842.214,00	8.846.232,00
1 Receivables from undertakings within the group	047	2.714.039,00	8.761.552,00
2 Receivables from companies linked by virtue of participating interests	048	0,00	0,00
3 Customer receivables	049	21.837,00	22.622,00
4 Receivables from employees and members of the undertaking	050	16.684,00	16.093,00
5 Receivables from government and other institutions	051	33.626,00	25.482,00
6 Other receivables	052	56.028,00	20.483,00
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	2.982.542,00	1.461.923,00
1 Investments in holdings (shares) of undertakings within the group	054	0,00	0,00
2 Investments in other securities of undertakings within the group	055	0,00	0,00
3 Loans, deposits, etc. to undertakings within the group	056	2.982.542,00	1.461.923,00
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	0,00	0,00
5 Investment in other securities of companies linked by virtue of participating interests	058	0,00	0,00
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	0,00	0,00
7 Investments in securities	060	0,00	0,00
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	3.800.327,00	1.638.049,00
D) PREPAID EXPENSES AND ACCRUED INCOME	064	180.771,00	728.857,00
E) TOTAL ASSETS (ADP 001+002+037+064)	065	121.620.515,00	125.753.607,00
OFF-BALANCE SHEET ITEMS	066	0,00	0,00
LIABILITIES			
A) CAPITAL AND RESERVES (ADP 068 to 070+076+077+083+086+089)	067	64.369.045,00	64.963.092,00
I INITIAL (SUBSCRIBED) CAPITAL	068	26.215.395,00	26.215.395,00
II CAPITAL RESERVES	069	26.913.286,00	26.913.286,00
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	070	1.046.266,00	1.347.132,00
1 Legal reserves	071	1.046.266,00	1.347.132,00

2 Reserves for treasury shares	**072**	59.136,00	0,00
3 Treasury shares and holdings (deductible item)	**073**	-59.136,00	0,00
4 Statutory reserves	**074**	0,00	0,00
5 Other reserves	**075**	0,00	0,00
IV REVALUATION RESERVES	**076**	0,00	0,00
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**	4.176.772,00	4.410.023,00
1 Retained profit	**085**	4.176.772,00	4.410.023,00
2 Loss brought forward	**086**	0,00	0,00
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 088-089)	**087**	6.017.326,00	6.077.256,00
1 Profit for the business year	**088**	6.017.326,00	6.077.256,00
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**	45.035.948,00	40.005.739,00
1 Liabilities to undertakings within the group	**099**	0,00	0,00
2 Liabilities for loans, deposits, etc. of undertakings within the group	**100**	2.907.601,00	1.674.000,00
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**	1.014.177,00	1.133.577,00
6 Liabilities to banks and other financial institutions	**104**	41.114.170,00	37.198.162,00
7 Liabilities for advance payments	**105**	0,00	0,00
8 Liabilities to suppliers	**106**	0,00	0,00
9 Liabilities for securities	**107**	0,00	0,00
10 Other long-term liabilities	**108**	0,00	0,00
11 Deferred tax liability	**109**	0,00	0,00
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	**110**	12.178.803,00	20.739.631,00
1 Liabilities to undertakings within the group	**111**	85.914,00	53.845,00

2 Liabilities for loans, deposits, etc. of undertakings within the group	**112**	0,00	66.147,00
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**	387.218,00	356.895,00
6 Liabilities to banks and other financial institutions	**116**	8.192.943,00	12.888.727,00
7 Liabilities for advance payments	**117**	1,00	1,00
8 Liabilities to suppliers	**118**	293.453,00	45.259,00
9 Liabilities for securities	**119**	0,00	0,00
10 Liabilities to employees	**120**	505.925,00	222.660,00
11 Taxes, contributions and similar liabilities	**121**	452.885,00	284.827,00
12 Liabilities arising from the share in the result	**122**	1.189.438,00	6.581.003,00
13 Liabilities arising from fixed assets held for sale	**123**	0,00	0,00
14 Other short-term liabilities	**124**	1.071.026,00	240.267,00
E) ACCRUALS AND DEFERRED INCOME	**125**	36.719,00	45.145,00
F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)	**126**	121.620.515,00	125.753.607,00
G) OFF-BALANCE SHEET ITEMS	**127**	0,00	0,00

STATEMENT OF PROFIT OR LOSS
for the period 1.1.2026 to 30.6.2026

in EUR

Submitter: CIAK Grupa d.d.

Item	ADP code	Same period of the previous year		Current period	
		Cumulative	Quarter	Cumulative	Quarter
1	2	3	4	5	6
I OPERATING INCOME (ADP 002 to 006)	001	2.885.813,00	1.459.668,00	3.149.390,00	1.573.663,00
1 Income from sales with undertakings within the group	002	2.856.817,00	1.441.604,00	3.115.669,00	1.558.175,00
2 Income from sales	003	1.832,00	916,00	3.941,00	1.711,00
3 Income from the use of own products, goods and services	004	0,00	0,00	0,00	0,00
4 Other operating income with undertakings within the group	005	9.518,00	9.219,00	2.032,00	891,00
5 Other operating income (outside the group)	006	17.646,00	7.929,00	27.748,00	12.886,00
II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)	007	2.894.565,00	1.450.359,00	3.572.998,00	1.862.130,00
1 Changes in inventories of work in progress and finished goods	008	0,00	0,00	0,00	0,00
2 Material costs (ADP 010 to 012)	009	99.043,00	51.045,00	66.077,00	34.382,00
a) Costs of raw materials and consumables	010	99.043,00	51.045,00	66.077,00	34.382,00
b) Costs of goods sold	011	0,00	0,00	0,00	0,00
c) Other external costs	012	0,00	0,00	0,00	0,00
3 Staff costs (ADP 014 to 016)	013	1.924.393,00	972.867,00	2.140.118,00	1.100.252,00
a) Net salaries and wages	014	1.047.287,00	528.212,00	1.150.552,00	586.078,00
b) Tax and contributions from salary costs	015	698.726,00	352.969,00	803.062,00	412.435,00
c) Contributions on salaries	016	178.380,00	91.686,00	186.504,00	101.739,00
4 Depreciation	017	218.049,00	109.152,00	494.338,00	253.507,00
5 Other costs	018	653.080,00	317.295,00	872.465,00	473.989,00
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	7.570.551,00	6.804.343,00	7.440.151,00	6.768.727,00
1 Income from investments in holdings (shares) of undertakings within the group	031	6.032.814,00	6.032.814,00	6.048.713,00	6.048.713,00
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	1.484.116,00	751.021,00	1.375.044,00	712.198,00
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	53.620,00	20.508,00	16.365,00	7.795,00
8 Exchange rate differences and other financial income	038	1,00	0,00	29,00	21,00
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	1.301.412,00	623.121,00	933.021,00	473.982,00
1 Interest expenses and similar expenses with undertakings within the group	042	74.637,00	40.058,00	27.045,00	12.531,00
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	1.226.749,00	583.058,00	905.713,00	461.436,00
4 Exchange rate differences and other expenses	045	26,00	5,00	263,00	15,00
5 Unrealised losses (expenses) from financial assets	046	0,00	0,00	0,00	0,00
6 Value adjustments of financial assets (net)	047	0,00	0,00	0,00	0,00
7 Other financial expenses	048	0,00	0,00	0,00	0,00
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VRITUE OF PARTICIPATING INTERESTS	049	0,00	0,00	0,00	0,00
VI SHARE IN PROFIT FROM JOINT VENTURES	050	0,00	0,00	0,00	0,00
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	0,00	0,00	0,00	0,00
VIII SHARE IN LOSS OF JOINT VENTURES	052	0,00	0,00	0,00	0,00
IX TOTAL INCOME (ADP 001+030+049 +050)	053	10.456.364,00	8.264.011,00	10.589.541,00	8.342.390,00
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	4.195.977,00	2.073.480,00	4.506.019,00	2.336.112,00

XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	**055**	6.260.387,00	6.190.531,00	6.083.522,00	6.006.278,00
1 Pre-tax profit (ADP 053-054)	**056**	6.260.387,00	6.190.531,00	6.083.522,00	6.006.278,00
2 Pre-tax loss (ADP 054-053)	**057**	0,00	0,00	0,00	0,00
XII INCOME TAX	**058**	40.963,00	28.389,00	6.266,00	-7.638,00
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	**059**	6.219.424,00	6.162.142,00	6.077.256,00	6.013.916,00
1 Profit for the period (ADP 055-059)	**060**	6.219.424,00	6.162.142,00	6.077.256,00	6.013.916,00
2 Loss for the period (ADP 059-055)	**061**	0,00	0,00	0,00	0,00
DISCONTINUED OPERATIONS (to be filled in by undertakings subject to IFRS only with discontinued operations)					
XIV PRE-TAX PROFIT OR LOSS OF DISCONTINUED OPERATIONS (ADP 063-064)	**062**	0,00	0,00	0,00	0,00
1 Pre-tax profit from discontinued operations	**063**	0,00	0,00	0,00	0,00
2 Pre-tax loss on discontinued operations	**064**	0,00	0,00	0,00	0,00
XV INCOME TAX OF DISCONTINUED OPERATIONS	**065**	0,00	0,00	0,00	0,00
1 Discontinued operations profit for the period (ADP 062-065)	**066**	0,00	0,00	0,00	0,00
2 Discontinued operations loss for the period (ADP 065-062)	**067**	0,00	0,00	0,00	0,00
TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)					
XVI PRE-TAX PROFIT OR LOSS (ADP 055+062)	**068**	0,00	0,00	0,00	0,00
1 Pre-tax profit (ADP 068)	**069**	0,00	0,00	0,00	0,00
2 Pre-tax loss (ADP 068)	**070**	0,00	0,00	0,00	0,00
XVII INCOME TAX (ADP 058+065)	**071**	0,00	0,00	0,00	0,00
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)	**072**	0,00	0,00	0,00	0,00
1 Profit for the period (ADP 068-071)	**073**	0,00	0,00	0,00	0,00
2 Loss for the period (ADP 071-068)	**074**	0,00	0,00	0,00	0,00
APPENDIX to the P&L (to be filled in by undertakings that draw up consolidated annual financial statements)					
XIX PROFIT OR LOSS FOR THE PERIOD (ADP 076+077)	**075**	0,00	0,00	0,00	0,00
1 Attributable to owners of the parent	**076**	0,00	0,00	0,00	0,00
2 Attributable to minority (non-controlling) interest	**077**	0,00	0,00	0,00	0,00
STATEMENT OF OTHER COMPRHENSIVE INCOME (to be filled in by undertakings subject to IFRS)					
I PROFIT OR LOSS FOR THE PERIOD	**078**	6.219.424,00	6.162.142,00	6.077.256,00	6.013.916,00
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**	6.219.424,00	6.162.142,00	6.077.256,00	6.013.916,00
APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)					
VII COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 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

CIAK GRUPA

STATEMENT OF CASH FLOWS - indirect method
for the period 1.1.2026 to 30.6.2026

in EUR

Submitter: CIAK Grupa d.d.			
Item	**ADP code**	**Same period of the previous year**	**Current period**
1	2	3	4
Cash flow from operating activities			
1 Pre-tax profit	**001**	6.260.387,00	6.083.522,00
2 Adjustments (ADP 003 to 010):	**002**	-5.921.070,00	-5.965.443,00
a) Depreciation	**003**	218.049,00	494.338,00
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	**004**	0,00	0,00
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	**005**	0,00	0,00
d) Interest and dividend income	**006**	-7.570.551,00	-7.440.151,00
e) Interest expenses	**007**	1.301.386,00	933.021,00
f) Provisions	**008**	0,00	0,00
g) Exchange rate differences (unrealised)	**009**	-2,00	0,00
h) Other adjustments for non-cash transactions and unrealised gains and losses	**010**	130.048,00	47.349,00
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	**011**	339.317,00	118.079,00
3 Changes in the working capital (ADP 013 to 016)	**012**	225.748,00	-809.507,00
a) Increase or decrease in short-term liabilities	**013**	-941.799,00	-1.692.912,00
b) Increase or decrease in short-term receivables	**014**	1.167.547,00	883.405,00
c) Increase or decrease in inventories	**015**	0,00	0,00
d) Other increase or decrease in working capital	**016**	0,00	0,00
II Cash from operations (ADP 011+012)	**017**	565.065,00	-691.428,00
4 Interest paid	**018**	-1.300.268,00	-901.857,00
5 Income tax paid	**019**	-14.577,00	-1.623,00
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	**020**	-749.780,00	-1.594.908,00
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	**021**	0,00	0,00
2 Cash receipts from sales of financial instruments	**022**	0,00	0,00
3 Interest received	**023**	1.537.737,00	0,00
4 Dividends received	**024**	0,00	0,00
5 Cash receipts from repayment of loans and deposits	**025**	22.003.772,00	19.309.253,00
6 Other cash receipts from investment activities	**026**	0,00	0,00

III Total cash receipts from investment activities (ADP 021 to 026)	**027**	23.541.509,00	19.309.253,00
1 Cash payments for the purchase of fixed tangible and intangible assets	**028**	-105.729,00	-165.332,00
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**	-21.467.650,00	-18.736.000,00
4 Acquisition of a subsidiary, net of cash acquired	**031**	0,00	0,00
5 Other cash payments from investment activities	**032**	0,00	0,00
IV Total cash payments from investment activities (ADP 028 to 032)	**033**	-21.573.379,00	-18.901.332,00
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)	**034**	1.968.130,00	407.921,00
Cash flow from financing activities			
1 Cash receipts from the increase in initial (subscribed) capital	**035**	0,00	0,00
2 Cash receipts from the issue of equity financial instruments and debt financial instruments	**036**	0,00	0,00
3 Cash receipts from credit principals, loans and other borrowings	**037**	3.550.000,00	4.980.000,00
4 Other cash receipts from financing activities	**038**	0,00	0,00
V Total cash receipts from financing activities (ADP 035 to 038)	**039**	3.550.000,00	4.980.000,00
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	**040**	-8.298.190,00	-5.585.030,00
2 Cash payments for dividends	**041**	0,00	0,00
3 Cash payments for finance lease	**042**	-210.970,00	-370.261,00
4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital	**043**	0,00	0,00
5 Other cash payments from financing activities	**044**	0,00	0,00
VI Total cash payments from financing activities (ADP 040 to 044)	**045**	-8.509.160,00	-5.955.291,00
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)	**046**	-4.959.160,00	-975.291,00
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**	-3.740.810,00	-2.162.278,00
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	**049**	7.133.457,00	3.800.327,00
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 048+049)	**050**	3.392.647,00	1.638.049,00

STATEMENT OF CASH FLOWS - direct method

for the period __.__.____ to __.__.____

in EUR

Submitter: ____________________

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from operating activities			
1 Cash receipts from customers	**001**		
2 Cash receipts from royalties, fees, commissions and other revenue	**002**		
3 Cash receipts from insurance premiums	**003**		
4 Cash receipts from tax refund	**004**		
5 Other cash receipts from operating activities	**005**		
I Total cash receipts from operating activities (ADP 001 to 005)	**006**	0,00	0,00
1 Cash payments to suppliers	**007**		
2 Cash payments to employees	**008**		
3 Cash payments for insurance premiums	**009**		
4 Interest paid	**010**		
5 Income tax paid	**011**		
6 Other cash payments from operating activities	**012**		
II Total cash payments from operating activities (ADP 007 to 012)	**013**	0,00	0,00
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 006 + 013)	**014**	0,00	0,00
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	**015**		
2 Cash receipts from sales of financial instruments	**016**		
3 Interest received	**017**		
4 Dividends received	**018**		
5 Cash receipts from the repayment of loans and deposits	**019**		
6 Other cash receipts from investment activities	**020**		
III Total cash receipts from investment activities (ADP 015 to 020)	**021**	0,00	0,00
1 Cash payments for the purchase of fixed tangible and intangible assets	**022**		
2 Cash payments for the acquisition of financial instruments	**023**		
3 Cash payments for loans and deposits	**024**		
4 Acquisition of a subsidiary, net of cash acquired	**025**		
5 Other cash payments from investment activities	**026**		
IV Total cash payments from investment activities (ADP 022 to 026)	**027**	0,00	0,00
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 021 + 027)	**028**	0,00	0,00
Cash flow from financing activities			

1 Cash receipts from the increase in initial (subscribed) capital	029		
2 Cash receipts the from issue of equity financial instruments and debt financial instruments	030		
3 Cash receipts from credit principals, loans and other borrowings	031		
4 Other cash receipts from financing activities	032		
V Total cash receipts from financing activities (ADP 029 to 032)	033	0,00	0,00
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	034		
2 Cash payments for dividends	035		
3 Cash payments for finance lease	036		
4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital	037		
5 Other cash payments from financing activities	038		
VI Total cash payments from financing activities (ADP 034 to 038)	039	0,00	0,00
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 033+039)	040	0,00	0,00
1 Unrealised exchange rate differences in respect of cash and cash equivalents	041		
D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 014 + 028 + 040 + 041)	042	0,00	0,00
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	043		
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 042+043)	044	0,00	0,00

STATEMENT OF CHANGES IN EQUITY

for the period from 1.1.2026 to 30.6.2026

in EUR

Item	ADP code	Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Financial assets at fair value through other comprehensive income (available for sale)	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Other fair value reserves	Exchange rate differences from translation of foreign operations	Exchange rate differences from translation into the presentation currency	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent	Minority (non-controlling) interest	Total capital and reserves
		Attributable to owners of the parent																		
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	26.215.395,00	26.913.286,00	769.447,00	126.409,00	126.409,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	3.389.266,00	5.536.373,00	62.823.767,00	0,00	62.823.767,00
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	26.215.395,00	26.913.286,00	769.447,00	126.409,00	126.409,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	3.389.266,00	5.536.373,00	62.823.767,00	0,00	62.823.767,00
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	6.017.326,00	6.017.326,00	0,00	6.017.326,00
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	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 Profit or loss arising from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	08	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	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	-67.273,00	-336.462,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	70.910,00	0,00	340.099,00	0,00	340.099,00
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 that arising from the pre-bankruptcy settlement procedure and arising 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	0,00	269.189,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-269.189,00	0,00	-269.189,00
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	-4.542.957,00	0,00	-4.542.957,00	0,00	-4.542.957,00
21 Other distributions and payments to members/shareholders	21	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
22 Transfer to reserves according to the annual schedule	22	0,00	0,00	276.819,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	5.259.553,00	-5.536.373,00	-1,00	0,00	-1,00
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	26.215.395,00	26.913.286,00	1.046.266,00	59.136,00	59.136,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.176.772,00	6.017.326,00	64.369.045,00	0,00	64.369.045,00
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	-67.273,00	-336.462,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	70.910,00	0,00	340.099,00	0,00	340.099,00
II COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+25)	26	0,00	0,00	0,00	-67.273,00	-336.462,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	70.910,00	6.017.326,00	6.357.425,00	0,00	6.357.425,00
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	0,00	0,00	276.819,00	0,00	269.189,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	716.596,00	-5.536.373,00	-4.812.147,00	0,00	-4.812.147,00
Current period																				
1 Balance on the first day of the current business year	28	26.215.395,00	26.913.286,00	1.046.266,00	59.136,00	59.136,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.176.772,00	6.017.326,00	64.369.045,00	0,00	64.369.045,00
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) (ADP 28 to 30)	31	26.215.395,00	26.913.286,00	1.046.266,00	59.136,00	59.136,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.176.772,00	6.017.326,00	64.369.045,00	0,00	64.369.045,00
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	6.077.256,00	6.077.256,00	0,00	6.077.256,00
6 Exchange rate differences from translation of foreign operations	33	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
7 Changes in revaluation reserves of fixed tangible and intangible assets	34	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
8 Profit or loss arising from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	35	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	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	-59.136,00	-59.136,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	47.348,00	0,00	47.348,00	0,00	47.348,00
14 Tax on transactions recognised directly in equity	41	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
15 Decrease in initial (subscribed) capital (other than that arising from the pre-bankruptcy settlement procedure and arising from the reinvestment of profit)	42	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
18 Redemption of treasury shares/holdings	45	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
19 Payments from members/shareholders	46	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
20 Payment of share in profit/dividend	47	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-5.530.557,00	0,00	-5.530.557,00	0,00	-5.530.557,00
21 Other distributions and payments to members/shareholders	48	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
22 Carryforward per annual plan	49	0,00	0,00	300.866,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	5.716.460,00	-6.017.326,00	0,00	0,00	0,00
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	26.215.395,00	26.913.286,00	1.347.132,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.410.023,00	6.077.256,00	64.963.092,00	0,00	64.963.092,00
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 FOR THE CURRENT PERIOD, NET OF TAX (ADP 33 to 41)	52	0,00	0,00	0,00	-59.136,00	-59.136,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	47.348,00	0,00	47.348,00	0,00	47.348,00
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 3252)	53	0,00	0,00	0,00	-59.136,00	-59.136,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	47.348,00	6.077.256,00	6.124.604,00	0,00	6.124.604,00
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	0,00	0,00	300.866,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	185.903,00	-6.017.326,00	-5.530.557,00	0,00	-5.530.557,00

NOTES TO FINANCIAL STATEMENTS – QFS
(drawn up for quarterly periods)

Name of the issuer: CIAK Grupa d.d.

Personal identification number (OIB): 28466564680

Reporting period: 01.01.2026.-30.06.2026.

Notes to financial statements for quarterly periods include:

a) explanation of business events relevant to understanding changes in the statement of financial position and financial performance for the quarterly reporting period of the issuer with respect to the last business year: information is provided regarding these events and relevant information published in the last annual financial statement is updated (paragraphs 15 to 15c of the IAS 34 – Interim Financial Reporting)

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

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

d) a description of the financial performance in the case of the issuer whose business is seasonal (paragraphs 37 and 38 of the IAS 34 – Interim Financial Reporting)

e) other disclosures prescribed by the IAS 34 – Interim Financial Reporting, and

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

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

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

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

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

5. amounts owed by the issuer and falling due after more than five years, as well as the total debts of the issuer covered by valuable security furnished, with an indication of the nature and form of the security

6. average number of employees during the current period

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

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

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

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

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

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

13. the name and registered office of the company which draws up the quarterly consolidated financial statements of the largest group of companies of which the issuer forms part as a controlled group member

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

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

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

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

Non-consolidated financial results for the half year period ended 30 June 2026 have been prepared in accordance with IAS 34 – Interim Financial Reporting, as endorsed by the European Union (EU). Non-consolidated financial results do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Company's annual financial statements as of 31 December 2025. The Company's annual financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) as endorsed by EU. Financial statements are available on CIAK Grupa web-site: www.ciak.hr

The unaudited non-consolidated financial results for the six-month period ended June 30, 2026 have been prepared using the same accounting policies, presentation, and calculation methods as those applied in the preparation of the Company's annual financial statements as of December 31, 2025.

The Company is not exposed to significant seasonal or cyclical changes in its operations.

Other disclosures prescribed by IAS 34 - Interim financial reporting that is not presented elsewhere in the statement of financial position, statement of comprehensive income, statement of cash flows and statement of changes in equity are disclosed in the non-consolidated financial results for the six-month period ended 30 June 2026.

Issuer's name, registered office (address), legal form, country of establishment, entity's registration number are disclosed in the sheet General data of this document and in the General information of non-consolidated financial results for the six-month period ended 30 June 2026.

REVENUE FROM TRANSACTIONS WITH OTHERS
in thousand of EUR

	2026	2025
Interest income	16	54
Income from damage claims	16	13
Other income	12	4
Salses revenue	4	2
	48	**73**

REVENUE FROM RELATED PARTY TRANSACTIONS
in thousand of EUR

	2026	2025
Dividends income	6.049	6.033
Sales revenue	3.116	2.857
Interest income	1.374	1.483
Other income	2	-
	10.541	**10.373**

Other operating expenses
ADP 18-OTHER COSTS

	2026	2025
(in thousand of EUR)		
Rent expense	84	120
Intellectual services	99	104
Maintenance	135	97
Telecommunications and postal services	73	66
Entertainment	33	38
Vehicle costs	16	25
Taxes, fees and similar charges	1	1
Advertising and similar costs	12	4
Daily subsistence allowances and other travel ex	8	16
Banking and similar charges	32	26
Utilities and fees	7	2
Donations	5	6
Vehicle and similar repairs	5	8
Insurance	12	11
Office materials	4	6
Membership fees, fees and similar charges	4	3
Authors fee	-	3
Other costs	342	117
	872	**653**

The Company enters into transactions with the related parties, owned by the Company, shareholders and other entities owned or controlled by the Company and ultimate controlling party.
The table above shows related party transactions that relate to profit and loss account balances as at 30 June 2026 and as at 30 June 2025.

The Company has liabilities maturing in more than five years amounting to EUR 8,790 thousand. These are presented under item ADP 104. The stated liabilities are secured by mortgages on real estate owned by related companies.

In the six-month period ended 30 June 2026, the average number of employees in the Company was 112. The Company does not categorise employees.

During 2026, there were no movements in deferred tax asset positions.

The Company has no participating interest.

The Company has a nominal number of shares totaling 19,751,989. The nominal value per share is EUR 1.33.

The Company has no participation certificates, convertible debentures, warrants, options or similar securities or rights.

The Company has no interests in partnerships with unlimited liability.

The consolidated financial statements of the issuer cover the largest group of companies. The majority owner of the issuer is Ivan Leko.

There are no material events arising after the balance sheet date which are not reflected in the profit and loss account or balance sheet.

Lease liabilties arising from the application of IFRS 16 are stated under ADP 103 and ADP 115, while right-of-use assets are stated under ADP 18 and ADP 19.

Provisions are presented within liabilities according to their maturity, so short-term provisions are shown under ADP 124. The amount of short-term provisions as of June 30, 2026, is €51 thousand (as of June 30, 2025: €55 thousand).