

INDEPENDENT AUDITOR'S REPORT

INTERAGROS, a.s.

registered office: Piešťanská 3, 917 01 Trnava
registered number: 47 681 659

Accounting period: 1 Januar 2025 – 31 December 2025
Annex.: Financial Statements as of 31.12.2025

Translation of the Auditors' Report originally prepared in Slovak language

Independent Auditor's Report

To the Shareholders, Supervisory Board and Board of Directors of INTERAGROS, a.s.

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of INTERAGROS, a.s. (the "Company"), which comprise the balance sheet as at 31 December 2025, and the income statement for the year then ended, and notes to the financial statements, including significant accounting policies and methods and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, and its financial performance for the year then ended in accordance with the Act on Accounting No. 431/2002 Coll. as amended (the "Act on Accounting").

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company within the meaning of the International Code of Ethics for Professional Accountants (including the International Standards on Independence) issued by the International Ethics Standards Board for Accountants in the version approved by the Slovak Chamber of Auditors (hereinafter the "Auditor's Code of Ethics"), including the ethical requirements of Act No. 423/2015 on Statutory Audit and on Amendments to Act No. 431/2002 Coll. on Accounting, as amended, as amended (hereinafter referred to as the "Statutory Audit Act"), which apply to audits of financial statements in the Slovak Republic. We have also fulfilled other ethical responsibilities in accordance with the Code of Ethics for Auditors and the ethical requirements of the Statutory Audit Act. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors and Those Charged with Governance for the Financial Statements

The statutory body is responsible for the preparation and fair presentation of these financial statements in accordance with the Accounting Act and for such internal control as the board of directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board of directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board of directors.
- Conclude on the appropriateness of the board of directors's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Report on Information Disclosed in the Annual Report

The statutory body is responsible for information disclosed in the annual report prepared under the requirements of the Act on Accounting. Our opinion on the financial statements stated above does not apply to other information in the annual report.

In connection with the audit of the financial statements, it is our responsibility to review the information presented in the annual report and assess whether such information is materially inconsistent with the audited financial statements or our knowledge of the entity and its circumstances obtained during the audit of the financial statements, or otherwise appears to be materially misstated.

As at the issuance date of the auditor's report on the audit of financial statements, the annual report was not available to us.

When we obtain the annual report, we will evaluate whether the Company's annual report includes information whose disclosure is required under the Act on Accounting, and based on procedures performed during the audit of the financial statements, we will express an opinion on whether:

- Information disclosed in the annual report prepared for 2025 is consistent with the financial statements for the relevant year,
- The annual report includes information pursuant to the Act on Accounting.

Furthermore, we will disclose whether material misstatements were identified in the annual report based on our understanding of the Company and its position, obtained in the audit of the financial statements.

23 April 2026
Slovenský Grob, Slovak Republic

AB Audit & Consulting, s.r.o.
License UDVA No. 355

Ing. Alena Behanová, statutory auditor
License UDVA No. 903



FINANCIAL STATEMENTS

of entrepreneurs maintaining accounts under the system of double entry bookkeeping

at 3 1 . 1 2 . 2 0 2 5 (in whole euros)

Tax identification number (DIČ) 2 0 2 4 0 7 4 8 5 5	Financial statements x ordinary	Accounting entity small	Month from 0 1	Year 2 0 2 5
Identification number (IČO) 4 7 6 8 1 6 5 9	extraordinary	x large	to 1 2	2 0 2 5
SK NACE 4 6 . 2 1 . 0	interim	(vyznačí sa x)	Preceding period from 0 1	2 0 2 4
			to 1 2	2 0 2 4

Attached parts of the financial statements

Balance Sheet (Úč POD 1-01) *(in whole euros)* Income Statement (Úč POD 2-01) *(in whole euros)* Notes to the Financial Statements (Úč POD 3-01) *(in whole euros or eurocents)*

Legal name (designation) of the accounting entity

I N T E R A G R O S , a . s .

Registered office of the accounting entity

Street

P I E Š Ť A N S K Á

Number

3

Zip code

9 1 7 0 1

Municipality

T R N A V A

Designation of the Commercial Register and company registration number

O R O K R E S N É H O S Ú D U T R N A V A

O D D I E L S A , V L O Ž K A Č . 1 0 7 4 5 / T

Telephone

Fax

Email

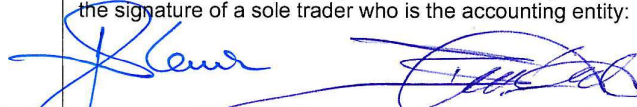
Prepared on:

1 3 . 0 3 . 2 0 2 6

Approved on:

. . 2 0

Signature of the accounting entity's statutory body or a member of the accounting entity's statutory body or the signature of a sole trader who is the accounting entity:



This form in any foreign language cannot be submitted to the Tax office and it is only for the purpose of helping.

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period	
			1	Gross - part 1	Net 2	Net 3
				Correction - part 2		
	TOTAL ASSETS line 02 + line 33 + line 74	01	1 2 4 5 6 5 8 9 1	1 1 4 1 0 6 9 4 5		
			1 0 4 5 8 9 4 6		8 0 7 5 4 9 9 9	
A.	Non-current assets line 03 + line 11 + line 21	02	2 8 4 0 8 2 9 2	1 8 6 8 8 9 0 0		
			9 7 1 9 3 9 2		1 8 8 6 3 0 2 1	
A.I.	Non-current intangible assets total (lines 04 to 10)	03	7 5 9 8 8 1 9	5 3 1 4 2 6 4		
			2 2 8 4 5 5 5		5 9 8 0 8 7 1	
A.I.1.	Capitalized development costs (012) - /072, 091A/	04				
2.	Software (013) - /073, 091A/	05	1 1 2 6 1 8 9	5 8 2 8 8 4		
			5 4 3 3 0 5		6 9 2 7 8 0	
3.	Valuable rights (014) - /074, 091A/	06				
4.	Goodwill (015) - /075, 091A/	07	6 0 4 2 3 0 8	4 3 1 5 9 3 4		
			1 7 2 6 3 7 4		5 1 7 9 1 2 1	
5.	Other non-current intangible assets (019, 01X) - /079, 07X, 091A/	08	1 6 4 7 0	1 5 9 4		
			1 4 8 7 6		5 6 3 4	
6.	Acquisition of non-current intangible assets (041) - /093/	09	4 1 3 8 5 2	4 1 3 8 5 2		
					1 0 3 3 3 6	
7.	Advance payments made for non-current intangible assets (051) - /095A/	10				
A.II.	Property, plant and equipment total (lines 12 to 20)	11	2 0 4 6 3 9 9 7	1 3 3 6 4 7 8 3		
			7 0 9 9 2 1 4		1 2 8 6 7 6 4 1	
A.II.1.	Land (031) - /092A/	12	1 4 3 9 6 2 4	1 4 3 9 6 2 4		
					1 3 2 2 1 5 9	
2.	Structures (021) - /081, 092A/	13	1 2 7 3 4 4 8 5	1 0 1 2 4 2 0 8		
			2 6 1 0 2 7 7		8 8 4 4 4 2 3	
3.	Individual movable assets and sets of movable assets (022) - /082, 092A/	14	6 2 5 2 5 4 8	1 7 6 3 6 1 1		
			4 4 8 8 9 3 7		2 0 3 3 4 1 2	

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period
			1	Net 2	
				Gross - part 1	
4.	Perennial crops (025) - /085, 092A/	15			
5.	Livestock (026) - /086, 092A/	16			
6.	Other property, plant and equipment (029, 02X, 032) - /089, 08X, 092A/	17			
7.	Acquisition of property, plant and equipment (042) - /094/	18	3 7 3 4 0	3 7 3 4 0	6 6 7 6 4 7
8.	Advance payments made for property, plant and equipment (052) - /095A/	19			
9.	Value adjustment to acquired assets (+/- 097) +/- 098	20			
A.III.	Non-current financial assets total (lines 22 to 32)	21	3 4 5 4 7 6	9 8 5 3	1 4 5 0 9
A.III.1.	Shares and ownership interests in affiliated accounting entities (061A, 062A, 063A) - /096A/	22	3 4 4 5 7 0	8 9 4 7	8 9 4 7
2.	Shares and owner- ship interests with participating interest, except for affiliated accounting entities (062A) - /096A/	23	3 3 5 6 2 3		
3.	Other available-for- sale securities and ownership interests (063A) - /096A/	24			
4.	Loans to affiliated accounting entities (066A) - /096A/	25			
5.	Loans within participating interest, except for affiliated accounting entities (066A) - /096A/	26			
6.	Other loans (067A) - /096A/	27			
7.	Debt securities and other non-current financial assets (065A, 069A, 06XA) - /096A/	28			

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period	
			1	Gross - part 1	Net 2	Net 3
				Correction - part 2		
8.	Loans and other non-current financial assets with remaining maturity of up to one year (066A, 067A, 069A, 06XA) - /096A/	29				
9.	Bank accounts with notice period exceeding one year (22XA)	30				
10.	Acquisition of non-current financial assets (043) - /096A/	31	9 0 6	9 0 6	5 5 6 2	
11.	Advance payments made for non-current financial assets (053) - /095A/	32				
B.	Current assets line 34 + line 41 + line 53 + line 66 + line 71	33	9 6 0 3 1 3 5 3	9 5 2 9 1 7 9 9	6 1 8 4 2 6 5 8	
			7 3 9 5 5 4			
B.I.	Inventory total (lines 35 to 40)	34	3 0 0 7 8 8 9 4	3 0 0 7 8 8 9 4	1 6 7 4 9 5 4 6	
B.I.1.	Raw material (112, 119, 11X) - /191, 19X/	35	2 5 6 4	2 5 6 4	2 5 0 1	
2.	Work in progress and semi-finished products (121, 122, 12X) - /192, 193, 19X/	36				
3.	Finished goods (123) - /194/	37				
4.	Animals (124) - /195/	38				
5.	Merchandise (132, 133, 13X, 139) - /196, 19X/	39	2 9 0 7 4 9 1 4	2 9 0 7 4 9 1 4	1 5 0 4 0 9 6 5	
6.	Advance payments made for inventory (314A) - /391A/	40	1 0 0 1 4 1 6	1 0 0 1 4 1 6	1 7 0 6 0 8 0	
B.II.	Non-current receivables total (line 42 + lines 46 to 52)	41	4 9 4 9 5	4 9 4 9 5	4 9 4 3 8	
B.II.1.	Trade receivables total (lines 43 to 45)	42	4 9 4 9 5	4 9 4 9 5	4 9 4 3 8	

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period
			1	2	
			Gross - part 1	Net 2	Net 3
			Correction - part 2		
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	43			
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	44			
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	45	4 9 4 9 5	4 9 4 9 5	4 9 4 3 8
2.	Net value of contract (316A)	46			
3.	Other receivables from affiliated accounting entities (351A) - /391A/	47			
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	48			
5.	Receivables from participants, members and association (354A, 355A, 358A, 35XA) - /391A/	49			
6.	Receivables related to derivative transactions (373A, 376A)	50			
7.	Other receivables (335A, 336A, 33XA, 371A, 374A, 375A, 378A) - /391A/	51			
8.	Deferred tax asset (481A)	52			
B.III.	Current receivables total (line 54 + lines 58 to 65)	53	6 5 7 3 6 1 8 1	6 4 9 9 6 6 2 7	4 5 0 1 1 2 3 7
B.III.1.	Trade receivables total (lines 55 to 57)	54	6 5 7 0 2 6 9 5	6 4 9 6 3 1 4 1	4 4 6 7 8 9 0 0
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	55			
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	56			

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period	
			1	Gross - part 1	Net 2	Net 3
				Correction - part 2		
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	57	6 5 7 0 2 6 9 5	6 4 9 6 3 1 4 1		
			7 3 9 5 5 4		4 4 6 7 8 9 0 0	
2.	Net value of contract (316A)	58				
3.	Other receivables from affiliated accounting entities (351A) - /391A/	59				
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	60				
5.	Receivables from participants, members and association (354A, 355A, 358A, 35XA, 398A) - /391A/	61				
6.	Social security (336A) - /391A/	62				
7.	Tax assets and subsidies (341, 342, 343, 345, 346, 347) - /391A/	63			4 2 5 5 5	
8.	Receivables related to derivative transactions (373A, 376A)	64			2 5 7 3 8 5	
9.	Other receivables (335A, 33XA, 371A, 374A, 375A, 378A) - /391A/	65	3 3 4 8 6	3 3 4 8 6		
					3 2 3 9 7	
B.IV.	Current financial assets total (lines 67 to 70)	66				
B.IV.1.	Current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	67				
2.	Current financial assets, not including current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	68				
3.	Own shares and own ownership interests (252)	69				
4.	Acquisition of current financial assets (259, 314A) - /291A/	70				

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period Net 3
			1	2	
			Gross - part 1	Net 2	
			Correction - part 2		
B.V.	Financial accounts line 72 + line 73	71	1 6 6 7 8 3	1 6 6 7 8 3	3 2 4 3 7
B.V.1.	Cash (211, 213, 21X)	72	1 9 6 7	1 9 6 7	1 6 1 1
2.	Bank accounts (221A, 22X, +/- 261)	73	1 6 4 8 1 6	1 6 4 8 1 6	3 0 8 2 6
C.	Accruals/deferrals total (lines 75 to 78)	74	1 2 6 2 4 6	1 2 6 2 4 6	4 9 3 2 0
C.1.	Prepaid expenses - long-term (381A, 382A)	75	2 6 2 7 4	2 6 2 7 4	1 3 9 9
2.	Prepaid expenses - short-term (381A, 382A)	76	8 3 9 2 1	8 3 9 2 1	4 7 8 6 7
3.	Accrued income - long-term (385A)	77			
4.	Accrued income - short-term (385A)	78	1 6 0 5 1	1 6 0 5 1	5 4

Designation a	EQUITY AND LIABILITIES b	Line No. c	Current accounting period	Preceding accounting period
			4	5
	TOTAL EQUITY AND LIABILITIES line 80 + line 101 + line 141	79	1 1 4 1 0 6 9 4 5	8 0 7 5 4 9 9 9
A.	Equity line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 100	80	1 2 3 2 8 1 7 2	1 1 0 3 2 9 1 7
A.I.	Share capital total (lines 82 to 84)	81	4 0 2 5 0 0 0	4 0 2 5 0 0 0
A.I.1.	Share capital (411 alebo +/- 491)	82	4 0 2 5 0 0 0	4 0 2 5 0 0 0
2.	Change in share capital +/- 419	83		
3.	Unpaid share capital (/-/353)	84		
A.II.	Share premium (412)	85		
A.III.	Other capital funds (413)	86	2 8 7 4 1 4 0	2 8 7 4 1 4 0
A.IV.	Legal reserve funds line 88 + line 89	87	8 0 5 0 0 0	8 0 5 0 0 0
A.IV.1.	Legal reserve fund and non-distributable fund (417A, 418, 421A, 422)	88	8 0 5 0 0 0	8 0 5 0 0 0
2.	Reserve fund for own shares and own ownership interests (417A, 421A)	89		

Designation a	EQUITY AND LIABILITIES b	Line No. c	Current accounting period	Preceding accounting period
			4	5
A.V.	Other funds created from profit line 91 + line 92	90		
A.V.1.	Statutory funds (423, 42X)	91		
2.	Other funds (427, 42X)	92		
A.VI.	Differences from revaluation total (lines 94 to 96)	93	- 4 9 6 5 8	2 5 7 3 8 5
A.VI.1.	Differences from revaluation of assets and liabilities (+/- 414)	94	- 4 9 6 5 8	2 5 7 3 8 5
2.	Investment revaluation reserves (+/- 415)	95		
3.	Differences from revaluation in the event of a merger, amalgamation into a separate accounting entity or demerger (+/- 416)	96		
A.VII.	Net profit/loss of previous years line 98 + line 99	97	3 0 7 1 3 9 2	2 3 2 7 3 9 0
A.VII.1.	Retained earnings from previous years (428)	98	3 0 7 1 3 9 2	2 3 2 7 3 9 0
2.	Accumulated losses from previous years (-/429)	99		
A.VIII.	Net profit/loss for the accounting period after tax +/- line 01 - (I. 81 + I. 85 + I. 86 + I. 87 + I. 90 + I. 93 + I. 97 + I. 101 + I. 141)	100	1 6 0 2 2 9 8	7 4 4 0 0 2
B.	Liabilities line 102 + line 118 + line 121 + line 122 + line 136 + line 139 + line 140	101	1 0 1 6 3 9 8 3 4	6 9 5 8 3 8 6 2
B.I.	Non-current liabilities total (line 103 + lines 107 to 117)	102	6 3 1 5 1 8	4 8 0 9 6 2
B.I.1.	Non-current trade liabilities total (lines 104 to 106)	103		
1.a.	Trade liabilities to affiliated accounting entities (321A, 475A, 476A)	104		
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 475A, 476A)	105		
1.c.	Other trade liabilities (321A, 475A, 476A)	106		
2.	Net value of contract (316A)	107		
3.	Other liabilities to affiliated accounting entities (471A, 47XA)	108		
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (471A, 47XA)	109		
5.	Other non-current liabilities (479A, 47XA)	110		
6.	Long-term advance payments received (475A)	111		
7.	Long-term bills of exchange to be paid (478A)	112		
8.	Bonds issued (473A/-/255A)	113		
9.	Liabilities related to social fund (472)	114	2 5 1 7 9	1 6 9 6 3
10.	Other non-current liabilities (336A, 372A, 474A, 47XA)	115		
11.	Non-current liabilities related to derivative transactions (373A, 377A)	116		
12.	Deferred tax liability (481A)	117	6 0 6 3 3 9	4 6 3 9 9 9

Designation a	EQUITY AND LIABILITIES b	Line No. c	Current accounting period		Preceding accounting period	
			4		5	
B.II.	Long-term provisions line 119 + line 120	118				
B.II.1.	Legal provisions (451A)	119				
2.	Other provisions (459A, 45XA)	120				
B.III.	Long-term bank loans (461A, 46XA)	121	1 2 6 7 1 4 9 3	1 0 3 6 4 9 6 4		
B.IV.	Current liabilities total (line 123 + lines 127 to 135)	122	1 9 3 5 8 0 8 5	1 6 0 7 9 8 1 2		
B.IV.1.	Trade liabilities total (lines 124 to 126)	123	1 7 5 1 2 6 1 9	9 9 8 7 4 9 5		
1.a.	Trade liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	124				
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	125				
1.c.	Other trade liabilities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	126	1 7 5 1 2 6 1 9	9 9 8 7 4 9 5		
2.	Net value of contract (316A)	127				
3.	Other liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	128				
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	129	4 5 8 3 5 4	5 3 0 8 3 5 4		
5.	Liabilities to partners and association (364, 365, 366, 367, 368, 398A, 478A, 479A)	130				
6.	Liabilities to employees (331, 333, 33X, 479A)	131	3 7 6 6 6 0	3 3 7 6 3 5		
7.	Liabilities related to social security (336A)	132	2 4 8 1 4 4	1 9 0 1 3 1		
8.	Tax liabilities and subsidies (341, 342, 343, 345, 346, 347, 34X)	133	7 0 8 8 4 9	2 5 5 6 0 7		
9.	Liabilities related to derivative transactions (373A, 377A)	134	4 9 6 5 8			
10.	Other liabilities (372A, 379A, 474A, 475A, 479A, 47XA)	135	3 8 0 1	5 9 0		
B.V.	Short-term provisions line 137 + line 138	136	8 9 9 9 8	3 2 8 9 2		
B.V.1.	Legal provisions (323A, 451A)	137	1 7 7 5 5	1 5 7 1 2		
2.	Other provisions (323A, 32X, 459A, 45XA)	138	7 2 2 4 3	1 7 1 8 0		
B.VI.	Current bank loans (221A, 231, 232, 23X, 461A, 46XA)	139	6 8 8 8 8 7 4 0	4 2 6 2 5 2 3 2		
B.VII.	Short-term financial assistance (241, 249, 24X, 473A, /-255A)	140				
c.	Accruals/deferrals total (lines 142 to 145)	141	1 3 8 9 3 9	1 3 8 2 2 0		
C.1.	Accrued expenses - long-term (383A)	142				
2.	Accrued expenses - short-term (383A)	143	4 6 3 6 9	9 9 2		
3.	Deferred income - long-term (384A)	144	6 3 7 2 6	9 2 5 7 0		
4.	Deferred income - short-term (384A)	145	2 8 8 4 4	4 4 6 5 8		

Designation a	Text b	Line No. c	Actual data	
			Current accounting period 1	Preceding accounting period 2
			*	Net turnover (part of account class 6 according to the Act)
**	Operating income total (lines 03 to 09)	02	3 3 1 5 0 2 0 5 2	3 3 0 3 7 8 8 0 9
I.	Revenue from the sale of merchandise (604, 607)	03	3 2 3 7 8 4 0 9 4	3 2 3 3 7 4 8 9 2
II.	Revenue from the sale of own products (601)	04		
III.	Revenue from the sale of services (602, 606)	05	6 2 6 1 4 1 0	5 4 6 0 7 3 1
IV.	Changes in internal inventory (+/-) (account group 61)	06		
V.	Own work capitalized (account group 62)	07		
VI.	Revenue from the sale of non-current intangible assets, property, plant and equipment, and raw materials (641, 642)	08	9 2 0	3 4 6 0
VII.	Other operating income (644, 645, 646, 648, 655, 657)	09	1 4 5 5 6 2 8	1 5 3 9 7 2 6
**	Operating expenses total line 11 + line 12 + line 13 + line 14 + line 15 + line 20 + line 21 + line 24 + line 25 + line 26	10	3 2 6 9 8 7 8 3 4	3 2 6 5 4 9 3 6 7
A.	Cost of merchandise sold (504, 507)	11	3 0 7 8 6 0 0 4 9	3 0 4 3 0 9 1 0 7
B.	Consumed raw materials, energy consumption, and consumption of other non-inventory supplies (501, 502, 503)	12	1 4 6 4 4 4 7	9 7 1 6 6 6
C.	Value adjustments to inventory (+/-) (505)	13		
D.	Services (account group 51)	14	7 2 4 9 8 9 7	9 8 5 9 8 5 7
E.	Personnel expenses total (lines 16 to 19)	15	6 2 3 4 9 2 7	5 5 5 4 9 3 2
E.1.	Wages and salaries (521, 522)	16	4 4 1 7 0 3 8	3 9 7 8 4 8 5
2.	Remuneration of board members of company or cooperative (523)	17		
3.	Social security expenses (524, 525, 526)	18	1 5 8 2 5 4 5	1 3 8 6 3 5 7
4.	Social expenses (527, 528)	19	2 3 5 3 4 4	1 9 0 0 9 0
F.	Taxes and fees (account group 53)	20	1 8 2 1 8 9	5 6 5 1 8
G.	Amortization and value adjustments to non-current intangible assets and depreciation and value adjustments to property, plant and equipment (line 22 + line 23)	21	2 4 3 5 6 3 8	3 8 9 0 2 1 7
G.1.	Amortization of non-current intangible assets and depreciation of property, plant and equipment (551)	22	2 4 3 5 6 3 8	3 8 9 0 2 1 7
2.	Value adjustments to non-current intangible assets and property, plant and equipment (+/-) (553)	23		
H.	Carrying value of non-current assets sold and raw materials sold (541, 542)	24		9 0 0
I.	Value adjustments to receivables (+/-) (547)	25	2 4 8 0 6 3	2 7 8 0 1 0
J.	Other operating expenses (543, 544, 545, 546, 548, 549, 555, 557)	26	1 3 1 2 6 2 4	1 6 2 8 1 6 0
***	Profit/loss from operations (+/-) (line 02 - line 10)	27	4 5 1 4 2 1 8	3 8 2 9 4 4 2

Designation a	Text b	Line No. c	Actual data	
			Current accounting period 1	Preceding accounting period 2
			*	Added value (line 03 + line 04 + line 05 + line 06 + line 07) - (line 11 + line 12 + line 13 + line 14)
**	Income from financial activities - total line 30 + line 31 + line 35 + line 39 + line 42 + line 43 + line 44	29	3 0 8 4 9 4	6 2 3 2 6 2
VIII.	Revenue from the sale of securities and shares (661)	30		
IX.	Income from non-current financial assets total (lines 32 to 34)	31		1 4 3 0 4
IX.1.	Income from securities and ownership interests in affiliated accounting entities (665A)	32		1 4 3 0 4
2.	Income from securities and ownership interests within participating interest, except for income of affiliated accounting entities (665A)	33		
3.	Other income from securities and ownership interests (665A)	34		
X.	Income from current financial assets total (lines 36 to 38)	35		
X.1.	Income from current financial assets in affiliated accounting entities (666A)	36		
2.	Income from current financial assets within participating interest, except for income of affiliated accounting entities (666A)	37		
3.	Other income from current financial assets (666A)	38		
XI.	Interest income (line 40 + line 41)	39	2 0 6	1 8 4 2
XI.1.	Interest income from affiliated accounting entities (662A)	40		
2.	Other interest income (662A)	41	2 0 6	1 8 4 2
XII.	Exchange rate gains (663)	42	1 2 6 5 6	3 9 2 9
XIII.	Gains on revaluation of securities and income from derivative transactions (664, 667)	43	2 9 5 6 3 2	6 0 3 1 8 7
XIV.	Other income from financial activities (668)	44		
**	Expenses related to financial activities - total line 46 + line 47 + line 48 + line 49 + line 52 + line 53 + line 54	45	2 8 4 9 9 0 4	3 4 9 7 2 8 7
K.	Securities and shares sold (561)	46		
L.	Expenses related to current financial assets (566)	47		
M.	Value adjustments to financial assets (+/-) (565)	48		- 5 0 6 4 3
N.	Interest expense (line 50 + line 51)	49	2 5 9 5 3 8 0	3 3 1 3 3 0 0
N.1.	Interest expenses related to affiliated accounting entities (562A)	50		
2.	Other interest expenses (562A)	51	2 5 9 5 3 8 0	3 3 1 3 3 0 0
O.	Exchange rate losses (563)	52	2 0 8 9 6	1 6 0 8 6
P.	Loss on revaluation of securities and expenses related to derivative transactions (564, 567)	53	1 5 1 2 5 0	1 1 0 6 3 7
Q.	Other expenses related to financial activities (568, 569)	54	8 2 3 7 8	1 0 7 9 0 7

Designation a	Text b	Line No. c	Actual data	
			Current accounting period 1	Preceding accounting period 2
			***	Profit/loss from financial activities (+/-) (line 29 - line 45)
****	Profit/loss for the accounting period before tax (+/-) (line 27 + line 55)	56	1 9 7 2 8 0 8	9 5 5 4 1 7
R.	Income tax (line 58 + line 59)	57	3 7 0 5 1 0	2 1 1 4 1 5
R.1.	Income tax - current (591, 595)	58	2 2 8 1 7 0	4 9 3 8
2.	Income tax - deferred (+/-) (592)	59	1 4 2 3 4 0	2 0 6 4 7 7
S.	Transfer of net profit/net loss shares to partners (+/- 596)	60		
****	Profit/loss for the accounting period after tax (+/-) (line 56 - line 57 - line 60)	61	1 6 0 2 2 9 8	7 4 4 0 0 2

NOTES TO THE FINANCIAL STATEMENTS 2025

prepared in accordance with Measure No. MF/23377/2014-74 (FS No. 12/2014), which sets out the details regarding individual financial statements and the scope of data to be disclosed from individual financial statements for large accounting entities and public-interest entities

Article I - GENERAL INFORMATION

1) Basic information about the accounting entity (hereinafter referred to as the AE):

Business name:	INTERAGROS, a.s.
Registered office:	917 01 Trnava, Piešťanská 3
Legal form:	Joint-stock company
Date of creation:	Entry in the Business Register: 28.02.2014
Main business:	Sale of goods; provision of agricultural services
Public interest entity:	INTERAGROS, a.s. is not an entity of public interest (§ 2(14) of the Accounting Act).
Accounting period:	Calendar year 2025

Entity size group test (§ 2 AA)

(The size group of large entities includes such entities which, for two consecutive accounting periods, meet at least two of the three conditions - net assets exceeded EUR 5 000 000, net turnover exceeded EUR 10 000 000 and the average number of employees during the accounting period exceeded 50).

Item name	For 2024	For 2023	Yes / No
Total net assets	80,754,999	106,239,438	Yes
Total net turnover	328,835,624	387,559,605	Yes
Average number of employees during the accounting period	131	121	Yes

The accounting entity meets the size conditions for classification into the size group - **large accounting entity**, therefore it prepares the financial statements according to the methodology for this size group (Regulation No. MF/23377/2014-74).

2) Information about another entity in which the entity is an unlimited partner:

The AE is not an unlimited liability partner in another entity.

3) **Date of approval of the Financial Statements** for the immediately preceding financial year by the competent authority of the accounting entity.

The financial statements for the immediately preceding period, i.e. as at 31 December 2024, were approved by the Annual General Meeting held on 22 September 2025.

4) **Legal basis for drawing up** the financial statements:

The financial statements as at 31.12.2025 are prepared as regular financial statements pursuant to § 17 (6) of Act No. 431/2002 Coll. Coll on accounting for the accounting period from 01 January 2025 to 31 December 2025.

5) Details of the group of entities in the context of consolidation:

The company is the parent entity of EXATA TRADE, a.s. in liquidation, Povodská 5351/14A, 929 01 Dunajská Streda, and will not prepare consolidated financial statements as at 31.12.2025 within the meaning of § 22(12) of the Accounting Act.

6) Average number of employees during the accounting period:
(managerial staff means members of the statutory body and their direct reports)

Item name	Current financial year	The immediately preceding financial year
Average recalculated headcount during the accounting period	140	131
Number of employees as at the financial statements date, of which:	140	124
• number of managerial staff		7

Article II - INFORMATION ON ADOPTED PROCEDURES

1) Financial statements are prepared on the assumption that the accounting entity will continue its business **continuously for** at least 12 months after the reporting date within the meaning of § 7(4) of the Accounting Act. *The company's financial statements have been prepared on the assumption that the company will continue as an ongoing concern for at least 12 months after the balance sheet date, in accordance with § 7(4) of the Accounting Act.*

2) Information about the application of accounting policies and methods that are relevant to the assessment of assets, liabilities, financial position and profit or loss. Information on **changes in accounting policies** and changes in accounting methods, stating the reason for the application and effect thereof on the value of the entity's assets, liabilities, equity, and profit and loss: If, as a result of a change in accounting principles and accounting methods, values for the immediately preceding financial year are not comparable in the individual parts of the financial statements, an explanation of non-comparable values shall be provided:

Accounting methods and principles have been applied within the framework of the applicable Accounting Act. The accounting methods and general accounting principles were applied consistently.

3) Information about the nature and purpose of **transactions that are not presented on the balance sheet**, disclosing the financial effect of those transactions on the entity if the risks or rewards of those transactions are significant and disclosure of those risks or rewards is necessary for the purpose of assessing the entity's financial position (e.g., litigation, contracts, time-limited licences and authorisations, business combinations, commitments to invest, impact of legislation, overall decline in an economic segment):

- n/a

4) Method and determination of the valuation of assets and liabilities:

a) Method of valuation of assets and liabilities (§ 25 of the AA):

No.	Item name	Valuation method
1.	Non-current intangible assets purchased externally:	Purchase price
2.	Non-current intangible assets internally generated:	Own costs
3.	Non-current intangible assets acquired otherwise (as a gift):	Fair value
4.	Non-current tangible assets purchased externally:	Purchase price
5.	Non-current tangible assets internally generated:	Own costs
6.	Non-current intangible assets acquired otherwise (as a gift):	Fair value
7.	Non-current financial assets:	Purchase price
8.	Stocks acquired by purchase:	Purchase price
9.	Stocks created by own activity:	Own costs
10.	Stocks acquired otherwise (as a gift):	Fair value
11.	Custom construction (of real estate intended for sale):	Nominal value
12.1.	Own receivables:	Nominal value
12.2.	Receivables purchased:	Purchase price
13.	Current financial assets:	Purchase price
14.	Accruals on the assets side of the balance sheet:	Nominal value
15.	Liabilities, including reserves, bonds, loans and loans:	Nominal value
16.	Accruals on the liabilities side of the balance sheet:	Nominal value
17.	Derivatives:	Nominal value
18.	Assets and liabilities secured by derivatives:	Nominal value
19.	Leased assets and assets acquired under a lease contract:	Purchase price
20.	Income tax due and deferred income tax:	Nominal value

b) No permanent impairment of assets has been recognised. A temporary impairment of an asset is recognised as a provision, determined on the basis of a professional assessment of the asset's creditworthiness.

c) The entity has valued liabilities at the nominal value of the liabilities. The entity has valued the provisions by an expert estimate of the future nominal value required to settle them.

d) Determining the valuation of financial instruments or assets that are not financial instruments when valued at **fair value**:

- n/a

e) Determining the valuation of financial instruments when measured at cost or own cost:

- n/a

g) Information on **subsidies received** and, in the case of subsidies for the acquisition of assets, the components of the assets and their valuation:

In 2009, the company received a grant of EUR 1,034,829.32 from the Agricultural Payments Agency (Pôdohospodárska platobná agentúra) for the acquisition of assets.

The grant is tied to buildings, structures and technology at the Bojničky site.

f) **Formation of a depreciation schedule** for non-current assets, indicating the depreciation period, depreciation rates and depreciation methods for accounting depreciation:

Non-current tangible and intangible assets subject to depreciation	Account number	Depreciation period (number of years)	Depreciation rate (%)
Software	013	5/4	20/25
Other NCIA	019	4 / 7	25 / 14.3
Construction works	021	20 / 40	5 / 2.5
Computers and accessories	022.A	4	25
Means of transport	022.A	4	25
Other machines	022.A	6	16.7
Other non-current tangible assets	029	5	20

Commentary on the depreciation schedule:

- AE applies accounting depreciation independently of tax depreciation, with the exception of the one-off write-down of negative goodwill. The depreciation of the asset begins in the month in which it is brought into use. Accounting depreciation is based on the expected useful life of the asset. Intangible non-current assets are amortised over a period of five years from the date of acquisition; goodwill is amortised over seven years.
- The AE uses straight-line depreciation of non-current tangible assets and non-current intangible assets. A detailed itemised depreciation schedule is maintained in the Assets subsystem using the software (including tax depreciation in accordance with the Income Tax Act).
- The AE depreciates individual items or relevant groups of movable assets (e.g. a computer network, a set of furniture). The AE does not use component depreciation (depreciation of parts of assets - components).
- The AE did not apply a one-off accounting write-down of non-current assets due to a one-off permanent impairment of assets (§ 21(5) of the Accounting Procedures), with the exception of the one-off write-down of negative goodwill, which was carried out in previous years.
- The AE does not use the category of minor non-current intangible assets – items with a unit price of less than €2,400 and a useful life of more than one year are charged directly to the company's expenses.
- The AE does not use the category of minor non-current tangible assets – items with a unit price of less than €1,700 and a useful life of more than one year are charged directly to the company's expenses.
- The AE uses the category of minor non-current tangible assets – items with a unit price of less than €1,700 and a useful life of more than one year, valued at fair value following the merger; these are recorded in the non-current tangible assets accounts and depreciated over two years
- The AE does not use voluntary accounting of sub-threshold technical valuation to depreciated non-current assets - technical valuation below EUR 1 700 per accounting period (§ 21/3 AP; § 29/2 ITA).
- The AE does not use voluntary capitalisation of interest in the acquisition cost of depreciated non-current tangible or intangible assets (§ 34/1 AP; § 35/2/h AP).

(5) **Information on the correction of material prior period errors** accounted for in the current accounting period indicating the amount of the effect on retained earnings of prior years or on the unrecovered loss of prior years. The accounting entity may also disclose information about the correction of immaterial errors of prior accounting periods accounted for in the current accounting period, indicating the amount of the effect on the profit or loss of the current accounting period:

Accounting case description	Amount	Debt/Equity

The AE did not record any corrections of material errors from previous periods, as none had occurred.

Article III - INFORMATION EXPLAINING AND SUPPLEMENTING BALANCE SHEET ITEMS

1) Information on items - ASSETS OF THE BALANCE SHEET

a.1) Information **on non-current intangible assets** for the current and immediately preceding accounting periods, following the breakdown of the balance sheet items:

Current accounting period – non-current intangible assets – 2025								
Item	Development costs (012)	Software (013)	Valuable rights (014)	Goodwill (015)	Other non-current IA (019)	Procurement of non-current IA (041)	Advances granted for non-current IA (051)	TOTAL
Initial valuation								
Opening balance		1,026,360		17,008,819	16,470	103,336		18,154,985
Increments		99,829				410,345		510,174
Withdrawals				10,966,511				10,966,511
Transfers						99,829		99,829
Balance at the end of the accounting period		1,126,189		6,042,308	16,470	413,852		7,598,819
Value adjustments								
Opening balance		333,580		11,829,698	10,836			12,174,114
Increments		209,725		863,187	4,040			1,076,952
Withdrawals				10,966,511				10,966,511
Transfers								
Balance at the end of the accounting period		543,305		1,726,374	14,876			2,284,555
Allowances								
Balance at the start of the accounting period								
Increments								
Withdrawals								
Transfers								
Balance at the end of the accounting period								
Residual value								
State at the beginning of the accounting year		692,780	0	5,179,121	5,634	103,336	0	5,980,871
State at the end of the accounting year		582,884	0	4,315,934	1,594	413,852	0	5,314,264

Immediately preceding financial period – non-current intangible assets – 2024								
Item	Development costs (012)	Software (013)	Valuable rights (014)	Goodwill (015)	Other non-current IA (019)	Procurement of non-current IA (041)	Advances granted for non-current IA (051)	TOTAL
Initial valuation								
Opening balance		371,008		10,966,511	16,470	361,937		11,715,926
Increments		312,954		6,042,308	0	398,477		6,753,739
Withdrawals						314,680		314,680
Transfers		342,398				-342,398		0
Balance at the end of the accounting period		1,026,360		17,008,819	16,470	103,336		18,154,985
Value adjustments								
Opening balance		176,594		9,399,788	6,719			9,583,101
Increments		156,986		2,429,910	4,117			2,591,013
Withdrawals								
Transfers								
Balance at the end of the accounting period		333,580		11,829,698	10,836			12,174,114
Allowances								
Balance at the start of the accounting period								
Increments								
Withdrawals								
Transfers								
Balance at the end of the accounting period								
Residual value								
State at the beginning of the accounting year		194,414	0	1,566,723	9,751	361,937	0	2,132,825
State at the end of the accounting year		692,780	0	5,179,121	5,634	103,336	0	5,980,871

a.2) Information **on non-current intangible assets** for the current and immediately preceding accounting periods, following the breakdown of the **balance sheet** items:

Current accounting period – non-current tangible assets – 2025									
Item	Plots of land (031)	Buildings (021)	Individual tangible objects and tangible objects pools (022)	Permanent crop units (025)	Breeding stock and draught animals (026)	Other non-current TA (029)	Non-current TA procured (042)	Advances granted for non-current TA (052)	TOTAL
Initial valuation									
State at the beginning of the accounting year	1,322,159	10,880,216	5,750,901				667,647		18,620,923
Increments	117,465	1,864,167	504,502				1,855,828		4,341,962
Withdrawals		9,898	2,855				2,486,135		2,498,888
Transfers									
Balance at the end of the accounting period	1,439,624	12,734,485	6,252,548				37,340		20,463,997
Value adjustments									
State at the beginning of the accounting year		2,035,793	3,717,489						5,753,282
Increments		584,382	774,303						1,358,685
Withdrawals		9,898	2,855						12,753
Balance at the end of the accounting period		2,610,277	4,488,938						7,099,214
Allowances									
State at the beginning of the accounting year									
Increments									
Withdrawals									
Balance at the end of the accounting period									
Residual value									
State at the beginning of the accounting year	1,322,159	8,844,423	2,033,412				667,647	0	12,867,641
State at the end of the accounting year	1,439,624	10,124,208	1,763,611				37,340	0	13,364,783

Immediately preceding financial year – non-current tangible assets – 2024									
Item	Plots of land (031)	Buildings (021)	Individual tangible objects and tangible objects pools (022)	Permanent crop units (025)	Breeding stock and draught animals (026)	Other non-current TA (029)	Non-current TA procured (042)	Advances granted for non-current TA (052)	TOTAL
Initial valuation									
State at the beginning of the accounting year	614,884	7,971,490	4,826,136				43,971		13,456,481
Increments	707,275	2,908,726	936,512				793,988		5,346,501
Withdrawals			11,747				170,312		182,059
Transfers									
Balance at the end of the accounting period	1,322,159	10,880,216	5,750,901				667,647		18,620,923
Value adjustments									
State at the beginning of the accounting year		1,494,727	2,970,199						4,464,926
Increments		541,066	759,037						1,300,103
Withdrawals			11,747						11,747
Balance at the end of the accounting period		2,035,793	3,717,489						5,753,282
Allowances									
State at the beginning of the accounting year									
Increments									
Withdrawals									
Balance at the end of the accounting period									
Residual value									
State at the beginning of the accounting year	614,884	6,476,763	1,855,937				43,971	0	8,991,555
State at the end of the accounting year	1,322,159	8,844,423	2,033,412				667,647	0	12,867,641

Comment: The AE has not capitalised any interest in the cost of depreciated non-current assets.

(b) Information about the reasons for accounting for non-current assets to which the entity does not have title (e.g. assets acquired through finance leases, assets for which title has been acquired by the lender through a security transfer agreement but which are used by the entity under a loan agreement, foreign assets entrusted to management (e.g. a repair fund for housing management):

The entity has no content for this point.

c.1) Non-current intangible assets to which a pledge is established and non-current intangible assets, where the accounting entity has a limited right to dispose of:

The entity has no content for this point.

c.2) Non-current tangible assets to which a pledge is established and non-current tangible assets, where the accounting entity has a limited right to dispose of:

A pledge has been registered in favour of the lending banks over the real estate owned by the debtor in the cadastral districts of Bánovce nad Ondavou, Parchovany and Ivanka pri Nitre.

Non-current tangible assets	Value for the current accounting period
<i>Non-current tangible assets for which a pledge is established</i>	11,547,555
<i>Non-current tangible assets, with limited right to dispose of</i>	

d) Assets being a **goodwill**-reason for its creation, method of calculation and reassessment of the reasonableness of its amount and the depreciation of its value:

The positive goodwill recognised in 2017 arose from the merger of Helios Alliance, s. r. o., with its registered office at Rajská 7, 811 08 Bratislava, Company ID No.: 44 943 474, registered in the Business Register maintained by the District Court in Bratislava I, Section: S.r.o., file no. 60172/B, as the dissolving company, and INTERAGROS VP, a. s., with its registered office at Prievozská 2/A, 821 09 Bratislava, identification number 47 681 659, registered in the Business Register maintained by the District Court Bratislava I, Section Sa, File No. 5919/B as the successor company.

As of 31. 12. 2024, the goodwill in question had been fully written off for both accounting and tax purposes, and its carrying amount is zero. Based on an assessment by the company's governing body, these assets no longer generate, nor are they expected to generate in the future, any economic benefits for the company.

Given that the goodwill has been fully amortised and no longer meets the criteria for continued recognition as a non-current intangible asset, the governing body decided to remove it from the company's accounting and asset records as at 31. 12. 2025.

The positive goodwill recognised in 2024 arose from the merger of Poľnonákup Sečovce, s. r. o., with its registered office at Kollárova 1657/16, 078 01 Sečovce, Company ID No.: 50 070 665, registered in the Business Register maintained by the Municipal Court in Košice, Section: S.r.o., file no. 38196/V, as the dissolving company, and INTERAGROS, a.s., with its registered office at Piešťanská 3, 917 01 Trnava, identification number 47 681 659, registered in the Business Register maintained by the District Court in Trnava, Section Sa, file no. 10745/T, as the successor company.

e) **Research and development activities** of the entity for the current accounting period (Section 37 of the AP), broken down into:

1. Research costs incurred in the current accounting period:

The entity has no content for this point.

2. Unactivated development costs incurred in the current accounting period:

The entity has no content for this point.

3. Capitalised development costs incurred in the current accounting period (GL 012):

The entity has no content for this point.

f) Information **on the structure of non-current financial assets (NCFA) and their location** broken down by balance sheet item if, through that location, it exercises a controlling influence, joint controlling influence, significant influence in another entity; the business name, registered office, share in the share capital and share in other components of equity, the amount of equity and the result of that other entity shall also be disclosed:

Business name and registered office of the company in which the AE's NCFA is located	Current financial year				
	AE's share of equity in %	Share of other components of the AE's equity in which the AE has a NCFA	Value of the equity of the AE in which the AE has a NCFA	Economic result of the AE in which the AE has a NCFA	Accounting value of the NCFA
Shares and equity interests in a affiliated entity – in a subsidiary or an entity over which the entity has significant influence (line 22 of the balance sheet)					

EXATA TRADE, a.s. in liquidation Povodská 5351/14A 929 01 Dunajská Streda	80	80	11,884	-18,816	8,947
Securities and shares, except affiliated AE - shareholding in another AE with significant influence - over 20% (line 23 of the balance sheet)					
-					
Securities and shares - contractually agreed sharing of decisive influence					
-					

Business name and registered office of the company in which the AE's NCFA is located	The immediately preceding financial year – 2024				
	AE's share of equity in %	Share of other components of the AE's equity in which the AE has a NCFA	Value of the equity of the AE in which the AE has a NCFA	Economic result of the AE in which the AE has a NCFA	Accounting value of the NCFA
Shares and equity interests in a affiliated entity – in a subsidiary or an entity over which the entity has significant influence (line 22 of the balance sheet)					
EXATA TRADE, a.s. in liquidation Povodská 5351/14A 929 01 Dunajská Streda	80	80	11,884	-18,816	8,947
Securities and shares, except affiliated AE - shareholding in another AE with significant influence - over 20% (line 23 of the balance sheet)					
-					
Securities and shares - contractually agreed sharing of decisive influence					
-					

g,i,j) Information **on non-current financial assets** by individual balance sheet item at the beginning of the current accounting period, additions, disposals and transfers of these assets (changes) during the current accounting period and the position at the end of the current accounting period:

Non-current financial assets	Current financial year			
	State at the beginning of the accounting year	increments	Withdrawals	State at the end of the accounting year
Equity securities and shares in affiliated entities (balance sheet line 22)	344,570	0	0	344,570
Provisions for equity securities in affiliated entities (balance sheet line 22)	335,623	0	0	335,623
Loans to affiliated entities	0	0	0	0
Other non-current assets	0	0	0	0
Purchased non-current financial assets	5,562	906	5,562	906

* The opening balance for the accounting period is calculated using the equity method.

Non-current financial assets	The immediately preceding financial year - 2024			
	State at the beginning of the accounting year	increments	Withdrawals	State at the end of the accounting year
Equity securities and shares in affiliated entities (balance sheet line 22)	8,150,209		7,805,639	344,570
Provisions for equity securities in affiliated entities (balance sheet line 22)	386,266		50,643	335,623
Loans to affiliated entities	0	0	0	0
Other non-current assets	0	0	0	0
Purchased non-current financial assets	5,562	0	0	5,562

h) Valuation of non-current financial assets at the reporting date **using the fair value (FV) or equity method (EM)** under § 27 of the Accounting Act and the effect of that measurement on profit or loss or on the amount of equity:

As at the date on which the financial statements were prepared, the parent company had not revalued its shareholdings exceeding 20% using the equity method.

As at the date on which the financial statements were prepared, the accounting entity adjusted the value of its share in the share capital of Exata Trade, a.s. through the use of provisions, as there is a reasonable expectation that the asset's value has fallen below its carrying amount. The affiliate AE, EXATA TRADE a.s., with its registered office at Povodská 5351/14A, 929 01 Dunajská Streda, Company ID Number: 50197142 went into liquidation on 15 January 2025.

k) Non-current financial assets to which a pledge is established and regarding non-current financial assets, where the entity has a limited right to dispose of:

Non-current financial assets	Value for the current accounting period
Non-current financial assets for which a pledge is established	n/a
Non-current financial assets, with limited right to dispose of	n/a

l) **Information on unit certificates** (convertible bonds, warrants, options or similar securities) - the number of them and the extent of the rights they represent:

n/a

m) **Provisions for inventories**, broken down by balance sheet item showing their status at the beginning of the current accounting period, their creation, their clearing during the accounting period and their status at the end of the accounting period, and the reason for their creation and clearing:

As at the balance sheet date, the accounting entity did not recognise a new provision for inventories, as it does not anticipate that the future economic benefits from these assets will be lower than their carrying amount in the accounts (§ 18(5) of the AA).

n) **Stocks for which a pledge is established** and stocks, where the entity has a limited right to dispose of:

A pledge has been created over the stock in favour of the financing banks. The value of the pledged reserves as at 31 December 2025 is EUR 29,074,914 (as at 31 December 2024: EUR 15,040,965).

o) **Custom manufacturing (§ 30 AP) and custom construction of real estate intended for sale (§ 30d AP):**

The entity has no content for this point.

p) The most significant **receivables items**, where also the provisions for the accounting period are stated, stating the balance at the beginning of the accounting period, the creation, clearing of provisions and the balance at the end of the accounting period, and the reason for their creation and clearing is stated separately:

Receivables	Current financial year – 2025					
	State of PRs at the beginning of the accounting year	PRs creation	Assumed PRs upon merger	Clearing of PRs due to cessation of eligibility	Clearing of PRs due to derecognition of assets in the accounts	PRs state at the end of the accounting year
Total non-current receivables (R41 of the balance sheet)						
• of which: Non-current trade receivables						
• of which: Other non-current receivables						
Total non-current receivables (R53 of the balance sheet)	491,490	333,928		85,864		739,554
• of which: Current trade receivables	491,490	333,928		85,864		739,554
• of which: Other current receivables						

Receivables	The immediately preceding financial year – 2024					
	State of PRs at the beginning of the accounting year	PRs creation	Assumed PRs upon merger	Clearing of PRs due to cessation of eligibility	Clearing of PRs due to derecognition of assets in the accounts	PRs state at the end of the accounting year
Total non-current receivables (R41 of the balance sheet)						
• of which: Non-current trade receivables						
• of which: Other non-current receivables						
Total non-current receivables (R53 of the balance sheet)	215,467	285,515	22,268	7,505	24,255	491,490
• of which: Current trade receivables	215,467	285,515	22,268	7,505	24,255	491,490
• of which: Other current receivables						

Commentary on the provisions for receivables:

- **The reason for creating** provisions is a temporary impairment arising from the fact that the receivables are past due.
- **The reason for the clearing** of provisions is either the removal of a receivable from the balance sheet (sale or write-off of the receivable) or the cessation of the temporary impairment, as the receivable has been paid.
- **Calculation method** – The AE recognises provisions amounting to 20% of receivables more than 360 days past due, 50% of receivables more than 720 days past due, and 100% of receivables more than 1,080 days past due.
- **Method of calculation** – The AE recognises accounting provisions of up to 100% for receivables where there are reasonable grounds to believe that the debtor will not pay them in full or in part, and which do not meet the legal requirements for recognition as a tax-deductible expense, as well as for disputed receivables from debtors with whom a dispute is ongoing regarding their recognition.

q) **Value of receivables up to and after maturity:**

Item name	Current financial year – 2025		
	until due date	overdue	total claims
Non-current receivables (R41 of the balance sheet)	49,495		49,495
Current receivables (R53)	44,799,990	20,936,191	65,736,181

Item name	The immediately preceding financial year – 2024		
	until due date	overdue	total claims
Non-current receivables (R41 of the balance sheet)	49,438		49,438
Current receivables (R53)	29,434,538	16,068,189	45,502,727

r) The value of receivables secured by a pledge or other form of security, specifying the form of the security, the value of the receivables on which a pledge has been created and the value of the receivables for which the entity has a limited right of disposal:

A pledge has been created over the receivables in favour of the financing banks. The value of pledged receivables as at 31 December 2025 is EUR 64,963,141 (as at 31 December 2024: EUR 44,728,338).

s) Calculation of **deferred tax assets** (§ 10 AP)

In the balance sheet, the deferred tax liability is offset against the deferred tax asset in accordance with current legislation.

t) Calculation of **deferred tax assets** (§ 10 AP):

The calculation of deferred tax is set out in the LIABILITIES section

u) Information on the components of **current financial assets (CFA)**:
(AAE - affiliated accounting entity, parent-subsidiary entity relationship)

The entity has no content for this point.

v) Valuation of current financial assets at the reporting date **using the fair value (FV) or equity method (EM)** under section 27 of the Accounting Act and the effect of that measurement on profit or loss or on the amount of equity:

The entity has no content for this point.

w) Provisions for current financial assets (CFA) for the accounting period, stating the balance at the beginning of the accounting period, the creation, settlement of provisions for it and their balance at the end of the accounting period, while the reason for their creation, settlement is stated:

The entity has no content for this point.

x) Current financial asset to which a pledge has been established or a current financial asset, where the entity has a limited right to dispose of:

The entity has no content for this point.

y) Information about own shares:

- the reason for the acquisition of treasury shares during the financial year,
- the number and nominal value of treasury shares acquired during the financial year and the number and nominal value of treasury shares transferred during the financial year, stating the percentage of these treasury shares in relation to the subscribed share capital,
- the number and consideration for which treasury shares were acquired during the financial year, and the number and consideration for which treasury shares were transferred to another party during the financial year,
- the number, nominal value and consideration for which the treasury shares were acquired and which the entity holds as at the last day of the accounting period; their percentage share of the subscribed share capital is also stated.

The entity has no content for this point.

z) Significant accrued assets - deferred costs and deferred income:

Item name	Amount
Non-current deferred costs - GL 381A, 382A (L75 of the balance sheet)	26,274
Current deferred costs - GL 381A, 382A (L76 of the balance sheet)	83,921
Of which: deferred insurance premiums	25,657
Non-current deferred income - GL 385A (L77 of the balance sheet)	
Current deferred income - GL 385A (L78 of the balance sheet)	16,051

2) Information on items - LIABILITIES OF THE BALANCE SHEET

a) share capital for the current financial year:

1. Description of the share capital in - number of shares (interests), their nominal value, rights associated with each type of shares (interests), paid-up share capital:

Number of shares	Nominal value in €	Amount in €
50	500	25,000
40	100,000	4,000,000
Total		4,025,000

The entire share capital has been paid up.

2. Value of subscribed equity - the number and nominal value of shares (interests) subscribed during the accounting period and other title of the change in equity during the accounting period:

The entity has no content for this point.

3. Distribution of accounting profit or settlement of accounting loss recognised in the previous accounting period:

Item name	The immediately preceding financial year – 2024
Accounting loss	
Retained earnings of previous years	
Distribution of accounting profit	Current financial year
Allocation to the statutory reserve fund	
Allocation to statutory and other funds	
Allocation to the Social Fund	
Allocation for the increase in share capital	
Compensation for losses of past years	
Transfer to retained earnings of previous years	744,002
Adjustment of goodwill in accordance with § 37(12)(b) – retained earnings	
Distribution of the share of profits to partners, members	
Other	
Total	744,002

The allocation of the profit for the year 2024 was subject to approval by the General Meeting on 22 September 2025. The company's profit for the 2024 financial year, amounting to EUR 744,002, was transferred to GL account 428 – retained earnings from previous years.

4. Summary of the amounts that have not been charged as expense or income but directly to the equity accounts, in particular changes in the fair value of assets, changes in the value of assets using the equity method (§ 27 AA; § 14 AP):

As at the date on which the financial statements were prepared, the company recognised valuation differences arising from the revaluation of hedging derivatives held for trading in the amount of EUR 49,658.

5. Proposed allocation of the accounting profit or settlement of the accounting loss:
It is proposed that the accounting profit reported for the current financial year 2025 be transferred to the retained earnings account.

b) Individual **types of provisions** for the current accounting period indicating their status at the beginning of the current accounting period, their creation, use, cancellation during the current accounting period, their status at the end of the accounting period, indicating the expected **year of use** of the provisions:

Item name	Current financial year – 2025				
	State at the beginning of the accounting year	Creation	Use	Cancellation	Balance at the end of the accounting period
Total non-current reserves (line 118 of the balance sheet):					
• of which:					
Total current reserves (line 136 of the balance sheet):	32,892	89,998	32,892		89,998
of which:					
Unused holiday entitlement	15,712	17,755	15,712		17,755
Audit	15,420	12,715	12,180	3,240	12,715
Other costs	1,760	59,528	1,760		59,528

Item name	The immediately preceding financial year – 2024				
	State at the beginning of the accounting year	Creation	Use	Cancellation	Balance at the end of the accounting period
Total non-current reserves (line 118 of the balance sheet):					
• of which:					
Total current reserves (line 136 of the balance sheet):	37,615	32,892	37,615		32,892
of which:					
Unused holiday entitlement	24,877	15,712	24,877		15,712
Audit	4,938	15,420	4,938		15,420
Other costs	7,800	1,760	7,800		1,760

c) Value of liabilities up to and after maturity:

Item name	Current financial year – 2025		
	until due date	overdue	Liabilities total
Non-current liabilities (L102 of the balance sheet)	631,518		631,518
Current liabilities (L122 of the balance sheet)	18,498,597	859,488	19,358,085

Item name	The immediately preceding financial year – 2024		
	until due date	overdue	Liabilities total
Non-current liabilities (L102 of the balance sheet)	480,962		480,962
Current liabilities (L122 of the balance sheet)	15,413,974	665,838	16,079,812

d) Structure of liabilities by residual maturity broken down by balance sheet item: the value of liabilities with a residual maturity of more than 5 years is stated:

Item name	Current financial year 2025	Immediately preceding financial year 2024
Total non-current liabilities (L102)	631,518	480,962
Liabilities with a residual maturity of up to and including 5 years	631,518	480,962
Liabilities with a residual maturity over 5 years		
Total current liabilities (R122)	19,358,085	16,079,812
Liabilities with a residual maturity of up to and including 5 years	19,358,085	16,079,812
Liabilities with a residual maturity over 5 years		

[Explanation: The residual maturity of a liability or part of a liability is the difference between the agreed maturity of the liability and the balance sheet date (§ 12 AP).]

e) The value of liabilities secured by a pledge or another form of security, specifying the form of the security:

The entity has no content for this point.

f) Calculation of deferred tax (§10 of the AP):

Deferred tax (+) asset / (-) liability			
Item	Current period tax difference	Tax rate	Deferred taxes
tax written-down value < accounting book value of tangible assets		24.00%	
Goodwill	-4,315,934	24.00%	-1,035,824
Grants related to assets	-3,235	24.00%	-776
TOTAL deferred tax liability:			-1,036,600
Deferred tax (+) asset / (-) liability			
tax written down value > accounting book value of tangible assets	1,195,913	24.00%	287,019
Aborted investment	5,408	24.00%	1,298
non-tax provisions: creation	72,243	24.00%	17,338
non-tax provisions	356,513	24.00%	85,563
unpaid liabilities § 17(27) (item to be added to the tax base)	280	24.00%	67
unpaid liabilities § 17(19) (item to be added to the tax base)	162,401	24.00%	38,976
TOTAL deferred tax asset:			430,261
TOTAL deferred tax liability			606,339

The accounting unit did not recognise a deferred tax asset arising from the possibility of utilising the tax loss, as it is not certain that the taxable income base in future years will allow the entire tax loss to be utilised.

g) Social fund liabilities (GL 472):

Item name	Current financial year 2025	Immediately preceding financial year 2024
Initial balance of the Social Fund (SF)	16,963	27,683
Creation of the Social Fund charged as expenses	39,087	21,746
Creation of the Social Fund from profits		
Other creation of the Social Fund		
Total creation of the Social Fund	39,087	21,746
Social Fund absorption	30,871	32,466
Ending balance of SF (L114 of the balance sheet):	25,179	16,963

h) Bonds issued:

The entity has no content for this point.

i) Bank loans, borrowings and repayable financial assistance - currency, nature, foreign currency value, euro value, interest rate, maturity, form of security:

The company was granted loans in euros, secured by a pledge on immovable property, movable assets, inventories and trade receivables.

Total long-term loans for the period 2025: EUR 12,671,493

1. long-term loan	EUR 2,672,873
Maturity	30.06.2027
Interest	1.90% p.a.
2. long-term loan	EUR 6,628,036
Maturity	31.12.2030
Interest	3M EURIBOR +1.95% p.a.
3. long-term loan	EUR 2,034,485
Maturity	30.09.2030
Interest	1.95% p.a.
4. long-term loan	EUR 1,336,099
Maturity	30.09.2030
Interest	3M EURIBOR +1.60% p.a.

Overdraft facilities – balance as at 31.12.2025 – EUR 62,488,523
Short-term loans – as at 31.12.2025 – EUR 6,400,217

Total long-term loans for the period 2024: EUR 10,364,964

1. Long-term loan	EUR 3,134,927
Maturity	30.06.2027
Interest	1.90% p.a.
2. Long-term loan	EUR 7,230,036
Maturity	31.12.2030
Interest	3M EURIBOR +1.75% p.a.

Overdraft facilities – balance as at 31.12.2025 – EUR 35,011,440
Short-term loans – as at 31.12.2025 – EUR 7,613,792

j) Significant accruals of liabilities - deferred outflows and deferred inflows:

Item name	Amount
Non-current deferred charges - GL 383A (L142 of the balance sheet)	
Current deferred charges - GL 383A (L143 of the balance sheet)	46,369

Non-current deferred revenue - GL 384A (L144 of the balance sheet)	63,726
Current deferred revenue- GL 384A (L145 of the balance sheet)	28,844
- grant from the PPA agency – a non-repayable financial contribution for the acquisition of assets, with a portion of the depreciation gradually recognised in revenue	

3) Assets leased in the form of financial lease in the lessor's notes:

The entity has no content for this point.

4) Assets leased in the form of financial lease in the lessee's notes:

The entity has no content for this point.

5a-e,g) Further information on deferred tax: see the preceding paragraphs 1)s – balance sheet assets and 2)f – balance sheet liabilities

Item name	Current financial year	The immediately preceding financial year
The amount of deferred income taxes recognised as an expense or income in the current accounting period as a result of a change in the income tax rate		
The amount of deferred tax assets recognised in the current accounting period relating to the amortisation of tax losses, unused tax credits and other entitlements and temporary differences of previous accounting periods for which no deferred tax asset was recognised in previous accounting periods		
The amount of the deferred tax liability that arises from not recognising in the current accounting period such part of the deferred tax asset that was accounted for in previous accounting periods		
Amount of unused tax loss amortisation, unused tax credits and other entitlements and deductible temporary differences for which no deferred tax asset has been recognised		
Amount of deferred income tax relating to items charged directly to the equity accounts without being charged to the expense and income accounts		
Income tax rate		

5f) Other deferred tax information - the relationship between the amount of income tax payable and the amount of deferred income tax and the profit before tax, namely a numerical reconciliation of the amount of income tax payable to the amount of deferred income tax and the profit before tax multiplied by the appropriate income tax rate (**theoretical tax**):

	2025			2024		
	Tax base	Tax	Tax in %	Tax base	Tax	Tax in %
Profit or loss before tax	1,972,808	0	24%	955,417	0	21%
<i>of which:</i>						
<i>theoretical tax</i>		0	-		0	-
Non-recognized costs	1,826,384	438,332	24%	2,144,030	450,246	21%
Non-taxable income	1,897,780	455,467	24%	3,062,480	643,121	21%
Tax loss amortization	950,706		-	18,484		-
Total	950,706	228,169	-	18,484	3,882	-
Income tax payable		228,170			4,938	

Deferred income tax		142,340			206,477
Total income tax		370,510			211,415

(6) Information about significant **assets and liabilities hedged by derivatives**, indicating the form of the hedge and showing the change in fair value during the reporting period:

The entity has no content for this point.

Article IV - INFORMATION EXPLAINING AND SUPPLEMENTING INCOME STATEMENT ITEMS

a) Amounts of sales for own performance and goods (account group 60x) - with their description and the value of sales by **type of products and services** of the entity and the main areas of sales:

Type of product, good or service	Amount of revenue	
	Current year	Last year
Revenue from the sale of services (602)	6,261,410	5,460,731
Revenue from goods (604)	323,784,094	323,374,892

b) Changes in intra-organisational inventories; if the change in their stock is not equal to the difference between the net balance at the end of the previous accounting period and the net balance at the end of the current accounting period, the reasons for the difference shall be stated by item of inventory, in particular shortages and damage, change in valuation method, donations:

The entity has no content for this point.

c) Description and amount of significant items of revenue when capitalizing costs (GL group 62x):

The entity has no content for this point.

d) Description and amount of other significant items of income from economic activities (GL group 64x):

Accounting case description	Amount of income from economic	
	Current year	Last year
Revenue from the sale of non-current assets and materials	920	3,460
Income from assigned receivables	849,398	996,171
Recognition of the subsidy for 2024 (account 384) as revenue	44,657	44,657
Interest on late payments	151,825	204,261
Inventory surpluses	194,243	122,203
Insurance claims under receivables insurance	87,987	110,835
Revenues from the so-called washout	17,895	4,700
Other income from economic activities	109,623	56,899

e) total personnel costs - broken down into wages, other employment costs, social insurance, health insurance, social security:

Accounting case description	Amount of personnel costs	
	Current year	Last year
Labour costs	4,417,038	3,978,485
Other personal costs of dependent activities		
Social and health insurance	1,547,018	1,353,477

Supplementary pension insurance	35,527	32,880
Other personnel and social costs	235,344	190,090
Total personnel costs (L15 of the PaL statement)	6,234,927	5,554,932

f) Description and amount of significant items of financial income and the total amount of foreign exchange gains; the amount of foreign exchange gains recognised at the date at which the financial statements are prepared shall be stated separately.

	Amount of financial income	
	Current year	Last year
Proceeds from the sale of securities and shares (661, 665)		14,304
Interest income (662)	206	1,842
Income from derivative transactions (667)	295,632	603,187
Foreign exchange gains during the year (663.A)	12,656	3,929
Other financial income (66x)		
Total income from financial activities (L29 of the PaL)	308,494	623,262

g) Description and amount of significant cost items for the purchase of services (GL group 51x)

Accounting case description	Cost of purchasing services	
	Current year	Last year
Repairs and maintenance	345,496	316,477
Fares	15,515	5,379
Entertainment expenses	137,254	83,388
Services	6,751,632	9,454,613
Costs of purchasing services (L14 of the PaL)	7,249,897	9,859,857

h) Description and amount of significant items of other costs of economic activity:

Accounting case description	Other costs from economic activities	
	Current year	Last year
Costs incurred in procuring the goods sold	307,860,049	304,309,107
Consumption of material, energy and other non-storable supplies	1,464,447	971,666
Provision for inventories		
Taxes and fees	182,189	56,518
Depreciation of non-current intangible assets and non-current tangible assets	2,435,638	3,890,217
Net book value of the tangible assets sold		900
creation and accounting of allowances	248,063	278,010
Gifts	300	600
finances and penalties	1,221	990
shortages and damages	55,296	83,770
assignment of receivables	849,398	996,171
Sports sponsorship		240,000
Other costs	406,409	306,629

i) Description and amount of significant items of finance costs and the total amount of foreign exchange losses; the amount of foreign exchange losses recognised at the date at which the financial statements are prepared will be stated separately.

Accounting case description	Amount of financial costs
-----------------------------	---------------------------

	Current year	Last year
Provisions for financial assets		-50,643
Costs of selling securities and shares (561)		
Interest expense (562)	2,595,380	3,313,300
Exchange rate losses during the year (563A)	20,896	16,086
Other financial expenses (56x)	82,378	107,907
Revaluation loss of securities and costs of derivative	151,250	110,637
Total cost of financial activities (R45 of the PaL)	2,849,904	3,497,287

2) For income and expenses, the amount and nature of individual items of **income and expense** that are **exceptional in magnitude or occurrence** is stated (e.g. proceeds from the sale of a business or part of a business, expenses due to the sale of a business or part of a business, damage due to natural disasters):

The entity has no content for this point.

3) Description and the total amount of the cost of the audit of the individual financial statements by an auditor or audit firm, other assurance services, tax advice and other non-audit services provided by that auditor or audit firm:

Accounting case description	Audit and consultancy costs	
	Current year	Last year
Costs of auditing financial statements	8,600	8,000
Costs of auditing the consolidated financial statements		
Other assurance services		
Tax consultancy		
Non-audit services		

g) **Amount of net turnover** pursuant to § 2(15) of the Accounting Act by individual types of products, goods, services or other activities of the entity and the main geographical areas of sales, if these activities and areas of sales differ significantly in terms of the organisation of the sale of products and goods and the provision of services. If the business of the entity is to earn revenue other than revenue from the sale of products, goods and services, a description of the other revenue included in net turnover shall also be provided:

Item name	Current financial year	The immediately preceding financial year
Turnover from sales of goods (604, 607)	323,784,094	323,374,892
Turnover from sales of own products (601)		
Turnover from sales of services (602, 606)	6,261,410	5,460,731
Other related income (64x, 66x)		
Total net turnover	330,045,504	328,835,624

Geographical sales areas	Current financial year	The immediately preceding financial year
Domestic (type – products, goods, services)	285,739,980	261,159,146
European Union (type – products, goods, services)	43,692,233	67,025,536
Third countries (type – products, goods, services)	613,291	650,942

Article V - INFORMATION ON OTHER ASSETS AND LIABILITIES

1a) **Contingent assets** – a description and the value of probable assets, meaning potential assets that have arisen as a result of past events and whose existence or ownership depends on whether one or more uncertain future events occur, the occurrence of which is not within the entity's control; such assets include, for example, rights arising from service contracts, insurance contracts, concession agreements and licence agreements:

The entity has no content for this point.

1b) **Contingent liabilities** – a description and the value of contingent liabilities arising, for example, from court rulings, guarantees provided, generally binding legal regulations, and guarantees by type; such contingent liabilities include:

- a potential liability arising from a past event, the existence of which depends on whether one or more uncertain future events occur or do not occur, the occurrence of which is not within the entity's control:

The entity has no content for this point.

- an obligation that has arisen as a result of a past event but is not recognised in the balance sheet because it is not probable that an outflow of economic benefits will be required to settle the obligation, or the amount of the obligation cannot be reliably measured:

The entity has no content for this point.

2) **Other financial obligations** not disclosed in the financial statements; for each item, a description, the amount and an indication of whether it relates to affiliated entities are provided – for example, a statutory or contractual obligation to purchase a certain quantity of a product, to make investments or to carry out major repairs:

The entity has no content for this point.

3) **Off-balance-sheet accounts** – information is provided on significant items recorded in off-balance-sheet accounts (§ 85 of the AA):

The entity has no content for this point.

Article VI – EVENTS OCCURRING AFTER THE BALANCE SHEET DATE (Subsequent events)

a) **Decrease or increase in the market price of a financial asset** as a result of circumstances occurring after the date as of which the balance sheet was drawn-up until the balance sheet date, stating the reasons for the changes:
The entity has no content for this point.

b) **Reasons for changes in the amount of provisions and allowances** arising from events occurring between the balance sheet date and the date on which the financial statements were prepared:
The entity has no content for this point.

c) **Change in the partners of the accounting entity:**
The entity has no content for this point.

d) Decisions taken to sell the entity or a part thereof:

The entity has no content for this point.

e) Changes in significant items of non-current financial assets:

The entity has no content for this point.

f) Commencement or termination of a part of the entity, such as a branch plant, an organizational unit, an establishment:

The entity has no content for this point.

g) Bonds and other securities issued:

The entity has no content for this point.

h) Merger, amalgamation, demerger and change of legal form of the accounting entity:

The entity has no content for this point.

i) Extraordinary events if they affect the profit or loss of the entity, e.g. natural disaster:

The entity has no content for this point.

j) Acquisition or withdrawal of licenses or other permits relevant to entity's activity:

The entity has no content for this point.

Article VII - RELATED PARTY INFORMATION

In 2025, the entity entered into transactions with affiliated parties.

- Information about transactions between the reporting entity and affiliated parties is presented because of the need for users of the financial statements to understand the impact of those transactions on the financial statements, namely:
- **List of transactions** that have taken place between the reporting entity and related parties, indicating, for example, the purchase or sale of inventories, the purchase or sale of real estate and other assets, the purchase and sale of services, leases, research and development, licences, financing, including loans and equity contributions, the provision of guarantees and warranties, contingent assets, contingent liabilities and other financial liabilities (e.g., contractual obligations to source a product, make investments or repairs), the payment of liabilities on behalf of or by the relevant entity, whether or not a price has been charged for them.
- **Transaction characteristics**, which is the amount, the amount of the balance as of the date on which the financial statements are prepared, its security, provision for doubtful receivables, derecognition of doubtful receivables into costs.
- **Related party** transactions shall be listed separately for each of these persons:
 - an entity that exercises controlling influence in the accounting entity (owner above 50% - parent AE),
 - an entity that exercises joint controlling influence (contractual control) or significant influence (at least 20 % over the entity,

- subsidiary entities (owned by another AE over 50%),
- joint ventures (50%),
- associated enterprises (at least 20 %),
- key management of the entity or its parent,
- other affiliated parties (e.g., personal relationships - close persons of owners or key management; critical business partners or critical creditors and their close persons).

Subsidiary accounting entity	Current financial year
List of transactions:	
Loan granted (receivable)	
Interest on the loan granted (income)	
Sale of services	
Sale of materials and goods	
Sale of tangible assets	
Income from non-current assets	
REVENUE:	
Purchase of services	
Purchase of materials and goods	
Purchase of assets	
COSTS:	

As of 31 December 2025, the company does not have any trade receivables from its subsidiary.

As of 31 December 2025, the company does not have any trade payables to its subsidiary.

Other affiliated entities	Current financial year
List of transactions:	
Other income from economic activities	1028
Sale of services	1,843,708
Sale of materials and goods	141,698,596
REVENUE:	143,543,332
Purchase of services	3,124,773
Purchase of materials and goods	53,555,836
Purchase of intangible assets	3,602
COSTS:	56,684,211

As of 31 December 2025, the company reports a trade receivable of EUR 7,614,465 from other affiliated entities.

As of 31 December 2025, the company reports a trade payables of EUR 2,337,125 to other affiliated entities.

2) **Income and benefits of the members of the bodies** - statutory body, supervisory body and other body of the entity, giving in particular information on - remuneration for the performance of functions, including pension schemes, guarantees and other securities, loans (conditions and interest), use of the entity's assets for private purposes; broken down by body (information shall not be given if it would allow the identification of the financial situation of a particular individual).

The governing bodies of the accounting entity	Current financial year	The immediately preceding financial year
Statutory Body:		
• type of income (benefits):		
Supervisory body		
• type of income (benefits):		
Other body of the accounting entity		
• type of income (benefits):		

Article VIII - OTHER INFORMATION

- 1) **Information on the right to provide services in the public interest:**
The entity has no content for this point.
- 2) **Information on a special category of industrial production (§ 23d / 6 AA):**
The entity has no content for this point.
- 3) **Information on financial relations with public authorities (§ 23d/6 AA):**
The entity has no content for this point.

Article IX - OVERVIEW OF EQUITY MOVEMENTS

Changes in equity – Current financial year – 2025					
Equity item	State at the beginning of the accounting year	Increments	Withdrawals	Transfers	State at the end of the accounting year
Registered capital	4,025,000				4,025,000
Own shares and own holdings					
Change in capital					
Receivables on subscribed capital					
Share premium accounts					
Other equity funds	2,874,140				2874 140
Statutory reserve fund (indivisible fund) from capital contributions					
Revaluation differences in assets and liabilities					
Valuation differences from equity participations	257,385	843,926	1,150,969		-49,658
Revaluation differences in terms of mergers and divisions					
Legal reserve fund	805,000				805,000
Indivisible fund					
Statutory funds and other funds					
Retained earnings of previous years	2,327,390	744,002			3,071,392
Outstanding loss of past years	0				
Result of the current financial year's management	744,002	1,602,298	744,002		1,602,298
Equity	11,032,917	3,190,226	1,894,971		12,328,172

Changes in equity – Immediately preceding financial year – 2024

Equity item	State at the beginning of the accounting year	Increments	Withdrawals	Transfers	State at the end of the accounting year
Registered capital	4,025,000				4,025,000
Own shares and own holdings					
Change in capital					
Receivables on subscribed capital					
Share premium accounts					
Other equity funds	2,874,140				2,874,140
Statutory reserve fund (indivisible fund) from capital contributions					
Revaluation differences in assets and liabilities					
Valuation differences from equity participations	71,375	3,312,492	-3,126,482		257,385
Revaluation differences in terms of mergers and divisions					
Legal reserve fund	805,000				805,000
Indivisible fund					
Statutory funds and other funds					
Retained earnings of previous years	5,923,549	207,241	3,803,400		2,327,390
Outstanding loss of past years	-11,756	3,791,644	-3,803,400		0
Result of the current financial year's management	-3,791,645	744,002	3,791,645		744,002
Equity	9,895,663	8,055,379	6,918,125		11,032,917

Article X – CASH FLOW STATEMENT:

Cash flow statement:

The company has prepared a cash flow statement using the indirect method.

	2025	2024
	EUR	EUR
Net profit (before deduction of tax and extraordinary items)	1,972,808	955,417
Adjustments for non-monetary operations:		
Depreciation of non-current assets	2,435,638	3,890,217
Depreciation of inventories	0	-
Write-off of receivables	0	6,270
Change in the status of provision for non-current assets	0	-50,643
Change in the status of provision for receivables	248,063	276,022
Change in the status of provision for stocks	0	-
Change in provisions	57,106	-12,369
Interest expense (net)	2,595,175	3,311,458
Loss/(profit) on the sale of non-current assets	-50	-3,981
Income from non-current financial assets	0	-14,304
Other items not included in non-monetary transactions	-672,047	-29,136
Operating profit before the change in working capital	6,636,693	8,328,950
Change in working capital:		
Decrease (increase) in trade receivables and accruals	-20,310,380	15,261,021

Stock decrease (increase)	-13,329,348	10,164,399
(Decrease) increase in liabilities and accruals	8,251,290	-18,835,390
Other	0	-
Operational cash flows	-18,751,745	14,918,979
Cash flows from operation		
Operational cash flows	-18,751,745	14,918,979
Interest received	0	-
Income tax paid	28,258	-89,337
Other items not included in operating activities		
Net cash flows from operating activities	-18,723,487	14,829,642
Cash flows from investment activities		
Purchase of non-current assets	-2,266,173	-1,190,740
Income from the sale of non-current assets	50	4,881
Securing financial investments	-906	-
Long-term loans granted	0	-
Dividends received	0	14,304
Net cash flows from investment activities	-2,267,029	-1,171,555
Cash flows from financial activities		
Proceeds from an increase in share capital		
Income from the reduction in other capital funds of a subsidiary		400,000
Dividends paid	-4,850,000	-
Income / repayments on bank loans and credits	28,570,037	-10,820,448
Income / repayments on loans received from companies	205	1,842
Interest paid (excluding capitalised interest) (-)	-2,595,380	-3,313,300
Repayments of non-current liabilities	0	-
Net cash flows from financial activities	21,124,862	-13,731,906
Exchange rate differences on cash and cash equivalents	-	-
	134,346	-73,818
Increases (decreases) in cash and cash equivalents		
Cash and cash equivalents at the beginning of the year	32,437	106,255

Cash and cash equivalents at the end of the year

166,783

32,437
