

Ericsson Nikola Tesla d.d.
Statement of comprehensive income
for the period ended 30 June 2026

	2026 EUR '000	2025 EUR '000
Sales revenue	127.590	107.505
Cost of sales	-108.171	-93.615
Gross profit	19.419	13.890
Selling expenses	-2.867	-2.701
Administrative expenses	-4.424	-3.064
Other operating income	1.508	3.075
Impairment (loss)/gain on financial assets	20	14
Operating profit	13.656	11.214
Finance income	376	557
Finance expense	-295	-259
Finance income/(expense), net	81	298
Profit before tax	13.737	11.512
Income tax	-2.473	-2.072
Profit for the year	11.264	9.440
Other comprehensive income	-	-
Total comprehensive income for the year	11.264	9.440
Earnings per share (EUR)	9	7

Ericsson Nikola Tesla d.d.
Statement of financial position
as at 30 June 2026

	2026 EUR '000	2025 EUR '000
ASSETS		
Non-current assets		
Property, plant and equipment	12.966	13.848
Right of use assets	12.388	12.901
Intangible assets	2.179	2.123
Investments in subsidiaries	4	4
Loans and receivables	924	662
Deferred tax assets	2.646	2.622
Total non-current assets	31.107	32.160
Current assets		
Inventories	15.031	9.909
Trade receivables	21.933	23.251
Receivables from related parties	42.838	44.809
Contract assets	-	-
Other receivables	974	1.181
Income tax receivable	165	376
Financial assets at fair value through profit or loss	4.503	4.471
Prepayments	3.148	2.238
Cash and cash equivalents	41.263	39.289
Total current assets	129.855	125.524
TOTAL ASSETS	160.962	157.684
EQUITY AND LIABILITIES		
Equity		
Share capital	17.674	17.674
Treasury shares	-3.425	-3.503
Legal and other reserves	3.058	3.001
Reserve for treasury shares	6.532	6.803
Retained earnings	34.448	40.314
Total equity	58.287	64.289
Non-current liabilities		
Borrowings	3	3
Lease liabilities	10.993	11.479
Other non-current liabilities	0	0
Employee benefits	1.736	1.696
Total non-current liabilities	12.732	13.178
Current liabilities		
Payables to related parties	10.737	13.974
Borrowings	0	7.403
Trade and other payables	26.166	25.692
Income tax payable	497	0
Provisions	1.407	1.941
Accrued charges and deferred revenue	16.326	13.668
Contract liabilities	32.419	15.425
Lease liabilities	2.391	2.114
Total current liabilities	89.943	80.217
Total liabilities	102.675	93.395
TOTAL EQUITY AND LIABILITIES	160.962	157.684

Ericsson Nikola Tesla d.d.
Statement of cash flows
for the period ended 30 June 2026

	2026 EUR '000	2025 EUR '000
Cash flows from operating activities		
<i>Profit before tax</i>	13.737	11.512
Adjustments for:		
Depreciation and amortisation	2.522	2.513
Effects of lease derecognition	0	0
Impairment losses and reversals	20	13
(Gain)/loss on sale of property, plant and equipment	0	-125
Net loss/(gain) on remeasurement of financial assets	-32	-34
Amortisation of discount	0	0
Interest income	-328	-516
Dividend income	-7	-8
Interest expense	291	239
Foreign exchange (gain)/loss, net	19	125
Share-based payments	688	341
<i>Changes in working capital</i>		
In receivables	2.292	-899
In inventories	-5.122	-5.810
In provisions	-494	556
In payables	23	-1.856
<i>Cash generated from operations</i>	13.609	6.051
Interest paid	-207	-239
Income taxes paid	-1.594	-3.584
Net cash from operating activities	11.808	2.228
Cash flows from investing activities		
Proceeds from loans given	318	492
Loans given	7	8
Interest received	9	106
Dividends received	-1.464	-3.002
Proceeds from sale of property, plant and equipment	0	690
Purchases of property, plant and equipment, and intangible assets	0	0
Deposits given to financial institutions, net	0	0
Proceeds from disposal of subsidiary	0	0
Net change of financial assets at fair value through profit and loss		
Net cash from investing activities	-1.130	-1.706
Cash flows from financing activities		
Proceeds from borrowings	0	0
Repayment of borrowings	-7.403	-4.617
Purchase of treasury shares	-193	0
Dividends paid	-1	-133
Payment of lease liabilities	-1.102	-1.049
Net cash used in financing activities	-8.699	-5.799
Effects of exchange rate changes on cash and cash equivalents	-5	-5
Net increase/(decrease) in cash and cash equivalents	1.974	-5.282
Cash and cash equivalents at the beginning of the year	39.289	49.316
Cash and cash equivalents at the end of the year	41.263	44.034

Ericsson Nikola Tesla d.d.
Statement of changes in equity
for the period ended 30 June 2026

	Share capital	Treasury shares	Legal and other reserves	Reserve for treasury shares	Retained earnings	Total
	EUR '000	EUR '000	EUR '000	EUR '000	EUR '000	EUR '000
As at 1 January 2025	17.674	-1.140	2.020	7.413	36.969	62.936
Changes in equity for 2025						
Total comprehensive income	-	-	-	-	17.305	17.305
Dividend distribution for 2024	-	0	-	-	-13.976	-13.976
Purchase of treasury shares	-	-2.973	-	-	-	-2.973
Shares granted	-	610	-	-610	-	-
Transfer	-	-	981	0	-981	-
Share-based payments	-	-	-	-	997	997
Total contributions by and distributions to owners of the parent recognized directly in equity	- -	2.363	981 -	610 -	13.960 -	15.952
As at 31 December 2025	17.674	-3.503	3.001	6.803	40.314	64.289
As at 1 January 2026	17.674	-3.503	3.001	6.803	40.314	64.289
Changes in equity for 2026						
Total comprehensive income	-	-	-	-	11.264	11.264
Dividend distribution for 2025	-	-	-	- -	17.761	-17.761
Purchase of treasury shares	-	-193	-	-	-	-193
Shares granted	-	272	-	-272	-	0
Transfer	-	-	57	-	-57	0
Share-based payments	-	-	-	-	688	688
Total contributions by and distributions to owners of the parent recognized directly in equity	-	79	57	-272	-17.130	-17.266
As at 30 June 2026	17.674	-3.424	3.058	6.531	34.448	58.287