

**IZVEŠTAJ NADZORNOG ODBORA O
POSLOVANJU DRUŠTVA I
SPROVEDENOM NADZORU NAD
RADOM IZVRŠNOG ODBORA**

Na osnovu člana 442 i 399, a u vezi sa članom 367. stav 1. tačka 7) Zakona o privrednim društvima („Sl. glasnik RS”, br. 36/2011, 99/2011, 83/2014 - dr. zakon, 5/2015, 44/2018, 95/2018, 91/2019, 109/2021 i 19/2025) i odredaba Statuta privrednog društva **PGP RAPID AD APATIN**, sa registrovanim sedištem na adresi Industrijska zona bb, 25260 Apatin, Republika Srbija, matični broj: 08027714, PIB: 100964966 („Društvo”) nadzorni odbor Društva dana 15.05.2026. godine podnosi izveštaj o sledećim analiziranim oblastima poslovanja za 2025. godinu:

**I. IZVEŠTAJ O RAČUNOVODSTVENOJ
PRAKSI I PRAKSI FINANSIJSKOG
IZVEŠTAVANJA**

Nadzorni odbor je upoznat sa računovodstvenom praksom zasnovanom na primeni Međunarodnih računovodstvenih standarda, Međunarodnih standarda finansijskog izveštavanja i usvojenim računovodstvenim politikama.

Pri sastavljanju finansijskih izveštaja za 2025. godinu, korišćene su odgovarajuće računovodstvene politike koje su konzistentno primenjene, kao i razumna i oprezna prosuđivanja i procene, što je obezbedilo da prikazani finansijski izveštaji budu sastavljeni u skladu sa Međunarodnim standardima finansijskog izveštavanja i propisima primenjivanim u Republici Srbiji.

Nadzorni odbor je utvrdio redovne finansijske izveštaje Društva za 2025. godinu, pripremljene u skladu sa Međunarodnim standardima finansijskog izveštavanja i propisima primenjivim u Republici Srbiji, razmotrio godišnji izveštaj o poslovanju Društva za 2025. godinu i dao

**REPORT OF THE SUPERVISORY
BOARD ON BUSINESS ACTIVITY OF
THE COMPANY AND SUPERVISION
OVER THE EXECUTIVE BOARD**

Pursuant to the Article 442 and 399, in conjunction with Article 367 paragraph 1 point 7) of the Law on Business Companies ("Official Gazette of RS", Nos. 36/2011, 99/2011, 83/2014 - other law, 5/2015, 44/2018, 95/2018, 91/2019, 109/2021 and 19/2025) and the Statute of **PGP RAPID AD APATIN**, with registered seat at Industrijska zona bb, 25260 Apatin, Republic of Serbia, corporate identification no. 08027714, TIN: 100964966 (the "**Company**") Supervisory Board on 15 May 2026 compiles report on the following business segments for 2025:

**I. REPORT ON ACCOUNTING AND
FINANCIAL REPORTING
PRACTICES**

The Supervisory Board is familiar with accounting practices based on the implementation of International Accounting Standards, International Financial Reporting Standards and adopted accounting policies.

In preparing the financial statements for 2025, appropriate accounting policies have been used and applied consistently, as well as reasonable and prudent judgments and assessment, which have ensured that the presented financial statements are prepared in accordance with International Financial Reporting Standards and laws applicable in the Republic of Serbia.

The Supervisory Board determined regular financial statements of the Company for 2025, which were prepared in accordance with International Financial Reporting Standards and laws applicable in the Republic of Serbia, assessed annual business report for 2025 and proposed

<p>predlog skupštini da pomenute izveštaje usvoji.</p>	<p>adoption of these reports to the General Meeting.</p>
<p>II. IZVEŠTAJ O USKLAĐENOSTI POSLOVANJA SA ZAKONSKIM I DRUGIM PROPISIMA</p>	<p>II. REPORT ON COMPLIANCE OF BUSINESS ACTIVITY WITH LEGAL FRAMEWORK</p>
<p>Društvo posluje u skladu sa Zakonom o privrednim društvima ("Sl. glasnik RS", br. 36/2011, 99/2011, 83/2014 - dr. zakon, 5/2015, 44/2018, 95/2018, 91/2019, 109/2021 i 19/2025) i svim drugim propisima koji se odnose na rad i poslovanje Društva.</p>	<p>The Company operates in accordance with the Law on Business Companies ("Official Gazette of RS", Nos. 36/2011, 99/2011, 83/2014 - other law, 5/2015, 44/2018, 95/2018, 91/2019, 109/2021 and 19/2025) and other effective regulations governing business activity of the Company.</p>
<p>Sastavljanje i prezentovanje finansijskih izveštaja Društva vrši se u skladu sa Zakonom o računovodstvu ("Sl. glasnik RS", br. 73/2019 i 44/2021 - dr. zakon), Zakonom o tržištu kapitala ("Sl. glasnik RS", br. 129/2021 i 109/2025), zahtevima Međunarodnih računovodstvenih standarda, Međunarodnih standarda finansijskog izveštavanja i drugim računovodstvenim propisima Republike Srbije.</p>	<p>Compilation and presentation of Company's financial statements is performed in accordance with the Law on Accounting ("Official Gazette of RS", No. 73/2019 and 44/2021 - other law), the Law on Capital Markets ("Official Gazette of RS", No. 129/2021 and 109/2025), requirements of International Accounting Standards, International Financial Reporting Standards and accounting legal framework of the Republic of Serbia.</p>
<p>Nadzorni odbor je redovno pratio poslovanje Društva kroz analizu dokumenata koja su mu bila dostavljena na razmatranje. Nadzorni odbor ne raspolaže informacijama da postoje primedbe u pogledu zakonitosti rada Društva u svim segmentima poslovanja, odnosno u pogledu usaglašenosti sa važećim zakonskim propisima.</p>	<p>The Supervisory Board regularly monitored business activity of the Company through assessment of the documents that were submitted for consideration to the board. The Supervisory Board has no information on any objections regarding legality of the Company's activity in any business aspect, i.e. regarding compliance with applicable legal framework.</p>
<p>III. IZVEŠTAJ O KVALIFIKOVANOSTI I NEZAVISNOSTI REVIZORA DRUŠTVA U ODNOSU NA DRUŠTVO</p>	<p>III. REPORT ON QUALIFICATION THE COMPANY'S AUDITOR AND ITS INDEPENDENCE FROM THE COMPANY</p>
<p>Reviziju finansijskih izveštaja za 2025. godinu obavio je izabrani nezavisni revizor FINREVIZIJA D.O.O. BEOGRAD. Nezavisni revizor je reviziju obavio profesionalno i u skladu sa Zakonom o reviziji („Sl. glasnik RS", br. 73/2019) i procedurama sadržanim u Međunarodnim standardima revizije i izrazio pozitivno mišljenje o</p>	<p>The regular financial statements for 2025 were audited by elected independent auditor FINREVIZIJA D.O.O. BEOGRAD. The independent auditor performed the audit professionally and in accordance with the Law on Audit ("Official Gazette of RS", No. 73/2019) and procedures contained in the International Auditing Standards and</p>

<p>finansijskim izveštajima Društva za 2025. godinu, ističući da isti objektivno i istinito, po svim materijalno značajnim pitanjima, prikazuju finansijski položaj Društva na dan 31.12.2025. godine, kao i rezultate njegovog poslovanja i tokove gotovine za poslovnu godinu završenu na taj dan, u skladu sa računovodstvenim propisima važećim u Republici Srbiji i računovodstvenim politikama obelodanjenim u napomenama uz finansijske izveštaje.</p>	<p>expressed a positive opinion on the Company's financial statements for 2025, emphasizing that they objectively and accurately, with respect to all material issues, show the financial position of the Company as at 31 December 2025, as well as the results of its business activity and cash flow for the business year that ended on mentioned day, in accordance with the accounting legal framework in force in the Republic of Serbia and accounting policies disclosed in the Notes to the financial statements.</p>
<p>IV. IZVEŠTAJ O UGOVORIMA ZAKLJUČENIM IZMEĐU DRUŠTVA I DIREKTORA, KAO I LICIMA KOJA SU SA NJIMA POVEZANA U SMISLU ZAKONA O PRIVREDNIM DRUŠTVIMA</p>	<p>IV. REPORT ON AGREEMENTS BETWEEN THE COMPANY AND DIRECTORS, INCLUDING THEIR AFFILIATED PERSONS WITHIN THE MEANING OF THE LAW ON BUSINESS COMPANIES</p>
<p>Društvo ima važeće sledeće ugovore sa članovima Izvršnog odbora i Nadzornog odbora:</p>	<p>The Company has the following agreements concluded with the members of the Executive Board and the Supervisory Board:</p>
<ol style="list-style-type: none"> 1. Ugovor o pravima, obavezama i odgovornostima izvršnog direktora Milovana Ratkovića od dana 04.03.2021. godine; 2. Ugovor o pravima, obavezama i odgovornostima izvršnog direktora Emira Kadrića od dana 04.03.2021. godine; 3. Ugovor o radu sa generalnim direktorom Jasminom Kugom, od dana 31.07.2013. godine sa docnijim aneksima; 4. Ugovor o međusobnim pravima i obavezama člana Nadzornog odbora Dragana Lazića od dana 04.03.2021. godine; 5. Ugovor o međusobnim pravima i obavezama člana Nadzornog odbora Nikole Vukotića od dana 04.03.2021. godine; 6. Ugovor o međusobnim pravima i obavezama člana Nadzornog odbora Roberta Vujnovića od dana 18.11.2025. godine. 	<ol style="list-style-type: none"> 1. Contract on rights, obligations and responsibilities of executive director Milovan Ratković dated 4 March 2021; 2. Contract on rights, obligations and responsibilities of executive director Emir Kadrić dated 4 March 2021; 3. Employment Contract with the general director Jasmina Kuga, dated 31 July 2013 with latter annexes; 4. Agreement on mutual rights and obligations of the member of the Supervisory Board Dragan Lazić, dated 4 March 2021; 5. Agreement on mutual rights and obligations of the member of the Supervisory Board Nikola Vukotić, dated 4 March 2021; 6. Agreement on mutual rights and obligations of the member of the Supervisory Board Robert Vujnović, dated 18 November 2025.

**V. IZVEŠTAJ O NADZORU NAD
RADOM IZVRŠNOG ODBORA
DRUŠTVA ZA 2025. GODINU**

Nadzorni odbor je kontinuirano vršio nadzor nad radom izvršnog odbora u svim segmentima vođenja poslova Društva, što je realizovano kroz operativnu komunikaciju predsednika i članova nadzornog odbora sa generalnim direktorom i ostalim izvršnim direktorima i kroz druge aktivnosti u okvirima zakonskih ovlašćenja nadzornog odbora.

**V. REPORT ON SUPERVISION OVER
THE EXECUTIVE BOARD FOR 2025**

The Supervisory Board continuously supervised the work of the Executive Board in all segments of the Company's activity through operational communication of the President and members of the Supervisory Board with the CEO and other executive directors and through other activities within the legal competences of the Supervisory Board.

PREDSEDNIK NADZORNOG ODBORA / CHAIRMAN OF THE SUPERVISORY BOARD



Dragan Lazić