



## **UNAUDITED CONSOLIDATED BUSINESS REPORT OF THE PORT OF RIJEKA GROUP FOR 01.01.-30.09.2023.**

**The Port of Rijeka jsc Group**

Riva 1, HR-51 000 RIJEKA

OIB: 92590920313

Rijeka, October 2023.



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## THE BUSINESS REPORT FOR THE PORT OF RIJEKA JSC GROUP FOR 01.01.-30.09.2023.

### **GENERAL INFORMATION**

The Port of Rijeka Group consists of:

**THE PORT OF RIJEKA j.s.c. Rijeka**, the parent company, the largest concessionaire for the transshipment of dry cargo in the area of the port of Rijeka, which provides the services related to maritime traffic, stevedoring, warehousing of goods and forwarding agents activities.

**LUKA - PRIJEVOZ ltd. Škrljevo**, 100% owned by the parent company, the main business activity of which is providing transport services.

**STANOVI ltd. Rijeka**, 100% owned by the parent company, the main business activity of which is the management of dwellings owned by the parent company and the activities related to the management of buildings.

**LUKA RIJEKA CONTAINER DEPOT ltd. Kukuljanovo**, 100% owned by Luka Rijeka d.d., whose principal activity is stuffing/unstuffing, loading/unloading and repair of containers.

The Port of Rijeka j. s. c. owns a 49% share in the company Adriatic Gate j. s. c. profit/loss of this company is attributed to the Port of Rijeka j. s. c. by applying the ownership share method.



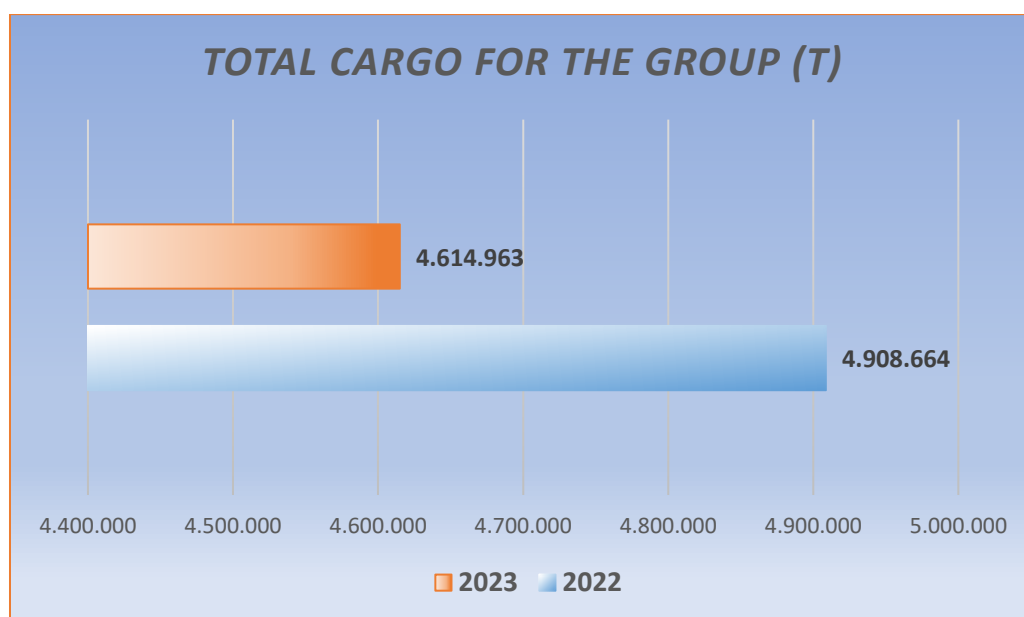
## OPERATIONAL INDICATORS

### Total turnover of Port of Rijeka j.s.c. and company Jadranska vrata j.s.c.

CARGO TRAFFIC	Realization 01.-09.2023.	Realization 01.-09.2022.	Index
			2023/2022
<b>Luka Rijeka jsc</b>	<b>1.828.403</b>	<b>2.003.193</b>	<b>91</b>
General cargo (tons)	544.766	529.571	103
Dry Bulk Cargo (tons)	1.063.665	1.240.572	86
Containers (tons)	219.972	233.050	94
<b>Adriatic Gate jsc</b>			
Containers (tons)	2.786.560	2.905.471	96
Containers (TEU)	290.122	295.385	98
<b>TOTAL (tons)</b>	<b>4.614.963</b>	<b>4.908.664</b>	<b>94</b>

In the period January- September of 2023, the Luka Rijeka Group achieved a 6% drop in turnover compared to the previous year. During the mentioned period, **4.614.963 tons** of cargo were transshipped, while in 2022, 4.908.664 tons were transshipped.

Transshipment of general cargo increased by 3%, i.e. to 544.766 tons, while in the category of bulk cargo there was a drop of 14%, precisely 1.063.665 tons transshipped.



## FINANCIAL BUSINESS

### **Summary of consolidated profit and loss account of Port of Rijeka Group for period 01.01.- 30.09.2023.**

In the period from 01.01.-30.09.2023. the Port of Rijeka Group realized a total of 29.289.272€ revenue, which represents an increase of 8% compared to the same period last year. At the same time, there is also an increase in total expenditures by 18% compared to the previous year, caused by an increase in prices of goods and services, primarily energy, and an increase in wage costs and material rights of workers.

**Profit** of the Luka Rijeka Group in the nine months of 2023. amounts to **€6.005.930**, and there was a drop of 19% compared to the observed period of the previous year when the Group's profit was €7.453.151.

Profit and loss account	Luka Rijeka 30.09.2023.	Stanovi 30.09.2023.	Luka prijevoz 30.09.2023.	Consolidated 30.09.2022.	Consolidated 30.09.2023.	INDEX 2023/2022
1	2	3	4	5	6	7
<b>BUSINESS REVENUE</b>	<b>24.289.699</b>	<b>419.971</b>	<b>1.404.554</b>	<b>24.406.289</b>	<b>22.320.054</b>	<b>109</b>
Revenue from port services	21.619.098	412.360	1.389.595	21.726.486	20.580.144	106
Other revenue	2.670.601	7.611	14.959	2.679.803	1.739.910	154
<b>BUSINESS COST</b>	<b>21.874.291</b>	<b>416.011</b>	<b>1.066.641</b>	<b>21.649.008</b>	<b>18.087.292</b>	<b>120</b>
Material cost	8.085.441	340.123	604.280	7.321.909	5.144.776	142
Salaires	8.506.961	59.607	369.791	8.936.359	8.117.885	110
Depreciation	2.276.921	0	65.591	2.342.512	2.084.874	112
Other cost	3.004.968	16.281	26.979	3.048.228	2.734.602	111
Reservations	0	0	0	0	0	
Revaluation cost	0	0	0	0	5.155	0
<b>FINANCIAL REVENUE</b>	<b>9.371</b>	<b>2.256</b>	<b>26</b>	<b>11.653</b>	<b>64.000</b>	<b>18</b>
<b>FINANCIAL COST</b>	<b>1.631.201</b>	<b>0</b>	<b>3.133</b>	<b>1.634.334</b>	<b>1.575.325</b>	<b>104</b>
<b>SHARE IN THE PROFITS OF AGCT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4.871.330</b>	<b>4.731.713</b>	<b>103</b>
<b>TOTAL REVENUE</b>	<b>24.299.070</b>	<b>422.227</b>	<b>1.404.580</b>	<b>29.289.272</b>	<b>27.115.767</b>	<b>108</b>
<b>TOTAL COST</b>	<b>23.505.492</b>	<b>416.011</b>	<b>1.069.774</b>	<b>23.283.342</b>	<b>19.662.616</b>	<b>118</b>
<b>PROFIT/LOSS</b>	<b>793.578</b>	<b>6.216</b>	<b>334.806</b>	<b>6.005.930</b>	<b>7.453.151</b>	<b>81</b>
<b>EBIT</b>	<b>2.415.408</b>	<b>3.960</b>	<b>337.913</b>	<b>2.757.281</b>	<b>4.232.763</b>	<b>65</b>
<b>EBITDA</b>	<b>4.692.329</b>	<b>3.960</b>	<b>403.504</b>	<b>5.099.793</b>	<b>6.322.791</b>	<b>81</b>



## FINANCIAL INDICATORS OF BUSINESS

### Key performance indicators

Profitability indicators	01.-09.2023.	01.-09.2022.	Index 2023/2022
EBITDA (EUR)	6.000	6.323	95
EBITDA margin	20,90%	28,33%	74
EBIT (EUR)	2.757	4.233	65
EBIT margin	11,30%	18,96%	60
NETmargin	24,61%	33,39%	74

The **EBITDA margin** for nine months of 2023 is **20,90%**, while in the previous year it was 28,33%, which is an indicator of decrease in the Group's operations in the mentioned period of 2023. The profitability of the business (EBIT) in 2023 also decreases by 5% compared to the same period of the previous year.

Liquidity indicators	01.-09.2023.	01.-09.2022.	Indeks 2023/2022
Working capital hrk	(880)	(5.440)	16
Current liquidity	0,95	0,70	136
Debt indicators	01.-09.2023.	01.-09.2022.	Indeks 2023/2022
Short-term liabilities/capital	0,28	0,3	93
Long-term liabilities/capital	0,5	0,74	68
Borrowing/capital	0,25	0,29	86
Total liabilities/assets	0,37	0,47	79



## INVESTMENTS

As part of the multi-year investment project that the company is currently implementing, the **CEF Rijeka project**, the works will continue in the third quarter of 2023 according to the schedule. In the mentioned period, investments in port infrastructure were made in the amount of **€8.9 million**.

In addition to investing in CEF projects, in the first quarter of 2023, the company conducted a public procurement procedure for a hydraulic mobile crane for **Terminal Bršica** worth **€2.5 million**, and signed a contract, and delivery of the crane is planned for the end of 2023. Also, a ventilation system was installed in the stables of the livestock terminal Bršica.

Work has begun on modernization of the coastal crane with a capacity of 32 t at the Rijeka Terminal, and the planned value of the work is €365,000. Completion of the works is planned by the end of the year.

Work on the renovation of warehouse no. 9 at the Rijeka Terminal for the needs of the Maintenance Service workshops, and the value of the work performed until the end of the third quarter is €826.000, and completion is expected by the end of 2023. As part of the modernization of the maintenance service workshop, it is planned to purchase an overhead crane worth €56.000.

At the Rijeka Terminal, space has been arranged for the needs of the new filling station for electric forklift trucks in warehouse No. 19. At the beginning of June, 5 motorized forklifts with a load capacity of 6 tons were purchased and put into use, with a total purchase value of €535,000, which will improve and facilitate cargo handling. In the first quarter, 2 motorized forklifts with a load capacity of 25 t and 33 t were purchased with a total purchase value of €742.000. During the third quarter, one 5 t motor forklift, 1 electric forklift and 2 manual electric forklifts with a capacity of 2 t were purchased with a total value of 182,000 €.

## THE IMPACT OF THE RUSSIAN INVASION OF UKRAINE ON THE COMPANY'S OPERATIONS

The war in Ukraine and the sanctions imposed on Russia have an impact on the world economy, and therefore on the European and Croatian economy, and indirectly on the Company's operations. The largest EU economies have minimal GDP growth rates, so lower Croatian GDP growth rates are expected. Due to the invasion of Russia in Ukraine and the interruption of the operation of their ports, there were significant disruptions of traffic routes through the ports of the Black Sea, as well as finding alternative traffic routes. The secondary effect of the conflict is visible in market disruptions in the supply of energy products, disruptions in the food market, and the growth of the inflation rate, which has an impact on the Company's operations, partly in the increase in operating costs. The company intends to continuously monitor costs, and with quick business decisions to influence the achievement of cost efficiency, which will result in more profitable operations.



## Annex 1

## ISSUER'S GENERAL DATA

Reporting period:

1.1.2023

to

30.9.2023

Year:

2023

Quarter:

3.

## Quarterly financial statements

Registration number (MB):

03330494

Issuer's home Member

State code:

HR

Entity's registration  
number (MBS):

040141664

Personal identification  
number (OIB):

92590920313

LEI:

74780000F0FHSC596W39

Institution  
code:

1333

Name of the issuer:

LUKA RIJEKA d.d.

Postcode and town:

51000

RIJEKA

Street and house number:

RIVA 1

E-mail address:

uprava@lukarijeka.hr

Web address:

www.lukarijeka.hr

Number of employees  
(end of the reporting

642

Consolidated report:

KD

(KN-not consolidated/KD-consolidated)

Audited:

RN

(RN-not audited/RD-audited)

Names of subsidiaries (according to IFRS):

Registered office:

MB:

LUKA PRIJEVOZ D.O.O

ŠKRLJEVO

1230000

STANOVI D.O.O

RIJEKA

1230077

LUKA RIJEKA CONTAINER DEPOT D.O.O

ŠKRLJEVO

5362164

Bookkeeping firm:

(Yes/No)

(name of the bookkeeping firm)

Contact person:

Gordana Fućak

(only name and surname of the contact person)

Telephone:

051/ 496-629

E-mail address:

gordana.fucak@lukarijeka.hr

Audit firm:

(name of the audit firm)

Certified auditor:

(name and surname)



**BALANCE SHEET**  
balance as at 30.09.2023

in EUR

Submitter: LUKA RIJEKA D.D.			
Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
<b>A) RECEIVABLES FOR SUBSCRIBED CAPITAL UNPAID</b>	<b>001</b>	0	0
<b>B) FIXED ASSETS (ADP 003+010+020+031+036)</b>	<b>002</b>	113.732.012	119.445.619
<b>I INTANGIBLE ASSETS (ADP 004 to 009)</b>	<b>003</b>	20.457.969	19.749.657
1 Research and development	<b>004</b>	0	0
2 Concessions, patents, licences, trademarks, software and other rights	<b>005</b>	20.431.035	19.666.969
3 Goodwill	<b>006</b>	0	0
4 Advances for the purchase of intangible assets	<b>007</b>	0	0
5 Intangible assets in preparation	<b>008</b>	26.934	82.688
6 Other intangible assets	<b>009</b>	0	0
<b>II TANGIBLE ASSETS (ADP 011 to 019)</b>	<b>010</b>	74.265.209	75.815.799
1 Land	<b>011</b>	27.114.270	27.114.270
2 Buildings	<b>012</b>	40.423.840	39.504.843
3 Plant and equipment	<b>013</b>	431.366	515.703
4 Tools, working inventory and transportation assets	<b>014</b>	2.350.156	6.161.383
5 Biological assets	<b>015</b>	0	0
6 Advances for the purchase of tangible assets	<b>016</b>	305.098	1.002.949
7 Tangible assets in preparation	<b>017</b>	3.020.311	927.591
8 Other tangible assets	<b>018</b>	43.233	43.233
9 Investment property	<b>019</b>	576.935	545.827
<b>III FIXED FINANCIAL ASSETS (ADP 021 to 030)</b>	<b>020</b>	17.781.320	22.652.649
1 Investments in holdings (shares) of undertakings within the group	<b>021</b>	0	0
2 Investments in other securities of undertakings within the group	<b>022</b>	0	0
3 Loans, deposits, etc. to undertakings within the group	<b>023</b>	0	0
4. Investments in holdings (shares) of companies linked by virtue of participating interests	<b>024</b>	17.781.320	22.652.649
5 Investment in other securities of companies linked by virtue of participating interests	<b>025</b>	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	<b>026</b>	0	0
7 Investments in securities	<b>027</b>	0	0
8 Loans, deposits, etc. given	<b>028</b>	0	0
9 Other investments accounted for using the equity method	<b>029</b>	0	0
10 Other fixed financial assets	<b>030</b>	0	0
<b>IV RECEIVABLES (ADP 032 to 035)</b>	<b>031</b>	38.905	38.905
1 Receivables from undertakings within the group	<b>032</b>	0	0
2 Receivables from companies linked by virtue of participating interests	<b>033</b>	0	0
3 Customer receivables	<b>034</b>	0	0
4 Other receivables	<b>035</b>	38.905	38.905
<b>V DEFERRED TAX ASSETS</b>	<b>036</b>	1.188.609	1.188.609
<b>C) CURRENT ASSETS (ADP 038+046+053+063)</b>	<b>037</b>	23.760.360	17.488.092
<b>I INVENTORIES (ADP 039 to 045)</b>	<b>038</b>	164.995	173.444
1 Raw materials and consumables	<b>039</b>	164.995	173.444
2 Work in progress	<b>040</b>	0	0
3 Finished goods	<b>041</b>	0	0
4 Merchandise	<b>042</b>	0	0
5 Advances for inventories	<b>043</b>	0	0
6 Fixed assets held for sale	<b>044</b>	0	0
7 Biological assets	<b>045</b>	0	0
<b>II RECEIVABLES (ADP 047 to 052)</b>	<b>046</b>	5.433.248	5.898.991

1 Receivables from undertakings within the group	047	227.857	283.702
2 Receivables from companies linked by virtue of participating interests	048	0	0
3 Customer receivables	049	4.450.949	5.278.505
4 Receivables from employees and members of the undertaking	050	645	635
5 Receivables from government and other institutions	051	172.111	173.992
6 Other receivables	052	581.686	162.157
<b>III CURRENT FINANCIAL ASSETS (ADP 054 to 062)</b>	<b>053</b>	<b>92.906</b>	<b>92.906</b>
1 Investments in holdings (shares) of undertakings within the group	054	0	0
2 Investments in other securities of undertakings within the group	055	0	0
3 Loans, deposits, etc. to undertakings within the group	056	0	0
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	0	0
5 Investment in other securities of companies linked by virtue of participating interests	058	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	0	0
7 Investments in securities	060	0	0
8 Loans, deposits, etc. given	061	92.906	92.906
9 Other financial assets	062	0	0
<b>IV CASH AT BANK AND IN HAND</b>	<b>063</b>	<b>18.069.211</b>	<b>11.322.751</b>
<b>D ) PREPAID EXPENSES AND ACCRUED INCOME</b>	<b>064</b>	<b>70.132</b>	<b>552.815</b>
<b>E ) TOTAL ASSETS (ADP 001+002+037+064)</b>	<b>065</b>	<b>137.562.504</b>	<b>137.486.526</b>
<b>OFF-BALANCE SHEET ITEMS</b>	<b>066</b>	<b>106.711</b>	<b>106.711</b>
<b>LIABILITIES</b>			
<b>A) CAPITAL AND RESERVES (ADP 068 to 070+076+077+083+086+089)</b>	<b>067</b>	<b>59.837.763</b>	<b>65.843.693</b>
<b>I INITIAL (SUBSCRIBED) CAPITAL</b>	<b>068</b>	<b>71.566.660</b>	<b>71.566.660</b>
<b>II CAPITAL RESERVES</b>	<b>069</b>	<b>5.126.263</b>	<b>5.126.263</b>
<b>III RESERVES FROM PROFIT (ADP 071+072-073+074+075)</b>	<b>070</b>	<b>0</b>	<b>0</b>
1 Legal reserves	071	0	0
2 Reserves for treasury shares	072	0	0
3 Treasury shares and holdings (deductible item)	073	0	0
4 Statutory reserves	074	0	0
5 Other reserves	075	0	0
<b>IV REVALUATION RESERVES</b>	<b>076</b>	<b>3.872.803</b>	<b>3.872.803</b>
<b>V FAIR VALUE RESERVES AND OTHER (ADP 078 to 082)</b>	<b>077</b>	<b>0</b>	<b>0</b>
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	078	0	0
2 Cash flow hedge - effective portion	079	0	0
3 Hedge of a net investment in a foreign operation - effective portion	080	0	0
4 Other fair value reserves	081	0	0
5 Exchange differences arising from the translation of foreign operations (consolidation)	082	0	0
<b>VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 084-085)</b>	<b>083</b>	<b>-28.412.500</b>	<b>-20.727.963</b>
1 Retained profit	084	0	
2 Loss brought forward	085	28.412.500	20.727.963
<b>VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 087-088)</b>	<b>086</b>	<b>7.684.537</b>	<b>6.005.930</b>
1 Profit for the business year	087	7.684.537	6.005.930
2 Loss for the business year	088	0	0
<b>VIII MINORITY (NON-CONTROLLING) INTEREST</b>	<b>089</b>	<b>0</b>	<b>0</b>
<b>B) PROVISIONS (ADP 091 to 096)</b>	<b>090</b>	<b>1.242.568</b>	<b>878.511</b>
1 Provisions for pensions, termination benefits and similar obligations	091	313.807	313.807
2 Provisions for tax liabilities	092	0	0
3 Provisions for ongoing legal cases	093	0	0
4 Provisions for renewal of natural resources	094	0	0
5 Provisions for warranty obligations	095	0	0

6 Other provisions	096	928.761	564.704
<b>C) LONG-TERM LIABILITIES (ADP 098 to 108)</b>	<b>097</b>	<b>34.567.830</b>	<b>32.932.835</b>
1 Liabilities to undertakings within the group	098	0	0
2 Liabilities for loans, deposits, etc. of undertakings within the group	099	0	0
3 Liabilities to companies linked by virtue of participating interests	100	0	0
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	101	0	0
5 Liabilities for loans, deposits etc.	102	0	0
6 Liabilities to banks and other financial institutions	103	15.556.950	13.921.955
7 Liabilities for advance payments	104	0	0
8 Liabilities to suppliers	105	0	0
9 Liabilities for securities	106	0	0
10 Other long-term liabilities	107	17.488.494	17.488.494
11 Deferred tax liability	108	1.522.386	1.522.386
<b>D) SHORT-TERM LIABILITIES (ADP 110 to 123)</b>	<b>109</b>	<b>26.770.916</b>	<b>18.368.228</b>
1 Liabilities to undertakings within the group	110	0	0
2 Liabilities for loans, deposits, etc. of undertakings within the group	111	0	0
3 Liabilities to companies linked by virtue of participating interests	112	0	0
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	113	0	0
5 Liabilities for loans, deposits etc.	114	0	0
6 Liabilities to banks and other financial institutions	115	1.869.260	2.414.817
7 Liabilities for advance payments	116	48.665	38.794
8 Liabilities to suppliers	117	3.302.978	4.798.364
9 Liabilities for securities	118	0	0
10 Liabilities to employees	119	618.914	596.926
11 Taxes, contributions and similar liabilities	120	525.083	509.014
12 Liabilities arising from the share in the result	121	0	0
13 Liabilities arising from fixed assets held for sale	122	0	0
14 Other short-term liabilities	123	20.406.016	10.010.313
<b>E) ACCRUALS AND DEFERRED INCOME</b>	<b>124</b>	<b>15.143.427</b>	<b>19.463.259</b>
<b>F) TOTAL – LIABILITIES (ADP 067+090+097+109+124)</b>	<b>125</b>	<b>137.562.504</b>	<b>137.486.526</b>
<b>G) OFF-BALANCE SHEET ITEMS</b>	<b>126</b>	<b>106.711</b>	<b>106.711</b>

**STATEMENT OF PROFIT OR LOSS**  
for the period 01.01.2023 to 30.09.2023

in EUR

Submitter: LUKA RIJEKA D.D.

Item	ADP code	Same period of the previous year		Current period	
		Cumulative	Quarter	Cumulative	Quarter
1	2	3	4	5	6
<b>I OPERATING INCOME (ADP 002 to 006)</b>	<b>001</b>	<b>22.320.054</b>	<b>8.185.858</b>	<b>24.406.289</b>	<b>7.512.026</b>
1 Income from sales with undertakings within the group	002	0	0	0	0
2 Income from sales (outside group)	003	20.580.144	7.651.191	21.726.486	6.995.715
3 Income from the use of own products, goods and services	004	0	0	0	0
4 Other operating income with undertakings within the group	005	0	0	0	0
5 Other operating income (outside the group)	006	1.739.910	534.667	2.679.803	516.311
<b>II OPERATING EXPENSES (ADP 008+009+013+017+018+019+022+029)</b>	<b>007</b>	<b>18.087.293</b>	<b>6.314.183</b>	<b>21.649.008</b>	<b>6.955.546</b>
1 Changes in inventories of work in progress and finished goods	008	0	0	0	0
2 Material costs (ADP 010 to 012)	009	5.144.777	1.707.890	7.321.909	2.217.393
a) Costs of raw materials and consumables	010	2.265.032	741.411	4.015.803	1.114.580
b) Costs of goods sold	011	0	0	0	0
c) Other external costs	012	2.879.745	966.479	3.306.106	1.102.813
3 Staff costs (ADP 014 to 016)	013	8.117.885	2.928.091	8.936.359	2.972.463
a) Net salaries and wages	014	5.055.852	1.820.282	5.571.109	1.846.789
b) Tax and contributions from salary costs	015	1.904.270	690.586	2.089.641	700.934
c) Contributions on salaries	016	1.157.763	417.223	1.275.609	424.740
4 Depreciation	017	2.084.874	704.340	2.342.512	688.853
5 Other costs	018	2.359.953	906.016	2.951.656	1.048.511
6 Value adjustments (ADP 020+021)	019	5.155	0	0	0
a) fixed assets other than financial assets	020	0	0	0	0
b) current assets other than financial assets	021	5.155	0	0	0
7 Provisions (ADP 023 to 028)	022	0	0	0	0
a) Provisions for pensions, termination benefits and similar obligations	023	0	0	0	0
b) Provisions for tax liabilities	024	0	0	0	0
c) Provisions for ongoing legal cases	025	0	0	0	0
d) Provisions for renewal of natural resources	026	0	0	0	0
e) Provisions for warranty obligations	027	0	0	0	0
f) Other provisions	028	0	0	0	0
8 Other operating expenses	029	374.649	67.846	96.572	28.326
<b>III FINANCIAL INCOME (ADP 031 to 040)</b>	<b>030</b>	<b>64.000</b>	<b>18.583</b>	<b>11.653</b>	<b>3.548</b>
1 Income from investments in holdings (shares) of undertakings within the group	031	0	0	0	0
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	0	0	0	0
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	0	0	0	0
4 Other interest income from operations with undertakings within the group	034	0	0	0	0
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	0	0	0	0
6 Income from other long-term financial investments and loans	036	0	0	0	0
7 Other interest income	037	0	0	2.282	269
8 Exchange rate differences and other financial income	038	64.000	18.583	9.371	3.279
9 Unrealised gains (income) from financial assets	039	0	0	0	0
10 Other financial income	040	0	0	0	0
<b>IV FINANCIAL EXPENSES (ADP 042 to 048)</b>	<b>041</b>	<b>1.575.324</b>	<b>570.929</b>	<b>1.634.334</b>	<b>571.077</b>
1 Interest expenses and similar expenses with undertakings within the group	042	0	0	0	0
2 Exchange rate differences and other expenses from operations with undertakings within the group	043	0	0	0	0
3 Interest expenses and similar expenses	044	503.399	231.392	789.396	289.431
4 Exchange rate differences and other expenses	045	67.962	125	0	0
5 Unrealised losses (expenses) from financial assets	046	0	0	0	0
6 Value adjustments of financial assets (net)	047	0	0	0	0
7 Other financial expenses	048	1.003.963	339.412	844.938	281.646
<b>V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS</b>	<b>049</b>	<b>4.731.713</b>	<b>1.563.230</b>	<b>4.871.330</b>	<b>1.677.513</b>
<b>VI SHARE IN PROFIT FROM JOINT VENTURES</b>	<b>050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST</b>	<b>051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VIII SHARE IN LOSS OF JOINT VENTURES</b>	<b>052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>IX TOTAL INCOME (ADP 001+030+049 +050)</b>	<b>053</b>	<b>27.115.767</b>	<b>9.767.671</b>	<b>29.289.272</b>	<b>9.193.087</b>
<b>X TOTAL EXPENDITURE (ADP 007+041+051 + 052)</b>	<b>054</b>	<b>19.662.617</b>	<b>6.885.112</b>	<b>23.283.342</b>	<b>7.526.623</b>
<b>XI PRE-TAX PROFIT OR LOSS (ADP 053-054)</b>	<b>055</b>	<b>7.453.150</b>	<b>2.882.559</b>	<b>6.005.930</b>	<b>1.666.464</b>
1 Pre-tax profit (ADP 053-054)	056	7.453.150	2.882.559	6.005.930	1.666.464

2 Pre-tax loss (ADP 054-053)	057	0	0	0	0
<b>XII INCOME TAX</b>	<b>058</b>	0	0	0	0
<b>XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)</b>	<b>059</b>	7.453.150	2.882.559	6.005.930	1.666.464
1 Profit for the period (ADP 055-059)	060	7.453.150	2.882.559	6.005.930	1.666.464
2 Loss for the period (ADP 059-055)	061	0	0	0	0
<b>DISCONTINUED OPERATIONS (to be filled in by undertakings subject to IFRS only with discontinued operations)</b>					
<b>XIV PRE-TAX PROFIT OR LOSS OF DISCONTINUED OPERATIONS (ADP 063-064)</b>	<b>062</b>	0	0	0	0
1 Pre-tax profit from discontinued operations	063	0	0	0	0
2 Pre-tax loss on discontinued operations	064	0	0	0	0
<b>XV INCOME TAX OF DISCONTINUED OPERATIONS</b>	<b>065</b>	0	0	0	0
1 Discontinued operations profit for the period (ADP 062-065)	066	0	0	0	0
2 Discontinued operations loss for the period (ADP 065-062)	067	0	0	0	0
<b>TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)</b>					
<b>XVI PRE-TAX PROFIT OR LOSS (ADP 055-+062)</b>	<b>068</b>	0	0	0	0
1 Pre-tax profit (ADP 068)	069	0	0	0	0
2 Pre-tax loss (ADP 068)	070	0	0	0	0
<b>XVII INCOME TAX (ADP 058+065)</b>	<b>071</b>	0	0	0	0
<b>XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)</b>	<b>072</b>	0	0	0	0
1 Profit for the period (ADP 068-071)	073	0	0	0	0
2 Loss for the period (ADP 071-068)	074	0	0	0	0
<b>APPENDIX to the P&amp;L (to be filled in by undertakings that draw up consolidated annual financial statements)</b>					
<b>XIX PROFIT OR LOSS FOR THE PERIOD (ADP 076+077)</b>	<b>075</b>	7.453.151	2.882.559	6.005.930	1.666.464
1 Attributable to owners of the parent	076	7.453.151	2.882.559	6.005.930	1.666.464
2 Attributable to minority (non-controlling) interest	077	0	0	0	0
<b>STATEMENT OF OTHER COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)</b>					
<b>I PROFIT OR LOSS FOR THE PERIOD</b>	<b>078</b>	7.453.151	2.882.559	6.005.930	1.666.464
<b>II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80+ 87)</b>	<b>079</b>	0	0	0	0
<b>III Items that will not be reclassified to profit or loss (ADP 081 to 085)</b>	<b>080</b>	0	0	0	0
1 Changes in revaluation reserves of fixed tangible and intangible assets	081	0	0	0	0
2 Gains or losses from subsequent measurement of equity instruments at fair value through other comprehensive income	082	0	0	0	0
3 Fair value changes of financial liabilities at fair value through statement of profit or loss, attributable to changes in their credit risk	083	0	0	0	0
4 Actuarial gains/losses on the defined benefit obligation	084	0	0	0	0
5 Other items that will not be reclassified	085	0	0	0	0
6 Income tax relating to items that will not be reclassified	086	0	0	0	0
<b>IV Items that may be reclassified to profit or loss (ADP 088 to 095)</b>	<b>087</b>	0	0	0	0
1 Exchange rate differences from translation of foreign operations	088	0	0	0	0
2 Gains or losses from subsequent measurement of debt securities at fair value through other comprehensive income	089	0	0	0	0
3 Profit or loss arising from effective cash flow hedging	090	0	0	0	0
4 Profit or loss arising from effective hedge of a net investment in a foreign operation	091	0	0	0	0
5 Share in other comprehensive income/loss of companies linked by virtue of participating interests	092	0	0	0	0
6 Changes in fair value of the time value of option	093	0	0	0	0
7 Changes in fair value of forward elements of forward contracts	094	0	0	0	0
8 Other items that may be reclassified to profit or loss	095	0	0	0	0
9 Income tax relating to items that may be reclassified to profit or loss	096	0	0	0	0
<b>V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087-086 - 096)</b>	<b>097</b>	0	0	0	0
<b>VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+097)</b>	<b>098</b>	7.453.151	2.882.559	6.005.930	1.666.464
<b>APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)</b>					
<b>VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 100+101)</b>	<b>099</b>	7.453.151	2.882.559	6.005.930	1.666.464
1 Attributable to owners of the parent	100	7.453.151	2.882.559	6.005.930	1.666.464
2 Attributable to minority (non-controlling) interest	101	0	0	0	0

**STATEMENT OF CASH FLOWS - indirect method**  
for the period 01.01.2023 . to 30.09.2023.

in EUR

Submitter: LUKA RIJEKA D.D.			
Item	ADP code	Same period of the previous year	Current period
1	2	3	4
<b>Cash flow from operating activities</b>			
1 Pre-tax profit	001	7.453.151	6.005.930
2 Adjustments (ADP 003 to 010):	002	-2.702.463	-1.836.275
a) Depreciation	003	2.084.874	2.342.512
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	0	-85.200
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	0	
d) Interest and dividend income	006	-169	-11.653
e) Interest expenses	007	503.399	789.396
f) Provisions	008	464.530	
g) Exchange rate differences (unrealised)	009	4.130	
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	-5.759.227	-4.871.330
<b>I Cash flow increase or decrease before changes in working capital (ADP 001+002)</b>	<b>011</b>	<b>4.750.688</b>	<b>4.169.655</b>
3 Changes in the working capital (ADP 013 to 016)	012	-2.442.431	1.226.213
a) Increase or decrease in short-term liabilities	013	-677.296	1.811.982
b) Increase or decrease in short-term receivables	014	-1.369.550	-883.400
c) Increase or decrease in inventories	015	-46.429	-8.449
d) Other increase or decrease in working capital	016	-349.156	306.080
<b>II Cash from operations (ADP 011+012)</b>	<b>017</b>	<b>2.308.257</b>	<b>5.395.868</b>
4 Interest paid	018	504.507	-783.104
5 Income tax paid	019	0	0
<b>A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)</b>	<b>020</b>	<b>2.812.764</b>	<b>4.612.764</b>
<b>Cash flow from investment activities</b>			
1 Cash receipts from sales of fixed tangible and intangible assets	021	356.157	187.367
2 Cash receipts from sales of financial instruments	022	0	0
3 Interest received	023	10.529	8.452
4 Dividends received	024	0	0
5 Cash receipts from repayment of loans and deposits	025	0	0
6 Other cash receipts from investment activities	026	0	0
<b>III Total cash receipts from investment activities (ADP 021 to 026)</b>	<b>027</b>	<b>366.686</b>	<b>195.819</b>
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-8.760.429	-10.468.654
2 Cash payments for the acquisition of financial instruments	029	0	0
3 Cash payments for loans and deposits for the period	030	0	0
4 Acquisition of a subsidiary, net of cash acquired	031	0	0
5 Other cash payments from investment activities	032	0	0
<b>IV Total cash payments from investment activities (ADP 028 to 032)</b>	<b>033</b>	<b>-8.760.429</b>	<b>-10.468.654</b>
<b>B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027 +033)</b>	<b>034</b>	<b>-8.393.743</b>	<b>-10.272.835</b>
<b>Cash flow from financing activities</b>			
1 Cash receipts from the increase in initial (subscribed) capital	035	0	0
2 Cash receipts from the issue of equity financial instruments and debt financial instruments	036	0	0
3 Cash receipts from credit principals, loans and other borrowings	037	4.398.215	149.990
4 Other cash receipts from financing activities	038	0	0
<b>V Total cash receipts from financing activities (ADP 035 to 038)</b>	<b>039</b>	<b>4.398.215</b>	<b>149.990</b>
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-964.350	-1.236.378
2 Cash payments for dividends	041	0	0

3 Cash payments for finance lease	<b>042</b>	0	0
4 Cash payments for the redemption of treasury shares and decrease in initial (subscribed) capital	<b>043</b>	0	0
5 Other cash payments from financing activities	<b>044</b>	0	0
<b>VI Total cash payments from financing activities (ADP 040 to 044)</b>	<b>045</b>	<b>-964.350</b>	<b>-1.236.378</b>
<b>C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039 +045)</b>	<b>046</b>	<b>3.433.865</b>	<b>-1.086.388</b>
1 Unrealised exchange rate differences in respect of cash and cash equivalents	<b>047</b>	0	0
<b>D) NET INCREASE OR DECREASE IN CASH FLOWS (ADP 020+034+046+047)</b>	<b>048</b>	<b>-2.147.114</b>	<b>-6.746.459</b>
<b>E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>049</b>	8.246.458	18.069.210
<b>F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD(ADP 048+049)</b>	<b>050</b>	<b>6.099.344</b>	<b>11.322.751</b>

**STATEMENT OF CASH FLOWS - direct method**  
for the period 01.01.2023 to 30.09.2023

in EUR

Submitter: LUKA RIJEKA D.D.			
Item	ADP code	Same period of the previous year	Current period
1	2	3	4
<b>Cash flow from operating activities</b>			
1 Cash receipts from customers	001	0	0
2 Cash receipts from royalties, fees, commissions and other revenue	002	0	0
3 Cash receipts from insurance premiums	003	0	0
4 Cash receipts from tax refund	004	0	0
5 Other cash receipts from operating activities	005	0	0
I Total cash receipts from operating activities (ADP 001 to 005)	006	0	0
1 Cash payments to suppliers	007	0	0
2 Cash payments to employees	008	0	0
3 Cash payments for insurance premiums	009	0	0
4 Interest paid	010	0	0
5 Income tax paid	011	0	0
6 Other cash payments from operating activities	012	0	0
II Total cash payments from operating activities (ADP 007 to 012)	013	0	0
<b>A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 006 + 013)</b>	<b>014</b>	<b>0</b>	<b>0</b>
<b>Cash flow from investment activities</b>			
1 Cash receipts from sales of fixed tangible and intangible assets	015	0	0
2 Cash receipts from sales of financial instruments	016	0	0
3 Interest received	017	0	0
4 Dividends received	018	0	0
5 Cash receipts from the repayment of loans and deposits	019	0	0
6 Other cash receipts from investment activities	020	0	0
III Total cash receipts from investment activities (ADP 015 to 020)	021	0	0
1 Cash payments for the purchase of fixed tangible and intangible assets	022	0	0
2 Cash payments for the acquisition of financial instruments	023	0	0
3 Cash payments for loans and deposits	024	0	0
4 Acquisition of a subsidiary, net of cash acquired	025	0	0
5 Other cash payments from investment activities	026	0	0
IV Total cash payments from investment activities (ADP 022 to 026)	027	0	0
<b>B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 021 + 027)</b>	<b>028</b>	<b>0</b>	<b>0</b>
<b>Cash flow from financing activities</b>			
1 Cash receipts from the increase in initial (subscribed) capital	029	0	0
2 Cash receipts the from issue of equity financial instruments and debt financial instruments	030	0	0
3 Cash receipts from credit principals, loans and other borrowings	031	0	0
4 Other cash receipts from financing activities	032	0	0
V Total cash receipts from financing activities (ADP 029 to 032)	033	0	0
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	034	0	0
2 Cash payments for dividends	035	0	0
3 Cash payments for finance lease	036	0	0
4 Cash payments for the redemption of treasury shares and decrease in initial (subscribed) capital	037	0	0
5 Other cash payments from financing activities	038	0	0
VI Total cash payments from financing activities (ADP 034 to 038)	039	0	0
<b>C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 033 + 039)</b>	<b>040</b>	<b>0</b>	<b>0</b>
1 Unrealised exchange rate differences in respect of cash and cash equivalents	041	0	0
<b>D) NET INCREASE OR DECREASE IN CASH FLOWS (ADP 014 + 028 + 040 + 041)</b>	<b>042</b>	<b>0</b>	<b>0</b>
<b>E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>043</b>	<b>0</b>	<b>0</b>
<b>F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (042+043)</b>	<b>044</b>	<b>0</b>	<b>0</b>



**STATEMENT OF CHANGES IN EQUITY**  
for the period from 1.1.2023 to 30.9.2023

in EUR

Item	ADP code	Attributable to owners of the parent																	
		Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Fair value of financial assets through other comprehensive income (available for sale)	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Other fair value reserves	Exchange rate differences from translation of foreign operations	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent	Minority (non-controlling) interest	Total capital and reserves
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18 (3 to 6-7 + 8 to 17)	19	20 (18+19)
<b>Previous period</b>																			
1 Balance on the first day of the previous business year	01	71.566.660	5.126.263	0	0	0	0	0	3.872.803	0	0	0	0	0	-28.486.787	70.419	52.149.358	0	52.149.358
2 Changes in accounting policies	02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Correction of errors	03	0	0	0	0	0	0	0	0	0	0	0	0	0	3.869	0	3.869	0	3.869
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	71.566.660	5.126.263	0	0	0	0	0	3.872.803	0	0	0	0	0	-28.482.918	70.419	52.153.227	0	52.153.227
5 Profit/loss of the period	05	0	0	0	0	0	0	0	0	0	0	0	0	0	7.684.537	0	7.684.537	0	7.684.537
6 Exchange rate differences from translation of foreign operations	06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Changes in revaluation reserves of fixed tangible and intangible assets	07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Profit or loss arising from effective cash flow hedge	09	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Actuarial gains/losses on the defined benefit obligation	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Other changes in equity unrelated to owners	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Tax on transactions recognised directly in equity	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Redemption of treasury shares/holdings	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Payments from members/shareholders	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Payment of share in profit/dividend	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Other distributions and payments to members/shareholders	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 Transfer to reserves according to the annual schedule	22	0	0	0	0	0	0	0	0	0	0	0	0	0	70.419	-70.419	0	0	0
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)	24	71.566.660	5.126.263	0	0	0	0	0	3.872.803	0	0	0	0	0	-28.412.489	7.684.537	59.837.764	0	59.837.764
<b>APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)</b>																			
I OTHER COMPREHENSIVE INCOME OF THE PREVIOUS PERIOD, NET OF TAX (ADP 06 to 14)	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
II COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+25)	26	0	0	0	0	0	0	0	0	0	0	0	0	0	7.684.537	7.684.537	7.684.537	0	7.684.537
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	0	0	0	0	0	0	0	0	0	0	0	0	0	70.419	-70.419	0	0	0
<b>Current period</b>																			
1 Balance on the first day of the current business year	28	71.566.660	5.126.263	0	0	0	0	0	3.872.803	0	0	0	0	0	-28.412.489	7.684.537	59.837.764	0	59.837.764
2 Changes in accounting policies	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Correction of errors	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Balance on the first day of the current business year (restated) (ADP 28 to 30)	31	71.566.660	5.126.263	0	0	0	0	0	3.872.803	0	0	0	0	0	-28.412.489	7.684.537	59.837.764	0	59.837.764
5 Profit/loss of the period	32	0	0	0	0	0	0	0	0	0	0	0	0	0	6.005.930	6.005.930	6.005.930	0	6.005.930
6 Exchange rate differences from translation of foreign operations	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Changes in revaluation reserves of fixed tangible and intangible assets	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Profit or loss arising from effective cash flow hedge	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Actuarial gains/losses on the defined benefit obligation	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Other changes in equity unrelated to owners	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Tax on transactions recognised directly in equity	41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Redemption of treasury shares/holdings	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Payments from members/shareholders	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Payment of share in profit/dividend	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Other distributions and payments to members/shareholders	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 Carryforward per annual plan	49	0	0	0	0	0	0	0	0	0	0	0	0	0	7.684.537	-7.684.537	0	0	0
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	71.566.660	5.126.263	0	0	0	0	0	3.872.803	0	0	0	0	0	-20.727.962	6.005.930	65.843.694	0	65.843.694
<b>APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)</b>																			
I OTHER COMPREHENSIVE INCOME FOR THE CURRENT PERIOD, NET OF TAX (ADP 33 to 41)	52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 32 do 52)	53	0	0	0	0	0	0	0	0	0	0	0	0	0	6.005.930	6.005.930	6.005.930	0	6.005.930
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	0	0	0	0	0	0	0	0	0	0	0	0	0	7.684.537	-7.684.537	0	0	0

NOTES TO FINANCIAL STATEMENTS - TFI  
(drawn up for quarterly reporting periods)

Name of the issuer: LUKA RIJEKA d.d.

Personal identification number (OIB): 92590920313

Reporting period: 01.01.2023.-30.09.2023.

Notes to financial statements for quarterly periods include:

- a) explanation of business events relevant to understanding changes in the statement of financial position and financial performance for the reporting semi-annual period of the issuer with respect to the last business year: information is provided regarding these events and relevant information published in the last annual financial statement is updated (items 15 to 15C IAS 34 - Interim financial reporting)
- b) information on the access to the latest annual financial statements, for the purpose of understanding information published in the notes to financial statements drawn up for the semi-annual reporting period
- c) a statement explaining that the same accounting policies are applied while drawing up financial statements for the semi-annual reporting period as in the latest annual financial statements or, in the case where the accounting policies have changed, a description of the nature and effect of the changes (item 16.A (a) IAS 34 - Interim financial reporting)
- d) a description of the financial performance in the case of the issuer whose business is seasonal (items 37 and 38 IAS 34 - Interim financial reporting)
- e) other comments prescribed by IAS 34 - Interim financial reporting
- f) in the notes to quarterly periods financial statements, in addition to the information stated above, information in respect of the following matters shall be disclosed:
  1. undertaking's name, registered office (address), legal form, country of establishment, entity's registration number and, if applicable, the indication whether the undertaking is undergoing liquidation, bankruptcy proceedings, shortened termination proceedings or extraordinary administration
  2. adopted accounting policies (only an indication of whether there has been a change from the previous period)
  3. the total amount of any financial commitments, guarantees or contingencies that are not included in the balance sheet, and an indication of the nature and form of any valuable security which has been provided; any commitments concerning pensions of the undertaking within the group or company linked by virtue of participating interest shall be disclosed separately
  4. the amount and nature of individual items of income or expenditure which are of exceptional size or incidence
  5. amounts owed by the undertaking and falling due after more than five years, as well as the total debts of the undertaking covered by valuable security furnished by the undertaking, specifying the type and form of security
  6. average number of employees during the financial year
  7. where, in accordance with the regulations, the undertaking capitalised on the cost of salaries in part or in full, information on the amount of the total cost of employees during the year broken down into the amount directly debiting the costs of the period and the amount capitalised on the value of the assets during the period, showing separately the total amount of net salaries and the amount of taxes, contributions from salaries and contributions on salaries
  8. where a provision for deferred tax is recognised in the balance sheet, the deferred tax balances at the end of the financial year, and the movement in those balances during the financial year
  9. the name and registered office of each of the undertakings in which the undertaking, either itself or through a person acting in their own name but on the undertaking's behalf, holds a participating interest, showing the proportion of the capital held, the amount of capital and reserves, and the profit or loss for the latest financial year of the undertaking concerned for which financial statements have been adopted; the information concerning capital and reserves and the profit or loss may be omitted where the undertaking concerned does not publish its balance sheet and is not controlled by another undertaking
  10. the number and the nominal value or, in the absence of a nominal value, the accounting par value of the shares subscribed during the financial year within the limits of the authorised capital
  11. the existence of any participation certificates, convertible debentures, warrants, options or similar securities or rights, with an indication of their number and the rights they confer
  12. the name, registered office and legal form of each of the undertakings of which the undertaking is a member having unlimited liability
  13. the name and registered office of the undertaking which draws up the consolidated financial statements of the largest group of undertakings of which the undertaking forms part as a controlled group member
  14. the name and registered office of the undertaking which draws up the consolidated financial statements of the smallest group of undertakings of which the undertaking forms part as a controlled group member and which is also included in the group of undertakings referred to in point 13
  15. the place where copies of the consolidated financial statements referred to in points 13 and 14 may be obtained, provided that they are available
  16. the nature and business purpose of the undertaking's arrangements that are not included in the balance sheet and the financial impact on the undertaking of those arrangements, provided that the risks or benefits arising from such arrangements are material and in so far as the disclosure of such risks or benefits is necessary for the purposes of assessing the financial position of the undertaking
  17. the nature and the financial effect of material events arising after the balance sheet date which are not reflected in the profit and loss account or balance sheet

When preparing the financial statements for the reporting quarter, the same accounting policies are applied as in the last annual financial statements. A summary of significant accounting policies is presented in Note 3 to the audited annual financial statements.

The Company has also prepared unconsolidated financial statements at September 30, 2023, in accordance with IFRS approved by the European Union (EU) for the Company and its subsidiaries (Group) approved by the Management Board. The unconsolidated and consolidated financial statements, as well as the detailed notes to the financial statements, are published on the Company's website, on the Zagreb Stock Exchange website and in the Official Register of Prescribed Information (HANFA). Information that under IFRS must be made public and that is not presented in the financial position statement, statement of comprehensive income, statement of cash flows and statement of changes in equity, is disclosed in Notes 7 to 32 to the audited financial statements.

The name, registered office (address) of the issuer, legal form of the issuer, country of establishment, identification number of the entity, personal identification number are published on the General Data page within this document and in Note 1 to the audited financial statements.

There are no financial liabilities, guarantees or contingencies that are not included in the balance sheet. The Company has no pension liabilities.

Debts maturing after more than five years are explained in Note 26 to the audited financial statements.

Lease obligations arising from the application of IFRS 16 are disclosed in AOP 107 and AOP 123, and explained in Note 32.

During the current period, the Group had an average of 653 employees.

There was no wage capitalization during the current period.

Provisions for deferred tax, deferred tax balances at the end of the financial year and movements in these balances during the financial year are presented in Note 14 to the financial statements.

The Company has business relations with the associated company Jadranska vrata d.d., Brajdica 16, 51000 Rijeka in which Luka Rijeka d.d. has 49% ownership.

Investments in subsidiaries and associates using the equity method are explained in Note 19 to the audited financial statements.

There were no transactions of subscription of shares or stakes during the business year within the authorized capital.

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

The company has no stake in companies with unlimited liability.

The consolidated financial statements of the Issuer are the largest group of companies and the Issuer is not a controlled member of any group.

Significant events that occurred after the balance sheet date and are not reflected in the profit and loss account or balance sheet are disclosed in Note 33 to the audited annual financial statements.

In Rijeka, October 2023.

Pursuant to the Capital Market Act, Duško Grabovac, president of Management Board and Marina Cesarac Dorčić – member of Management Board, as persons responsible for preparing quarterly statements of the company The Port of Rijeka j. s. c., from Rijeka, Riva 1, personal identification number 92590920313 (hereinafter: the Company), hereby give the following

## STATEMENT

According to our best knowledge

- The summarized set of consolidated and non-consolidated business reports for the third quarter of 2023, prepared by applying the relevant financial reporting standards, provides a comprehensive and true account of the assets and liabilities, the profit and loss, the financial position and the business performance of the Company and the companies included in consolidation.

Duško Grabovac, president of Management Board \_\_\_\_\_

Marina Cesarac Dorčić, member of Management Board \_\_\_\_\_

LUKA RIJEKA d.d.  
Rijeka, Riva 1