Luka Ploče d.d.

Sustainability Report 2025

LUKA PLOČE

Sustainability Report – Luka Ploče 2025
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Content

ABOUT THE REPORT

This is the fourth **Sustainability Report of Luka Ploče d.d.**, continuing the Company's practice of transparent reporting on environmental, social and governance (ESG) topics and reaffirming its commitment to sustainable business development. All previous reports, including the Sustainability Report 2025, are published by Luka Ploče on a voluntary basis.

The Sustainability Report of the Luka Ploče Group for 2025 has been prepared to provide a transparent and reliable overview of the sustainability information that is most relevant to the Company's operations and its stakeholders.

The Report covers the key environmental, social and governance topics and provides an overview of the material impacts, risks and opportunities associated with the operations of the Luka Ploče Group during the reporting period.

The Report relates to the 2025 financial year and has been prepared in accordance with the requirements of the **European Sustainability Reporting Standards (ESRS)**. It has been prepared in accordance with the cross-cutting and topical ESRS applicable to all undertakings regardless of the sector in which they operate and is based on the general requirements for the preparation and presentation of sustainability information. It includes both general disclosures and disclosures relating to material environmental, social and governance matters.

Luka Ploče d.d. is subject to the obligation to disclose information to the public on a regular and timely basis in accordance with the applicable regulatory framework.

The Group publishes all relevant information, including its Consolidated Annual Report, on its official website and through the official channels of the Zagreb Stock Exchange.

In accordance with statutory requirements, and along with the Sustainability Report, the Company regularly publishes the Management Report as an integral part of its annual reports, ensuring a comprehensive presentation of the Company's operations and performance.

This Sustainability Report for 2025 has been prepared as a standalone document, though fully aligned with the Company's published financial statements.

ESRS 2 General disclosures

(BP-1) Basis for the Preparation of the Sustainability Report

Unless otherwise stated, the **Sustainability Report of the Luka Ploče Group for the 2025** reporting year covers and presents the environmental, social and governance (ESG) impacts, risks and opportunities for the period from 1 January 2025 to 31 December 2025, for the parent company, **Luka Ploče d.d., and its subsidiaries: Luka Šped d.o.o., Pločanska plovidba d.o.o., Pomorski servis – Luka Ploče d.o.o. and New Concrete Technologies d.o.o.,** which together constitute the Luka Ploče Group (hereinafter: the Luka Ploče Group).

The scope of consolidation for this sustainability statement is aligned with the **scope of consolidation applied in the consolidated financial statements of the Luka Ploče Group**. The undertakings included in the consolidation did not apply the exemption from individual or consolidated sustainability reporting in accordance with the relevant provisions of Directive 2013/34/EU.

The sustainability statement covers information on the Luka Ploče Group's own operations and, to the extent relevant and available, information relating to the upstream and downstream value chain, particularly in the context of the assessment and disclosure of **material impacts, risks and opportunities** related to sustainability. The inclusion of value chain information is based on available data, the results of the materiality assessment and a reasonable assessment of the areas where such impacts, risks and opportunities are most likely to occur.

The analysis of the value chain and the related impacts, including impacts arising from the Group's own operations and business relationships, was initially carried out as part of the preparation of the Luka Ploče Group Sustainability Strategy and was subsequently updated for the current reporting period.

In preparing this sustainability statement, the Company **did not make use of the option to omit information relating to intellectual property, know-how or the results of innovation**, as provided for under the relevant provisions of the ESRS.

Regulatory and Professional Compliance

Regulatory changes during the reporting period

As of 1 January 2025, sustainability reporting in the Republic of Croatia has been governed by the **Accounting Act**, which incorporates sustainability reporting requirements, the application of sustainability reporting standards and the assurance of sustainability reports. Under the framework in force at the beginning of 2025, the first wave of undertakings reported for the 2024 financial year, the second wave for financial years beginning on or after 1 January 2025, and the third wave for financial years beginning on or after 1 January 2026.

During 2025, significant amendments to this framework were adopted at the level of the **European Union**. As part of the Omnibus package, the European Commission proposed the simplification of the Corporate Sustainability Reporting Directive (CSRD), including a reduction in the number of entities subject to the reporting requirements, a revision of the European Sustainability Reporting Standards (ESRS) and other burden-reduction measures. In the meantime, Directive (EU) 2025/794, the so-called *stop-the-clock* Directive, was adopted, postponing by two reporting cycles the application of the sustainability reporting requirements for undertakings that, under the previous framework, would have been required to report for the first time for the 2025 and 2026 financial years. Member States were required to transpose the Directive into national law by 31 December 2025. Subsequently, on 11 July 2025, the Commission adopted targeted *quick-fix* amendments to the first set of ESRS, extending certain transitional reliefs for first-wave reporters in respect of the 2025 and 2026 financial years, while a broader revision of the ESRS is being carried out in parallel to reduce the number of data points, clarify unclear requirements and improve alignment with other regulatory requirements.

The Accounting Act was amended at the national level towards the end of 2025 to align the commencement of its application with Directive (EU) 2025/794. This included postponing the commencement of the reporting obligation for the second wave of undertakings from 1 January 2025 to 1 January 2027, and for the third wave from 1 January 2026 to 1 January 2028. In addition, it was stipulated that a first-wave undertaking that becomes a public-interest entity during the 2025 or 2026 financial year is not required to prepare a sustainability report for that financial year. Subsequently, Directive (EU) 2026/470 was adopted at the European Union level, introducing substantive amendments to the CSRD framework. The Ministry of Finance of the Republic of Croatia expressly stated that the new framework focuses the sustainability reporting obligation on large undertakings with more than 1,000 employees and net revenue exceeding EUR 450 million, and that, accordingly, further amendments to national legislation, including the Accounting Act and the Capital Market Act, have been initiated.

This Sustainability Report has been prepared in accordance with the applicable legislative and professional framework in force as at the date of its preparation, i.e. the framework applicable for the 2025 reporting year, including the transitional reliefs currently in effect.

This Report also includes relevant and faithfully represented information on impacts, risks and opportunities (IROs) identified as material from the perspective of impact materiality, financial materiality or both dimensions, in accordance with the principle of double materiality.

The Report also includes the Report on Compliance with the EU Taxonomy,

The Report has been prepared based on the following key regulatory frameworks and initiatives:

- → Corporate Sustainability Reporting Directive (CSRD),
- → European Sustainability Reporting Standards (ESRS),
- → Corporate Sustainability Due Diligence Directive (CSDDD),
- → Accounting Act of the Republic of Croatia,
- → Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment (EU Taxonomy,
- → Principles and objectives of the UN Global Compact initiative.

In preparing the information disclosed in this Sustainability Report, we were guided by the following principles and qualitative characteristics of information:

1. Relevance: Sustainability information is relevant if it is capable of influencing the decisions of users

2. Faithful representation: To be useful, sustainability information must not only represent relevant phenomena but must also faithfully represent the substance of the phenomena it purports to depict. Faithful representation requires that information be: (i) complete, (ii) neutral, and (iii) free from error.

3. Comparability: Sustainability information is comparable if it can be compared with information disclosed in previous reporting periods and with information reported by other undertakings, particularly those carrying out similar activities or operating in the same sector.

4. Verifiability: Verifiability provides users with confidence that the information is complete, neutral and accurate.

5. Understandability: Sustainability information is understandable if it is presented clearly and concisely.

(BP-2) Disclosures in Specific Circumstances

During the reporting period, the Luka Ploče Group took into consideration the relevant regulatory developments at the European Union level affecting sustainability reporting. A more detailed overview of the legislative framework and the related amendments is provided in section BP-1 (General Basis for the Preparation of the Sustainability Statement)

In addition to topics identified as material from the perspective of impact and/or financial materiality, this Report also covers topics that are not within our direct responsibility but are of concern to the community in which we operate. Given that port operations depend on the coordinated efforts of numerous stakeholders, we believe that all matters of public interest offer opportunities for improvement that can be achieved through joint cooperation.

Luka Ploče measures its carbon footprint across all three emission scopes every two years. The first Carbon Footprint Analysis Study was prepared for the 2022 reporting year, while this Report presents the results of the carbon footprint analysis for 2024. Both analyses were prepared in cooperation with the Hrvoje Požar Energy Institute and cover the parent company, Luka Ploče d.d., together with its subsidiaries Luka Šped d.o.o., Pomorski servis d.o.o. and Pločanska plovidba d.o.o., and, for the 2024 reporting year, the newly acquired company New Concrete Technologies d.o.o.

In 2024, the Group adopted its **Sustainability Strategy 2030**, defining its sustainability pillars, objectives and the activities planned for their implementation. Given the relatively short period since its adoption, the results of certain implemented measures and activities are presented in this Report to a limited extent.

Time horizons for sustainability objectives

In the context of defining short-, medium- and long-term sustainability objectives, we have established the following time horizons:

- → Short-term: 1 to 3 years
- → Medium-term: 3 to 5 years
- → Long-term: more than 5 years

These time horizons have been used as reference points in the development and assessment of our strategic objectives, initiatives and performance indicators relating to environmental, social and governance matters.

Data sources: Application systems (modules) used to support specific business processes within the Group, available departmental data and estimates based on cooperation with suppliers and business partners, as well as the Carbon Footprint Analysis Study for 2024, prepared by the Hrvoje Požar Energy Institute.

Estimates and level of uncertainty

Certain sections of this Report are based on estimates that depend on several variables. The key areas include:

a) Climate change impacts on infrastructure and the anticipated effects of future infrastructure and technological projects

The assessment of impacts, risks and opportunities is based on available future climate projections under the RCP4.5 scenario compared with the years spanning the 1971–2000 reference period, obtained through climate modelling. Any significant deviation from these projections may affect the expected climate change outcomes, including CO_2 emissions reductions.

b) Transition risks

These primarily include changes in public policies and further escalation of geopolitical uncertainties. Due to the nature of its business, Luka Ploče is highly dependent on these factors for revenue generation and the long-term sustainability of its operations.

c) Data quality and levels of uncertainty

Despite the measurement systems established through application-based solutions, differences in the level of accuracy and availability of data still exist across individual business units.

Changes in preparation and comparability

Compared with the previous reporting period, certain information has been improved in terms of the methodology used for data collection and processing. To the extent possible, the comparability of data with previous reporting periods has been maintained. Where changes in methodology or reporting scope have been introduced, any differences in comparability result from those changes.

Errors from previous reporting periods

No material errors were identified during the preparation of this Report that would require corrections to information previously disclosed.

Application of other frameworks and standards

In addition to the ESRS, this Report also includes information derived from other relevant regulatory and professional frameworks, including the requirements of the EU Taxonomy and the principles of the UN Global Compact. In such cases, the consistency and alignment of the disclosed information have been ensured.

Limitations and conditions of interpretation

This Report covers the business activities carried out during the period from 1 January to 31 December 2025 and includes objectives and planned activities relating to future periods, including the period up to 2030 and beyond. These objectives and plans are based on the Company's current assessments, taking into account the existing regulatory framework, market and geopolitical conditions, available technical solutions and innovations, as well as development trends in the port sector.

As such assessments and plans are subject to change, actual results may differ from those anticipated, particularly due to factors beyond the Company's control, including changes in the regulatory framework, market conditions, technological developments and the actions of third parties. Should any of these circumstances change significantly, the Company may revise its objectives, measures and related performance indicators in future reporting periods.

Information relating to future events, projects and estimates should therefore be interpreted in the context of the inherent uncertainty and changing conditions in which the Company operates.

In accordance with the requirements of the ESRS, certain information has been included by way of incorporation by reference to other sections of the Management Report, the consolidated financial statements and the Company's publicly available disclosures, including information published on the Company's website and the website of the Zagreb Stock Exchange. Such incorporation has been applied in a manner that ensures the accessibility, timeliness and consistency of the information, avoids unnecessary duplication of content and enables users to access relevant information more efficiently.

Contact us

For further information about this Report or to submit comments and suggestions, please get in touch with us at info@luka-ploce.hr.

Letter from the Management Board

The 2025 financial year was marked by strong market pressures, which affected the operations of Luka Ploče primarily through a decline in cargo throughput and, consequently, a decrease in operating revenues. In addition, during the first quarter, we adopted the decision to discontinue our commodity trading activities. Despite disruptions in logistics chains, infrastructure constraints and changing market conditions, we maintained stable operations and a satisfactory level of liquidity throughout the year.

At the end of 2025, the Group reported a solid financial performance, primarily reflected in a **net profit of EUR 5.192 million**, which remained **almost unchanged compared with the previous financial year, when it amounted to EUR 5.219 million**. This demonstrates the resilience of the business in a challenging environment that had a significant impact on regional cargo flows.

External factors primarily influenced the Group's financial performance. These included the disruption of railway traffic in the Jablanica and Konjic area of Bosnia and Herzegovina at the beginning of the fourth quarter of 2024. Additional pressure arose from unfavourable market conditions, which led the Management Board to adopt the decision to discontinue the Company's commodity trading activities in March 2025. The end of the year was also marked by the initiation of bankruptcy proceedings against Koksara d.o.o. Lukavac.

These developments primarily affected the dry bulk cargo segment, where a significant decline was recorded in the transhipment of coal, slag and clinker. In total, 3.17 million tonnes of cargo were handled in 2025, representing a 20% decrease compared with the previous year. Of this amount, 1.14 million tonnes related to dry bulk cargo, down by 48% compared with 2024. The most significant decline was recorded in coal, with volumes decreasing by more than one million tonnes, or 64%, compared with the previous financial year.

On the other hand, **general cargo recorded strong growth of 37%**, primarily driven by container traffic. **Liquid cargo traffic also increased by 7%** compared with the same period of the previous year.

As a result of these developments, revenue from the sale of port services decreased by 20% in 2025, from EUR 30.558 million to EUR 26.204 million. In 2025, the Group generated no revenue from the sale of goods, reflecting the Management Board's previously adopted decision to discontinue the Company's commodity trading activities until further notice.

The Luka Ploče Group's EBITDA margin for 2025, excluding the trading segment, amounted to 34%, representing an increase of three percentage points compared with the previous year, confirming the soundness of the new business strategy based on the discontinuation of commodity trading activities.

In addition, the growth in container traffic confirms the increasingly important role of Luka Ploče in intermodal logistics flows and reinforces our strategic position within the regional transport system. Major projects, including the expansion of the container terminal and the development of a 5G-based Terminal Operating System, represent key milestones that will provide a solid foundation for sustainable growth and further strengthen our market position.

Continued investment in sustainability

Following several years of intensive investment, new capital expenditure in 2025 amounted to EUR 0.568 million (EUR 3.433 million in 2024). These investments primarily related to new transport vehicles, cargo handling equipment (cranes, forklifts, etc.), as well as IT equipment and air-conditioning systems.

As part of our responsible business approach, we continued implementing the Luka Ploče Group Sustainability Strategy 2030 and the measures set out in our transition plan, aimed at increasing energy independence and the share of renewable electricity, reducing Scope 2 emissions and supporting our pathway towards climate neutrality.

Among other initiatives, our second photovoltaic power plant, located at the timber terminal, with a maximum installed capacity of 803 kW and an expected annual generation of 1.125 million kWh of renewable electricity, entered its trial operation phase at the end of the year. During the year, activities were also initiated to prepare the documentation for two additional photovoltaic power plants.

The recertification of ISO 50001 confirmed the continued compliance of our energy management system with the requirements of the standard and reaffirmed our commitment to energy efficiency. During the year, fuel consumption meters were installed on heavy quayside equipment, enabling the monitoring of energy performance under actual operating conditions.

Looking back on the results achieved in 2025, we are pleased to conclude that we have continued our progress in reducing environmental impacts and advancing decarbonisation, both of which remain among the key strategic pillars of the Luka Ploče Group.

Furthermore, as a direct consequence of the decision to discontinue commodity trading activities, together with the reduction in coal throughput, water consumption decreased by 85.48 thousand m³, or 54.63%, while fuel consumption declined by 17.46% and electricity consumption by 19.23%. The significantly lower consumption of energy sources also resulted in lower CO_2 emissions, while the reduction in coal volumes handled at the port contributed to lower health and environmental risks associated with coal dust emissions.

Ploče and the Port TOGETHER – For a More Beautiful and Better City

In managing social matters, we continued to apply the business practices established in previous years, as well as the Collective Agreement for the employees of Luka Ploče d.d. Our cooperation with the local community also continued through support for projects of wider social importance. Among other initiatives, the second donation programme, “Ploče and the Port TOGETHER – For a Better and More Beautiful City”, was successfully completed, providing funding for 16 projects in an amount exceeding EUR 100 thousand.

On 11 July 2025, we marked the 80th anniversary of the Company with a special programme dedicated to all generations of employees, professionals and members of the local community who have contributed to the development of this economic symbol of southern Croatia. The celebration began with an Open Day, followed in the evening by the opening of the Third Shift exhibition on the waterfront, featuring photographs and historical exhibits. The documentary film Connected Across Generations also premiered as part of the programme.

You can read more about our efforts to strengthen our responsibility towards the environment, the community and our stakeholders in the following chapters. We would also like to remind you that this is the fourth Sustainability Report of the Luka Ploče Group, published on our own initiative to provide transparent, accurate and reliable information on our environmental, social and governance performance.

Thank you for your trust and continued cooperation.

Yours sincerely,

Hrvoje Livaja, President of the Management Board

Our strategy

ESRS 2 SBM-1 – Strategy, business model and value chain

The primary strategic objective of the Luka Ploče Group is to transform the Port of Ploče into a smart and sustainable port that develops proactively while protecting and preserving human and natural resources and applying high standards of responsible management of the impacts of its activities on society, the economy and the environment.

Luka Ploče has adopted the Sustainability Strategy 2030, with a long-term outlook to 2050, defining the strategic objectives, priorities and measures aimed at generating positive impacts on the economy, the environment and society. The Strategy provides the framework for integrating sustainability into the Group's business model and for managing sustainability-related impacts, risks and opportunities.

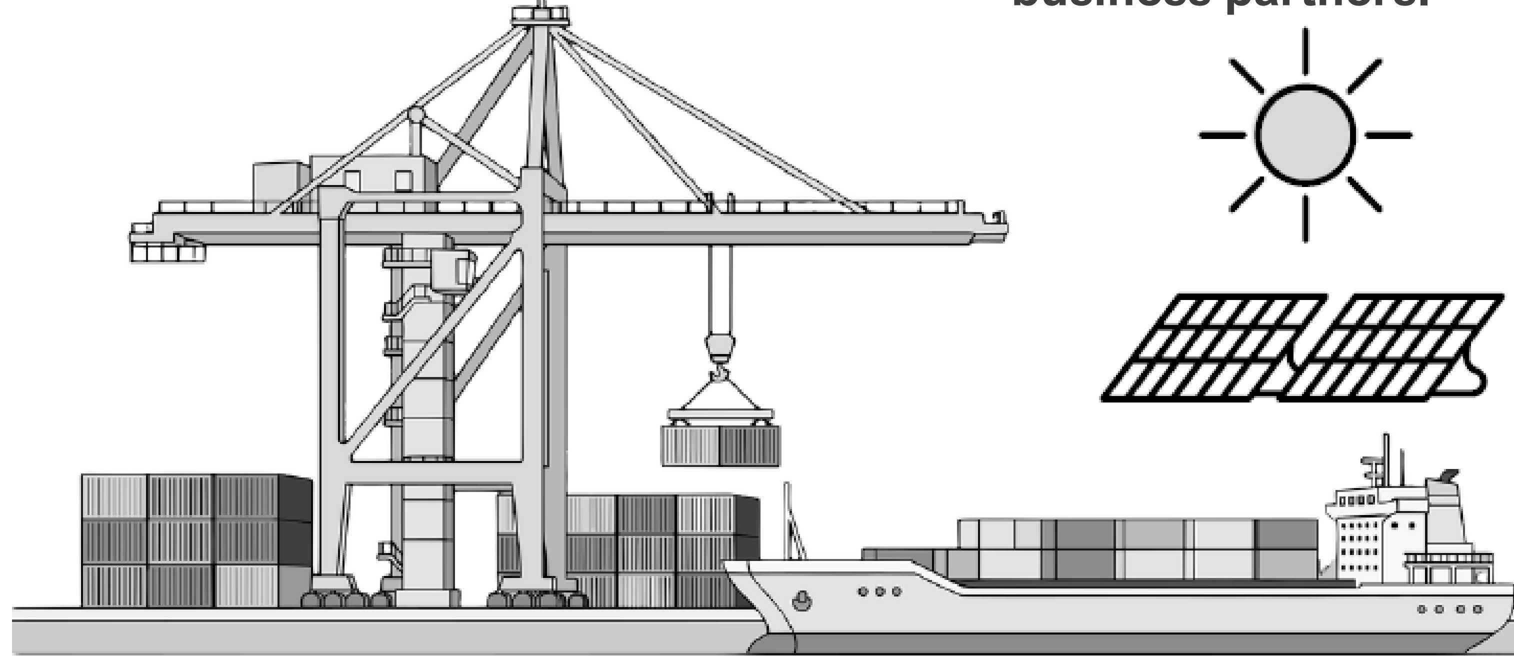
The Strategy defines the measures and general resources required to achieve the established objectives. In preparing the Strategy, known risks, including climate-related and transition risks, were taken into consideration to assess the resilience of the business model, the resources required and the Company's ability to adapt its operations to long-term changes in the regulatory, market and environmental environment.

The Strategy focuses on three core sustainability pillars: **Planet, People and Port**. Each pillar includes its own strategic objectives and key performance indicators. Together, these pillars provide the framework within which the Luka Ploče Group can achieve its most significant positive impacts and define its level of ambition with respect to environmental, social and governance matters.

The **Planet** pillar focuses on reducing the environmental and carbon footprint, improving energy efficiency, increasing the use of renewable energy sources, protecting water and marine resources, preventing pollution and developing a circular business model. The **People** pillar focuses on providing a safe and stable workplace, protecting health and safety, developing employees' skills, promoting equality and strengthening relationships with the local community. The **Port** pillar focuses on the development of sustainable port infrastructure, digitalisation, responsible governance, sustainable procurement, communication and strengthening the resilience of the business model.

Our vision

To complete the transformation into a smart and sustainable port that is the first choice for employees, customers and business partners.



Our Mission

To provide high-quality port services in accordance with the principles of sustainable development, ensuring the satisfaction of our customers, business partners, employees and the communities in which the Group operates.

Business model

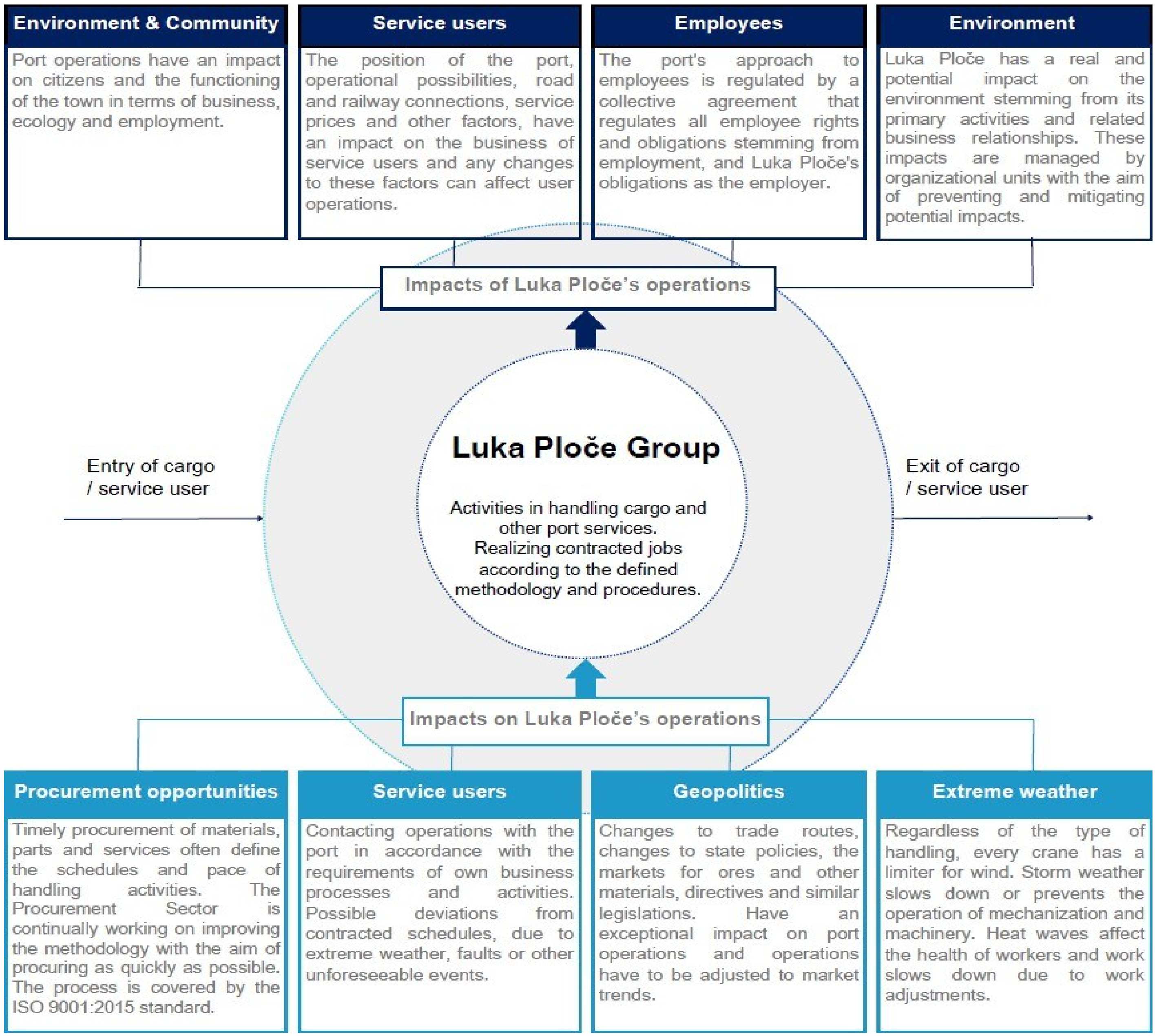
Luka Ploče d.d. is the principal concessionaire within the port area for the loading, unloading, transhipment and storage of cargo. As a key participant in regional and European logistics value chains, we are committed to operational excellence achieved through investment in our people and sustainability, including investments in cargo handling equipment and machinery with a lower environmental footprint, digitalisation, and renewable energy generation capacities.

In 2025, the Luka Ploče Group's business model became even more strongly focused on its core port activities: cargo transhipment, storage, logistics and related maritime services, including dredging operations. Compared with the previous year, the most significant change was the discontinuation of the commodity trading business. The Company informed investors of this decision on 28 March 2025, and during the reporting period it generated no revenue from commodity trading.

This change in the business model reduces the Group's exposure to market volatility associated with trading activities, particularly commodity price volatility, foreign exchange risk arising from USD exposure, and the financing and insurance risks related to trade flows.

At the same time, it further increases the importance of the resilience and competitiveness of the Group's core port services, effective cargo portfolio management, customer and cargo diversification, and the Group's ability to develop new logistics flows.

In 2025, the Group's business model was based on the provision of cargo handling services, storage, logistics support, freight forwarding, marine services, mooring and unmooring, ship supply services, ship-generated waste reception and other related services. The business model no longer relies on commodity trading activities but is instead focused on the stabilisation and development of the Group's core port, logistics and related services.



Value chain

The Luka Ploče Group's value chain comprises the activities, resources and relationships that enable the provision of port, storage, logistics, freight forwarding, maritime and related services. In accordance with the ESRS approach, the value chain is viewed through upstream activities, the Group's own operations and downstream activities, as well as through the broader business, regulatory, transport, social and environmental context in which the Group operates. Due to the Port of Ploče's location on a major transport corridor and its connectivity with hinterland markets, the reliability of transport infrastructure is a key factor determining the resilience of the value chain. Experience gained during 2024 and 2025 has demonstrated that disruptions to railway infrastructure can have a significant impact on logistics flows, cargo structure and customer behaviour, even after transport links have been technically restored. Accordingly, in managing its business model and value chain, the Group places particular emphasis on monitoring market, transport, regulatory and climate-related risks.

Environmental and social aspects are of particular importance within the Group's value chain. Environmental aspects include energy and fuel consumption, greenhouse gas emissions, air pollution, dust and noise, water use, the protection of the sea and marine resources, waste management, the reception of ship-generated waste and the efficient use of resources. Social aspects include occupational health and safety, working conditions, skills development, relationships with workers in the value chain, impacts on the local community, transport safety and the quality of relationships with customers. Accordingly, value chain management is not limited to operational efficiency but also encompasses the responsible management of sustainability-related impacts, risks and opportunities. Through its policies, procedures, investments, stakeholder engagement and strategic objectives, the Group seeks to reduce adverse impacts, strengthen positive contributions and enhance the resilience of its business model to changes in the market, regulatory, climate and social environment.

Luka Ploče Group Value Chain

An interconnected system of stakeholders, activities, and flows of goods, information, services and responsibilities

MAIN FLOW OF GOODS AND INFORMATION→

1. Upstream Stakeholders and Resources
- Energy, fuel and water suppliers
- Equipment, spare parts and lubricants
- IT solutions and consumables
- Maintenance and construction works
- Safety, environmental protection and waste management

2. Arrival of Cargo and Vessels
- Shipping companies and ship agents
- Freight forwarders
- Rail and road transport operators
- Customs and inspection authorities
- Arrival planning and regulatory compliance

3. Port Operations – Own Activities
- Vessel reception, berthing and unberthing
- Loading, unloading and cargo handling
- Cargo handling, weighing and inspection
- Maintenance of equipment and infrastructure
- Occupational health and safety, fire protection and environmental protection

4. Storage, Logistics and Dispatch
- Terminals and storage facilities
- Cargo preparation for distribution
- Logistics coordination
- Freight forwarding and transport
- Information systems and cargo tracking

5. Downstream Customers and Markets
- Industrial customers
- Traders and logistics operators
- Freight forwarders
- Final cargo recipients
- Hinterland markets

DIRECT VALUE CREATION

Safe, efficient and compliant flow of cargo between maritime and inland transport

6. Wider Stakeholders and Operating Environment

The institutional, social and environmental framework within which the entire value chain operates.

Governance and Regulatory Authorities
- Ploče Port Authority
- Public authorities and regulatory institutions
- Customs administration, inspection authorities and other competent authorities

Society and Workforce
- Employees and trade unions
- City of Ploče and the local community
- Educational institutions and civil protection authorities

Financing and Risk Management
- Financial institutions
- Insurance providers
- Business continuity and security partners

Sustainability
- Legal compliance and safety
- Environmental responsibility
- Social acceptability and long-term sustainability

Key flows across the value chain: cargo • information • services • responsibilities

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model

As part of its strategic planning process, the Luka Ploče Group monitors material sustainability-related impacts, risks and opportunities, including their potential effects on the business model, financial position, financial performance and cash flows over the short, medium and long term.

A key development in 2025 is that the change to the business model has already been implemented. The discontinuation of the commodity trading business is no longer considered a risk but a business decision that has altered the Group's revenue and cost structures, foreign exchange exposure, working capital requirements and risk profile. The remaining risks relate to the Group's ability to offset the effects of declining volumes of certain cargo types, particularly dry bulk cargo and coal, through its core port, storage, logistics and related services, while continuing to develop diversified and more sustainable logistics flows.

At the same time, the transition to a low-carbon economy presents an opportunity for Luka Ploče to diversify its business, develop new cargo segments, improve energy efficiency and invest in renewable energy sources.

Planned and completed investments in photovoltaic power plants at port facilities and storage areas require capital expenditure during the investment phase but are expected, over the long term, to help stabilise energy operating costs, reduce exposure to energy price volatility and lower the carbon footprint of the Group's operations.

The resilience of the Luka Ploče Group's strategy and business model rests on the continuous diversification of port services, the modernisation of infrastructure, the digitalisation of processes, investments in energy efficiency and renewable energy sources, and the ability to adapt to changes in cargo structure and market requirements. Even under scenarios of accelerated decarbonisation, shifts in industrial demand and more stringent regulatory requirements, the Group recognises opportunities to adapt its operations by developing more sustainable logistics solutions, handling new cargo types and improving operational efficiency.

Accordingly, during 2025 the Company carried out dredging works along the quay to increase the capacity for the provision of port services, and installed new mooring equipment (bollards).

ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities

The Luka Ploče Group's process for identifying and assessing material impacts, risks and opportunities is based on the principle of double materiality. This involves, on the one hand, considering the actual and potential impacts of the Group's operations on the environment, society and the economy, and, on the other hand, considering the impacts of environmental, social and governance matters on the Group's financial position, financial performance, cash flows and the long-term sustainability of its business model.

In selecting the materiality assessment methodology, the Group applied the European Sustainability Reporting Standards (ESRS), the requirements of the Corporate Sustainability Reporting Directive (CSRD), and the EU Taxonomy Regulation, as well as relevant guidance on climate risks and infrastructure climate resilience. The Group will continue to develop and improve its approach to the double materiality assessment in future reporting periods, in line with best practice, regulatory requirements, and available guidance.

The materiality assessment identified the most significant environmental, social and governance matters, as well as the Group's key stakeholders. By assessing material impacts, the assessment identified the relevant aspects of Luka Ploče's sustainable business model and their connection with the United Nations Sustainable Development Goals under the 2030 Agenda.

The assessment process took into account the views of both internal and external stakeholders. The analysis of the survey results showed that external stakeholders generally rated the quality of environmental impact management more positively than internal stakeholders, while views on social and governance matters were largely aligned. The survey also indicated a degree of concern among external stakeholders about the impacts of port activities on biodiversity and ecosystems. These impacts were identified as important for ongoing monitoring, particularly where they arise from business relationships and the broader value chain.

Following a detailed assessment that considered the actual and potential impacts of business activities within the port area, together with the views of external stakeholders, the sustainability topics assessed as material were identified and included in this Sustainability Report. The Report also covers topics over which Luka Ploče does not always have direct control but which it can address through cooperation, communication, value chain management and partnerships with other stakeholders.

Port operations depend on the coordinated efforts of numerous stakeholders across the value chain, including port service users, shipping companies, freight forwarders, transport operators, suppliers, public authorities, the local community and other business partners. In matters of common interest, particularly those relating to the environment, climate, the marine environment, safety and the quality of life of the local community, Luka Ploče recognises opportunities for progress through collaboration with other stakeholders.

Impact materiality

Impact materiality covers the assessment of the actual and potential positive and negative impacts of the Luka Ploče Group's operations on the environment, society and the economy. The assessment considered impacts arising from the Group's own operations, as well as those associated with its value chain.

Particular attention was given to environmental topics, including climate change, pollution, water and marine resources, biodiversity and ecosystems, and resource use and the circular economy. In the social area, the assessment considered impacts on the Group's own workforce, workers in the value chain, local communities and customers. In the governance area, the assessment addressed business conduct, ethics, transparency, supplier relationships and risk management.

Based on the assessment, Luka Ploče identified areas where its operations can generate significant positive impacts, including employment, local economic development, investment in the community, safety and infrastructure development. At the same time, potential adverse impacts were identified, particularly those associated with the environmental aspects of port operations, spatial and transport-related impacts, safety, climate risks and impacts on marine resources.

Financial materiality

As part of its double materiality assessment, the Luka Ploče Group also assessed the most significant sustainability-related risks and opportunities that may affect its financial position, financial performance, cash flows, access to capital and the long-term resilience of its business model.

The financial materiality assessment included an analysis of climate-related risks, regulatory and market developments, technological requirements, changes in cargo structure, energy efficiency, capital investment needs and potential reputational impacts. The assessment took into account the requirements of the CSRD, the EU Taxonomy Regulation and the guidance on climate-resilient infrastructure.

In 2025, the financial materiality assessment was also considered in light of changes to the Group's business model, the decline in coal and dry bulk cargo volumes, the consequences of the railway traffic disruption in the previous reporting period, the bankruptcy of a major customer within the regional industrial value chain, and the discontinuation of the commodity trading business. These factors affect the structure of operating revenues, the utilisation of port infrastructure, the need for cargo diversification, and the long-term resilience of the Group's operations.

Climate-related risks include the potential adverse effects of climate change on infrastructure, employee health and safety, operational efficiency and the continuity of port operations, as well as transition risks arising from the transition towards a low-carbon and more environmentally sustainable economy. These risks may include regulatory changes, technological requirements, shifts in market demand, changes in cargo structure, adaptation costs, reputational issues and evolving stakeholder expectations.

The process of identifying climate-related and other sustainability-related risks included an analysis of known impacts, risks and opportunities arising from the Group's operations, benchmarking against risks identified across the industry, and mapping and prioritising risks by severity, likelihood and time horizon. Marine resources were also recognised as important “silent stakeholders” given their direct connection to the Group's operations and its value chain.

Physical climate risks

Physical climate risks arise from the acute and chronic impacts of climate change on infrastructure, employee safety, operational processes and productivity. The assessment of the likelihood and severity of physical risks took into account the available climate change projections for the Republic of Croatia.

According to the assessment carried out by the working group, most physical climate risks are expected to have no significant impact on the infrastructure of Luka Ploče and are assessed as low to moderate in severity. The exception is the risk of fire, which has been assessed as having a higher level of significance. The occurrence of heatwaves in the medium and long term has also been identified as a potential risk, with their impact primarily considered in terms of employee health and safety, work organisation and the need for protective measures during periods of high temperatures.

Luka Ploče manages physical risks through fire protection measures, safety systems, infrastructure maintenance, operational procedures and investments in more technologically advanced equipment. With regard to heatwaves, particular attention is given to ensuring safe working conditions and the availability of drinking water for employees at their workplaces during periods of high temperatures.

The Company complies with statutory fire protection requirements and, as a legal entity of importance for civil protection and rescue operations, participates in the City of Ploče’s civil protection system, taking into account its available technical resources and personnel in the event of disasters and major accidents.

Transition risks

Transition risks relate to political, legal, technological, market and reputational changes associated with the transition towards a low-carbon and more environmentally sustainable economy. In assessing the severity of transition risks for Luka Ploče, market, technological, legal and regulatory risks have been identified as particularly relevant over the medium and long term.

In 2025, transition risks are no longer viewed solely as future developments but are also reflected in changes already evident in the cargo structure. The decline in coal and dry bulk cargo volumes, the discontinuation of commodity trading activities and changes in customers' logistics flows demonstrate that the energy, market and regulatory transition is already affecting the Group's business environment.

Regulatory changes may affect Luka Ploče's operations through new requirements relating to imports, customs procedures, technical documentation, energy efficiency, emissions, environmental permits, reporting obligations and compliance with climate objectives. Technological risks may arise if certain existing equipment or infrastructure no longer fully complies with new regulatory, environmental or market requirements.

Managing transition risks is closely linked to the long-term strategy to transform Luka Ploče into a smart and sustainable port. This reduces the Group's exposure to decarbonisation-related risks while increasing its ability to seize opportunities arising from the development of sustainable transport, logistics, digitalisation and renewable energy sources.

Material impacts, risks and opportunities

ESRS	TOPIC	SUBTOPIC	SUB-SUBTOPIC
	Sustainability matters covered by the topical ESRS		
ESRS E1	Climate Change	Adaptation to climate change	
		Mitigation of climate change	
		Energy	
ESRS E2	Pollution	Air pollution	
		Water pollution	
		Soil pollution	
		Pollution of living organisms and food resources	
		Substances of concern and substances of very high concern	
		Microplastics	
ESRS E3	Water and Marine Resources	Water resources	Water consumption
		Marine resources	Water withdrawal
			Water discharges
			Water discharges into the oceans
ESRS E4	Biodiversity and Ecosystems	Direct drivers of biodiversity loss	
		Impacts on the state of species	
		Impacts on the extent and condition of ecosystems	
		Impacts and dependencies on ecosystem services	
ESRS E5	Circular Economy	Resource inflows, including resource use	
		Resource outflows related to products and services	
		Waste	

ESRS	TOPIC	SUBTOPIC	SUB-SUBTOPIC
	Sustainability matters covered by the topical ESRS		
ESRS E1	Own Workforce	Working conditions	Secure employment
			Working time
			Adequate wages
			Social dialogue
			Freedom of association
			Collective bargaining
			Work-life balance
			Health and safety
		Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value
			Training and Skills Development
			Employment and Inclusion of Persons with Disabilities
			Measures Against Violence and Harassment in the Workplace
			Diversity
			Gender Equality and Equal Pay for Work of Equal Value
			Training and Skills Development
			Employment and Inclusion of Persons with Disabilities
		Other work-related rights	Child labour
			Forced labour
			Adequate housing
			Water and sanitation
			Privacy
ESRS E3	Affected Communities	Economic, social and cultural rights of communities	Adequate housing
			Adequate food
			Water and Sanitation
			Land-related impacts
			Security-related impacts
		Civil and political rights of communities	Freedom of expression
			Freedom of assembly
			Impacts on human rights defenders
		Indigenous peoples' rights	Free, prior and informed consent
			Self-determination
			Cultural rights
ESRS E4	Consumers and End-users	Information for consumers and/or end-users	Privacy, freedom of expression, access to (quality) information
		Personal safety of end-users	Health and safety, security of the person
		Social inclusion of consumers and/or end-users	Non-discrimination, access to products and services, responsible marketing practices

ESRS	TOPIC	SUBTOPIC	SUB-SUBTOPIC
	Sustainability Matters Covered by the Topical ESRS		
ESRS G1	Business Conduct	Corporate culture	
		Protection of whistle-blowers	
		Animal welfare	
		Political engagement and lobbying	
		Management of relationships with suppliers, including payment practices	
		Corruption and bribery	Prevention and detection, including training
			Incidents

IRO-2 – ESRS Disclosure requirements covered in the undertaking's sustainability statement

(blue)	Material topics covered by this sustainability report
(white)	Topics not considered material
(grey)	Material subtopics or sub-subtopics covered by this sustainability report

Environmental priorities of European ports during the reporting period

The European Sea Ports Organisation (ESPO) has been the umbrella organisation representing the interests of European seaports before the institutions of the European Union since 1993, while promoting the common positions of its members on key policy and regulatory issues. As part of its mandate, ESPO continuously conducts research and develops strategic documents that guide the future development of the port sector in line with the European Union's climate and economic objectives. It also publishes annual environmental reports, to which European ports actively contribute.

In 2024, ESPO further translated its strategic direction into concrete priorities by publishing the **ESPO Memorandum 2024–2029**, which emphasises the key role of ports in the transition towards a sustainable, resilient and competitive European Union economy. The ESPO Memorandum provides a basis for shaping European Union policies in the fields of maritime transport, logistics and sustainability, while also addressing emerging challenges such as geopolitical instability and the comprehensive decarbonisation of the economy.

Many European ports monitor their carbon footprint, invest in energy efficiency, and develop climate-resilient infrastructure, reflecting growing awareness of the need to mitigate the environmental impacts of port operations and adapt to climate-related challenges. This trend is also evident in the results of ESPO's annual environmental survey, in which European ports have identified climate change as their top environmental priority since 2022.

In 2025, ESPO continues to identify climate change as the most important environmental priority for European ports, placing greater emphasis on implementing concrete decarbonisation measures and climate adaptation actions. Compared with previous years, the focus has shifted from identifying priorities to their practical implementation.

Particular emphasis is placed on the development of Onshore Power Supply (OPS) infrastructure, increasing the availability of alternative fuels, managing the energy transition and strengthening the resilience of port infrastructure to climate-related and geopolitical risks.

Alongside climate change, air quality, energy efficiency and noise management remain among the leading priorities, while increasing attention is being given to digitalisation, supply chain security and the availability of a skilled workforce.

In 2025, ESPO further emphasises the need to accelerate investment in the green and digital transition of ports, estimating that substantial financial resources will be required to ensure the competitiveness of the European port sector in the global market.

The key ESPO priorities for the 2024–2029 period include:

- → Green transition and decarbonisation – Ports are recognised as key actors of the EU's climate neutrality objectives. This includes the development and expansion of onshore power supply (OPS) infrastructure, promoting the use of renewable energy sources and supporting circular economy models.
- → Digital transformation and resilience – The digitalisation of port operations is becoming increasingly important for improving efficiency, safety and resilience to disruptions in supply chains, particularly in the context of geopolitical crises and climate-related events.
- → Security and geopolitical stability – The strategic importance of ports in ensuring the European Union's energy and economic security is recognised, with particular emphasis on infrastructure resilience and the security of logistics flows.
- → Investment and financial support – ESPO estimates that European ports will require at least EUR 80 billion by 2034 to modernise their infrastructure and achieve the green transition. It advocates ensuring access to EU funding, particularly through the Connecting Europe Facility (CEF).
- → Integration of ports into local communities – Particular emphasis is placed on strengthening transport and communication links between ports and cities, reducing adverse environmental impacts and promoting joint projects that contribute to the development of local communities.
- → Single market and regulatory framework – A call is made for consistent and coordinated application of single market rules in the port sector, particularly with respect to state aid, market competition and fiscal policy.
- → Education and skills development – A successful green and digital transition requires a new set of skills and knowledge. Investment in education programmes, training and reskilling of the port workforce is strongly encouraged.
- → Governance and transparency – Greater emphasis is placed on responsible port governance, enhanced stakeholder engagement, public access to information and systematic communication with local communities.
- → Support for small and medium-sized ports – Their importance for regional development is recognised, and increased financial and institutional support is encouraged to ensure their long-term sustainability and competitiveness.

The key risks identified as priorities for European ports include geopolitical instability and its impact on energy and supply chains, the risks faced by ports that fail to implement the green and digital transition in a timely manner, regulatory uncertainty and potential inconsistencies within the EU Single Market, and shortages of qualified labour.

GET TO KNOW LUKA PLOČE

2025 Business Highlights

EUR 30,418 million	Operating Revenue	EUR 5.192 million	Net Profit
EUR 10,261 mil.	EBITDA	33.78%	EBITDA margin
3,169,443 tonnes	Total Cargo Throughput	-20% decrease compared with 2024	
		+37% increase in general cargo throughput	
		+7% increase in liquid cargo throughput	
EUR 568 thousand	Capital Investments in Equipment and Port Infrastructure		

Market Challenges

- → Disruption of rail transport to Bosnia and Herzegovina and Serbia at the end of 2024, changes in the demand structure for certain cargo types, and a decline in coal throughput
- → Suspension of commodity trading activities in March (until further notice)
- → Opening of bankruptcy proceedings against Koksara d.o.o. Lukavac at the end of 2025

Positive Financial Performance

- → Stable profitability, a high level of liquidity and a sound financial position, despite the decline in total cargo throughput and lower revenue.
- → Financial indicators, including a stable EBITDA margin excluding trading activities, further confirm the resilience of the business model and its ability to adapt to changing market conditions.

GOAL	PORT DEVELOPMENT AND DIGITALISATION	RELATIONSHIP WITH THE LOCAL COMMUNITY
	Our primary objective is to transform the Port of Ploče into a sustainable port that develops proactively while protecting and preserving human and natural resources, applying the highest standards of responsible management of the impacts of our activities on society, the economy and the environment. We will continue to invest in the development and modernisation of our information systems, focusing on tailored solutions and advanced technologies to further improve the efficiency of our business processes and accelerate the transition to a sustainable blue economy.	Creating a positive impact on the local community is the primary objective of our corporate social responsibility efforts. Our additional efforts are focused on strengthening partnerships with the local community by participating in local projects and initiatives, while promoting environmental protection and health-related activities.
	Building a Safe, Green Port!	Our activities should continue to strengthen the local economy!
MEASURES	Digitalisation Port Development	Local Community
ALIGNMENT UN SUSTAINABLE DEVELOPMENT GOALS	**Goal 9:** Industry, Innovation and Infrastructure **Goal 15:** Life on Land	**Goal 11:** Sustainable Cities and Communities **Goal** 16: Peace, Justice and Strong Institutions **Goal** 17: Partnerships for the Goals

15 LIFE ON LAND
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

11 SUSTAINABLE CITIES AND COMMUNITIES
16 PEACE, JUSTICE AND STRONG INSTITUTIONS
17 PARTNERSHIPS FOR THE GOALS

Luka Ploče in more detail

80 years
of continuous operations

230 hectares
in total area

8
specialised terminals

18 metres
maximum draft

60,000 m^2
of warehouse space

60,000 TEU
container handling capacity

50 hectares
of land for development

The Port of Ploče is a multi-purpose port handling virtually all types of cargo transported in international maritime trade.

Established in 1945 as a state-owned company, it has operated as a joint stock company since 2003. It is located on the southern Adriatic coast, between Split and Dubrovnik. Owing to its geostrategic location and continuous investments, it is one of Croatia's principal strategic ports and is included among the world's ports capable of accommodating capesize vessels (up to 180,000 deadweight tonnage – DWT). In 2023, following the agreement between the European Parliament and the Council of the European Union on the Trans-European Transport Network (TEN-T), the Port of Ploče became part of the core network.

Its excellent transport connections and favourable geostrategic position make it an indispensable link between the Adriatic, the Mediterranean and Central Europe. The port's strategic importance was formally recognised in 1997 in Helsinki, when it was designated as the starting/ending point of Corridor Vc.

Although located in the Republic of Croatia, the Port of Ploče is of exceptional importance to the economy of neighbouring Bosnia and Herzegovina. Upon the completion of Corridor Vc, the Port of Ploče, together with the entire Neretva Valley, is expected to further expand its operations towards other countries of Western and Central Europe.

The Company is the sole owner of three subsidiaries: Luka Šped d.o.o., Pomorski servis – Luka Ploče d.o.o. (hereinafter: Pomorski servis) and Pločanska plovidba d.o.o., together forming the Luka Ploče Group. Following the acquisition of a 100% equity interest in May 2024, the subsidiary New Concrete Technologies d.o.o. also became part of the Group. The company operates facilities under a long-term sub-concession for cement blending, testing and bagging, and its acquisition has enabled Luka Ploče to integrate the entire cement infrastructure within the port.

Luka Ploče also manages the Port of Metković, which specialises in the handling of bulk and bagged cement, crushed stone and other types of cargo.

In line with its strategic commitment to digitalisation, particular importance is attached to the project to deploy a 5G network and related infrastructure upgrades, which will further enhance service quality and operational efficiency in the coming years.

Activities and Services

Luka Ploče provides a wide range of specialised port and logistics services, focusing on the transhipment, storage and distribution of various types of cargo. Its activities include the handling of dry bulk cargo (including coal, ores, grain and mineral fertilisers), general cargo, containerised cargo and liquid cargo through specialised terminals. Each terminal is equipped to ensure the efficient and safe handling of specific cargo types.

In addition to its core port activities, the Port provides storage services in both open and covered warehouses, cargo handling and consolidation services, customs brokerage, weighing, packaging and other logistics and technical services.

The Company also offers a range of value-added services designed to provide greater flexibility to customers, including digital cargo tracking services, automated cargo handling, and cargo flow planning and optimisation. Furthermore, the Port of Ploče supports multimodal transport by connecting maritime, road and rail transport, thereby ensuring the continuity of supply chains and contributing to lower operational emissions.

1997.
The Port of Ploče was designated in Helsinki as the starting/ending point of Corridor Vc.
It is included in the TEN-T Core Network.

2023.
Following the agreement between the European Parliament and the Council of the European Union on the Trans-European Transport Network (TEN-T), the Port of Ploče became part of the core network.

Stakeholders

SBM-2 – Stakeholder interests and views

Our goal is to build long-term and transparent relationships with our key stakeholders, recognising their role in shaping sustainable business practices. As part of the double materiality assessment process, we considered the perspectives of stakeholders who may directly influence the activities of Luka Ploče, as well as those who use the information we disclose. Their expectations served as an important source for identifying impacts, risks and opportunities and were integrated into the assessment of material topics and the definition of our ESG objectives and activities.

In accordance with the requirements of the European Sustainability Reporting Standards (ESRS), we have introduced the practice of periodically surveying external stakeholders to ensure that their expectations are more effectively incorporated into strategic planning and sustainability management, thereby strengthening our commitment to transparent, responsible and inclusive business practices.

	Description	Stakeholder Expectations	Collaboration (communication method)
Shareholders	Shareholders, including major and minority shareholders, mandatory and voluntary pension funds, and financial institutions.	Access to information and the right to vote at the General Assembly in proportion to their shareholding.	Regular reporting, General Assembly, disclosures on the Company's website and the stock exchange.
Port Authority	State authority acting as the concession grantor and responsible for maintaining order in the Port of Ploče.	Preservation and development of port infrastructure and transparent reporting on the use of the concession.	Meetings and operational coordination, joint infrastructure projects.
Local and regional authorities	The Mayor and Deputy Mayor of the City of Ploče, and the County Prefect and Deputy County Prefect of Dubrovnik-Neretva County.	Recognition of community needs, openness to dialogue and contribution to local development.	Working meetings, joint initiatives and consultations on local projects.
Employees	Employees responsible for maintaining the port and ensuring the operational functioning of the supply chain.	Occupational health and safety, labour rights, and participation in decision-making on matters affecting employees.	Trade unions, Works Council, internal meetings and working groups.
Representatives of public authorities	Customs Administration, Border Police, Harbour Master's Office and other authorities involved in operational processes.	Effective cooperation in implementing legal procedures and operational efficiency.	Official communication, regular operational meetings and coordination.
Liquid cargo terminal operators	Operators managing the day-to-day activities at the two liquid cargo terminals in the port (ATT and NTF).	Stable and efficient cooperation, high standards of safety and environmental protection.	Working groups, consultations, reporting and performance evaluation.
Other concessionaires	Concessionaires carrying out various commercial activities within the port area.	Access to infrastructure and joint planning for emergency situations.	Operational meetings, joint exercises and emergency response simulations.
Maritime transport operators (shipping companies and ship agents)	Shipping companies and ship agents responsible for transporting cargo to and from the Port of Ploče.	Reliable services, safety, accurate information and regulatory compliance.	Electronic communication, operational coordination and meetings upon vessel arrival.
Cargo owners	Importers and exporters shipping goods through the port.	Efficient logistics, timely deliveries and cost efficiency.	Coordination with logistics and customs services, digital tracking systems.
Service providers	Providers of a wide range of services supporting cargo handling, including cargo handling operations, rail transport, road transport, warehousing, distribution and maritime services.	Service quality and reliability, transparency and operational efficiency.	Communication through operational and logistics channels, contractual arrangements.
Local community	The wider public and community organisations in the City of Ploče and neighbouring municipalities.	Environmental protection, contribution to local development and responsible corporate behaviour.	Participation in local events, public communication and collaborative projects.
Educational institutions and the academic community	Schools, higher education institutions and members of the academic community.	Cooperation, knowledge sharing, and support for educational and research projects.	Joint projects, lectures, training programmes and memoranda of cooperation.
Sub-concessionaire	A sub-concessionaire carrying out its activities using the infrastructure of Luka Ploče d.d.	Transparent relationships and responsible business cooperation.	Communication as required.

Governance

GOV-1 – Role of the administrative, management and supervisory bodies

The corporate governance structure of Luka Ploče is defined by the **Companies Act** and the **Articles of Association of Luka Ploče d.d.** It is based on the two-tier governance system, comprising the Supervisory Board and the Management Board, which together with the General Assembly constitute the Company's key governing bodies.

The subsidiaries are managed by their respective directors, whose work is supervised by the General Assembly of each subsidiary, represented by the Management Board of Luka Ploče d.d.

Management Board

The members of the Management Board are appointed by the Supervisory Board for a term of five years, with the possibility of dismissal and reappointment.

The members of the Management Board in 2025 were:

- Hrvoje Livaja, President of the Management Board
- Daniela Marelić, Member of the Management Board for Finance (until 1 July 2025)
- Marin Bodrušić, Member of the Management Board for Finance and Information Technology (from 1 July 2025)

Members of the Management Board are executive directors, act independently and represent the Company individually and independently. The highest executive management function is that of the President of the Management Board, who is also the Company's Chief Executive Officer. Decisions of the Management Board are adopted by a simple majority of votes cast by its members. In the event of a tied vote, the President of the Management Board has the casting vote.

The Management Board of Luka Ploče is authorised to manage the Company's operations in accordance with the Company's Articles of Association, the instructions of the Supervisory Board and the instructions and decisions of the General Assembly. It is responsible for the day-to-day management of the Company, determines the Company's business policy, adopts business plans and programmes, as well as internal acts and decisions relating to the Company's operations. It decides on all matters relating to employment relationships, takes measures to eliminate and mitigate business risks, is authorised to maintain the Company's accounting records and performs all other duties prescribed by law, the Articles of Association, the employment contracts of the Management Board members and the Rules of Procedure of the Management Board.

The members of the Management Board do not hold positions on the management or supervisory bodies of other companies.

In addition to daily communication on matters of strategic importance to the Company's operations, the Management Board also holds regular meetings with the sector directors and subsidiary directors, as well as with other key process owners within the Group, during which information of strategic importance, together with other relevant operational information, is conveyed.

Management of Subsidiaries

The highest governing body of each subsidiary is its General Assembly, chaired by the President of the Management Board of Luka Ploče. The General Assembly appoints the members of the management of each subsidiary and supervises their operations. During the reporting period, Natalija Petrović served as Director of **Luka Šped**, Robert Lulić as Director of **Pomorski servis – Luka Ploče**, and Teo Marinović as Director of **Pločanska plovidba**. In 2024, Luka Ploče d.d. completed the acquisition of a 100% equity interest in **New Concrete Technologies d.o.o.**, a strategically important company engaged in cement production and the technical maintenance of navigable waterways. During the reporting period, Anita Galamboš served as the Company's Director. All appointed directors represent their respective companies independently.

Supervisory Board

The Supervisory Board of Luka Ploče d.d. performs the supervisory function over the management of the Company. Its duties and responsibilities are defined by the Company's Articles of Association. Members of the Supervisory Board are required to perform their duties with the care of a prudent and conscientious businessperson and to safeguard the Company's confidential information. Each year, the Supervisory Board prepares a self-assessment of its work during the previous period, including an evaluation of the work of its committees and an assessment of the achievement of the Company's strategic objectives.

During the reporting period, the Company's Supervisory Board consisted of five members, of whom 40% were women.

The members of the Supervisory Board during 2025 were:

- Boštjan Napast – Chairman,
- Jeni Krstičević – Deputy Chairwoman,
- Ivan Ostojić – Member,
- Zvonimir Novak – Member,
- Ana Marinović – Member.

In 2025, the Supervisory Board held a total of seven meetings, all of which were attended by every member of the Supervisory Board. The meetings took place on 24 February 2025, 22 April 2025, 2 May 2025, 29 May 2025, 29 July 2025, 27 October 2025 and 19 December 2025.

At the meetings held in 2025, the Supervisory Board reviewed the Company's financial position and business performance, adopted decisions within its competence and, in accordance with the Company's Articles of Association, granted its approval to decisions of the Management Board where required. The Supervisory Board had full insight into the work of the Management Board and was provided with all requested information and documentation relating to the Company's operations and business performance.

In 2025, the Supervisory Board also approved the financial statements for the fourth quarter of 2024 and the first, second and third quarters of 2025, adopted the Audit Committee Report for 2024, the Report on the Remuneration of the Members of the Management Board and the Supervisory Board for 2024, and the Report on the Supervision of the Management of Luka Ploče d.d. for 2024. It also adopted the Decision on the approval of the annual financial statements of Luka Ploče d.d. and the consolidated annual financial statements of the Luka Ploče Group for 2024, together with the Annual Report of the Management Board.

In 2025, the Supervisory Board also adopted decisions relating to the appointment of the Company's external auditor, the convening of the General Assembly, the appointment of a Member of the Management Board responsible for Finance for a five-year term, the adoption of the Luka Ploče d.d. Business Plan for 2026, and the adoption of the Supervisory Board Work Plan for 2026.

The Supervisory Board reviewed the annual financial statements of Luka Ploče d.d., the consolidated annual financial statements of the Luka Ploče Group for 2025 and the Report on the Status of the Company, and approved these documents together with the Management Board's proposal regarding the appropriation of the 2025 profit.

The Supervisory Board also reviewed the audited Related Party Transactions Report for 2025 and concurred with the findings of the audit. Based on the performed audit, the Supervisory Board concluded that Luka Ploče d.d. had conducted its business in accordance with the applicable legislation of the Republic of Croatia, the Company's Articles of Association, its internal regulations and the decisions of the General Assembly.

Supervisory Board Committees

In accordance with the Company's Articles of Association, the Supervisory Board has established three committees: the Audit Committee, the Remuneration Committee and the Nomination Committee.

The Audit Committee supports the Management Board and the Supervisory Board in the effective performance of their corporate governance, financial reporting and oversight responsibilities. During 2025, the Audit Committee consisted of three members, all of whom were also members of the Supervisory Board:

- Jeni Krstičević – Chair,
- Ivan Ostojić – Member,
- Zvonimir Novak – Member.

In 2025, the Audit Committee held five meetings, all of which were attended by every member of the Committee. With the support of the Audit Committee, the Supervisory Board oversaw the adequacy of the internal control system, which is based on three mutually independent control functions: internal audit, risk control and compliance monitoring. The purpose of this internal control system is to ensure the timely identification and monitoring of all risks to which the Company is exposed in the course of its operations.

The Remuneration Committee supports the Management Board and the Supervisory Board in developing the remuneration policy and making proposals regarding the remuneration of the members of the Management Board. During 2025, the Remuneration Committee consisted of three members:

- Ivan Ostojić – Chair,
- Jeni Krstičević – Member,
- Zvonimir Novak – Member.

In 2025, the Remuneration Committee held four meetings, all of which were attended by every member of the Committee.

The Nomination Committee supports the Management Board and the Supervisory Board in developing the nomination policy and preparing the succession plan for members of the Supervisory Board and the Management Board. In 2025, the Nomination Committee consisted of three members:

- Boštjan Napast – Chair,
- Ivan Ostojić – Member,
- Jeni Krstičević – Member.

During 2025, the Nomination Committee held one meeting, attended by all members of the Committee.

Management Board and Communication with the Supervisory Board

The Management Board manages the Company's operations in accordance with the law, the Company's Articles of Association and the applicable internal regulations. During 2025, the Management Board regularly submitted the reports required by law to the Supervisory Board and kept it informed of all significant business events, operational progress, revenues and expenses, deviations from the original business plans, and the overall state of the Company.

As part of its annual self-assessment, the Supervisory Board evaluated its own performance and that of its committees, concluding that both had performed successfully. The assessment was discussed and adopted at a meeting of the Supervisory Board. No external evaluators were engaged in the assessment process.

Body	Composition in 2025	Meetings in 2025	Role and Responsibilities
General Assembly of Subsidiaries	President of the Management Board of Luka Ploče d.d.	As required	Appoints the management boards of subsidiaries and oversees their operations.
Supervisory Board	5 members	7	Supervises the management of the Company, reviews its operations, financial statements and key Management Board decisions, and grants approvals within its scope of authority.
Audit Committee	3 members	5	Oversees financial reporting, the system of internal controls, internal audit, risk management and compliance.
Remuneration Committee	3 members	4	Supports the development of the remuneration policy and makes recommendations regarding the remuneration of the members of the Management Board.
Nomination Committee	3 members	1	Supports the nomination policy and the preparation of succession plans for members of the Supervisory Board and the Management Board.

MANAGEMENT BOARD OF LUKA PLOČE d.d.
as of 31 December 2025

Hrvoje Livaja, President of the Management Board

Hrvoje Livaja, President of the Management Board of Luka Ploče, graduated in 2007 from the Faculty of Economics and Business, University of Zagreb, with a degree in Finance. He began his professional career at Deloitte, where he earned the position of Senior Manager.

In 2012, he became Project Manager at the Centre for Monitoring Business Activities in the Energy Sector and Investments, where he monitored investments by state-owned enterprises and reported to the Government of the Republic of Croatia. In November 2013, he was appointed Chairman of the Supervisory Board of HŽ Cargo and, several months later, became a member of the Governing Council of the Port Authority of Ploče.

He continued his career as an Adviser to the Minister of Maritime Affairs, Transport and Infrastructure. In addition to this role, he also served on several supervisory boards, including as President of the Supervisory Board of HŽ Putnički prijevoz d.o.o.

In 2016, he joined the ENNA Group as Executive Director for Logistics.

From February 2018, he served as Adviser to the Management Board of Luka Ploče. On 27 December 2018, by unanimous decision of the Supervisory Board of Luka Ploče d.d., he was appointed President of the Management Board, effective as of 1 February 2019. In November 2023, the Supervisory Board reappointed him as President of the Management Board of Luka Ploče d.d. His new five-year term began on 1 February 2024 and will run until 31 January 2029.

Marin Bodrušić, Member of the Management Board for Finance and Information Technology

Marin Bodrušić graduated from the Faculty of Economics and Business, University of Zagreb, specialising in Macroeconomics, and holds the internationally recognised ACCA qualification. He began his professional career in the fields of auditing and advisory services for financial institutions.

He subsequently continued his career at an international insurance group, holding a number of senior management positions. He was responsible for the organisation's financial management and strategic development and served as Chief Executive Officer and as a member of the management boards of several companies within the Group. He also actively participated in the work of regulatory and professional bodies in the insurance industry, particularly in the process of harmonising market participants during the implementation of new regulatory frameworks.

Since July 2025, he has served as a Member of the Management Board of Luka Ploče d.d., responsible for finance and information technology.

GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

The GOV-2 disclosure requirement is directed to providing insight into how the Company's administrative, management and supervisory bodies are informed about sustainability matters and how these matters are managed and discussed within the scope of their responsibilities. The purpose of this disclosure is to provide an understanding of whether these bodies receive timely and appropriate information on material impacts, risks and opportunities (IROs), as well as on the implementation of related policies, actions, metrics and targets.

The disclosure also provides an overview of how sustainability matters are integrated into decision-making processes, strategic oversight, risk management and the consideration of key business activities, including potential trade-offs between the financial and non-financial aspects of the Company's operations.

Management of sustainability matters at Luka Ploče

The management of sustainability matters within the Company has evolved progressively through a series of initiatives, organisational adjustments and process improvements aimed at strengthening the integration of sustainability into business decision-making and the corporate governance system. The development of this area has accelerated significantly in recent years, in parallel with increasing regulatory requirements and growing stakeholder expectations.

In the earlier stages, sustainability management was primarily operational in nature and based on individual initiatives, mainly in the areas of environmental protection, occupational health and safety and employee relations.

A significant milestone was achieved in 2022 with the preparation of the Company's first Sustainability Report, which marked the start of the systematic identification and monitoring of key sustainability performance indicators. During the same period, the Company's carbon footprint assessment was carried out, and initial greenhouse gas emission reduction targets were set, laying the foundations for the structured management of climate-related impacts. The first Luka Ploče Group Sustainability Strategy was also prepared in the same year.

In the period that followed, the Company further strengthened its processes through the development of its materiality assessment approach, the establishment of more systematic data collection and validation procedures, and the gradual integration of sustainability matters into risk management and strategic planning processes. At the same time, the role of the governing bodies in considering sustainability matters was reinforced through regular reporting on material impacts, risks and opportunities.

In preparation for implementing the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), the Company has further formalised its sustainability governance processes. This includes more clearly defined responsibilities, structured reporting to the Management Board and supervisory bodies, and the integration of material impacts, risks and opportunities into key business decisions, including strategic planning and investment processes.

The Company continuously improves its sustainability governance practices in order to ensure that its administrative, management and supervisory bodies receive timely and high-quality information, enabling them to make informed decisions that contribute to the long-term sustainability of the business.

The sustainability governance framework of the Luka Ploče Group is defined through internal policies, standards and risk management procedures and is integrated into the existing management and supervisory structures. The management system is based on the requirements of ISO 9001:2015 and ISO 50001:2018, which are applied across the Group's key business processes, with clearly defined objectives, responsibilities and performance monitoring.

During 2025, the Company continued to conduct internal and external audits of its quality management and energy

ESG TOPIC MANAGEMENT

ESG topics at Luka Ploče are managed by the highest governing bodies and through the ESG Committee, and are implemented vertically through the company's sectors and subsidiaries.

Sector Directors at Luka Ploče

The responsibilities of sector directors and the directors of subsidiaries extend to additional requirements concerning the monitoring and management of ESG risks, as well as annual reporting on individual ESG topics.

Risk Management

Strategic leadership in integrating ESG factors requires the active involvement of the board in identifying risks and opportunities related to ESG topics and aligning those factors with the business strategy.

ESG Committee

The role of the ESG Committee is to establish and implement the strategy and monitor the implementation of activities relating to environmental, social and governance matters. This includes overseeing the implementation of ESG policies, promoting transparency and accountability, and proposing that the Management Board adopt decisions that contribute to the company's long-term sustainability. The Committee also cooperates with the Management Board in reviewing objectives and guidelines and monitors their implementation to ensure compliance with ESG standards and best practices. The Committee reports to the Management Board.

Directors of Subsidiaries

The General Meeting, as the highest governing body of the subsidiaries, oversees their operations and the implementation of policies for which the directors of the subsidiaries are responsible.

Reporting

Luka Ploče will become subject to the sustainability reporting requirement in 2028 for the 2027 financial year. The monitoring and reporting of ESG performance include tracking and evaluating implemented ESG policies and initiatives, as well as regularly reporting to shareholders on the results achieved.

management systems. The audit results and key performance indicators relating to sustainability objectives are regularly reported to the Management Board and sector directors and are reviewed at regular management meetings.

To manage climate-related and environmental impacts, the Company periodically prepares a carbon footprint analysis covering emissions across all three scopes for Luka Ploče d.d. and its subsidiaries. The analysis represents a continuation of the activities initiated in 2022 and serves as a basis for monitoring emissions and supporting decision-making related to climate objectives.

Operational responsibility for the implementation and monitoring of ESG objectives lies with the Environmental Protection Department and the Quality and Energy Efficiency Management Department, both of which operate within the Company's organisational structure and report to the relevant sector directors and, indirectly, to the Management Board. During 2025, the Maintenance Department was integrated into the Operations and Technical Division.

The governance structure also includes the ESG Committee, established in 2023, which performs an advisory and coordinating role. The Committee:

- monitors the implementation of ESG policies,
- participates in the review of the Sustainability Strategy objectives,
- coordinates communication with stakeholders,
- identifies sustainability-related risks and opportunities,
- prepares reports for the Management Board.

The Committee held two meetings during 2025.

Management and coordination

The Management Board ensures continuous coordination and oversight of the Company's operations through regular communication and meetings with the directors of organisational units and subsidiaries. Regular management meetings address key operational, financial and strategic matters, including sustainability-related topics, risks and development initiatives. This governance approach aims to support timely decision-making and the efficient exchange of information across the Luka Ploče Group.

Governance structure and integration

Sustainability management is integrated into the Company's existing organisational and governance structure, with responsibilities allocated across different management levels. Internal control and risk management systems also encompass sustainability matters and are integrated with the Company's existing risk management processes, internal controls and business planning activities.

Expertise and skills in sustainability

The members of the administrative, management and supervisory bodies possess the relevant knowledge and experience required to understand and oversee sustainability matters, particularly in the context of the industry in which the Company operates.

The Company further ensures access to specialist expertise through the continuous monitoring of regulatory developments, participation in training programmes and, where necessary, the engagement of external experts. This ensures that the governing bodies have the appropriate competencies to make informed decisions relating to material impacts, risks and opportunities.

The knowledge and competencies acquired are applied in addressing the specific challenges and opportunities faced by the Company, including climate-related risks, regulatory requirements and stakeholder expectations.

GOV-3 – Integration of sustainability-related performance into incentive schemes

The Remuneration Policy for the members of the Management Board of Luka Ploče d.d. regulates the structure, determination and criteria for the remuneration of the members of the Management Board. The Remuneration Policy is adopted by the Supervisory Board and approved by the General Assembly. The total remuneration of the members of the Management Board consists of a fixed component, a variable component and other benefits and entitlements.

The fixed component represents the non-variable portion of remuneration defined in the employment agreement concluded between the Company, represented by the Supervisory Board, and the members of the Management Board. Fixed remuneration is determined on the basis of predefined criteria, including the level of professional experience, the purpose and complexity of the position, key areas of responsibility, the level of authority and accountability, the education required for the position, the individual's position within the organisational structure and their impact on the Company's operations.

The variable component is intended to reward the performance of the members of the Management Board. Performance is assessed on the basis of the achievement of the Company's financial and non-financial objectives, as determined by the Supervisory Board, generally for each financial year. The proportion between the fixed and variable components of total remuneration must be appropriate, while the total annual net amount of the variable remuneration payable to all members of the Management Board may not exceed the equivalent of 24 average monthly net salaries paid in the previous year.

During the reporting period, the Company's incentive schemes and remuneration policies were not formally linked to sustainability-related performance. Consequently, in 2025 the Company did not have a separately defined portion of the remuneration of the members of the Management Board that was directly linked to the achievement of sustainability objectives, including targets relating to climate change, environmental protection, occupational health and safety, employee development or other ESG performance indicators.

Remuneration Policy 2024–2027: linking remuneration to sustainability

In 2024, the Company adopted a new Remuneration Policy for the period 2024–2027, further enhancing transparency and accountability in determining the remuneration of the members of the Management Board. The Policy provides for the possibility of incorporating non-financial objectives, including sustainability objectives, into the variable component of remuneration. This creates the basis for aligning the remuneration system with the Company's long-term sustainable development objectives. The full Remuneration Policy is available on the Company's website.

Although the existing remuneration policy framework allows non-financial objectives to be taken into account when determining variable remuneration, in 2025 these objectives had not been formalised as measurable sustainability targets for the purposes of the ESRS requirements. In the coming period, the Company will consider further aligning its variable remuneration system with relevant sustainability targets, particularly in areas linked to the Luka Ploče Group Sustainable Development Strategy to 2030, including energy efficiency, emissions reduction, occupational health and safety, digitalisation, responsible governance and stakeholder relations.

As an issuer whose shares are listed on a regulated market, the Company is required to apply the rules governing the remuneration policy and the reporting of the remuneration of the members of the Management Board and the Supervisory Board in accordance with the provisions of the Companies Act, which transposes into Croatian legislation the requirements of Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies, as amended by Directive (EU) 2017/828. In accordance with these requirements, the Company publicly discloses its Remuneration Policy and the annual Remuneration Reports for the members of the Management Board and the Supervisory Board, including through official General Assembly disclosures and the information system of the Zagreb Stock Exchange.

GOV-4 – Due Diligence Report

Key elements of the due diligence process	Location in the Sustainability Statement
a) Embedding due diligence into governance, strategy and the business model	page: 8, 12, 23, 40, 50, 53, 59, 68, 81, 86, 89, 92
b) Engaging with affected stakeholders throughout the key steps of the due diligence process	page: 12, 19, 23, 41, 50, 54, 60, 69, 74, 81, 89, 93
c) Identifying and assessing adverse impacts	page: 12, 40, 50, 53, 59, 68, 74, 81, 86, 89, 92, 93
d) Taking action to eliminate those adverse impacts	page: 40, 50, 53, 59, 68, 81, 86, 89, 92
e) Tracking the effectiveness of these efforts and communicating the results	page: 42, 73, 80, 85

GOV-5 – Risk management and internal controls over sustainability reporting

Risk Management and Internal Control System

Risk management within the Luka Ploče Group is organised at the level of the Company's Management Board. During 2024, responsibility for this area rested with the Member of the Management Board for Finance, Ms Daniela Marelić, while from 2025 onwards this responsibility has been assumed by the Member of the Management Board for Finance, Mr Marin Bodrušić.

The Management Board is responsible for establishing and maintaining the risk management and internal control systems, while the Supervisory Board, including the Audit Committee, oversees their effectiveness.

The management system is based on internal policies, the ISO 9001:2015 and ISO 50001:2018 standards, and applicable regulatory requirements, including IFRS and ESRS.

Risk Assessment and Management

Risk management is carried out systematically through regular assessments of all risks that may have a material impact on the Company's operations.

Risk management covers financial, market, regulatory and technological risks, with particular attention paid to replacing existing port equipment with more energy-efficient machinery, as well as human capital risks. These include working conditions, employee health and safety, continuous training and compliance with employees' collective and statutory rights.

The process for managing sustainability-related impacts and risks is fully integrated into the Enterprise Risk Management (ERM) system of Luka Ploče d.d. This means that ESG risks are not managed separately but are incorporated into the central Risk Register, using standardised criteria for assessing likelihood and financial impact.

Operational risk management is decentralised across individual business divisions, while reporting and oversight are performed centrally by the Management Board. As the third line of defence, the Internal Audit Department monitors risk impacts in accordance with its annual audit plans and reports its findings to the Management Board and the Audit Committee.

This integrated approach provides the Management Board with a comprehensive overview of the Company's overall risk profile, linking climate transition risks directly with revenue projections and investment cycles. In this way, the identification of ESG impacts becomes a key driver of internal control processes and capital allocation decisions, thereby supporting the long-term resilience of the Company's business model.

Within Luka Ploče d.d., this integration is reflected in the close cooperation between the Finance Division and the Operations Division. When making key business decisions, financial parameters (such as liquidity and profitability) are considered together with ESG parameters (such as carbon footprint and energy efficiency). The result is an integrated system in which every environmental or social risk is automatically translated into its potential financial impact, enabling the Management Board to manage the Company's overall risk profile through a single source of information.

In 2024, the Company's risk map was revised, with particular emphasis on climate-related, transition and regulatory risks, including risks associated with the EU Emissions Trading System (EU ETS) and the requirements of the EU Taxonomy.

During the first half of 2025, the Company prepared an internal Guidance on the Analysis of Sustainability-Related Risks, defining the procedures for the identification, assessment and classification of risks in accordance with the double materiality approach and the requirements of the ESRS. The analyses performed did not result in any significant changes to the structure or assessment of the Company's key risks compared with the previous reporting period.

Control Activities

Control activities have been established at the level of organisational units and include:

- clearly defined responsibilities for managing individual risk categories,
- standardised procedures for risk assessment and monitoring,
- integration of ESG risks into the existing risk management system,
- alignment of materiality thresholds for sustainability data with those used for financial reporting.

Risks are recorded in a centralised Risk Register, which is accessible to all managers through the Company's internal system (intranet). Clear procedures have been established for each risk category, and risk assessments are reviewed on a regular basis.

Monitoring and Reporting

The risk management system is monitored through regular reports submitted to the Management Board, including:

- → quarterly reports on occupational injuries,
- → quarterly reports on damage to machinery and equipment,
- → reports on deviations in energy consumption exceeding 20% (prepared on an event-driven basis),
- → the annual management review of the ISO management systems.

The results of internal and external audits of the management systems are also reviewed regularly by both the Management Board and the Supervisory Board.

Independent Oversight

The Internal Audit function performs independent assessments of the effectiveness of the risk management and internal control systems and reports its findings to the Management Board and the Supervisory Board, including the Audit Committee.

Business Characteristics

Business characteristics of the Luka Ploče Group in 2025

In 2025, the Luka Ploče Group operated in a challenging market and logistics environment, marked by the consequences of the disruption to rail traffic towards Bosnia and Herzegovina and Serbia at the end of 2024, shifts in demand for certain cargo types, a decline in coal traffic, and the discontinuation of the commodity trading business. Despite lower overall cargo volumes and reduced revenues from port, freight forwarding, maritime and shipping services, the Group maintained stable profitability, high liquidity and a strong financial position.

In 2025, the Group's business model became even more focused on its core port activities, namely cargo handling, storage, logistics and related maritime services, while gradually broadening the diversification of cargo types and business activities. Notably, general cargo traffic grew, including containers, soda ash, reinforcing steel bars and aluminium ingots, reflecting the expanding role of the Port of Ploče within intermodal logistics chains.

Business model and group structure

Luka Ploče d.d. is the primary concessionaire in the port area for the loading, unloading, transhipment and storage of cargo. The Company was established in 1945 as a state-owned enterprise and has operated as a joint-stock company since 2003. Owing to its strategic location in the central Adriatic, between Split and Dubrovnik, and its connection to Corridor Vc, the Port of Ploče serves as an important transport and logistics link between the Adriatic, the Mediterranean and Central Europe.

In 2025, the Luka Ploče Group comprised the parent company, Luka Ploče d.d., together with Pomorski servis Luka Ploče d.o.o., Luka šped d.o.o., Pločanska plovidba d.o.o. and New Concrete Technologies d.o.o. Luka Ploče d.d. carries out the Group's core port activities, while its subsidiaries provide complementary services, including freight forwarding, marine services, mooring and unmooring of vessels, ship supply services, reception of ship-generated waste, catering, shipping operations and other related activities.

Port Infrastructure, Terminals and Capacity

Indicator / Capacity	Value / Description
Total Area of the Port of Ploče	230 hectares
Land and Water Areas of the Port Basins of Ploče and Metković	255.97 hectares
Land Available for Development	50 hectares
Total Port Capacity	8 million tonnes
One-time Bulk Cargo Storage Capacity	1 million tonnes
Maximum Water Depth Along the Berth	18 metres
Specialised Terminals	7 specialised terminals
Covered Storage Area	60,000 m²
Container Terminal	40,000 m² terminal area; 280 m quay; 14 m draft; annual capacity of 60,000 TEU; capacity expansion potential; infrastructure for refrigerated containers; 24 m wide Ro-Ro ramp
Timber Terminal	More than 20,000 m² of open storage area; 2,000 m² of covered warehouses; 8,000 m² of canopies; container stuffing; finishing workshop/sawmill with a capacity of 100 m³ per day

Port infrastructure, terminals and capacity

The port area, terminals, storage capacities and locations, and terminal descriptions and technical characteristics remained substantially unchanged compared with 2024. The land and sea areas of the Ploče and Metković port basin cover 255.97 hectares, while the Port of Ploče covers 230 hectares, with an additional 50 hectares available for future development. The Port has a total handling capacity of approximately 8 million tonnes, can store 1 million tonnes of bulk cargo at a time, has seven specialised terminals, and provides 60,000 m² of enclosed warehouse space.

Key business events and market conditions in 2025

Cargo throughput at the Port of Ploče totalled 3,169,443 tonnes in 2025, representing a decrease of approximately 20% compared with 2024. The decline was primarily due to bulk cargo, which fell by 48%, while coal handling decreased by 64% compared with the previous year.

The decline in coal and bulk cargo traffic was primarily attributable to the disruption to rail transport in the Jablanica and Konjic areas of Bosnia and Herzegovina during the fourth quarter of 2024. Although rail traffic resumed normal operations at the beginning of 2025, the reporting period continued to reflect the effects of altered logistics flows, as some customers had established alternative transport routes during the disruption.

On 28 March 2025, the Company informed investors of the discontinuation of its commodity trading activities. Going forward, Luka Ploče's business model will focus on its core activities of cargo handling and storage to reduce exposure to market volatility associated with trading.

Further negative impacts on cargo volumes and market prospects in the bulk cargo segment resulted from the opening of bankruptcy proceedings against Koksara d.o.o. Lukavac, which the Company informed investors on 10 December 2025.

At the same time, general cargo volumes increased by 37%, driven primarily by higher throughput of containers, soda ash, reinforcing steel bars and aluminium ingots. Liquid cargo traffic also increased by 7% compared with the previous year.

Financial performance of the group

In 2025, the Luka Ploče Group generated EUR 30.379 million in operating revenue, EUR 10.261 million in EBITDA, EUR 6.471 million in profit before tax and EUR 5.192 million in net profit. The EBITDA margin amounted **to** 33.78%, representing an improvement compared with 28.56% in 2024. From a financial perspective, the discontinuation of commodity trading activities and the resulting absence of the related revenues and expenses significantly changed the structure of the Group's revenues and expenses compared with 2024. At the same time, the Group's core service business remained focused on port, freight forwarding, maritime and shipping services.

Cargo throughput and cargo structure

Indicator	**2025**	**2024.**	**Change / Commentary**
Total cargo throughput (tonnes)	3,169,443 t	3,957,689 t	–20%
Bulk cargo (tonnes)	1,135,885	2,201,390	–48% compared with 2024; the most significant decline was attributable to coal throughput
Coal throughput (tonnes)	609,838	1,671,077	–64% compared with 2024
General cargo (tonnes)	714,522	538,830	+37%; growth in container cargo, soda ash, reinforcing steel and aluminium ingots
Liquid cargo (tonnes)	1,319,036	1,217,468	+7% compared with 2024
Number of vessel calls	361	330	Reported as a key performance indicator for the Company

* Source: Annual Report of Luka Ploče d.d. and the Luka Ploče Group, pp. 17–19

Financial Indicators

Group Indicator	**2025.**	**2024.**	**Change Compared with 2024**
Operating revenue / total revenue	EUR 30,379 mil	EUR 33,645 mil	Decrease compared with continuing operations in 2024; 2025 excludes revenue from commodity trading activities
Revenue from services	EUR 29,368 mil	EUR 33,33 mil	–11.9%
EBITDA	EUR 10,261 mil	EUR 9,522 mil	Increase in EBITDA, accompanied by an improved EBITDA margin
EBITDA margin	33,78%	28,56%	Improved profitability of continuing operations
EBIT	EUR 6,582 mil	EUR 6,014 mil	Increase in EBIT
Profit before tax	EUR 6,471 mil	EUR 6,434 mil	Stable compared with 2024
Net profit	EUR 5,192 mil	EUR 5,219 mil	Virtually unchanged compared with the 2024 continuing operations
Capital investments	EUR 0,568 mil	EUR 3,433 mil	Lower capital investments compared with 2024, following a more intensive investment cycle
Cash and cash equivalents	EUR 34,138 mil	EUR 22,880 mil	+49%
Number of employees	396	436	Reduction in the number of employees
Revenue per employee	EUR 76.812	EUR 77.167	Stable revenue per employee

[1] The comparative figure relates to total revenue from Note 8 for continuing operations. In addition, revenue from the discontinued commodity trading business amounted to EUR 66.305 million in 2024, whereas no such revenue was generated in 2025.

Revenue from Sales by Geographical Region

Geographical area	2025 (EUR ’000)	Share in 2025	2024 (EUR ’000)	Share in 2024
Croatia	10,330	35.2%	17,923	53.8%
Bosnia and Herzegovina	11,054	37.6%	4,524	13.6%
European Union Countries	4,885	16.6%	8,860	26.6%
Other	3,099	10.6%	2,031	6.1%
Total	29,368	100.0%	33,338	100.0%

In 2025, the share of revenue from sales generated from customers outside Croatia increased compared with 2024. The Group generated 35% of its sales revenue from domestic customers, while 65% was generated from international customers, with customers from Bosnia and Herzegovina accounting for 37.6% of total sales revenue. The 2025 Annual Report also states that the Group's five largest customers generated approximately 39.1% of total sales revenue, representing a lower level of customer concentration than in 2024.

Revenue from sales by cargo type and service category

Revenue category	2025 (EUR ‘000)	Share in 2025	2024 (EUR ‘000)	Change
Bulk cargo	11,977	40,8%	-20,724	-42.2%
General cargo	11,742	40,0%	6,441	+82.3%
Liquid cargo	1,938	6,6%	1,853	+4.6%
Other port services	3,711	12,6%	4,320	-14.1%
Total	29,368	100,0%	33,338	-11.9%

Liquidity, indebtedness and financial stability

As of 31 December 2025, the Group held EUR 34.138 million in cash and cash equivalents, representing an increase of 49% compared with EUR 22.880 million as at 31 December 2024. Bank borrowings amounted to EUR 8.778 million, while the current ratio increased from 8.21 in 2024 to 12.59 in 2025. Total liabilities relative to equity decreased from 0.26 to 0.18.

Indicator	2025	2024
Working capital	EUR 43.934 mil	EUR 39.526 mil
Current ratio	12.59	8.21
Current liabilities / Equity	0.04	0.07
Non-current liabilities / equity	0.15	0.20
Borrowings / equity	0.10	0.16
Total liabilities / equity	0.18	0.26
Total liabilities / Total assets	0.15	0.21

Capital investments, digitalisation and energy efficiency

The Group's capital expenditure in 2025 amounted to EUR 0.568 million, of which EUR 0.527 million related to the parent company, Luka Ploče d.d. Investments were focused on port equipment and infrastructure, in line with the Company's investment plan and strategy. Compared with the previous year, capital expenditure was lower, following a period of more intensive investment in port equipment, superstructure and energy projects.

In 2025, the solar power plant at the timber terminal was completed, while additional investments were made in port infrastructure and equipment. Activities were also carried out to increase container handling capacity, including investments in operational conditions and port equipment.

The Group continues to invest in the digitalisation and modernisation of its business environment. In 2025, digitalisation was identified as a key area of progress across all aspects of the business, with digital solutions supporting more efficient management of port operations, resources, safety and customer services.

Grants and subsidies

In 2025, the Group recognised EUR 24 thousand in grant income. Compared with 2024, when grant income amounted to EUR 40 thousand, this represents a decrease in subsidy income, while other operating income increased compared with the previous year.

Item	2025 (EUR ‘000)	2024 (EUR ‘000)
Grant income	24	40
Default interest Income	86	49
Other income	901	218

Cargo throughput at the Port of Ploče totalled 3,957,688 tonnes in 2024, representing a 17.20% decrease compared with the same period of the previous year (2023: 4,779,698 tonnes). The decline was primarily attributable to a 28.86% reduction in bulk cargo traffic compared with 31 December 2023, driven mainly by a 41.79% decrease in coal handling compared with the same period of the previous year.

General cargo increased by 15.10%, primarily due to higher volumes of reinforcing steel bars and steel sheets, while liquid cargo remained at approximately the same level as in the corresponding period of the previous year. A more detailed breakdown of the cargo structure is presented below.

Economic Performance of the Luka Ploče Group in 2025

(in EUR)	2022	2023	2024	2025
DIRECT ECONOMIC VALUE GENERATED	**97,207,501**	**77,776,504**	**100,058,826**	**30,417,611**
Revenue	96,695,440	76,945,493	99,654,271	29,348,947
Other operating income	512,061	831,011	404,555	1,068,664
ECONOMIC VALUE DISTRIBUTED	**86,142,690**	**67,507,617**	**87,845,504**	**21,148,409**
Operating costs	69,101,056	48,159,851	74,553,000	7,956,254
Employee wages and benefits	10,690,400	11,591,246	10,774,812	11,597,814
Payments to providers of capital	477,600	610,287	753,435	395,606
Payments to government	5,839,723	7,065,083	1,565,741	156,014
Community investments	33,911	81,150	198,516	1,042,721
ECONOMIC VALUE RETAINED	**11,064,811**	**10,268,887**	**12,213,322**	**9,269,202**

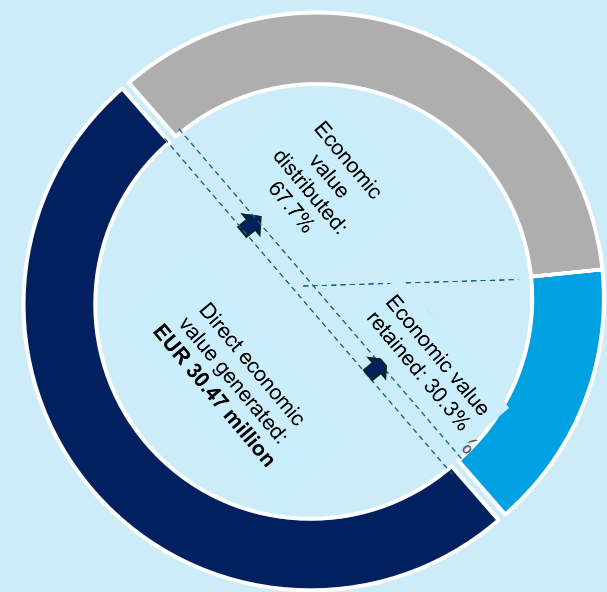
Direct economic value generated and distributed is an indicator of economic performance that measures the positive impacts of Luka Ploče's business on the community in which it operates.

Economic Value Generated and Distributed

The direct economic value generated corresponds to the total operating revenue generated, which amounted to EUR 30,417,611 in 2025.

Economic value distributed comprises operating costs, employee wages and benefits, payments to providers of capital, payments to government, and community investments. In 2025, it amounted to EUR 21,148,409.

The difference between these two values represents the economic value retained, which amounted to EUR 9,269,202 in 2025. This was lower than in 2024, when economic value retained amounted to EUR 12,213,322.



Results by business segment

Business revenue, operating profit, capital expenditure, total assets and total liabilities are monitored and reported separately for the following business segments:

- → Port services – comprising cargo handling activities and represented by the parent company, Luka Ploče d.d.,
- → Maritime services – comprising freight forwarding and marine services provided to users of the port's services
- → Other business segments – comprising the Group's ancillary activities, including maintenance, catering and similar services, as well as investments in financial assets (deposits).

Results by business segment in 2025

Business Segments	**Port Services**	**Maritime Services**	**Other Business Segments**	**Group Total**
(EUR '000)				
Revenue from sales	26,204	1,293	1,871	29,368
Operating profit before depreciation	9,056	841	364	10,261
Depreciation and impairment of fixed assets	(3,151)	(57)	(471)	(3,679)
Operating profit	5,905	784	(107)	5,582
Capital expenditur	527	16	25	568

Our journey towards a green and sustainable port (selected capital projects)

2006.

Launch of the Transport and Trade Integration (TTI) project

The Transport and Trade Integration (TTI) Project was launched following the signing of the Loan Agreement between the Port Authority of Ploče and the World Bank, and the Guarantee Agreement between the Government of the Republic of Croatia and the World Bank. The project focuses on the following key development initiatives at the Port of Ploče: the construction of the container terminal, the construction of the dry bulk cargo terminal (TRT), and the development of the Port Information System. The total value of

2009.

New bulk cargo terminal (BCT) commissioned

A new bulk cargo terminal (BCT) commenced operations. Located at the outermost section of the Port, furthest from the urban area of Ploče, the terminal ensures a negligible environmental impact on the city. In addition to incorporating state-of-the-art technology, the new BCT is designed to meet the highest environmental standards for bulk cargo handling, thereby minimising its impact on both the surrounding urban area and the environment.
Luka Ploče d.d.'s investment in terminal equipment: **EUR 29.9 million**.

2021.

Preparations for the construction of the first solar power plant

Capital investments of approximately EUR 0.5 million were made in the acquisition of new equipment, the overhaul of an existing crane, and the procurement of new machinery and equipment, primarily for the needs of the Bulk Cargo Terminal (BCT). These investments are expected to contribute to lower fuel consumption and reduced CO_2 emissions.

The electrification of the BCT has also commenced, and activities have been launched for the construction of the Company's first photovoltaic power plant, including the preparation of the feasibility study).

Investment value: **EUR 886.7 thousand**.

2023.

EUR 5.87 million invested in new capital projects

The Port took delivery of its new L-550 mobile harbour crane, the largest mobile crane in the Port, valued at approximately EUR 4 million. This included the procurement of new handling equipment, towing equipment and maintenance vehicles. The digitalisation and automation of the railway weighbridge and the cement weighbridge are currently underway. In September, a 20 kW photovoltaic power plant installed on the roof of the bulk cargo terminal (BCT) was commissioned. Construction also commenced on an 803 kW photovoltaic power plant, while the preparation of project documentation for two additional photovoltaic power plants was initiated.

2024.

EUR 0.5 million invested in renewable energy

Capital investments were directed towards infrastructure modernisation, the digitalisation of operations, and improving energy efficiency. Investments in renewable energy continued, with EUR 0.448 million allocated for this purpose. The project "Improvement of Public Services of the Port Authority of Ploče with the Implementation of 5G Connectivity" was also launched.
Investment value: **EUR 3.14 million**

2025.

Continued investment in digitalisation and renewable energy

Capital investments, as in the previous year, were directed towards infrastructure modernisation, operational improvements, and enhancing energy efficiency. Investment in photovoltaic power plants continued, with EUR 150.6 thousand allocated for this purpose, while EUR 119.3 thousand was invested in digitalisation initiatives.
Total investment value: EUR 1.81 million.

Luka Ploče – Croatia's First 5G Port

In 2024, implementation commenced of the strategically important project “Improvement of Public Services of the Port Authority of Ploče with the Implementation of 5G Connectivity”, on account of which Luka Ploče will become the first Croatian port with a private 5G network. The project is co-financed by the European Union through the CEF2 Digital programme, covering 80% of the total project value, equivalent to EUR 958,125. Luka Ploče d.d. is the main beneficiary.

The project aims to enhance the Port’s digital infrastructure and lay the foundations for advanced logistics and security capabilities by developing a private 5G network. The network will enable secure, high-speed, and resilient communication between systems and devices within the port area. Over the project’s 30-month duration, three innovative solutions based on real-time data analysis will be implemented: a real-time location system (RTLS), an advanced cargo-handling monitoring and recording system, and an incident prevention and management system. These solutions will directly contribute to improved work organisation, increased safety and efficiency, and optimised resource use, ultimately supporting sustainable development objectives and reducing the carbon footprint of operations.

In mid-2025, a contract was signed for the procurement and installation of the equipment, while completion of the overall private 5G network implementation project is expected by the end of 2026.

Project: onshore power supply for container vessels by 2030

The Ploče Port Authority, in line with the guidelines of the Croatian Ministry of the Sea, Transport and Infrastructure, has launched activities to assess the feasibility of providing shore-to-ship power supply at the Container Terminal. In 2024, the necessary documentation was prepared for the implementation of a project to provide onshore electricity to vessels with a total capacity of up to 1 MW. Based on current cargo handling volumes, the planned capacity will be sufficient to supply electricity to berthed vessels, terminal operations and refrigerated containers.

The procurement and installation of the shore-to-ship power supply infrastructure for container vessels is planned to take place by 2027. Coinciding with the ongoing development of Luka Ploče d.d.'s photovoltaic power plant projects, the share of electricity supplied to vessels from renewable energy sources will continue to increase. The implementation of this project will contribute to achieving Croatia's mandatory national targets for the deployment of sufficient alternative fuels infrastructure for vessels under Regulation (EU) 2023/1804).

EU Taxonomy

The EU Taxonomy Report presents a unified classification system, namely a list of economic activities together with key criteria for assessing their contribution to the achievement of the six environmental objectives. This framework is established under the EU Taxonomy Regulation (Regulation (EU) 2020/852).

The European Union's regulatory ambition is clear: to reduce greenhouse gas emissions by 2030 and achieve climate neutrality by 2050. A significant contribution to environmental protection can be achieved by promoting awareness of sustainable investment. As a key mechanism of the Sustainable Finance Action Plan, the Taxonomy Regulation requires every undertaking subject to the non-financial reporting obligations under Article 19a or Article 29a of Directive 2013/34/EU to disclose an EU Taxonomy Report as part of its non-financial statement or consolidated non-financial statement.

As part of the 2025 Sustainability Report, Luka Ploče d.d. continued its voluntary disclosure in accordance with Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment. The assessment included the identification of economic activities that are taxonomy-eligible and potentially taxonomy-aligned with the technical screening criteria set out in the European Commission's Delegated Regulations. For each activity analysed, the Company assessed compliance with the substantial contribution criteria for the relevant environmental objective, the Do No Significant Harm (DNSH) requirements, and the minimum safeguards, in accordance with Article 8 of the Regulation. A comprehensive overview of the results is provided on pages 98 and 99.

In accordance with the materiality threshold applied in the financial statements, the proportion and value relating to the following economic activity have been disclosed separately

→ 6.16 – Infrastructure enabling low-carbon water transport, which continues to represent the Company's most significant taxonomy-eligible activity.

Activities below the materiality threshold have been presented collectively under Other Activities:

→ 4.1 – Electricity generation using solar photovoltaic technology

→ 5.5 – Collection and transport of non-hazardous waste

→ 6.10 – Sea and coastal freight water transport

→ 7.3 – Installation, maintenance and repair of energy efficiency equipment

→ 7.6 – Installation, maintenance and repair of renewable energy technologies.

Taxonomy information is presented together with the key performance indicators for Turnover, CapEx and OpEx, providing insight into the extent of Luka Ploče's contribution to the objectives of the European Green Deal. The mapping results are based on an approach that integrates regulatory requirements, business data and the Company's development plans, while ensuring methodological consistency and transparency. Through this approach, Luka Ploče reaffirms its commitment to sustainable management and to strengthening its resilience to climate-related and environmental challenges.

In assessing compliance with the minimum safeguards, the Company considered alignment with the UN Guiding Principles on Business and Human Rights, including: (1) the ILO Declaration on Fundamental Principles and Rights at Work; (2) the eight fundamental ILO Conventions; and (3) the International Bill of Human Rights of the Office of the United Nations High Commissioner for Human Rights (OHCHR), all of which are embedded in the Company's fundamental internal acts.

1.
Identification of Economic Activities and Mapping of NACE Classifications to the EU Taxonomy

2.
Determination of Materiality Thresholds
The materiality thresholds applied are the same as those used in the Group's consolidated financial statements for 2025.

3.
Data Collection
Integration of operational and financial data to calculate the three key performance indicators (KPIs) in relation to the Group's overall business operations:

4.
Compliance Assessment
Application of the technical screening criteria, the Do No Significant Harm (DNSH) criteria, and the Minimum Safeguards.

5.
Key Performance Indicators (Revenue, OpEx and CapEx)

6.
Report Disclosure
*The proportion of **Revenue**, **CapEx** and **OpEx** associated with Taxonomy-aligned economic activities is presented in the tables in the Appendix.*

Policies and measures

MDR-P – Policies adopted to manage material sustainability matters

In this Sustainability Report, we provide an overview of the key policies and guidelines through which the Company manages its material sustainability matters. In addition to identifying the principal legislative and internal acts governing our environmental, social and governance performance, we have further developed policies and operational guidelines in the form of statements that articulate our approach, commitments and strategic framework for action across individual sustainability topics.

General policies and measures

The system of internal policies and procedures plays a key role in ensuring business integrity, strengthening internal controls and mitigating risk, while also supporting the Company's sustainable development objectives through responsible resource management, transparency and compliance with legislation.

Luka Ploče is a listed company on the Croatian capital market and applies the Corporate Governance Code issued by the Zagreb Stock Exchange and the Croatian Financial Services Supervisory Agency (HANFA), together with other corporate governance requirements prescribed by law. The Company provides detailed disclosures on its compliance through the annual corporate governance questionnaire, which is published, in accordance with applicable regulations, on the website of the Zagreb Stock Exchange https://zse.hr/.

Together with its subsidiaries, the Company operates in accordance with high standards of corporate governance. Since 2008, it has applied the principles set out in its own Code of Business Conduct (updated in 2019), which establishes the Company's core organisational values and the principles and standards of business conduct. Since 2022, the Company has also applied its own Corporate Governance Code, adopted to further strengthen corporate governance standards and business transparency, strengthen the internal control system, reduce the risk of management override of controls and minimise the risk of fraud.

The subsidiaries do not maintain their own separate codes but apply the principles of the Code of Business Conduct and the Corporate Governance Code of Luka Ploče d.d.

The objectives and principles of the Company's corporate governance are based on the following principles:

- → Conducting business in compliance with the applicable laws and regulations of the countries in which the Company operates,
- → Meeting established standards through the organisation of its operations and the application of sound business principles in the activities it performs and the relationships it establishes across its areas of operation; and
- → Applying recognised international best practices and integrating them into the Company's business practices and procedures.

Across all areas of its operations, including project management, investments, human resources, occupational health and safety, and procurement, the Company has established appropriate policies and procedures to ensure compliant, efficient and transparent business operations.

The key governance documents include:

- → Quality Management Policy (in accordance with ISO 9001:2015);
- → Personal Data Protection Policy;
- → Remuneration Policy;
- → Conflict of Interest Management Policy;
- → Rulebook on the Initiation of Investments;
- → Procedure for the Procurement of Goods, Services and Works;
- → Procedure for the Sale of Services, Purchase and Sale of Goods, Leasing of Assets and Lease of Premises;
- → Rulebook on the Internal Reporting of Irregularities (Whistleblower Procedure).

The procedures for reporting and handling irregularities, breaches of the Code and unethical conduct are governed by the **Rulebook on the Internal Reporting of Irregularities**. In 2025, no reports were received and no proceedings were initiated in relation to breaches of the Code or unethical conduct.

Policies and measures for the protection of people

Matters relating to the protection of human rights, equal opportunities, equal treatment and non-discrimination, as well as the right to work, equal pay for work of equal value, and the protection of occupational health and safety, are governed by internal acts aligned with the applicable legislation of the Republic of Croatia. The principal internal acts governing measures for the protection of people include:

- → Collective Agreement – the umbrella act setting out the rights and obligations of the employees of Luka Ploče. It is concluded for a period of four years between Luka Ploče d.d., as the employer, and the Independent Trade Union of "Luka Ploče" Employees, as the employees' representative. The subsidiaries are not signatories to the Collective Agreement; however, the same rights apply to their employees through work rulebooks that are aligned with the Luka Ploče Collective Agreement.
- → Rulebooks on Work for Workers of Subsidiaries
- → Rulebook on Occupational Health and Safety and Risk Assessment
- → Remuneration Rulebook.

As part of the measure Improving Internal Communications, the Company developed its intranet and strengthened its presence on corporate social media in 2025, with the aim of improving employee connectivity and strengthening business transparency.

In 2025, the Group also launched the "Gender Equality – Strong Women of Luka" social media series. Through interviews, three women from different operational areas of the Port presented their professional experiences, with the aim of promoting gender equality within the industry.

Environmental protection policies and measures

Luka Ploče d.d. systematically develops and implements policies and measures aimed at environmental protection, in accordance with national legislation, EU regulations and its own strategic sustainability objectives.

As an infrastructure and logistics operator with a significant environmental footprint, the Company places particular emphasis on energy management, greenhouse gas emissions, waste management and air quality protection.

The following policies and measures are implemented:

- → Energy Management Policy in accordance with international standard ISO 50001:2018, supporting energy efficiency and reduced energy consumption,
- → Measures to achieve the absolute greenhouse-gas emission-reduction target, aiming to reduce emissions by 15–25% by 2030 and 65–95% by 2050, in line with European climate goals,
- → An internal waste management system, aligned with the requirements of the Waste Management Act, including waste classification, record-keeping and responsible waste treatment,
- → Air-protection measures, implemented in accordance with the Air Protection Act and further specified through the Environmental Impact Study for the Bulk Cargo Terminal, which manages the impact of emissions on local air quality.

By implementing monitoring and reporting systems, we track the achievement of sustainability objectives while providing employee training and ensuring transparency in our relations with regulators and stakeholders. In addition, the subsidiaries also apply these policies through a shared environmental and energy management system.

MDR-A – Measures and resources related to material sustainability matters

The Company implements a broad range of measures aimed at managing material sustainability matters, with the objective of ensuring the long-term resilience of our business model and delivering a positive contribution across environmental, social and governance dimensions. The measures include activities related to climate-change mitigation, environmental and natural-resource protection, the circular economy, managing community impacts, and improving working conditions and business ethics.

IIn the area of climate change, key measures stem from the transition plan and the sustainable strategy. These include in-house electricity generation from solar power plants, recommendations to increase energy efficiency and reduce dependence on fossil fuels, as well as technical measures to optimise cargo handling and internal transport. In the area of environmental protection, Luka Ploče applies measures in line with the Waste Management Act, the Air Protection Act, and the provisions of the Environmental Impact Study for the Bulk Cargo Terminal, hence actively contributing to emissions reductions and the preservation of marine and terrestrial ecosystems.

On the social dimension of sustainability, measures are implemented through the collective agreement and internal acts that regulate employee rights, occupational safety, personal-data protection and mechanisms for reporting irregularities. Particular attention is devoted to strengthening a culture of ethical business conduct, transparency and good corporate governance.

This chapter summarises the key measures, while those relating to governance and the environment are described in greater detail in the chapter **Policies adopted to manage material sustainability matters**, to which we refer readers for a fuller overview. In addition, measures linked to specific material topics are addressed in the relevant thematic chapters of the Report, in line with the disclosure requirements for each material topic.

MDR-M – Indicators of material sustainability matters

To ensure we can track progress in implementing sustainability measures and enable transparent reporting, we have developed a set of environmental, social and governance indicators that we have systematically monitored since 2022. These indicators cover all material topics and provide insight into achieved results, prevailing trends and areas for further improvement.

For clarity and completeness, all relevant quantitative and qualitative data have been consolidated and presented in a separate annex to this Report.

Readers are invited to consult the accompanying Sustainability Indicators Annex for detailed information on the monitored indicators, where values and comparisons for environmental (E), social (S) and governance (G) factors are clearly presented, in accordance with applicable reporting standards and frameworks.

MDR-T – Tracking effectiveness of policies and actions through targets

Monitoring the effectiveness of policies and measures is based on clearly defined targets and indicators for environmental, social and governance sustainability factors. In its Sustainable Strategy to 2030, Luka Ploče has set a framework for measuring progress in each of these areas, relying on objective data.

In the area of environmental factors, the key measure is the transition plan for climate-change mitigation, which includes the long-term goal of achieving climate neutrality by 2050. In this context, concrete measures are being implemented, such as reducing greenhouse-gas emissions (Scopes 1, 2 and 3), increasing energy efficiency, installing a photovoltaic power plant, and optimising the use of vehicles and machinery. The effectiveness of these measures is measured by tracking the carbon footprint (GHG inventory), the amount of renewable energy generated, reductions in fossil-fuel consumption and energy savings.

For social factors, measures have been implemented focusing on occupational safety, employee training, the protection of human rights and promoting work–life balance. Effectiveness is measured by indicators such as training hours per employee, the number of workplace injuries, employee turnover rate, and the results of internal employee-satisfaction surveys. Implementation of the Code of Business Conduct and the Whistleblower Protection Policy is also monitored; in 2024, no reports of irregularities were recorded.

Within governance factors, the effectiveness of corporate-governance policies is assessed through the application of the Corporate Governance Code, transparent reporting under legislative requirements (Zagreb Stock Exchange and HANFA), and established internal controls and risk-management mechanisms. Compliance of governance practices with the principles of accountability and transparency is measured through the annual questionnaire on compliance with the Zagreb Stock Exchange and HANFA Code. For each of the above areas, results and progress are recorded through ESG indicators, consolidated and presented in the Annex to this Report. Regular monitoring of indicators enables evaluation of measures and their adjustment in line with regulatory developments, available technologies and business needs.

Business Conduct

ESRS G1 Business Conduct

G1-1 – Business conduct policies and corporate culture

The foundation of business ethics is lawful behaviour, which also encompasses the provision of truthful, transparent information, a fair approach to competitors, employees and partners, and a focus on social responsibility and sustainable development. The principles and standards of business conduct, as well as ethical principles, are set out in the Luka Ploče Code of Business Conduct.

Acting in line with the principles and standards of the Code is a personal and professional obligation and responsibility of all employees at Luka Ploče. Employees are required to monitor whether the principles and standards prescribed by the Code are being respected in their work environment. If an employee notices events or situations that they assess as a breach of the Code, they must inform their immediate line manager or superior.

Reports of irregularities in work and operations, and complaints regarding unethical behaviour, may be submitted verbally or in writing, anonymously or in confidence. Every such complaint will be reviewed and, where appropriate, suitable measures will be taken. In the event of a breach of the principles prescribed by the Code, the appropriate disciplinary procedure will be initiated in accordance with the law, other regulations or the general acts of Luka Ploče d.d. The Code is available on the Company's website to all employees and other interested members of the public.

Our Ambitions	With the intention of contributing to sustainability objectives through cooperation with our stakeholders and by adapting our own conduct, our aim is to become a leader in the industries in which we operate, meeting the highest international standards. We will focus on transparent communication of sustainability topics, adherence to ethical principles across the entire value chain, and respect for human rights.
Measures and Resources	Measures to achieve sustainable procurement. Measures to achieve transparency and communications for sustainability.
Legal and Internal Policies	Quality Management Policy (ISO 9001:2015) Luka Ploče Code of Business Conduct Personal Data Protection Policy Whistleblower Protection – Rulebook on the Internal Reporting of Irregularities Remuneration Policy Conflict of Interest Management Policy Procedure for the Procurement of Goods, Services and Works Procedure for the Sale of Services, Purchase and Sale of Goods, Leasing of Assets and Lease of Premises Rulebook on Initiating Investments

G1-2 – Managing relationships with suppliers

Timely procurement is a key factor that can affect the organisation's financial position, as it is directly linked to the operating efficiency of machinery and equipment, and employee effectiveness. The procurement process is covered by the quality management system under ISO 9001:2015, and the entire procedure for the procurement of goods, services and works is documented.

The procedure defines the flow and method of procuring goods, services and works. It also prescribes responsibilities for monitoring the performance of contracted services, goods and works, as well as the supplier evaluation process.

The procedure also prescribes the structure of the procurement request, which may include, among other things, standards governing product quality, methods and quality control, and energy-efficiency requirements.

When selecting the most advantageous bid, where applicable, preference is given to bids for items with higher energy efficiency.

Responsibilities and authorities for ordering amounts and for signing/approval are also defined. The ordering of goods, works, and services (except property insurance services and banking/financial services, which fall under the remit of the Economic and Finance Sector) at Luka Ploče d.d. is carried out via the Sales and Procurement Sector, taking into account guidelines on safety, quality, environmental protection and energy efficiency, while respecting standards and commercial viability.

Directors/managers (process owners) are responsible for applying and implementing these Procedures, while the requester is responsible for the completeness of the defined Request.

The procurement process is digitalised, which virtually eliminates any form of unethical conduct and corruption.

A procedure is prescribed for the assessment and selection of suppliers, monitoring supplier capability by checking quality, quantities and delivery schedules, adherence to contractual deadlines, prices, and the methods and terms of payment.

Supplier evaluation is carried out at the beginning of the current year for the previous year. Based on the assessment, lists of suppliers are established who must meet minimum evaluation criteria. Conditions for excluding suppliers from the supplier list are also defined.

There is a prescribed obligation to monitor the performance of contracts or purchase orders; to receive, inspect and attest goods and services; and to receive, verify and clear incoming invoices.

Given that the entire procurement process is documented and that required procurements are planned and executed in a timely manner with continuous market and technology monitoring by the Procurement Sector, risks associated with the supply chain are not significant. Based on business relationships with reputable manufacturers and authorised representatives, primarily from Croatia and the EU, any difficulties are resolved swiftly.

G1-3 – Preventing and detecting corruption and bribery

Prevention of corruption and bribery is defined in the Code of Business Conduct, the Conflict of Interest Management Policy and the Rulebook on the Internal Reporting of Irregularities, which are available to all employees and business partners on the Company's website. In addition, the documented procedure for procuring goods, services and works, together with the digitalisation of business processes, reduces the possibility of such conduct to the lowest possible level. The committee responsible for conducting investigations operates independently of the management functions responsible for the prevention and detection of corruption and bribery. The effectiveness, reliability and security of the systems and procedures established under these policies are reported to the Audit Committee, the Supervisory Board and the Management Board at least annually.

The Group companies do not implement dedicated anti-corruption or anti-bribery training programmes.

All Group employees are required to comply with the principles and values set out in the above-mentioned policies. As corruption and bribery have not been identified as material matters for Luka Ploče and its subsidiaries by either internal or external stakeholders, these policies are considered to have been communicated appropriately.

G1-4 – Confirmed incidents of corruption or bribery

Whistleblowing is regulated in accordance with the Whistleblower Protection Act. In June 2019, the Management Board adopted the Rulebook on the Internal Reporting of Irregularities, which regulates the reporting procedure, the rights of persons who report irregularities, the obligations of Luka Ploče in relation to such reports, and other matters important for reporting irregularities and protecting whistleblowers.

The Management Board also appointed a confidential person and a deputy confidential person who are required to receive reports of irregularities and ensure action is taken in accordance with the Rulebook.

In 2025, there were no reports of irregularities, no reports of breaches of the Code of Business Conduct, and no confirmed cases of corruption.

G1-5 – Political influence and lobbying

Luka Ploče does not provide financial or in-kind contributions to political parties, their elected representatives or individuals standing for political office.

The Company also does not provide support to lobbying organisations and is not a member of any such organisation.

In terms of memberships, Luka Ploče is a member of the Association of Ports, Shipowners and Maritime Agencies, a professional association within the Croatian Chamber of Economy.

G1-6 – Payment practices

Luka Ploče does not have specific written procedures related to payments, nor policies for preventing late payments, particularly to small and medium-sized enterprises. Standard payment terms are the same for all categories of suppliers.

In the reporting year, 90% of supplier invoices were paid on the due date, and the remaining 10% were paid within 15 days after the due date. Depending on suppliers and contractual relationships, due dates range from 8 to 90 days.

Two Awards for Luka Ploče!!

In **September 2025**, Luka Ploče was awarded the **"Golden Kuna" Plaque** by the **Croatian Chamber of Economy** as the **Most Successful Large Company** in 2024. The Company also received a **Special Recognition Award** in celebration of its **80th anniversary**.

The awards were accepted by two individuals who represent the Company's two defining dimensions: **Marin Bodrušić**, Member of the Management Board for Finance and Information Technology, whose work is focused on the future and sustainable development, and **Tomo Krilić**, Director of the Sales Division and, above all, a colleague with **40 years of service**, whose career best reflects the Company's tradition, commitment and continuity.

These awards reaffirm that the Company's investments in modernisation and digitalisation are delivering tangible results and belong to all employees whose dedication contributes to Luka Ploče's success.

The **Special Recognition Award** for eight decades of successful operations stands as a testament to the tradition, commitment and shared values that have always been the strength of the Port of Ploče.

OUR IMPACT AND CARE FOR PEOPLE

GOAL	CARE FOR EMPLOYEES, HEALTH AND SAFETY	CORPORATE GOVERNANCE
	Our employees' commitment to their work, the organisation and the objectives of Luka Ploče forms the foundation of our business success and is a prerequisite for a sustainable future. We provide stable employment, opportunities for professional development, and the regular payment of all employee remuneration, while fostering an organisational culture based on mutual support, collaboration and trust, with open communication and the free flow of information. We promote a culture of inclusion and strive to provide equal opportunities for all employees. No form of discrimination is tolerated, including discrimination based on gender, race, political affiliation, religion or any other grounds. Protecting the health and safety of our employees is one of the priority areas of our business and is integrated into all work processes. Through investment in modern technical solutions, equipment and machinery, we seek to ensure an appropriate level of protection for our employees in all weather conditions and across all operational processes.	To better understand our supply chain, we will conduct environmental and social assessments of our suppliers to gain a comprehensive understanding of their activities and management practices. Where appropriate, we will give preference to local suppliers. To communicate sustainability matters transparently to all stakeholders.
	To provide a safe working environment and equal opportunities for our employees, while supporting their professional development.	We are committed to aligning our policies and risk management practices with ESG requirements
MEASURES	Safe and stable employment Skills development Equality Health and safety	Sustainable procurement Sustainability communication
COMPLIANCE UN SUSTAINABLE DEVELOPMENT GOALS	**Goal 1:** No poverty **Goal 3:** Good health and well-being **Goal 8:** Decent work and economic growth	**Goal 11:** Sustainable cities and communities

ESRS S1 Our Workforce

2025 at a glance	
20.7%	women in the total workforce
37.5%	women in Sector/Department Director positions
99.2%	permanent employees
50.0%	fewer occupational accidents
1,385	fewer lost days due to work-related injuries
0	recorded cases of human rights violations, formal employee grievances or other severe human rights-related impacts

ESRS S1 Own workforce

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model

Working Conditions			Equal Treatment and Equal Opportunities for All			Other Work-related Rights		
IMPACT Actual Moderately positive **Where** Own operations **Time horizon** Medium-term	→ → →	Material topics for the Group relate to: job security, working time, wages, health and safety, and work-life balance. The impacts arise from the nature of the employment relationship and work organisation and are characterised by a high degree of predictability and systematic management. Negative impacts may arise if employment rights and obligations are not managed in a timely manner; however, the majority of impacts are currently assessed as positive or moderately positive.	**IMPACT** Actual Moderately positive **Where** Own operations **Time horizon** Medium-term	→ →	Equal treatment and equal opportunities for all have been identified as important areas for the Group. These include gender equality, equal pay, skills development, the inclusion of persons with disabilities, the prevention of violence and harassment, and diversity. Given the high likelihood of these impacts occurring, these matters are actively managed. The effectiveness of the measures implemented to date has been assessed as moderately positive	**IMPACT** Actual Moderately positive **Where** Own operations **Time horizon** Medium-term	→	Other work-related rights primarily relate to the provision of suitable accommodation for employees and the protection of their privacy. These areas have not been identified as material, while impacts related to child labour and forced labour have been assessed as insignificant, as such practices are not present within the Group's operations
RISK Potential **Time horizon** Long-term	→	Ensuring a qualified workforce (due to location-related constraints, particularly for specialised technical and operational job profiles)						

S1-4 Measures and resources related to own workforce

The rights and obligations of employees of Luka Ploče d.d. are governed by the Collective Agreement, which promotes employment stability by giving priority to permanent employment contracts. The Agreement provides for performance-based bonuses of up to 30% of gross salary for employees who exceed standard performance expectations, subject to the employer's decision. It also stipulates the regular payment of salaries, and Luka Ploče d.d. fully complies with these obligations. Although the Group's subsidiaries are not signatories to the Collective Agreement, equivalent rights are ensured through employment rulebooks aligned with its provisions. Occupational health and safety are regulated in accordance with applicable legislation.	The right and obligation to participate in training are embedded in the Collective Agreement and the Code of Business Conduct and are recognised as one of Luka Ploče's core values. Given the nature of the Group's operations, employees regularly receive training on occupational health and safety, safe working practices, and the proper use of personal protective equipment, while certification programmes are conducted where appropriate. Gender equality and equal pay for work of equal value are fundamental rights of every employee and are incorporated into Luka Ploče's core internal policies.	Although privacy-related impacts were not assessed as material, and the protection of personal data is regulated by law, including financial penalties for the unauthorised disclosure of employees' personal data, this topic is included in the report because it is actively managed.

SBM-2 – Interests and views of stakeholders

Luka Ploče d.d. continuously develops relationships with stakeholders across all areas of its operations, recognising their expectations, interests and rights as important inputs for strategic and operational management. In this context, the own workforce is recognised as a key group of affected stakeholders that directly influences the stability of the business model and the implementation of the Company's development strategy. Cooperation with employees is achieved through two-way communication—via institutional forms of representation such as trade unions and works councils, as well as through regular direct meetings, training, and participation in working groups and project teams.

Respect for the interests of the workforce covers issues of working conditions, safety, participation in decision-making, transparent communication, and the right to fair pay, equality and professional development. Particular attention is paid to safeguarding labour rights at all stages of operations, including the impacts of planned strategic changes and infrastructure modernisation.

Accordingly, when defining transition plans and investments with long-term effects on operations—such as digitalisation, energy efficiency and automation—possible implications for employees are analysed and their timely involvement and information are ensured.

Employees help shape the organisational culture through consultation and feedback mechanisms. Their views directly influence measures in the areas of occupational safety, work–life balance, gender equality, and recruitment and retention policies. In addition to employees, other important stakeholder groups include the local community, partners in the logistics and transport chain, investors, public authorities, suppliers and the academic community.

Stakeholder trust is built through business transparency, access to information and openness to dialogue. Through various formal and informal communication channels, Luka Ploče strives to understand stakeholder perspectives and integrate them into the development of sustainable solutions that serve the common interest—the development of the port as a green, smart and responsible point of economic connectivity.

S1-1 – Policies related to own workforce

Management of own workforce at Luka Ploče d.d. is based on clearly defined internal acts that regulate employment relations, employees' rights and obligations, and standards of conduct and occupational safety. The key documents governing relations with employees include the Collective Agreement for Luka Ploče d.d. employees, the Work Rulebook for employees of subsidiaries, the Occupational Health and Safety Rulebook with the accompanying risk assessment, the Remuneration Rulebook, the Code of Business Conduct, and the Rulebook on Organisation and Systematisation of Jobs.

These policies cover employees' rights to fair working conditions, safety, non-discrimination, participation in decision-making, equal opportunities and professional development. The remuneration system and organisational structure are defined in line with the principles of transparency and fairness, with particular attention devoted to safeguarding labour rights and ensuring conditions for decent work.

The implementation of human resources policies is the responsibility of the Human Resources Department and the Legal and General Affairs Division. These organisational units are managed by directors who report directly to the Company's Management Board.

During 2025, there were no significant changes to the Company's employee relations management system, and the existing policies and internal rules continued to serve as the foundation for day-to-day workforce management and employee relations

S1-2 – Processes for engaging with own workers and workers' representatives about impacts

The Group continuously maintains and enhances its established mechanisms for engaging with its own workforce and workers' representatives, ensuring that employees' perspectives are taken into account in decisions that may affect their position, rights and working conditions.

Engagement is carried out through institutionalised forms of social dialogue, including the Independent Trade Union of Luka Ploče Employees and the Works Council, whose representative serves as a member of the Company's Supervisory Board, thereby ensuring that employees have the opportunity to participate directly in supervisory processes.

The Collective Agreement, which defines pay and other employment rights, is the outcome of cyclical collective bargaining conducted in four-year periods. The latest Collective Agreement was concluded in March 2022 and is valid in the reporting period. In accordance with the Labour Act, when making decisions that affect employees' positions, the employer is required to consult the Workers' Council. For certain decisions specified in Article 151 of the Labour Act, the prior consent of the Workers' Council is required.

Employees are further represented through the Workers' Occupational Health and Safety Representative, who performs their duties in accordance with the Occupational Health and Safety Act, as well as through the Occupational Health and Safety Committee, which serves as an advisory body to the employer.

Information relating to employees' rights, obligations and any changes that may affect them is made available through several communication channels, including notice boards, the Company's internal application (intranet), the official Company website and direct communication with the Human Resources Department. During 2025, the internal IT system was further upgraded, providing employees with simpler and faster access to relevant information.

Employees' perspectives are also collected through feedback mechanisms, including feedback from operational employees regarding work equipment, machinery and working conditions. This feedback is considered in operational and investment decisions, including improvements to working conditions through the refurbishment of the staff canteen and changing facilities, as well as investments in equipment and work organisation.

Responsibility for organising engagement with workers' representatives and incorporating their views into business processes rests with the Legal and General Affairs Division and the Management Board.

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S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns

The Company has established procedures for identifying, reporting and remediating potential negative impacts on its own workforce, including clearly defined channels through which employees may raise concerns or report irregularities.

Employees' rights and obligations, including the protection of dignity, occupational health and safety, and fair working conditions, are governed by the Collective Agreement, internal rules and the Code of Business Conduct.

Employees' rights and obligations, including the protection of dignity, health and safety, and fair working conditions, are governed by the Collective Agreement, internal policies, and the Code of Business Conduct.

Employees have access to both formal and informal mechanisms for submitting complaints and raising concerns. Reports may be submitted orally or in writing to line managers, through the Human Resources Department, trade union representatives, the Works Council, the Workers' Occupational Health and Safety Representative, or the Legal and General Affairs Division. In addition, employees may submit reports anonymously through the Company's official website.

Information on the available reporting channels is regularly communicated to employees through notice boards, the Company's internal application (intranet) and the official Company website.

The Company protects whistleblowers by ensuring the confidential handling of all reports received and by applying the principle of non-retaliation towards employees who, in good faith, report irregularities or raise concerns.

All enquiries, complaints and reports received are recorded and processed through the Company's internal procedures. Each report is reviewed impartially and within a reasonable timeframe. Where irregularities or adverse impacts are identified, appropriate corrective and remedial actions are taken, which may include adjustments to working conditions, improvements to occupational health and safety measures, changes to work organisation, or the provision of additional training.

The effectiveness of these mechanisms is monitored through the continuous recording and analysis of reports received, as well as through the ongoing improvement of the Company's reporting and case-handling procedures.

S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The following targets relate to four key areas: stable and secure employment, employee skills and competency development, equality and equal opportunities, and occupational health and safety.

1. Safe and stable employment

Objective: Maintain a high level of stable employment and ensure work without overtime.

→ 100% of employees are employed under permanent, full-time employment contracts.

→ Target: Maintain at least 95% of employees on permanent employment contracts.

→ Conduct regular employee satisfaction surveys, with a target of at least 80% of employees expressing satisfaction with their working conditions.

→ Regularly review the Collective Agreement in line with developments in the labour market and changing economic conditions.

2. Skills development and training

Objective: Build an organisational culture of lifelong learning and ESG literacy.

→ Provide ESG training across all organisational units, with the objective of involving 100% of business units in ESG training by the end of 2025.

→ Introduce ESG performance indicators across all business units, with the objective of achieving implementation in 100% of business units by the end of 2026.

→ Promote energy efficiency by visibly displaying the energy performance certificates of buildings and raising employee awareness.

3. Equality and combating discrimination

Objective: Achieve full equality in opportunities, working conditions and advancement.

→ Maintain zero tolerance for all forms of discrimination, supported by anonymous reporting channels.

→ Ensure equal starting salaries and promotion criteria for equivalent positions, with the objective of maintaining 100% compliance.

→ Provide support for vulnerable groups by adapting training programmes, for example for persons with hearing or visual impairments.

4. Health and safety

Objective: Reduce the number of workplace injuries and strengthen the safety culture.

→ Establish a joint Occupational Health and Safety Committee covering the entire Port, with the target of having the committee fully operational and common safety guidelines adopted by the end of 2025.

→ Deliver continuous occupational health and safety training, ensuring that 100% of employees receive mandatory basic safety training each year.

→ Promote healthy lifestyles among employees through internal awareness campaigns, with a target of organising at least one Group-wide activity per quarter.

→ Monitor and report on occupational injuries, with the target of reducing the number of occupational injuries by 10% annually compared with the previous year.

Monitoring effectiveness is carried out through regular internal assessments, annual analyses of performance indicators and employee feedback. Luka Ploče will continue to develop indicators, measurable targets and governance mechanisms with the aim of strengthening the resilience and sustainability of the working environment.

S1-6 – Characteristics of the undertaking's employees

As at 31 December 2025, the Luka Ploče Group employed a total of 398 employees, while the average number of employees during 2025 was 408. Compared with the end of 2024, when the Group employed 436 employees, the workforce decreased by 38 employees, or 9.5%. The reduction in headcount during 2025 should be viewed in the context of changes to the Group's business model, namely its increased focus on its core port activities, logistics and related maritime services, together with the discontinuation of its commodity trading activities.

Of the total workforce at the end of 2025, 315 employees (79.3%) were men, and 83 employees (20.7%) were women. The proportion of women in the total workforce remained broadly consistent with previous reporting periods and reflects the characteristics of the port sector, where a significant proportion of positions involve operational activities, technical roles and cargo handling operations, which have traditionally been male-dominated.

By type of employment contract, as of 31 December 2025, 394 employees (99.2%) were employed under permanent employment contracts, comprising 312 men and 82 women. Four employees (0.8%) were employed under fixed-term contracts, including three men and one woman. During 2025, the Group did not employ any agency workers, students or trainees within its workforce.

By working time arrangement, 394 employees worked on a full-time basis, while four employees worked part-time. Accordingly, full-time employees represented 99.2% of the total workforce, confirming that employment within the Group is predominantly based on stable forms of employment and full-time working arrangements.

Indicator	Men	Women	Total
Number of employees as of 31 December 2025.	315	83	398
Permanent employees – indefinite-term contracts	312	82	394
Temporary employees – fixed-term contracts	3	1	4
Full-time employees	313	81	394
Part-time employees[1]	2	2	4
Agency workers	0	0	0
Students/trainees	0	0	0

With respect to diversity across organisational levels, as of 31 December 2025, the Management Board comprised two members, both of whom were men. Among the directors and management board members of the Group's subsidiaries, women accounted for 50.0%, representing 2 of the 4 positions. At the level of division and department directors, women represented 37.5%, or 3 of the 8 positions, while among managers, women accounted for 13.7%, representing 7 of the 51 positions. Within the category of other employees, women represented 21.0% of the workforce, corresponding to 69 of the 329 employees.

Organisational Level	Men	Women	Total	Share of Women
Management Board	2	0	2	0.0 %
Directors / Management Board Members of Subsidiaries	2	2	4	50.0 %
Sector / Department Directors	5	3	8	37.5 %
Managers	44	7	51	13.7 %
Other Employees	260	69	329	21.0 %
TOTAL	315	83	398	20.9 %

Based on the age profile of the workforce in 2025, the largest proportion of employees belonged to the 30–50 age group. This group comprised 252 employees, while 111 employees were aged 51 and over, and 30 employees were 35 years of age or younger.

Age Group	Number of Employees	Share of Workforce*
29 years and under	35	8.8 %
30 to 50 years	252	68.3 %
51 years and over	111	17.9 %
TOTAL	398	100,0 %

The Luka Ploče Group places particular emphasis on employment stability, safe working conditions, occupational health and safety, and the development of employee competencies. This approach is aligned with the Group's previously defined strategic direction, under which employee commitment, human capital development, occupational health and safety, and adherence to ethical principles are recognised as key prerequisites for long-term sustainable business operations.

S1-7 – Characteristics of non-employee workers in the undertaking’s own workforce

During 2025, Luka Ploče d.d. did not engage any non-employee workers, including individuals engaged under service contracts, temporary work arrangements, self-employed persons or workers provided by third parties to perform the Company's core activities.

All personnel engaged in the Company's regular business operations were employed under permanent, full-time employment contracts. This approach ensures full employment, legal and social protection for all employees, in accordance with applicable legislation and collective labour rights.

Employee turnover and new hire rate

A total of 28 new employees joined the Group during 2025. Women accounted for 46.4% of new hires. The new hire rate amounted to 7.07% (2024: 2.75%).

Of the newly hired employees, 7 were under the age of 30, 19 were between 30 and 50 years of age, and 2 were over the age of 50.

During the same period, 67 employees left the Group. The employee turnover rate amounted to 16.92% (2024: 12.39%). The majority of departures were voluntary, accounting for 59 of the total 67 departures.

[1] [1] In 2025, the subsidiary New Concrete Technologies d.o.o. was managed on a part-time basis by a director who was employed for the other half of her working hours by the parent company, Luka Ploče d.d. Accordingly, she is not included in this indicator.

Employee Turnover

	2021	2022	2023	2024	2025
Employee turnover and new hire rate					
New hire rate	5.99%	14.08%	13.92%	2.75%	7.04%
Employee turnover rate	17.29%	8.61%	11.18%	12.39%	16.83%
Total number and rate of new employees during the reporting period, by age group and gender					
< Under 30 years	20	29	27	2	7
30–50 years	7	34	36	10	19
> Over 50 years	0	4	3	0	2
Total Men	19	58	54	7	15
Total Women	8	9	12	5	13
Total number of new employees	**27**	**67**	**66**	**12**	**28**
Total number and employee turnover rate during the reporting period, by age group and gender					
< Under 30 years	11	10	13	9	3
30–50 years	20	15	19	22	39
> Over 50 years	47	16	21	23	25
Total Men	52	35	44	43	44
Total Women	13	5	9	11	23
Voluntary employee turnover	76	38	52	52	59
Involuntary employee turnover	2	3	1	4	8
Total number of employee turnover cases	**78**	**41**	**53**	**54**	**67**

S1-13 – Training and Skills Development Indicators

		TOTAL HOURS		CHANGE	AVERAGE NUMBER OF EMPLOYEES		CHANGE	TRAINING HOURS PER EMPLOYEE		CHANGE
	Description / Year	2024	2025	%	2024	2025	%	2024	2025	%
	Total	7551.00	730.00	-90.33	382.00	353.00	-7.59	25.46	5.30	-79.17
Total by gender	Men	7433.00	488.00	-93.43	313.00	286.17	-8.57	23.75	1.71	-92.82
	Women	118.00	242.00	105.08	69.00	67.25	-2.54	1.71	3.60	110.42

In 2023, Luka Ploče d.d. recruited a significant number of employees into its operational and technical division as operators of light and heavy machinery. Training of these employees continued into 2024 to enable them to obtain the certifications required to operate such equipment. These training programmes lasted an average of 120 hours. As there was no need for this type of training and certification in 2025, the total number of training hours delivered decreased significantly, by 90.33%. This is also reflected in the breakdown of training hours by gender, with training hours completed by men decreasing by 93.43%, while training hours completed by women increased by 105.08%, from 118 hours in 2024 to 242 hours in 2025.

Accordingly, the average number of training and skills development hours per employee decreased from 25.46 hours in 2024 to 5.30 hours in 2025. At the same time, the average number of training and skills development hours per female employee increased from 1.71 hours in 2024 to 3.60 hours in 2025, representing an increase of 110.42%.

S1-8 – Coverage of collective bargaining and social dialogue

There were no changes to the collective bargaining framework during 2025 compared with the previous year.

All employees of Luka Ploče d.d. continued to be covered by the Collective Agreement, which ensures their entitlement to remuneration and other employment rights arising from social dialogue and regular collective bargaining.

Although employees of the Group's subsidiaries are not formal signatories to the Collective Agreement, they enjoy the same level of employment rights and protection through their respective work rules, which are fully aligned with the Collective Agreement of Luka Ploče d.d.

In this way, the Group ensures a consistent level of employee protection and labour standards for all employees, regardless of the legal status of the Group entity in which they are employed.

S1-9 –Diversity indicators

Equality, fairness, and respect for human rights, integrity and human dignity are among the fundamental principles set out in the Code of Business Conduct of Luka Ploče.

Equality, fairness, and respect for human rights, integrity and human dignity are among the fundamental principles set out in the Code of Business Conduct of Luka Ploče.

In accordance with these requirements, the Group monitors and discloses diversity metrics, including the age profile of employees and gender representation at the highest management levels. In 2025, the age profile of the workforce showed that the largest proportion of employees belonged to the 30–50 age group (252 employees), while 111 employees were over the age of 51 and 35 employees were aged 29 or younger.

At the management level, the top management consisted entirely of employees in the middle age group (2 members), while among the directors and management board members of the Group's subsidiaries, employees over the age of 51 predominated (3), with one employee belonging to the middle age group. Middle management was also predominantly represented by employees aged between 30 and 50 (6), while managers were distributed between the middle age group (30) and the older age group (21).

Within the operational workforce, the largest number of employees belonged to the 30–50 age group (183), with a significant proportion of employees over the age of 51 (69), while 28 employees were under the age of 29. A similar age distribution was observed among office-based employees.

Age Structure of Employees – Diversity Indicator

	29 years and under	30 to 50 years	51 years and over
Management Board (top management)	0	2	0
Directors / Management Board Members of subsidiaries	0	1	3
Sector / department directors (middle management)	0	6	2
Managers (lower management)	0	30	21
Other office employees	7	30	16
Other operational employees	28	183	69
Total	35	252	111

S1-10 – Adequate wages

The minimum gross salary is determined in accordance with the applicable legislation governing the statutory minimum wage and amounted to EUR 970 in 2025. This amount increases with additional payments for work performed during the second and third shifts, on Saturdays, Sundays and public holidays, as well as for overtime work. The salary coefficient applicable to each position is specified in the individual employment contract.

All employees have equal opportunities for career advancement, and their position within the organisation depends solely on individual performance, results achieved and professional qualifications.

There is no difference in basic salary between men and women.

S1-11 – Social protection

All employees of Luka Ploče are covered by the social protection system of the Republic of Croatia, including pension and health insurance, unemployment insurance, parental leave and sick leave benefits, as well as other rights guaranteed by law. In addition to these statutory entitlements, employee social protection is further enhanced through the Collective Agreement and the work rules applicable to the Group's subsidiaries, thereby ensuring a high level of security and stability for all Group employees.

In 2025, the rights defined under the Collective Agreement continued to apply. Employees are entitled to paid leave in a variety of personal circumstances, including:

- → 1 day for moving within the same locality or when donating blood,
- → 2 days for entering marriage, the birth of a child or moving to another locality,
- → 3 days in the event of the death of a parent, spouse, grandparent, brother or sister,
- → 4 days in the event of major family emergencies (such as fire or a traffic accident),
- → 5 days in the event of the death of a spouse, child or parent, or in the case of a serious illness affecting an immediate family member living in the same place of residence.

The Collective Agreement also provides for financial assistance up to the maximum non-taxable amount permitted by law, including support in the event of the birth of a child, the death of a household family member, an employee acquiring a disability exceeding 50%, and long-term sick leave. Employees are also entitled to long-service awards for continuous employment with the Company (the first after 10 years of service and subsequently every five years), as well as severance pay in accordance with applicable legislation and the provisions of the Collective Agreement.

Employee benefits also include:

- → travel reimbursement based on kilometres travelled for employees living more than 5 km from their workplace, or a fixed allowance for shorter commuting distances,
- → a meal allowance,
- → mandatory Easter and Christmas bonuses,
- → gifts for employees' children up to the age of 15,
- → the possibility of receiving a performance bonus of up to 30% of gross salary for employees demonstrating exceptional performance, subject to the employer's decision.

Employees are also entitled to paid family leave and to return to their previous position following maternity, parental or paternity leave. In practice, the Company promotes work-life balance, and work organisation is adapted wherever possible to employees' needs in order to minimise the need for overtime work.

Information on social rights is regularly communicated through the trade union, the Workers' Council, employee representatives, notice boards, the internal portal and the Human Resources Department. Cooperation with employee representatives ensures that social benefits continue to be developed and improved in line with employees' needs and changes in the operating environment.

In 2025, there were no significant changes to the social protection system compared with the previous year. However, certain employee benefits and allowances were increased.

Easter and Christmas bonuses increased by approximately 6%, while the average amount of other employee benefits and allowances increased by approximately 12% compared with 2024. These increases resulted from the Company's business decisions within the applicable legislative and tax framework of the Republic of Croatia.

S1-12 – Persons with disabilities

As of 31 December 2025, the Luka Ploče Group employed a total of 4 persons with disabilities, representing 1.01% of the total workforce.

The number of employees with disabilities is reported on the basis of confirmed disability status, in line with the provisions of the Ordinance on the Content and Method of Maintaining the Register of Employed Persons with Disabilities.

S1-14 – Health and safety indicators

Luka Ploče has established an occupational health and safety management system in accordance with the Occupational Health and Safety Act. The system includes risk assessments for all positions, occupational health and safety training for employees, employees' right to refuse work where their health or safety is at risk, and the appointment of Workers' Occupational Health and Safety Representatives.

Luka Ploče has established an occupational health and safety management system in accordance with the Occupational Health and Safety Act. The system includes risk assessments for all positions, occupational health and safety training for employees, employees' right to refuse work where their health or safety is at risk, and the appointment of Workers' Occupational Health and Safety Representatives.

The quality of occupational health and safety processes is ensured through safe working procedures developed for each work process, the professional training of Workers'

Occupational Health and Safety Representatives, and occupational health and safety training for employees. In addition, periodic medical examinations are mandatory for employees working in positions requiring special working conditions. In the event of a workplace accident, the occupational health and safety expert, together with the relevant management personnel, investigates the causes of the incident and proposes corrective measures to prevent similar occurrences

The Company ensures the confidentiality of employees' health data. The employer receives only an assessment of an employee's fitness for work, while detailed medical records are accessible exclusively to the occupational medicine provider.

The development of employee competencies within the Luka Ploče Group also includes continuous professional training in occupational health and safety, thereby supporting stable and efficient business operations. Particular emphasis is placed on accident prevention, continuous improvement of safety standards, and regular employee training to reduce workplace risks and protect employee health.

All employees receive initial and periodic occupational health and safety training. During 2025, a total of 289 hours of occupational health and safety training were delivered to 47 employees.

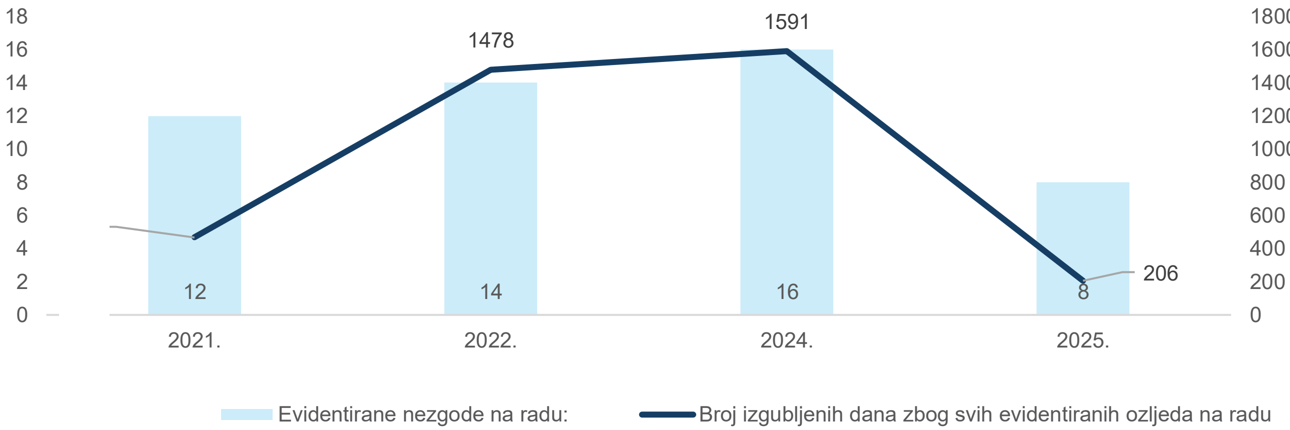
A Workers' Occupational Health and Safety Representative is elected every four years. The representative participates in the work of the Occupational Health and Safety Committee, which meets twice a year, and whose recommendations are considered by the Company's Management Board. The representative serves as a channel through which employees can raise concerns and submit proposals relating to workplace health and safety.

Occupational Health and Safety Training Provided to Employees in 2025.

Training Programme	Training duration	Total participants		Total training hours	
	Hours	M	F	M	F
Safe work training	240	23	17	138	102
Training of employer's authorised Occupational Health and Safety Representatives	49	6	1	42	7

In 2025, there were no work-related fatalities among the Luka Ploče Group's own employees or among external contractors and subcontractors. A total of 8 occupational injuries were recorded (2024: 16).
A total of 206 working days were lost due to occupational injuries, representing a significant decrease compared with 2024, when 1,591 working days were lost. During 2025, there were no reported cases of work-related ill health among either employees or non-employees. Likewise, there were no lost working days or fatalities resulting from work-related health conditions.

Occupational Injuries and Lost Working Days, 2021–2025.



Quantitative data along with ESRS S1 - 14

	2021	2022	2024	2025
Fatalities among own employees	0	0	0	0
Fatalities among other workers	0	0	0	0
Recorded occupational accidents	**12**	**14**	**16**	**8**
Number of occupational accidents involving own employees	12	14	16	8
Number of occupational accidents involving other workers	0	0	0	0
Number of lost days due to all recorded occupational injuries	**467**	**1,478**	**1,591**	**206**
Work-related ill health – own employees	0	0	0	0
Work-related ill health – non-employees	0	0	0	0

S1-15 – Work-life balance indicators

Luka Ploče supports work-life balance through rights established by legislation and the Collective Agreement, enabling employees to make use of parental and family leave, as well as additional employee benefits. During 2025:

- → 26 employees took parental leave (4 women and 22 men),
- → 4 employees took maternity leave,
- → 15 employees took paternity leave.

All employees are entitled to return to their position upon completion of the above-mentioned leave, in accordance with applicable legislation and internal regulations. In addition, the collective agreement and employment regulations provide for paid leave for family-related reasons, as well as financial assistance in special life circumstances, including the death of a household family member, an employee becoming more than 50% disabled, the birth of a child, and sick leave lasting more than 90 days.

Employee rights and benefits are defined by the Collective Agreement and are aligned with applicable legislation and the Income Tax Ordinance. No changes to these practices were recorded during 2025.

S1-16 – Remuneration indicators (pay gap and total remuneration)

To provide a more accurate and comprehensive presentation of employees' actual earnings, the reporting methodology has been revised. Instead of average gross salary, the Company now reports average net salary and average total net remuneration.

The average net salary in the sector amounted to EUR 1,152 in 2025, representing a slight increase of 0.17% compared with 2024. At the same time, the average net salary paid within the Group also amounted to EUR 1,152, reflecting the same increase of 0.17%, thereby aligning the Company's average net salary with the sector average.

Average total net remuneration within the Group, which includes net salary together with additional financial benefits (bonuses, allowances, travel reimbursement, meal allowances and other employee benefits), amounted to EUR 1,338, representing a decrease of 0.67% compared with 2024 (EUR 1,347).

The remuneration indicators cover all employees of Luka Ploče d.d., excluding senior management from the calculation of the averages.

The average net salary in the sector is based on official data published by the Croatian Bureau of Statistics and represents the average monthly net salary paid per employee in legal entities by divisions of the National Classification of Activities (NKD).

The average net salary within the Company includes the basic net salary together with salary supplements and the performance-related component, which is generally paid to all employees on a monthly basis.

Average total net remuneration represents a broader indicator of total employee compensation and, in addition to net salary, includes other financial benefits such as awards, meal and travel allowances, performance incentives, bonuses, seasonal bonuses and long-service awards.

Average Net Salaries Paid Compared with the Industry

(in EUR)	2024	2025	Change
Average net salary in the sector[2]	1,150	1,152	0.17%
Average net salary paid – Luka Ploče[3]	1,150	1,152	0.17%
Average net earnings – Luka Ploče[4]	1,347	1,338	-0.67%

S1-17 – Cases, complaints and serious impacts related to human rights

In 2025, no incidents involving human rights violations, formal employee complaints or other severe human rights impacts were identified within the Luka Ploče Group's operations or services.

No cases were reported indicating forced or compulsory labour, child labour, discrimination, violations of the right to freedom of association, the right to collective bargaining, or other fundamental labour rights.

The Group's internal mechanisms for protecting and promoting human rights, including accessible anonymous whistleblowing channels and internal control systems, operated effectively, ensuring preventive action and a timely response whenever required.

Employees are continuously informed about their rights through internal communication channels, the trade union and employee representatives, while the Company maintains a zero-tolerance approach to all forms of human rights violations.

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[2] Average Monthly Net Salary Paid per Employee in Legal Entities, by NKD Divisions. Source: Croatian Bureau of Statistics (CBS

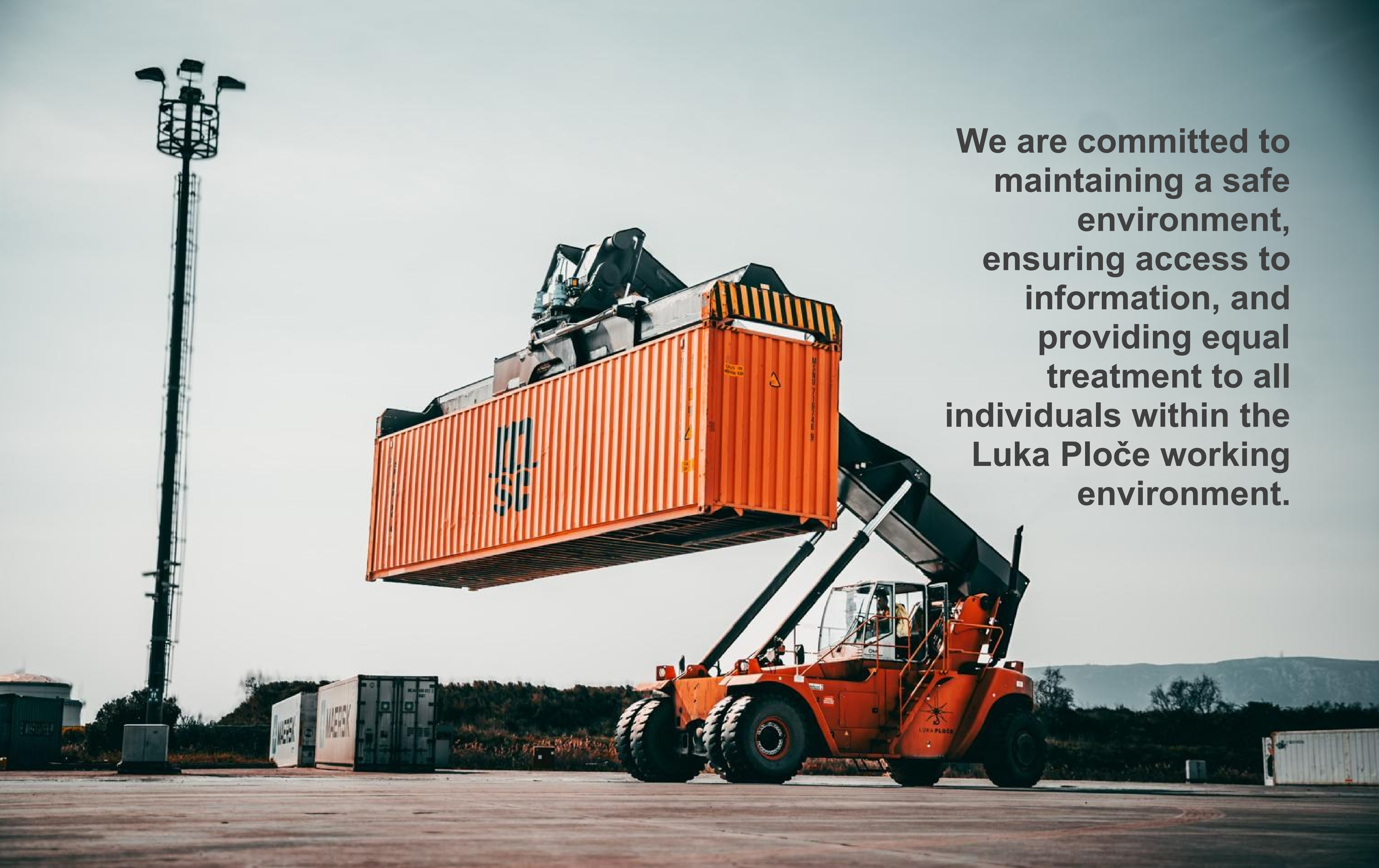
[3] The average net salary includes salary supplements and the performance-related component of remuneration, which is generally paid on a monthly basis to all employees

[4] Average net earnings include: net salary, awards, meal allowance, transportation allowance, performance-related pay, bonuses, occasional bonuses, and long-service awards

ESRS S2 Workers in the Value Chain

Key Policies

- Code of Business Conduct
- Personal Data Protection Policy
- Occupational Health and Safety Regulations, applicable to all individuals present within the port area
- Info *Book* and Safety Instructions, also available in English, clearly communicating the measures to be followed in emergency situations



We are committed to maintaining a safe environment, ensuring access to information, and providing equal treatment to all individuals within the Luka Ploče working environment.

ESRS S2 Workers in the value chain

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model

Working Conditions

IMPACT Potential Positive **Where** Upstream Own Operations Downstream **Time Horizon** Medium-term	→ The material topics for the Group relate to job security, working time, wages, health and safety, and work-life balance. → The impacts arise from the nature of the employment relationship and the organisation of work and are characterised by a high degree of predictability and systematic management. → Negative impacts could arise if employment rights and obligations were not managed in a timely manner; however, at present, most impacts are assessed as positive or moderately positive.

S2-4 – Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

Equal occupational health and safety conditions are ensured for all workers within the port area. An *Info Book* describing the procedures to be followed in emergency situations is available in English on the Luka Ploče website and through information boards installed at multiple locations, featuring internationally recognised and standardised signage.

Personal data are protected in accordance with applicable legal requirements. Accessible channels for raising concerns are also established and available.

During 2025, Luka Ploče d.d. continued to monitor impacts and dependencies arising from its relationships with workers in the value chain, although this topic was not assessed as material from either an impact or financial materiality perspective. The assessment was carried out through internal analyses and validated by questionnaires completed by external stakeholders. The conclusion remains unchanged that Luka Ploče does not have a direct and significant impact on most workers in the value chain, except with regard to job security and stability, as well as opportunities for training and skills development, where the Company's impact was assessed as moderately positive.

Workers in the value chain participate in the daily operations of the Port through the activities of tenants, business partners, providers of logistics and technical services, and other associated users. Although they are not part of the Company's own workforce, Luka Ploče ensures equal standards of safety and protection for all workers present within the port area through established procedures, infrastructure measures and the availability of information provided in the *Info Book* and through standardised safety signage.

As part of its strategic approach, the objectives that the Company sets for its own employees with regard to safety, equality, data protection, and respect for labour and human rights are equally reflected in its expectations towards workers throughout the value chain. Given the Port's role as a central operational platform bringing together numerous business entities, particular emphasis is placed on establishing common standards through documents such as the Code of Business Conduct and the rules governing procurement, lease agreements and service provision.

The Company recognises that further digitalisation and the green transition may indirectly affect the structure and dynamics of the workforce throughout the value chain. Accordingly, it continues to develop training programmes and communication mechanisms to promote compliance and fair working conditions among all relevant stakeholders.

SBM-2 – Interests and views of stakeholders

During 2025, the Company continued its structured dialogue with external stakeholders through formal meetings and operational communication channels. The objective of this process is to understand stakeholders' perceptions of the Port of Ploče's impact on working conditions, occupational health and safety, training opportunities and other aspects of labour rights affecting individuals employed by external partners.

S2-1 – Policies related to workers in the value chain

The Company applies the principles of respect for fundamental labour and human rights to all workers in the value chain operating within the port area, even though they are not part of its own workforce. Through internal policies and operational procedures, the Company ensures that all workers, including those employed by tenants, business partners and service providers, have access to safe and decent working conditions.

The key documents governing these policies include:

- → the Code of Business Conduct, which also applies to users of the Port's services and promotes the principles of fair labour practices, non-discrimination, equal opportunities and occupational health and safety.
- → the Personal Data Protection Policy, which safeguards the privacy of all individuals working within the Port's business environment.
- → the Occupational Health and Safety Rules, which apply to all individuals present within the port area.
- → the Info Book and safety instructions, available in English, which clearly communicate the procedures to be followed in emergency situations.

S2-2 – Processes for engagement with workers in the value chain regarding impacts

The processes include:

- → regular formal meetings with representatives of external contractors and tenants operating within the port area.
- → operational communication channels focused on working conditions, occupational health and safety, training, and respect for labour rights.
- → clear allocation of responsibilities, with the Security and Human Resources Department actively overseeing the operational implementation of cooperation activities and handling related enquiries.
- → particular attention is given to vulnerable groups of workers, especially persons with disabilities, ensuring that their specific challenges are recognised

ESRS S2
Affected
Communities

Our activities are focused on fostering partnerships with the local community and continuously strengthening the local economy

ESRS S3 Affected communities

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model

Impact of the organisation's business activities on the quality of life in the community

IMPACT Potential Positive **Where** Upstream Own Operations Downstream **Time Horizon** Long-term	→	The impact of Luka Ploče's business activities on the quality of life in the local community is real and positive from both an economic and a social perspective. As a key economic driver of the region, the Port contributes directly and indirectly to local employment, including the creation of new jobs, through development projects, maintenance, logistics, and service activities related to port infrastructure.
	→	By financing projects within the local community, the Group also provides support to persons with disabilities, children and young people, as well as educational, cultural and sports programmes.
	→	The timely informing of the local community regarding impacts, projects and protection measures, together with cooperation with the competent authorities and other stakeholders operating within the port area, ensures transparency and helps build trust.
	→	The impacts of port activities and investments on traffic, spatial development and the perception of safety have been assessed as potentially negative.

Safety-related Impacts

IMPACT Potential Negative **Where** Upstream Own Operations Downstream **Time Horizon** Medium-term	→	Potential negative impacts related to safety are primarily associated with critical incidents arising from business relationships. As the Port is located away from the urban area, the consequences of such incidents are generally limited and readily remediable.
	→	Given the identified potential risks, incident scenarios that could result in irreversible damage have been assessed as unlikely.
	→	Nevertheless, as this issue gives rise to concerns within the local community, it has been assessed as a material topic.

S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

Employment of workers from the local community, thereby making a direct contribution to the local economy.

Partnerships and cooperation with local institutions and the community, as described in the following section.

Transparent reporting and public communication that foster trust and encourage community participation in strategic initiatives, such as the transformation of the Port into a smart and sustainable port.

Planning the expansion into the TRT area, thereby reducing adverse impacts on the urban environment (noise and dust) while creating the conditions for new jobs and additional services.

New investments, including infrastructure development.

Environmental protection measures (pollution prevention, protection of water and marine resources, and waste management) implemented as part of Luka Ploče's own operations, together with measures relating to infrastructure under the responsibility of the Ploče Port Authority, which also carries out environmental monitoring.

Safety protocols are implemented to define measures for preventing and reporting potentially hazardous situations, including those prescribed by the Maritime Code and the guidelines of the International Maritime Organization (IMO). Despite these measures, there remains a possibility of incident events with limited impacts; however, the likelihood of incidents resulting in irreversible damage has been assessed as very low.

As such risks are a source of concern for the local community, this topic has been assessed as material. Luka Ploče d.d. actively manages these impacts by physically separating the most intensive port operations from the urban area through infrastructure planning. Mitigation measures are regularly monitored through internal control systems, environmental monitoring, and emergency response procedures, supported by open communication with the local community.

Within the context of the Luka Ploče Group, affected communities primarily comprise the local community of the City of Ploče and the surrounding area in which the Group's port, logistics, transport, maritime and related activities take place. Given the Port's location within the urban and economic area of the City of Ploče, its connectivity to major transport corridors, and its long-standing role in the life of the local community, impacts on the community are considered from two interconnected perspectives: the potential adverse impacts of operational activities on quality of life and the environment, and the positive social and economic impacts generated by the Port through employment, economic activity, support for local projects, and partnerships with civil society organisations, educational institutions and sports clubs.

The local community is one of the Group's key stakeholders and a priority area of its activities.

During 2025, particular emphasis was placed on continuing the structured community investment programme through the public grant scheme "Ploče and the Port TOGETHER – For a More Beautiful and Better City", supporting projects in the fields of education, inclusion, health, sport, culture and local infrastructure, as well as on activities aimed at strengthening the relationship between the Port and the local community as part of the celebration of the 80th anniversary of the Port of Ploče.

ESRS 2 SBM-2 – Interests and views of stakeholders

The Port's operational activities are carried out in close proximity to urban areas, transport infrastructure and locations that form part of the daily lives of local residents. The interests of the local community relate to the protection of air quality, the marine environment and the natural environment, safety and traffic flow, the reduction of disturbances arising from port operations, access to information, local economic development, employment, support for children and young people, sport, culture, education, and socially vulnerable groups.

Luka Ploče maintains two-way communication with the community in which it operates and, through transparent corporate governance, seeks to ensure continuous improvement across all areas of its activities.

During 2025, community interests were further addressed through the continuation of the public grant programme, support for local educational and sports initiatives, assistance to persons with disabilities and civil society organisations, as well as events bringing the Port closer to the local community, including an Open Day organised on the occasion of the 80th anniversary of the Port of Ploče.

S3-1 – Policies related to affected communities

The management of impacts on affected communities is based on the Luka Ploče Group's strategic commitment to sustainable development, transparent corporate governance, environmental protection, safety, community dialogue and responsible stakeholder engagement. The Sustainability Strategy to 2030 recognises the local community as one of the Group's key areas of action and emphasises the importance of partnerships with the local community, environmental and health protection, and strengthening the local economy.

Policies and principles relevant to affected communities cover several areas: environmental protection and pollution prevention; health and safety; transparency and public disclosure of information; ethical business conduct and

S3-2 – Processes for engaging with affected communities about impacts

Engagement Channel	Description	Stakeholder Groups	2025
Donation Call for Proposals	A public and structured mechanism for supporting projects that benefit the local community.	Associations, schools, kindergartens, sports clubs, public institutions, civil society organisations, persons with disabilities, and young people.	"Ploče and the Port TOGETHER – For a More Beautiful and Better City" grant scheme: 16 projects, with more than EUR 100,000 awarded.
Public Announcements and Reporting	Transparent communication through the Company's website, the Sustainability Report, and public announcements.	Local community, investors, the general public, employees, and service users.	Announcements regarding the grant scheme, the selected beneficiaries, and the implementation of projects by the Radost Association.
Direct Cooperation with Organisations	Cooperation with local associations, educational institutions and sports clubs.	Civil society organisations, schools, sports clubs, persons with disabilities, children and young people.	Radost Association, schools, sports clubs, and education and sports projects.
Events and Community Engagement	Events that enable members of the public to learn about the Port's operations and help build trust.	Residents, families, former and current employees, and the local community.	Open Day organised as part of the celebration of the 80th anniversary of the Port of Ploče.
Partnerships and Sports Activities	Long-term support for local events and sports.	Young people, athletes, sports clubs, families, and the wider community.	Luka Ploče Youth Cup, partnership with the Lađa Marathon, and support for sports clubs.

During 2025, structured engagement activities with the local community were carried out, with the main forms of engagement implemented through the public grant scheme "Ploče and the Port TOGETHER – For a More Beautiful and Better City" and the programme marking the 80th anniversary of the Port of Ploče in July. The grant scheme established a formal channel for dialogue with associations, sports clubs and community initiatives. Applications received and communication with applicants provided documented feedback from the local community regarding its needs and priorities.

The programme marking the 80th anniversary, which included the *Third Shift* exhibition, the *Connected Across Generations* documentary film and an Open Day, enabled direct and interactive engagement with local residents, associations, sports clubs and the wider public. Local stakeholders participated in the development of the programme content, while the Open Day provided visitors with an interactive introduction to the Port's operations. The programme was further supported through investment in local media promotion and the involvement of local producers and service providers, thereby extending the reach of engagement to the wider local community.

These activities were documented in photographs, media coverage, grant application documentation and the documentary film, which together provide a record of community engagement during the reporting period.

stakeholder engagement; donations and sponsorships; cooperation with the local community; and infrastructure development aligned with the objective of transforming the Port into a smart and sustainable port.

Through publicly available information and strategic documents, the Company demonstrates that its approach to community engagement extends beyond philanthropic activities and is integrated into its operational and development activities, including the management of environmental impacts, quality of life, safety, education, sport, the inclusion of vulnerable groups, and the strengthening of the local economy.

S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns

The Company communicates with affected communities through its website, public announcements and regular communication channels.

In the event that adverse impacts on the local community are identified, the Company's approach includes recording the enquiry or complaint received, assessing its connection with the Group's activities, involving the relevant organisational units, defining corrective measures, providing feedback to the complainant, and monitoring the effectiveness of the measures implemented.

In 2025, one complaint was received from the local community concerning iron handling operations at Berth 3. Following an urgent inspection, corrective measures were prescribed, all of which were implemented by Luka Ploče.

S3-4 – Actions and resources related to affected communities

In 2025, the most prominent initiative aimed at generating positive impacts within the local community was the second running of the public grant programme "Ploče and the Port TOGETHER – For a More Beautiful and Better City". The call for applications was launched on 13 January 2025, and grant agreements with the selected beneficiaries were signed in March 2025. According to Luka Ploče's public announcement, 63 applications were submitted, of which 16 projects were selected, with total funding exceeding EUR 100,000.

The grant programme is aimed at projects that contribute to improving the quality of life in the local community and covers three thematic areas: environment and sustainable development, local community development, and sport and youth. The projects selected in 2025 addressed social inclusion of persons with disabilities, education and digital skills, health and humanitarian support, energy efficiency in a kindergarten, children's and youth sport, culture, library services, mountaineering, and infrastructure supporting local community activities.

A particularly noteworthy project was implemented by the Radost Ploče Association, through which the installation of an accessible toilet for persons with disabilities and the refurbishment of the existing sanitary facilities were financed. Luka Ploče allocated EUR 24,168.75 to this project, creating improved hygiene and working conditions for the Association's beneficiaries, employees and volunteers.

In addition to the grant programme, Luka Ploče continued to support sport and young people during 2025 through sailing activities and the Luka Ploče Youth Cup, an event bringing together young sailors, participants in the Summer Sailing

Measure / Activity 2025	Description	Related impact / objective	Available data
Donation call for proposals: "Ploče and the Port TOGETHER – For a More Beautiful and Better City"	Public call for projects benefiting the local community in the areas of environmental protection, community development, sport and youth.	Strengthening positive impacts on the local community and ensuring transparent investment in local projects.	63 applications; 16 selected projects; total value exceeding EUR 100,000.
Joy (Radost) Association Ploče project	Renovation and installation of an accessible toilet for persons with disabilities.	Social inclusion, accessibility and quality of life for vulnerable groups.	EUR 24,168.75; project implemented in 2025.
Educational projects	Support for schools and educational institutions, including interactive whiteboards, computers and projects aimed at improving the quality of education.	Education, digital skills and support for children and young people.	Fra Andrija Kačić Miošić Secondary School, Ploče; Vladimir Nazor Primary School, Ploče.
Healthcare and humanitarian support	Support for the lending service for medical and orthopaedic aids and other inclusion initiatives.	Health, access to assistive devices and support for vulnerable groups.	Ploče Red Cross; Ploče Association of Persons with Disabilities.
Sport and youth	Support for handball, basketball, water polo, chess, sailing and other sports activities.	Health, active lifestyles, the development of children and young people, and social cohesion.	Dalmatinka Women's Handball Club, Ploče Men's Handball Club, Ploče Basketball Club, Ploče Water Polo Club, Ploče Chess Club, Luka Ploče Youth Cup.
Culture and local infrastructure	Support for cultural, library, festival and local infrastructure projects.	Local community development and access to cultural and community activities.	Ploče Open University, Ploče Public Library, Association of Students of the City of Ploče, Desne Sports and Cultural Association.
Open Day / 80 Years of the Port of Ploče	Opening the Port to the public and showcasing its day-to-day operations and logistics processes.	Trust, transparency, and an understanding of the Port's operations and its relationship with the city.	Held on 11 July 2025 as part of the 80th anniversary celebrations.

School, parents and friends with the aim of promoting sailing among children and young people. The Company also continued its long-standing partnership with the Maraton lađa traditional boat race and supported local sports clubs, including Jadran Luka Ploče Football Club.

As part of the celebration of the 80th anniversary of the Port of Ploče, an Open Day was organised in July 2025, welcoming local residents, former and current employees, families and friends of the Port. Through guided tours, visitors were given the opportunity to explore the terminals, become familiar with both light and heavy equipment, and learn about modern logistics processes, representing a further example of enhancing transparency and strengthening the relationship between the Port and the local community.

The results of the grant programme are available on the Company's website.

S3-5 – Targets related to affected communities

Luka Ploče's strategic objective with respect to the local community is to continue strengthening partnerships with the local community, promote environmental and health protection, support education within the community, and contribute to local economic development. During 2025, this objective was implemented through the grant programme, support for projects of local importance, sports and educational initiatives, and ongoing communication with local residents.

Relationship with the local community in 2025

During 2025, the Luka Ploče Group continued to foster an active and open relationship with the local community, particularly with the City of Ploče and the surrounding area in which it operates. Communication with the community took place on a regular basis, primarily through the organisation of and participation in local events, cooperation with associations, educational institutions, sports clubs, representatives of the City and other local development stakeholders. Particular emphasis was placed on the programme marking the 80th anniversary of the Port of Ploče under the theme "Connected Across Generations", highlighting the Port's historical and developmental ties with the local community, employees, business partners and citizens.

During the year, Luka Ploče organised and supported numerous activities aimed at strengthening cooperation with the local community, including school visits to Luka Ploče d.d., a visit by the Company's Management Board to the Radost Association, participation by Company representatives in the Career Days organised by the Faculty of Maritime Studies in Split, visits by international employer and business delegations, and the organisation of a port reception attended by representatives of the local community, the City, business entities and other partners. In addition, Luka Ploče employees participated in the Port Games held in Tara, Serbia, strengthening employee cohesion and the broader identity of the port community.

Through these activities, Luka Ploče seeks to maintain continuous dialogue with the local community and build trusted relationships with stakeholders that may be directly or indirectly affected by its operations. This approach is important in the context of ESRS S3, as it enables a better understanding of the expectations, needs and concerns of the local community while supporting the timely identification of potential impacts of the Company's operations on community life and development.

Financial and non-financial contributions to the local community

One of the most significant forms of support provided by Luka Ploče to the local community in 2025 was the grant programme "Ploče and the Port TOGETHER – For a More Beautiful and Better City", aimed at financing projects implemented by civil society organisations, associations and sports clubs. Through this programme, Luka Ploče allocated more than EUR 100,000 to local projects, supporting initiatives that contribute to quality of life, social inclusion, sport, education, health, the development of children and young people, and the strengthening of the local community. It is particularly important to note that all beneficiaries are required to submit a written report on the implementation of the project for which funding has been awarded, thereby further enhancing transparency and accountability in the use of grant funds.

In addition to the grant programme, Luka Ploče supported a number of other initiatives of importance to the local community during 2025, including Jadran Luka Ploče Football Club, the Maraton lađa, the "Get Checked" campaign organised by the Ploče Red Cross, the sailing school, and the organisation of the Luka Ploče Youth Cup. The Company also designed and donated seven Advent market stalls to local communities and churches and provided operational support to the City of Ploče in organising Advent events, including the use of port machinery for the installation and dismantling of the ice rink.

These forms of support demonstrate that the Port of Ploče's contribution to the local community is not solely financial, but also includes non-financial resources, expertise, organisational support, equipment, machinery and employee involvement.

The role of Luka Ploče in the wider community

As most operational activities take place within the port area, the infrastructure-related impacts on the local community are considered limited. Nevertheless, Luka Ploče recognises that, due to its size, location and strategic importance, its operations may have broader impacts on the community, particularly in relation to transport, safety, the environment and emergency situations. In 2025, a positive example of infrastructure development was the opening of a new canteen serving users of the port area, thereby improving conditions for people working and spending time within the Port.

Luka Ploče also participated in the civil protection system of the City of Ploče. On 28 November 2025, a Company representative took part in the "Ploče 2025" civil protection command exercise organised by the City of Ploče. Luka Ploče's role within the civil protection system includes, among other responsibilities, the participation of the VIZIR Fire Brigade and the provision of port machinery in the event of catastrophic flooding where municipal and national emergency services would be unable to respond independently. In this way, Luka Ploče contributes to strengthening the resilience of the local community and its preparedness to respond to emergency situations.

COMPLETED PROJECTS
2025 Grant Scheme

Grants were awarded to support projects that contribute to local community development, social inclusion, education, sport, culture, and environmental protection.

In 2025, Luka Ploče supported 16 projects across three categories:

1. Local Community Development
2. Sport and Youth
3. Environment and Sustainable Development

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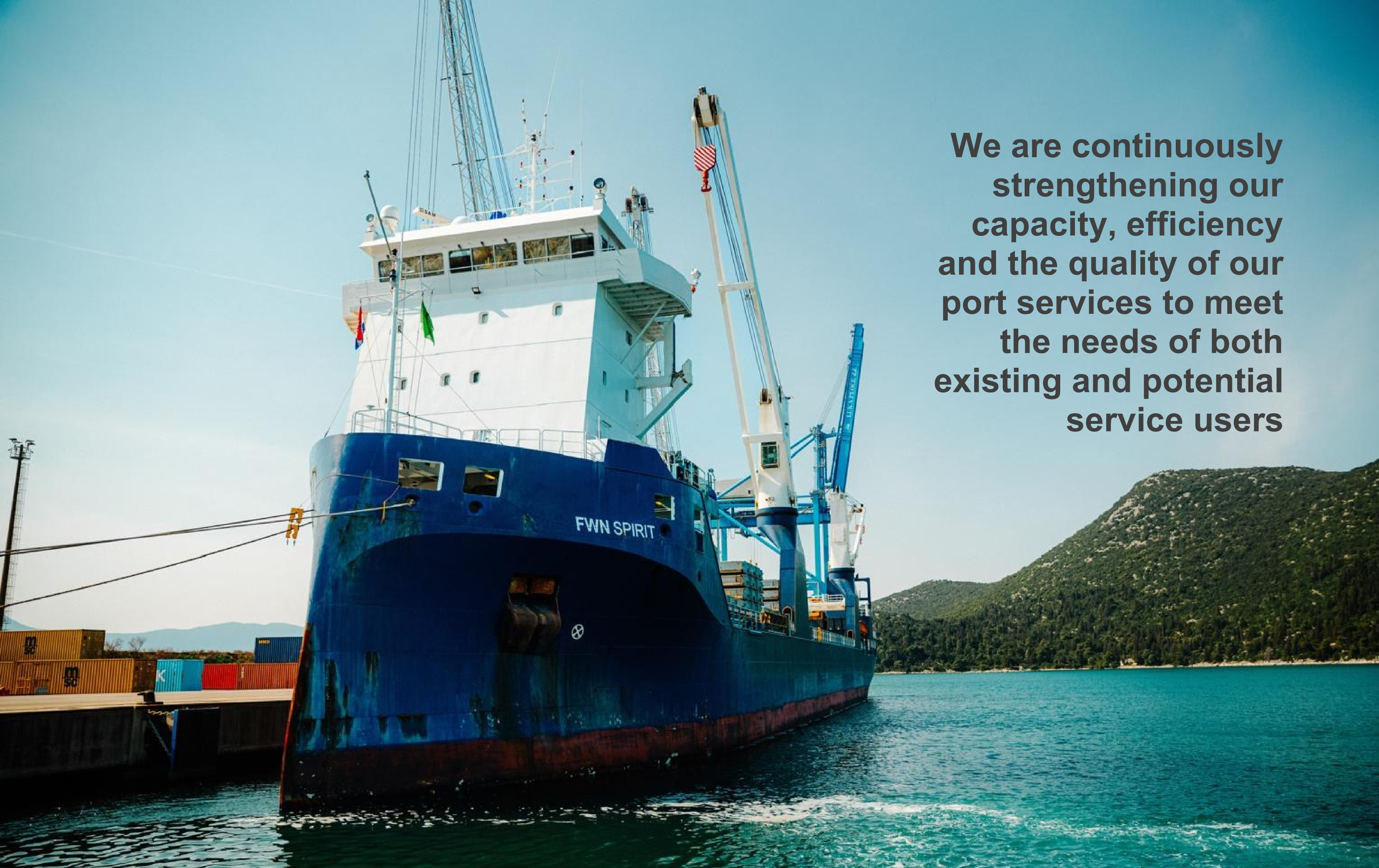
ESRS S4
Service Users



We are continuously strengthening our capacity, efficiency and the quality of our port services to meet the needs of both existing and potential service users

ESRS S4 Service users

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model			
Information for consumers and/or end-users		Personal safety of end-users	
IMPACT Actual Positive **Where** Own operations Downstream **Time horizon** Medium-term	→ End-users, such as drivers, freight forwarders, crew members and other operational participants within the port system, depend on access to clear information concerning logistics processes, safety procedures and operating rules.	**IMPACT** Potential Negative **Where** Own operations **Time horizon** Medium-term	→ Matters relating to the health and safety of customers/end-users have been assessed as material. Customer health and safety are also subject to statutory regulation. Luka Ploče actively manages these impacts and, taking into account the assessments of external stakeholders, this matter has been included in the list of material topics.

S2-4 Actions and resources related to workers in the value chain	
Customer complaints and claims, including those submitted by business partners, are monitored as part of the assessment of the effectiveness of the quality management system and form part of the measurement of customer satisfaction with the Group's services. Complaints show a downward trend and are generally not material in terms of their financial impact on operations. In addition, annual customer satisfaction surveys are conducted by means of questionnaires concerning the services provided, and these indicate a high level of satisfaction with service quality. These questionnaires and the customer satisfaction analysis form an integral part of the quality management system documentation and have therefore also been included in the list of topic-specific significant sustainability matters.	Safety protocols are applied that define measures for preventing and reporting potentially hazardous situations, including those prescribed by the Maritime Code and international guidelines issued by the International Maritime Organization (IMO). Despite these measures, incidents with limited impacts may occur, although the likelihood of irreparable harm has been assessed as very low.

Our strategic objectives are focused on strengthening partnerships with key customers through joint initiatives and projects that promote sustainability, establishing a Code of Business Conduct for business partners and monitoring compliance with its principles, including respect for human rights, and regularly assessing customer satisfaction to support the continuous improvement of our services:

Luka Ploče continuously improves its capacity, efficiency and the quality of port services in order to meet the requirements of both existing and prospective customers.

SBM-2 – Interests and views of stakeholders

End users of the Port's services, including shipping companies, maritime agencies, freight forwarders, logistics operators, and cargo consignees and shippers, have a clear interest in the timeliness, reliability and safety of operational processes, as well as in the availability of accurate and transparent information. Their expectations also include the protection of business data, clearly defined procedures, environmentally responsible operations and a high standard of service.

End users are involved in service improvement processes through daily electronic communication, operational coordination, the complaints and claims management system, and annual customer satisfaction surveys. The feedback collected is analysed as part of the quality management system, and the results are used to improve services and identify sustainability-related topics.

S4-1 – Policies related to consumers and end users

- → Quality Management Policy in accordance with ISO 9001:2015
- → Terminal Information Book and other policies, in accordance with internationally recognised standards and the legislation of the Republic of Croatia.

S4-2 – Processes for engaging with consumers and end-users about impacts

End users of Luka Ploče's services are not only the Company's contractual partners but also all natural and legal persons who directly or indirectly use the Port's services and infrastructure and who may be affected by its activities.

A description of the categories of end users subject to material impacts, together with the related engagement processes, is provided in the Value Chain section relating to Luka Ploče's core activities on page 18.

By strengthening cooperation with existing and prospective customers, increasing the throughput of various cargo types—particularly bulk cargo, general cargo and containers—through continuous monitoring of market conditions and the geopolitical environment, expanding and upgrading new and existing terminals and capacities, and delivering a higher level of service, the Company improves port efficiency, generating operational savings for its end users through faster vessel turnaround times, higher loading and unloading productivity, and more efficient cargo dispatch.

The Company also places particular importance on providing customers with timely and accurate information about its products and services in compliance with international regulations, ensuring the availability of information and maritime assistance on a 24/7 basis, carrying out regular equipment maintenance, providing users of vessel charter services with operational manuals for the safe operation of vessels and onboard equipment, and applying the HACCP system in its catering activities.

In accordance with the procedures implemented under ISO 9001:2015, a customer satisfaction report is prepared annually based on questionnaires completed by service users. All customer complaints are addressed in writing, clearly outlining the actions taken to resolve the issue.

The customer satisfaction survey conducted during 2025 indicated a high level of satisfaction with the services provided. Suggestions for improving business cooperation primarily related to upgrading storage facilities and maintaining service prices at their current level.

There were no significant customer complaints during the reporting period. Most complaints were received verbally by telephone and related to corrections of invoices issued for Luka Ploče's services. All customer complaints are responded to in writing, with a clear explanation of the actions taken to resolve them.

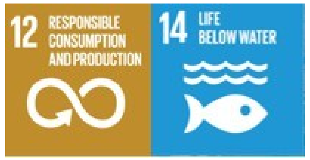
S4-3 – Processes for managing negative effects and channels for consumers and end-users to raise concerns

End users of services can raise concerns and submit complaints via available communication channels, including email and direct operational communication with responsible personnel. All complaints received are recorded and analysed within the Quality Management System.

Where negative impacts are identified, corrective measures are implemented to eliminate the causes and prevent recurrence. The procedures are designed for rapid and effective problem resolution, with users informed of the actions taken. Systematic monitoring shows a decrease in the number of complaints, confirming the effectiveness of these procedures.

OUR IMPACT AND CARE FOR THE ENVIRONMENT

GOAL	CLIMATE AND ENERGY INDEPENDENCE	CARE FOR THE ENVIRONMENT
	The long-term objective of Luka Ploče and its subsidiaries is to achieve carbon neutrality by 2050. To support this ambition, measures have been defined to achieve an absolute emissions reduction target of 15–25% by 2030 and 65–95% by 2050. Alongside the implementation of climate change mitigation measures, our objective is to ensure that our investments are aligned with the EU Taxonomy. We integrate climate resilience by implementing green technological solutions, improving transport efficiency, and adopting sustainable practices to enhance port operations while reducing climate- and environmental-related impacts.	The environmental impacts of port operations are monitored by the Ploče Port Authority, which, in cooperation with the Institute of Public Health, carries out annual monitoring of seawater quality, air quality, wastewater quality, and the condition of marine sediments. Looking ahead, we will make additional efforts to prevent pollution both within the Port of Ploče and throughout the value chain. We are committed to ensuring that our business activities promote the responsible use, reuse and recycling of waste, as well as the use of raw materials and other materials with a lower environmental impact. We will further strengthen our efforts to systematically monitor these activities using a robust methodological approach.
	Continuously reduce our direct and indirect environmental impacts.	Continuously manage and minimise waste generation across our own operations and throughout the value chain
MEASURES	Reducing the carbon footprint Sustainable infrastructure	Protection of air, water and marine resources Circular economy
ALIGNMENT WITH THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS	**Goal 7:** Affordable and Clean Energy **Goal 9:** Industry, Innovation and Infrastructure **Goal 12:** Responsible Consumption and Production **Goal 13:** Climate Action	**Goal 12:** Responsible Consumption and Production **Goal 14:** Life Below Water



ENVIRONMENTAL MATTERS

As one of the key logistics and transport hubs on the Adriatic, Luka Ploče recognises its responsibility towards the environment and the climate system. Our operations, which encompass complex port and logistics activities, take place within a sensitive natural environment and in the immediate vicinity of the local community, making the management of environmental impacts a matter of strategic importance.

Against the backdrop of increasingly pressing global climate challenges—from rising greenhouse gas emissions to the depletion of natural resources—the European Union and the international community have adopted a range of strategic and legislative initiatives to guide businesses towards sustainability. The Paris Agreement, the United Nations Sustainable Development Goals (SDGs) and the European Green Deal provide the principal frameworks for action and for setting ambitious climate neutrality targets.

Luka Ploče actively responds to these challenges and commitments through the implementation of its **Sustainability Strategy to 2030**, with a long-term outlook to 2050. Among our strategic priorities, particular emphasis is placed on climate and energy independence, as well as environmental protection, clearly defining our path towards becoming a smart and sustainable port.

Our Environmental Priorities

- Energy management in accordance with **ISO 50001:2018** and the implementation of energy efficiency measures
- Reducing CO_2 emissions by **15–25% by 2030** and by **65–95% by 2050**
- Increasing the use of renewable energy sources and modernising equipment to reduce fuel consumption
- Preventing air and water pollution in accordance with applicable legislation and the **Environmental Impact Assessment for the Bulk Cargo Terminal**
- Responsible water management and monitoring of discharges into the environment
- Conserving **biodiversity and natural ecosystems** within and around the port area
- Managing waste in accordance with the **Waste Management Act**, supported by internal procedures and the principles of the circular economy

Our commitment to achieving tangible and measurable improvements in environmental protection is demonstrated through investments in renewable energy, including the construction and commissioning of our own photovoltaic power plants, the modernisation of equipment to reduce fuel consumption, and the implementation of environmentally friendly cargo handling systems. More information on these initiatives is available on page 56.

Through continued digitalisation, the strengthening of internal capabilities and close cooperation with stakeholders, we continue to develop the Port of Ploče as a **responsible low-emission port** that contributes to climate objectives and the conservation of natural resources while providing competitive, high-quality logistics services.

Managing our impacts on the environment, natural resources and biodiversity is a key step in our transformation into a **smart and sustainable port**. As a business whose operations take place in the immediate vicinity of the sea, land and air that we share with both people and nature, we are constantly aware of our responsibility.

Environmental matters (E) are at the core of our sustainability management framework. They encompass not only our direct environmental impacts—such as emissions, waste and energy consumption—but also our **dependence on natural capital**, including water, air, soil and biodiversity. We recognise that the long-term success of our business depends on healthy and resilient ecosystems.

This Report addresses all **key environmental topics** defined under the ESRS:

- **E1 – Climate change**
- **E2 – Pollution**
- **E3 – Water and marine resources**
- **E4 – Biodiversity and ecosystems**
- **E5 – Resource use and circular economy**

Our ambition is not only to reduce our own adverse environmental impacts, but also to become a partner in the decarbonisation of logistics by offering customers sustainable solutions that help them achieve their own climate objectives.

By 2030, we aim to achieve a measurable reduction in emissions, improve the efficiency of energy and resource use, and strengthen the protection of ecosystems, all in line with the European Union's objective of achieving climate neutrality by 2050.

For those sub-topics identified as material through our double materiality assessment, we provide disclosures covering all key aspects, including **strategy, impacts, management approach and targets**.

In doing so, we ensure transparency and provide a clear direction for our future actions

The following chapters present our specific activities, policies and achievements relating to each of these environmental matters.

ESRS E1

Climate Change

ESRS E1 Climate change and energy

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model

Climate Change Adaptation		Climate Change Mitigation		Energy	
IMPACT / OPPORTUNITY Potential Moderately Positive **Where** Own Operations **Time Horizon** Long-term	→ Extreme weather events, such as heatwaves, floods, storms and temperature extremes, may disrupt the day-to-day operations associated with the Group's core activities of cargo loading, transhipment and unloading, particularly of bulk cargo. They may also cause damage to operational infrastructure and disrupt the Company's value chain. → Taking into account both past and planned investments, the severity of acute physical climate risks was assessed during the due diligence process as moderate.	**IMPACT** Real Moderately Positive **Where** Own Operations **Time Horizon** Long-term	→ The impacts arise from direct greenhouse gas emissions associated with the consumption of fossil fuels, making climate change mitigation measures relevant to the operations of the Luka Ploče Group. → As Luka Ploče actively manages these impacts, they have been assessed as moderate in significance. → The results of the carbon footprint for 2024 confirm that these impacts are being effectively managed, as the measured emissions were below the targeted levels	**IMPACT** Real Moderately Positive **Where** Own Operations **Time Horizon** Long-term	→ Increased energy generation from clean renewable sources creates opportunities to invest in battery energy storage systems and in the production of hydrogen from renewable sources.t
RISK Potential **Time Horizon** Long term	→ A potential risk is the increased frequency of fires caused by the spontaneous combustion of coal stored in open stockyards and rail wagons, which could adversely affect the community in which the Port of Ploče operates due to higher levels of coal dust.				

E1-3 Actions and resources in relation to climate change policies

Climate Change Adaptation	Climate Change Mitigation	Energy
Acquisition of more energy-efficient equipment and machinery, together with the refurbishment of existing assets, as part of climate change adaptation and mitigation measures aimed at reducing the carbon footprint Continuous monitoring of energy consumption from all sources to optimise energy use and support the development of sustainable infrastructure Luka Ploče is strategically committed to decarbonisation, which includes the procurement of machinery and equipment with lower energy requirements, improving the energy efficiency of buildings (adaptation), and the use of renewable energy generated on-site. This business model represents an opportunity, as the implementation of these measures reduces dependence on fossil fuels, strengthens climate resilience, and lowers CO_2 emissions.	The measures and resources are directly linked to the continued development of on-site photovoltaic power plants. In addition, the Company is considering investments in battery energy storage systems and the production of renewable hydrogen, subject to further technological developments.	Increase the share of electricity consumption sourced from renewable energy through the development of the Company's own on-site generation capacity.

We continuously reduce our direct and indirect environmental impacts while strengthening the resilience of our business to climate change.

Luka Ploče continues to develop its climate management framework in line with previous reporting periods. Climate change and energy use have been identified as material environmental topics because port operations involve fuel consumption by port equipment, electricity consumption for terminals, warehouses and operational systems, as well as exposure to physical climate risks that may affect infrastructure, employee safety and business continuity.

During 2025, the focus remained on implementing the measures defined in the Sustainability Strategy to 2030, monitoring energy consumption, maintaining the energy management system in accordance with ISO 50001:2018, further implementing the transition plan, and preparing the basis for future investments in renewable energy sources and energy efficiency. In accordance with the Company's internal methodology, Luka Ploče calculates its carbon footprint every two years. Consequently, no new carbon footprint study was prepared in 2025, and the results of the 2024 Carbon Footprint Analysis Study continue to serve as the latest comprehensive greenhouse gas emissions inventory.

ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes

This topic is addressed in the Governance section. Further details are provided on page 24.

E1-1 – Transition plan for climate change mitigation

Luka Ploče is committed to the gradual reduction of greenhouse gas emissions, with the objective of achieving significant reductions by 2030 and climate neutrality by 2050. To support this objective, the Company, in cooperation with the Hrvoje Požar Energy Institute, prepared a Climate Change Transition Plan in 2023 using 2022 as the baseline year. The Plan forms part of the Company's broader sustainable development framework and its alignment with the climate objectives of the European Union and the Paris Agreement. In accordance with the established objectives, the carbon footprint analysis is carried out every two years in cooperation with specialised professional institutions.

As part of the analysis, a greenhouse gas inventory was prepared in accordance with the Greenhouse Gas Protocol and ISO 14064-1:2018. Greenhouse gas emissions were calculated for all three scopes and totalled 5,793.9 tCO_2e in 2022, as follows:

- direct emissions from fuel combustion in stationary and mobile energy sources, together with emissions resulting from refrigerant leakage in cooling systems (Scope 1), amounted to 2,245.4 tCO_2e, representing 63.3% of total emissions,
- indirect emissions associated with purchased electricity consumed by the Company (Scope 2) amounted to 3,119.2 tCO_2e, representing 24.6% of total emissions
- emissions arising from vessel manoeuvring and berthing activities at the terminals and cargo transport by trucks within the administrative boundaries of the Luka Ploče Group (Scope 3) amounted to 429.4 tCO_2e, representing 12.1% of total emissions.

The largest share of emissions originates from direct emissions generated by mobile sources (63.3%), followed by emissions associated with electricity consumption (24.6%) and value chain activities (12.1%).

Based on these findings, emission reduction pathways were established, including improvements in energy efficiency, greater integration of renewable energy sources, equipment modernisation and optimisation of port operations.

The Climate Change Transition Plan establishes long-term emission reduction targets aligned with the European Union's climate ambitions and the Paris Agreement.

The targets were developed taking into account the characteristics of the Company's operations, its material emission sources and future development opportunities. Accordingly, strategic priorities include improving energy efficiency, expanding the use of renewable energy sources, and modernising technological processes and equipment.

Luka Ploče is committed to the long-term reduction of greenhouse gas emissions with the objective of achieving climate neutrality by 2050.

The Transition Plan has been designed to be implemented and periodically reviewed in phases in response to evolving regulatory requirements, technological developments and market conditions.

The Plan is aligned with the Company's business strategy and strategic documents and has been approved by the competent governing body.

Investments in climate change mitigation measures are integrated into capital expenditure and investment planning, while implementation progress and the effectiveness of the Plan are monitored on an ongoing basis.

As a concrete step in implementing the Transition Plan, the Company continued during 2024 to reduce emissions through the generation of electricity from its own solar power plant, resulting in a direct reduction of CO_2 emissions. In addition, recommendations were developed for further reducing fossil fuel consumption and increasing the share of clean energy, together with technical measures covering transport optimisation, cargo handling operations and overall energy management.

The Transition Plan is maintained as a living document that is periodically reviewed to reflect new knowledge, technological developments and regulatory requirements, with the objective of ensuring the long-term resilience of the Company's business model to climate risks while contributing to economy-wide climate neutrality objectives. Its implementation supports Luka Ploče's ambition to remain a reliable logistics partner while continuously minimising its environmental impact.

The long-term objective of the Luka Ploče Group is to achieve carbon neutrality by 2050. Measuring and reducing the carbon footprint of business operations form an integral part of the solution to mitigating climate change.

E1-3 – Measures and resources related to climate change

Year / Period	Area of Measure	Activities Implemented / Initiated	Impact on the Transition, Climate and the Environment
2022	Establishment of a climate management system	The first Sustainability Report of the Luka Ploče Group and the first comprehensive greenhouse gas inventory covering Scope 1, Scope 2 and relevant Scope 3 categories were prepared. The year 2022 was established as the baseline year for future carbon footprint monitoring.	A baseline was established for measuring progress in the climate transition and comparing future emissions. Total greenhouse gas emissions in the baseline year amounted to 3,548.6 tCO_2e.
2022	Emissions reduction targets	Based on the first carbon footprint assessment, absolute greenhouse gas emissions reduction targets were established: a 15–25% reduction by 2030 and a 65–95% reduction by 2050.	Provides the foundation for the transition plan and the long-term pathway towards low-carbon operations and climate neutrality.
2022	Energy management	Implementation of the Energy Management System in accordance with ISO 50001:2018 continued, together with the monitoring of energy and fuel consumption in operational processes.	Supports the systematic monitoring of energy consumption, the identification of major energy consumers, the monitoring of energy intensity, and the development of emissions reduction measures. Consumption of crude oil and petroleum-derived fuels amounted to 9,545.1 MWh, while total energy consumption reached 15,575.4 MWh.
2022	renewable energy sources	Preparatory activities for the installation of photovoltaic power plants within the port area were initiated.	This measure is aimed at reducing Scope 2 emissions by increasing the share of electricity generated from renewable energy sources and reducing dependence on purchased electricity.
2022	Modernisation of equipment and port machinery	Investments in the modernisation of port machinery and equipment continued, including equipment that contributes to more efficient cargo handling and reduced fuel consumption per unit of work.	These investments contribute to reducing emissions from mobile sources, which are among the most significant sources of emissions at Luka Ploče.
2022	Protection of air, soil and water	The 2022 report identified the need for further progress in preventing soil, water and air pollution, particularly in light of the materiality assessment results and the nature of port operations.	Measures to protect air, water and soil complement the climate transition by reducing the adverse environmental impacts of operational processes, particularly those associated with the handling of bulk cargo.
2023	Sustainability strategy	The Luka Ploče Sustainability Strategy to 2030, with a view to 2050, was adopted. The Strategy is based on three pillars: Planet, People and Port.	The Strategy formalises the transition towards a smart and sustainable port, links climate objectives with environmental, social and governance topics, and provides a framework for implementing measures through to 2030.
2023	Voluntary ESRS reporting	Luka Ploče continued voluntary reporting in accordance with the ESRS structure ahead of the regulatory requirement, with the objective of enhancing transparency.	Voluntary reporting enabled the early preparation of data, the identification of impacts, risks and opportunities, and the monitoring of the implementation of measures across multiple reporting periods.
2023	Photovoltaic power plants	In September, a 20 kW photovoltaic power plant was commissioned on the roof of the Bulk Cargo Terminal. Construction of an 803 kW photovoltaic power plant commenced, and the preparation of project documentation for two additional photovoltaic power plants was initiated.	This measure contributes to increasing the Company's own generation of electricity from renewable energy sources, reducing Scope 2 emissions and enhancing energy independence.
2023	Capital investments in equipment	New investments totalling EUR 5.87 million were completed. The Port's largest mobile crane, the L-550, valued at approximately EUR 4 million, was delivered, together with new machinery, towing equipment and maintenance vehicles.	The new equipment and machinery enable more efficient operations, reduce downtime, and have the potential to lower fuel consumption per unit of cargo handled.
2023	Digitalisation of operational processes	The project for the digitalisation and automation of the railway weighbridge and the cement weighbridge is currently being implemented.	Digitalisation contributes to improved traffic and operational management, reduces unnecessary movements, enhances planning efficiency, and indirectly reduces greenhouse gas emissions.
2023	Onshore power supply for vessels	Based on the guidance of the competent ministry, the Port Authority of Ploče has initiated activities relating to the potential provision of onshore power supply for vessels. The project design and cost estimate have been completed, and implementation is planned at the Container Terminal. Luka Ploče d.d. and the Ploče Port Authority are cooperating on several aspects of the project.	This measure is important for reducing emissions associated with vessels while in port, particularly when ship engines are operated to supply electricity to refrigerated containers.

2023	Environmental protection and governance framework	The Strategy consolidates the Company's environmental protection policies, including the ISO 50001:2018 Energy Management Policy, emissions reduction measures, the internal waste management system, and air protection measures in accordance with the Air Protection Act and the mitigation measures set out in the Environmental Impact Assessment for the Bulk Cargo Terminal.	A formal framework has been established for the management of energy, emissions, waste and air pollution.
2023	Air protection in bulk cargo handling	Air protection measures are implemented in accordance with the Environmental Impact Assessment for the Bulk Cargo Terminal, particularly with regard to dust prevention and minimising impacts on the surrounding community.	Reducing dust generation and particulate emissions contributes to improved air quality and a reduction in local environmental impacts.
2024	Carbon footprint update	In cooperation with the Hrvoje Požar Energy Institute, Luka Ploče prepared an updated Carbon Footprint Assessment for 2024 in accordance with the Greenhouse Gas Protocol, including an assessment of calculation uncertainty.	The assessment enables comparison with the 2022 baseline year and verification of progress in implementing the transition pathway. Total greenhouse gas emissions amounted to 2,575.1 tCO_2e, with an estimated calculation uncertainty of ±5.04%. Compared with 2022, total emissions decreased by 973.5 tCO_2e, or 27.4%. This result indicates that emissions in 2024 were already below the levels projected to be achieved by 2030 under the previously developed climate neutrality scenario.
2024	Identification of key emissions sources	The Hrvoje Požar Energy Institute's analysis showed that the largest sources of emissions originate from Scope 1, particularly mobile sources, and from Scope 2, namely electricity consumption. Direct emissions from mobile sources and indirect emissions from electricity consumption account for more than 95% of total greenhouse gas emissions.	As a result, the priorities of the transition plan have been further focused on port machinery, vehicles, mobile equipment, fuel consumption and electricity use.
2024	Environmental monitoring	Environmental monitoring continued, including the monitoring of sea water quality, wastewater and industrial wastewater, and marine sediments, in cooperation with the relevant institutions and within the responsibilities of the Ploče Port Authority.	Environmental monitoring enables the early detection of potential pollution and confirms that port operations comply with the prescribed environmental protection measures.
2024	EU taxonomy and sustainable investments	The 2024 report included an analysis of the alignment of the Company's activities with the EU Taxonomy, including information on revenue, OpEx and CapEx in relation to taxonomy-eligible and non-eligible activities.	The Taxonomy analysis supports the alignment of investments and business activities with environmental objectives, including climate change mitigation and climate change adaptation.
2025	Continuation of the implementation of the transition plan	In 2025, no new comprehensive carbon footprint assessment was prepared, as the Group performs this assessment every two years. The focus was on implementing the measures set out in the Sustainability Strategy to 2030, maintaining the Energy Management System, preparing investments in renewable energy and energy efficiency, and aligning climate-related activities with ESRS disclosures.	It ensures the continuity of the transition plan and the implementation of measures between two carbon footprint assessment cycles.
2025	Electricity and on-site renewable energy generation	Recorded electricity consumption at the Old Port and the Bulk Cargo Terminal totalled 4,252.3 MWh, comprising 2,581.1 MWh at the Old Port and 1,671.2 MWh at the Bulk Cargo Terminal. On-site renewable energy generation, excluding fuels, amounted to 18.5 MWh.	The data enable the monitoring of energy consumption during the reporting year and the assessment of the impact of increasing the Company's own renewable energy generation.
2025	Electrification of the bulk cargo terminal	The electrification of the Bulk Cargo Terminal commenced.	The electrification of terminal operations supports reduced diesel fuel consumption, lowers Scope 1 greenhouse gas emissions, and improves the energy efficiency of operational processes.
2025	Photovoltaic power plants	Activities were initiated for the construction of the first photovoltaic power plant, including the preparation of the feasibility study. During the previous investment cycle, a 20 kW photovoltaic power plant was commissioned on the roof of the Bulk Cargo Terminal, construction of an 803 kW photovoltaic power plant commenced, and project documentation for two additional photovoltaic power plants was initiated.	These measures increase energy independence and the share of electricity generated from renewable energy sources, reduce Scope 2 emissions, and support the pathway towards climate neutrality.
2025	Capital investments in equipment and machinery	Capital investments of approximately EUR 0.5 million were made in the procurement of new equipment, the refurbishment of an existing crane, and the acquisition of new machinery and equipment, primarily for the Bulk Cargo Terminal. The documentation	The investments are expected to reduce fuel consumption, lower CO_2 emissions, and improve operational efficiency.

		also includes investments of EUR 886.7 thousand related to the preparation of photovoltaic power plants and associated equipment.	
2025	Air protection	The implementation of air protection measures continued in accordance with the Air Protection Act and the Environmental Impact Assessment for the Bulk Cargo Terminal, particularly with regard to dust emissions management and the environmental impacts of bulk cargo handling.	The measures reduce local impacts on air quality and contribute to improving the acceptance of port operations within the local community.
2025	Protection of water and marine resources	The management of impacts on water and marine resources continued, including the monitoring of sea water quality and the quality of wastewater and industrial wastewater, in cooperation with the relevant institutions and within the responsibilities of the Port Authority of Ploče.	The measure contributes to preventing pollution of marine and water resources and supports the monitoring of the environmental impacts of port operations.
2025	Soil and marine sediment protection	Monitoring of marine sediments and the control of potential impacts of port operations on the marine environment continued.	The measure enables the monitoring of the long-term impacts of port operations on the seabed and the early detection of potential pollution.
2025	Integration of sustainability criteria into procurement	Within the framework of the circular economy, the integration of sustainability criteria into procurement procedures is planned, in line with the waste hierarchy and responsible resource management principles.	The measure aligns procurement practices with environmental objectives and reduces impacts across the value chain.
2025	Business model transformation	In March 2025, a decision was adopted to discontinue the commodity trading business. This business decision changes the structure of revenue, expenses, foreign exchange exposure, working capital requirements and sources of risk, including risks associated with coal handling activities, as the commodity trading business primarily involved the purchase of coal on the market and all related activities.	The Group's exposure to market volatility is reduced. Environmental risks are also lowered through reduced CO_2 emissions resulting from lower fuel consumption and a significant reduction in the impact of coal dust on air quality and the environment, driven by substantially lower coal throughput (down by 1,061,239 tonnes, or 64%, in 2025 compared with 2024).
2025–2030	Further electrification and low-carbon infrastructure	The Company will continue the electrification of terminal operations, develop infrastructure for onshore power supply to vessels at the Container Terminal, and continue investments in photovoltaic power plants and equipment modernisation.	These measures directly support the reduction of Scope 1 and Scope 2 greenhouse gas emissions and indirectly contribute to reducing emissions generated by port users.
2030	First emissions reduction target	Achieve the absolute greenhouse gas emissions reduction target of 15–25% compared with the 2022 baseline year.	According to the latest comprehensive carbon footprint assessment for 2024, total greenhouse gas emissions were reduced by 27.4% compared with the 2022 baseline year.
2050	Long-term climate neutrality objective	Achieve the absolute greenhouse gas emissions reduction target of 65–95% by 2050, by first implementing the Company's own emissions reduction measures and only subsequently, where necessary, using carbon offset mechanisms for any remaining emissions.	The long-term transition pathway supports the transformation of the Port of Ploče into a smart and sustainable port.

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IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to climate change

The process for identifying and assessing climate change-related impacts, risks and opportunities was carried out as part of the broader double materiality assessment and builds on the analyses prepared during previous reporting periods. This ensures continuity in the assessment of climate-related matters, from the initial materiality assessment and the 2022 carbon footprint analysis, through the development of the Sustainability Strategy to 2030, to the updated 2024 carbon footprint assessment and the preparation of ESRS disclosures for 2025.

The assessment covers the Luka Ploče Group's own operations, including port terminals, storage and transport areas, port equipment, energy infrastructure, maritime and land-based operational processes, as well as related maintenance, occupational health and safety, and environmental management processes. Where data are available, the assessment also considers relevant upstream and downstream value chain activities, particularly port service users, transport providers, suppliers of equipment and energy products, and other business partners whose activities may influence greenhouse gas emissions, energy efficiency and the resilience of the logistics chain.

The assessment of physical climate risks considered climate hazards that could affect port infrastructure, employee safety and business continuity. Acute physical risks assessed included heavy precipitation, storms, flooding, heatwaves and wildfires, while chronic physical risks included long-term changes in climate conditions, such as rising average temperatures, prolonged droughts, changes in precipitation patterns and potential impacts on marine and coastal areas. The assessment was conducted taking into account the specific characteristics of port operations, the long service life of infrastructure assets and the need to plan investments over extended time horizons.

Short-, medium- and long-term time horizons defined at the Report level were used as the reference framework for the assessment.

The assessment of physical climate risks was based on the RCP4.5 climate scenario, which has also been used in previous reporting periods to ensure comparability and consistency with the strategic documents of the Republic of Croatia, including the Climate Change Adaptation Strategy to 2040 with a View to 2070. RCP4.5 represents a moderate climate scenario that assumes a gradual stabilisation of greenhouse gas emissions through the implementation of climate change mitigation policies and therefore provides an appropriate basis for the long-term planning of infrastructure and business process resilience.

In addition to this scenario, the assessment considered the guidance provided by the EU Taxonomy for the assessment of physical climate risks, including the identification of relevant climate hazards, the assessment of the vulnerability of activities and assets to identified risks, and the evaluation of adaptation measures that could reduce those risks. Within this framework, the Company assessed whether individual climate hazards could affect port operations during the expected lifetime of its assets, the extent to which such hazards could affect business operations, and which existing or planned adaptation measures could reduce exposure.

Based on the assessment carried out by the working group, most physical climate risks for the Luka Ploče Group are expected to have a low to moderate potential impact on infrastructure and business operations. Wildfires and heatwaves were identified as the most significant risks, particularly in relation to employee safety, work organisation and the availability of protective measures during periods of high temperatures. These risks may affect working conditions in outdoor areas, require adjustments to work organisation, ensure the adequate provision of drinking water, personal protective equipment and rest periods for employees, and increase the need for preventive maintenance and fire protection measures.

The Company manages these risks through regular maintenance of infrastructure and equipment, fire protection measures, operational procedures, its occupational health and safety management system, the provision of drinking water at workplaces, monitoring working conditions during periods of high temperatures, and participation in the civil protection system of the City of Ploče. With regard to infrastructure resilience, physical climate risks are also considered in investment planning, the maintenance of terminals, transport areas and storage facilities, and the implementation of measures designed to reduce the likelihood of business interruptions resulting from extreme weather events.

Transition risks and opportunities are assessed in the context of regulatory developments, changes in market demand, the decarbonisation of logistics value chains, customer expectations, technological progress, energy prices and the availability of financing for green investments. In 2025, these risks are considered not only as future developments but also in light of observable changes in cargo structure and the Company's business model. Particular importance is placed on continuing to reduce exposure to activities related to coal trading while focusing on port services, logistics, infrastructure resilience, digitalisation, energy efficiency and equipment modernisation.

Transition opportunities have been identified in improving energy efficiency, the gradual electrification of certain operational processes, the increased use of renewable energy sources, the modernisation of port equipment, the development of services for customers pursuing the decarbonisation of their own value chains, and improved access to green financing. These opportunities support the long-term objective of transforming Luka Ploče into a smart and sustainable port while reducing greenhouse gas emissions and strengthening business resilience.

The assessment of climate-related impacts, risks and opportunities is based on available internal data, strategic documents, the results of carbon footprint analyses, energy and fuel consumption data, information on business processes, expert assessments by the relevant organisational units and the results of previous materiality assessments. As Luka Ploče calculates its carbon footprint every two years, no new comprehensive carbon footprint assessment was prepared in 2025. The results of the 2024 Carbon Footprint Analysis therefore continue to serve as the latest comprehensive greenhouse gas emissions inventory covering Scope 1, Scope 2 and Scope 3 emissions in accordance with the Greenhouse Gas Protocol.

In relation to the requirements of ESRS E1, the Company continued during 2025 to develop its methodology for assessing climate-related risks and opportunities. However, certain elements, particularly a quantitative resilience analysis of the business model under multiple climate scenarios, including a scenario aligned with limiting global warming to 1.5°C and a higher-emissions scenario, have not yet been carried out as a separate formal assessment. The Company will consider further improving its methodology in future reporting periods, including more detailed scenario analysis, stronger integration of climate risks with financial impacts, and clearer links between climate-related measures and CapEx and OpEx indicators.

Based on the assessment performed, climate change and energy use remain material topics for the Luka Ploče Group. The most significant impacts relate primarily to fossil fuel consumption by port equipment, electricity consumption and the associated greenhouse gas emissions, while the principal risks relate to the physical resilience of infrastructure, employee safety, and transition-related changes in the market and regulatory environment. At the same time, opportunities arise from equipment modernisation, energy efficiency improvements, renewable energy sources, digitalisation and the development of more sustainable logistics services.

The guidance provided by the EU Taxonomy was also applied, under which physical climate risks material to the business are assessed through the following stages:

1. Risk identification: The activity is analysed to determine which physical climate risks, such as extreme weather events or long-term climate change, could affect the activity over its expected lifetime.

2. Vulnerability assessment: Where an activity is identified as being exposed to one or more physical climate risks, a detailed vulnerability assessment is carried out to determine the significance of those risks for the business.

3. Adaptation measures capable of reducing identified climate risks are assessed, including investments in more resilient infrastructure and the implementation of protective measures.

All climate projections and assessments are based on internationally recognised best practices, including peer-reviewed scientific publications, reports of the Intergovernmental Panel on Climate Change (IPCC) and recognised climate risk assessment models.

A description of the assessment methodology is provided in the Our Strategy section on page 6, while the assessment results are presented under each of the environmental topics.

E1-2 – Policies related to climate change mitigation and adaptation

Luka Ploče actively manages impacts associated with energy consumption, which is one of the key resources required for carrying out port operations. The Company has implemented an Energy Management System in accordance with the international standard ISO 50001:2018 and a Quality Management System in accordance with the requirements of ISO 9001:2015. Both the Energy Management System and the Quality Management System are managed by the Quality and Energy Management Department.

E1-4 – Targets related to climate change mitigation and adaptation

The Company's climate-related targets are integrated into the Transition Plan and the Sustainability Strategy to 2030, and primarily relate to reducing the Company's carbon footprint and developing sustainable infrastructure.

1. Reducing the carbon footprint

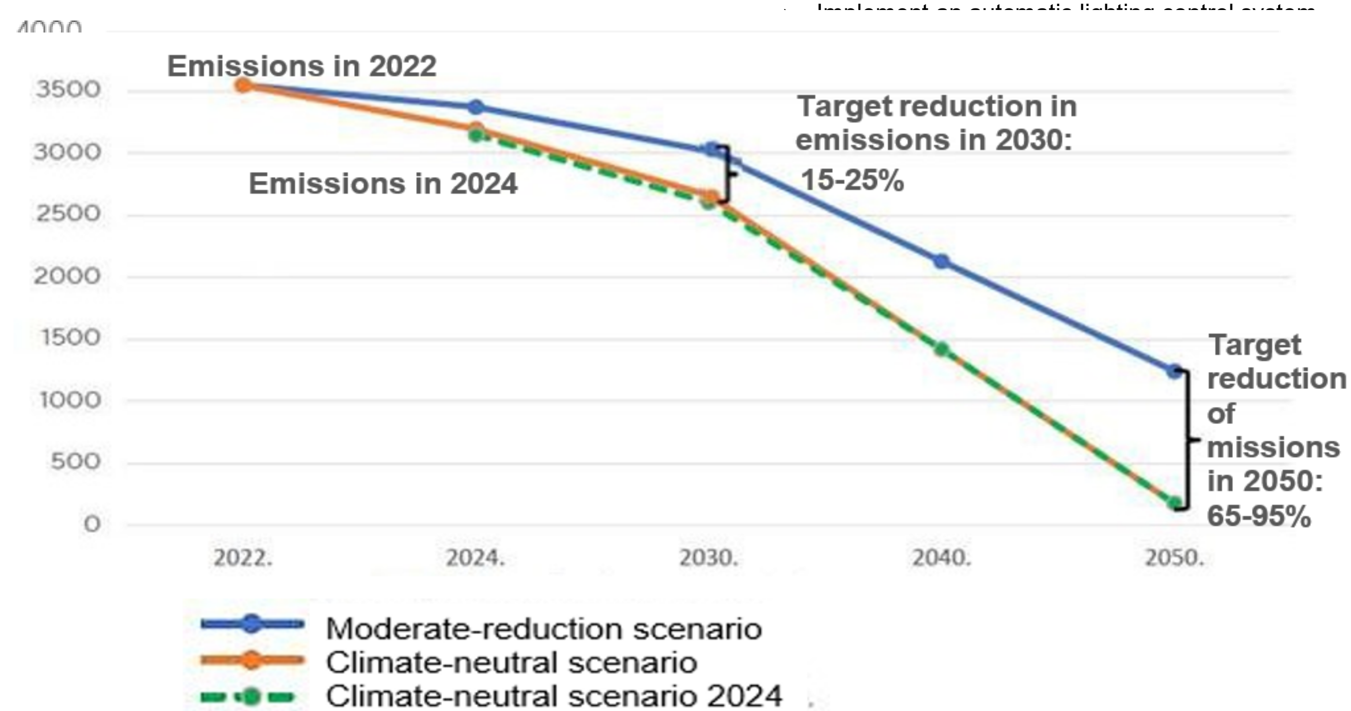
Objective: an absolute emissions-reduction of 15–25% by 2030 and 65–95% by 2050, against the level of the 2022 baseline year.

- → Improve the energy efficiency of port operations, processes and services through the gradual replacement of diesel-powered mobile energy sources (vehicles, machinery and equipment) with alternative fuels that have a lower environmental impact.
- → Increase the share of energy generated from renewable energy sources (RES)
- → During supplier negotiations, give preference to delivery methods with the lowest possible carbon footprint

2. Sustainable infrastructure

Objective: By 2030, meet the Company's entire electricity demand from its own solar power plants

- → Invest in new buildings and adapt existing facilities in accordance with the nearly Zero-Energy Building (nZEB) guidelines
- → Carry out climate risk assessments for future investments.
- → Construct renewable energy generation facilities through the continued implementation of the solar power plant project in order to secure sufficient capacity for future shore-side electricity supply installations for vessels
- → Upgrade the heating system through optimisation of heating operations
- → Install refrigeration systems using refrigerants with a lower climate impact



level originally projected for 2030.
Source: Hrvoje Požar Energy Institute, Carbon Footprint Assessment for 2024 and the Development of the Carbon Footprint Management Strategy for the Luka Ploče Gd.d.

E1-5 – Energy consumption and mix

The primary energy sources consumed by the Luka Ploče Group are electricity and motor fuels.

Electricity is used for cargo handling operations performed by electric cranes, as well as for cooling, heating and lighting in buildings, and for lighting warehouses and outdoor areas. Total recorded electricity consumption in 2025 amounted to 5,519.84 MWh, of which 18.5 MWh was generated from renewable energy sources. By comparison, total electricity consumption in 2024 amounted to 6,830.1 MWh, including 19.4 MWh from renewable energy sources. Electricity consumption in 2025 was therefore 1,310.26 MWh, or 19.18%, lower than in the previous year.

Within port operations, motor fuels are primarily used to power light and heavy equipment and for internal transport, including forklifts, loaders, tractors, trucks, mobile cranes, bulldozers, rail shunting equipment, container tractors and other maintenance machinery and equipment. These activities are monitored within the framework of the ISO 50001 Energy Management System. In addition, blue diesel is used to power service vessels, while diesel fuel is used for road vehicles.

According to the available data for 2025, the Group consumed a total of 597,672 litres of motor fuels, representing a decrease of 127,892.4 litres, or 17.6%, compared with 2024, when total consumption amounted to 725,564.4 litres. The reduction in motor fuel consumption indicates a continued downward trend in the use of fossil fuels in operational processes and may be attributed to changes in the intensity of business activities, equipment modernisation, more efficient utilisation of machinery, and the implementation of energy efficiency measures.

In 2025, the Company's own generation of renewable energy, excluding fuels, amounted to 18.5 MWh, representing electricity generated from photovoltaic systems. Although the share of renewable energy in total energy consumption remains relatively low, investments in photovoltaic power plants and the preparation of additional renewable energy projects form an important part of the Luka Ploče Group's Transition Plan and its ongoing efforts to reduce emissions associated with electricity consumption.

Energy consumption and mix

No.	Energy consumption	Baseline year / 2022	2024.	Reporting year / 2025	% Change
1	Fuel consumption from coal and coal products (MWh)	/	/	/	/
2	Fuel consumption from crude oil and petroleum products (MWh)	9,545.1	7,255.6	5,988.67	-17.46%
3	Fuel consumption from natural gas (MWh)	/	29.2	/	-100.00%
4	Fuel consumption from other fossil sources (MWh)	/	/	/	/
5	Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	6,030.4	6,810.70	5,501.34	-19.23%
6	Total fossil energy consumption (MWh)	**15,575.4**	**13,822.2**	11,490.02	-16.87%
Share of fossil sources in total energy consumption		100.00%	97,93%	99,84%	1,95%
7	Energy consumption from nuclear sources (MWh) (MWh)	/	/	/	/
Share of energy consumption from nuclear sources in total energy consumption		0.0%	0.0%	0.0%	0.00%
8	Fuel consumption from renewable energy sources, including biomass (MWh)	/	/	/	/
9	Consumption of purchased or acquired electricity, heat, steam and cooling from renewable energy sources (MWh)	/	/	/	/
10	Consumption of self-generated renewable energy excluding fuels (MWh)	/	19.4	18.5	-4.64%
11	**Total renewable energy consumption (MWh)**	/	**19.4**	18.5	-4.64%
12	**Share of renewable energy sources in total energy consumption**	/	0.14%	0.161%	16.96%
	Total energy consumption (MWh)	**15,575.4**	**14,115.00**	11,508.52	81.53%

Energy intensity

The energy intensity ratio is defined as the organisation's energy consumption in relation to an organisation-specific unit of measurement. For Luka Ploče, energy intensity is measured as energy consumption per unit of revenue and per unit of water consumption.

Description	Amount / 2025
Total energy consumption from all sources (MWh)	11,508.52
Total operating revenue (EUR)	30,379,000.00
Energy consumption intensity per EUR 1,000,000 of revenue (MWh)	378.831
Total water consumption from all sources (m^3)	70,980.00
Energy consumption intensity per 1,000 m^3 of water consumed (MWh)	144.40

In 2025, the energy intensity per EUR 1 million of operating revenue amounted to 378.83 MWh, while the energy intensity per 1,000 m^3 of water consumed amounted to 144.4 MWh.

As part of its ISO 50001:2018 Energy Management System, which is integrated into the Company's business model, Luka Ploče monitors Energy Performance Indicators (EnPIs) per tonne of cargo handled and per machine operating hour. Since cargo handling and storage are among the Company's core activities, energy consumers handling more than 20% of total cargo throughput have been identified as significant energy users.

In 2025, the electricity consumption of all electricity users per tonne of cargo handled (EnPI-7) averaged 2.62 kWh/t. Average electricity consumption of all electricity users per machine operating hour (EnPI-8) amounted to 398.0 kWh per operating hour (2024: 435.57 kWh per operating hour).

Total fuel consumption per tonne of cargo handled (EnPI-5) amounted to 0.20 litres per tonne (2024: 0.25 litres per tonne). Total fuel consumption of all fuel users per machine operating hour (EnPI-6) amounted to 7.82 litres per operating hour (2024: 10.45 litres per operating hour).

Compared with 2024, the fuel consumption indicators demonstrate improved energy efficiency of machinery, as reflected in lower fuel consumption per tonne of cargo handled and per machine operating hour. With respect to electricity consumption, electricity use per machine operating hour declined, while electricity consumption per tonne of cargo handled increased compared with the previous reporting period. This increase may be attributed to changes in the cargo mix, lower overall cargo throughput and a different utilisation profile of electricity-consuming equipment relative to total operational activities.

Based on the total cargo handled in 2025, motor fuels accounted for 67.76% of total energy consumption (2024: 67.88%), while electricity accounted for 32.24% (2024: 32.12%). The energy consumption mix relative to cargo throughput therefore remained almost unchanged compared with the previous reporting period, with motor fuels continuing to represent the dominant energy source for operational processes involving light and heavy machinery and internal transport.

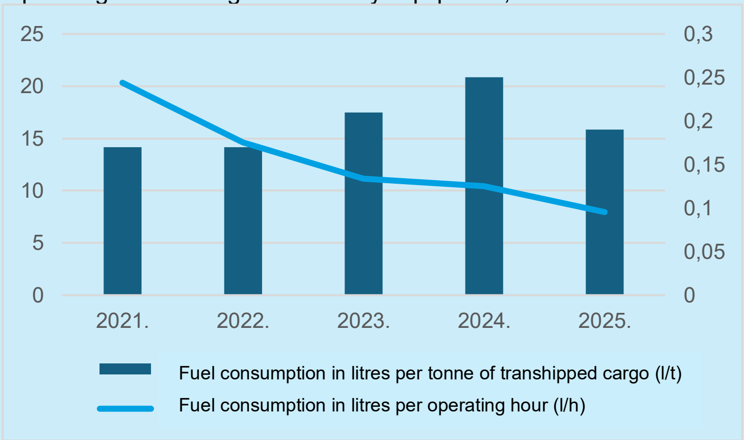
In 2025, light and heavy port equipment, together with the silo and the Bulk Cargo Terminal, handled a total of 3,514,648 tonnes of cargo. Of this, 3,169,443 tonnes (90.18%) represented commercial cargo throughput, while 345,205 tonnes (9.82%) related to the internal movement of cargo within the Port, primarily associated with bulk cargo handling and, to a lesser extent, general cargo handling.

Compared with 2024, when a total of 5,676,470 tonnes of cargo was handled, the total cargo throughput decreased. This change was primarily attributable to lower port activity during the reporting period, together with changes in the cargo mix and operational processes. Despite the lower overall throughput, the ratio of motor fuel and electricity consumption relative to cargo handled remained largely unchanged.

Relationship between energy sources and consumption devices converted into tonnes

Consumers	Cargo Throughput (tonnes)	Share %	Energy Consumed kWh / l	Energy Consumption per Tonne of Cargo Handled
Heavy equipment	430,815	12.26%	1,239,588	2.88
Bulk Cargo Terminal (BCT)	654,190	18.61%	1,617,972	2.47
Silo	48,103	1.37%	112,300	2.33
Electricity (kWh)	1,133,108	32.24%	2,969,860	2.62
Light equipment	2,161,640	61.50%	355,561	0.16
Heavy equipment	219,900	6.26%	95,886	0.44
Fuel (L)	2,381,540	67.76%	485,826	0.20
Total cargo handled (tonnes)	3,514,648	100.00%		

Fuel Consumption per Tonne of Cargo Handled and per Operating Hour for Light and Heavy Equipment, 2020–2025



E1-6 – Gross greenhouse gas emissions from scope 1, scope 2 and scope 3, and total greenhouse gas emissions

Scope	Scope Categories	Base year Emissions (tCO_{2e}) 2022	Emissions (tCO_{2e}) u 2024.	% Reduction in Total Greenhouse Gas Emissions
Scope 1	Direct emissions from stationary combustion sources	56.1	3.6	-93.6%
	Direct emissions from mobile combustion sources	2,173.40	2.115.4	-2.7%
	Direct fugitive emissions	15.8	-58.2	-468.4%
Total Scope 1		**2,245.40**	**2,060.8**	**-8.2%**
Scope 2	Indirect emissions from purchased electricity consumption	873.8	893.3	2.2%
Total Scope 1 and 2		3,119.20	2,954.1	**-5.3%**
Scope 3	Indirect emissions from upstream energy-related activities	424.7	168.3	-60.4%
	Other indirect emissions	4.6	25.1	445.7%
Total Scope 3		429,4	193.40	-55.0%
Total Scope 1, 2 and 3 Emissions		**3,548.60**	**3,147.50**	**-11.3%**
	Number of Employees	476	435	-8.6%
	Emissions Intensity (tCO_2e per Employee)	7.5	7.2	-3.4%

In accordance with the Luka Ploče Group's policy on the periodic assessment of its carbon footprint, the 2025 Report presents the most recent available greenhouse gas emissions data, which relate to the 2024 reporting year. The Luka Ploče Group does not carry out a comprehensive carbon footprint assessment every year, but rather on a biennial basis, in order to ensure data comparability, improve the quality of input data and enable the monitoring of the effects of implemented measures over a longer period.

In cooperation with the Hrvoje Požar Energy Institute, Luka Ploče prepared a **Carbon Footprint Analysis Study for 2024**. The assessment was conducted in accordance with the Greenhouse Gas Protocol and includes the calculation of direct Scope 1 emissions and indirect Scope 2 and Scope 3 emissions. Its objective was to quantify the climate impact of Luka Ploče's operations, identify the principal sources of emissions and provide a basis for monitoring progress against the 2022 baseline year.

In 2024, Luka Ploče's total greenhouse gas emissions amounted to **2,575.1 tCO_2e**, with an estimated calculation uncertainty of **±5.04%**. The largest share of total emissions related to **Scope 1 emissions**, which are associated with the direct consumption of fuels and other emission sources under the Company's operational control. According to the assessment, Scope 1 emissions accounted for **74.8% of total greenhouse gas emissions**.

For the purposes of the 2025 Report, greenhouse gas emissions are presented in the following categories:

- → **Scope 1** – direct emissions resulting from the combustion of fuels in stationary and mobile combustion sources, together with other direct emissions under the Company's operational control. This category includes emissions from stationary combustion sources, emissions from mobile combustion sources, primarily port equipment, company vehicles and operational machinery, as well as direct fugitive emissions. In 2024, Scope 1 emissions represented the largest component of Luka Ploče's carbon footprint.
- → **Scope 2** – indirect emissions associated with the consumption of purchased electricity. These emissions arise outside the Luka Ploče Group's facilities but are attributable to the electricity used by the Company in carrying out its operational and business activities. In 2024, Luka Ploče used both electricity purchased from the grid and electricity generated by its photovoltaic power plant.
- → **Scope 3** – other indirect emissions occurring throughout the value chain that are not included within Scope 1 or Scope 2. For the 2024 assessment, these comprised emissions associated with upstream energy-related activities, including emissions arising from fuel production, energy transformation processes and the transportation of energy to Luka Ploče, as well as other indirect emissions relevant to the Company's operations.

In addition to total greenhouse gas emissions, greenhouse gas emissions intensity per employee was calculated as one of the key indicators for monitoring the effectiveness of climate measures and progress towards the Company's emissions reduction targets. In 2024, emissions intensity amounted to **5.9 tCO_2e per employee**. Compared with the 2022 baseline year, when the first greenhouse gas inventory was prepared, the 2024 results demonstrate a reduction in total greenhouse gas emissions. Total emissions decreased from **3,548.6 tCO_2e** in 2022 to **2,575.1 tCO_2e** in 2024, representing a reduction of approximately **27.4%**. This result confirms that Luka Ploče has achieved measurable progress in reducing its carbon footprint since the baseline year.

E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

During the reporting period, the Luka Ploče Group did not implement any projects involving the direct removal of greenhouse gases from the atmosphere, nor did it use permanent carbon storage technologies such as CO2 capture, utilisation and storage. Furthermore, during 2025 the Group did not use carbon credits, voluntary carbon offset mechanisms or any other market-based instruments to finance greenhouse gas mitigation activities.

Accordingly, during the reporting period there were no greenhouse gas removal projects, carbon storage projects or greenhouse gas mitigation projects financed through carbon credits that are subject to disclosure under this reporting requirement.

The Luka Ploče Group's approach to reducing its carbon footprint is based primarily on implementing its own emission reduction measures, including improvements in energy efficiency, the modernisation and partial electrification of equipment and operational processes, investments in renewable energy sources, optimisation of fuel and electricity consumption, and the ongoing monitoring of greenhouse gas emissions. The use of carbon credits or other offsetting mechanisms may be considered in the future solely as a complementary measure for residual emissions, after all technically and economically feasible emission reduction measures within the Group's own operations have been implemented.

E1-8 – Internal carbon pricing

Internal carbon pricing as a tool for managing climate-related risks and supporting investment decision-making is not currently applied in the operations of Luka Ploče d.d. Given the structure of the Company's business model and the current level of regulatory requirements, no system has been established that incorporates the calculation or simulation of a carbon price into cost assessments, risk analyses or investment planning. The Company will continue to monitor developments in national and European legislation, as well as emerging guidance on the internalisation of carbon emission costs, and will consider the introduction of an internal carbon pricing mechanism in the future where relevant to its business operations.

E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

The anticipated financial effects of material physical and transition risks and potential climate-related opportunities are not disclosed in this Report.

ESRS E2 Pollution

ESRS E2 Pollution

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and the business model

Pollution

IMPACT Actual Positive **Where** Upstream Own operations **Time horizon** Medium-term	→ The Group's impacts relating to air, water and soil pollution primarily arise from Luka Ploče's business relationships, the types of cargo handled and cargo handling operations within the Port. The assessment also took into account impacts on biodiversity and the circular business model. The results of the pollution risk assessment were considered, under which emissions of sulphur oxides, particulate matter and nitrogen oxides (NOx) were assessed as significant risks, with a low to moderate likelihood in the medium term (1–5 years) and a probable likelihood in the long term (more than 5 years), potentially having an adverse impact on the Company. → The sub-topics Contamination of Living Organisms and Food Resources, Substances of Concern and Substances of Very High Concern, and Microplastics were not assessed as material or likely. These impacts are managed in accordance with applicable legal requirements. → The assessment also considered citizens' initiatives that, over recent years, have repeatedly expressed public concern regarding the potential adverse effects of air and water pollution. From this perspective, these topics were assessed as material. Substances of concern are associated with materials used in operational processes (e.g. maintenance activities and the treatment of coal with specialised liquids). Given the quantities involved, any substances that reach the ground are collected through the stormwater and surface water drainage system at the Bulk Cargo Terminal (BCT), which prevents their direct discharge into the sea. The water is appropriately settled and retained in a retention basin, enabling its reuse for technological purposes. → With regard to these impacts, responsibilities overlap with those of the Port Authority of Ploče. Accordingly, Luka Ploče has incorporated appropriate objectives and measures into its Sustainability Strategy to address these impacts

E2-2 Actions and resources related to pollution

Actions and resources include the following activities:

- → Investment in the most effective technical solutions for preventing and remediating the impacts of coal dust on air quality and the environment
- → Close cooperation with the Port Authority on establishing an automated particulate matter monitoring system at the Bulk Cargo Terminal (TRT), in the city of Ploče and at the main emission points within the port area, as well as on reconstructing the stormwater drainage system in the Old Port
- → Cooperation with the affected community regarding the impacts of port operations on air pollution and water resources

ESRS 2 – General disclosures related to pollution

The environmental impacts of Luka Ploče related to air, water, marine and soil pollution primarily arise from the nature of its port operations, the structure of cargo handled, cargo handling activities at the terminals, vessel traffic, the operation of port equipment, and stormwater and industrial drainage systems. Given the Group's business model, the most significant potential impacts are associated with dust emissions from bulk cargo handling, the potential wash-off of pollutants from operational areas, the discharge of stormwater and industrial wastewater into receiving waters, and the potential effects of maritime traffic and vessel berthing times on the marine environment and seabed sediments.

During 2025, the Group continued implementing measures to prevent and reduce pollution, particularly through dust management, maintenance of drainage systems, monitoring of air quality, seawater quality, wastewater and sediment, and the implementation of environmental protection measures in cooperation with the Port Authority of Ploče and authorised institutions. Pollution-related issues remain material, particularly in light of the expectations of the local community regarding air quality, the condition of the marine environment and the potential impacts of port operations on the wider area of the City of Ploče.

ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities arising from pollution

The assessment of material pollution-related impacts, risks and opportunities considered the actual and potential effects of port operations on air, water, the marine environment, soil and sediments. The assessment covered Luka Ploče's own operations, business relationships within the value chain, the types of cargo handled, terminal locations, the existing drainage and water treatment infrastructure, and the views and concerns of the local community.

The most significant potential impact on air quality is associated with dust emissions from bulk cargo handling, particularly during windy conditions and cargo handling operations in open areas. Dust prevention measures are directly linked to Luka Ploče's operational processes and are managed through organisational and technical measures, including cargo wetting, spraying of transfer points, the application of crust-forming agents where appropriate, and monitoring of total deposited matter and metal concentrations in total deposited matter.

Impacts on water and the marine environment are associated with stormwater and industrial drainage systems, terminal operations, cargo handling activities, maritime traffic and potential emergency situations. The stormwater and surface water drainage system is connected to infrastructure under the responsibility of the Port Authority of Ploče, as the concession grantor. Irrespective of this division of responsibilities, the Group includes information on wastewater testing, seawater quality and marine sediment monitoring in this Report, as these topics are material to the local community and contribute to a comprehensive understanding of the environmental impacts of port operations.

The Bulk Cargo Terminal is equipped with a stormwater drainage system incorporating oil separators and retention basins. Water collected from operational areas is captured, allowed to settle and, where appropriate, reused for technological purposes or discharged into the environment in accordance with the prescribed conditions. At the remaining terminals, stormwater drainage is generally managed through a collector network, with part of the stormwater discharged into the sea or the Vlaška Channel. Potential pollution risks are associated primarily with sections of older infrastructure where further modernisation of drainage and treatment systems is required.

E2-1 – Policies related to pollution

Luka Ploče implements environmental protection measures in accordance with the applicable legislative framework, issued permits, the requirements of environmental impact assessments and internal procedures. In the area of air protection, these measures are based on the requirements of the Air Protection Act and the environmental impact assessment for the Bulk Cargo Terminal at the Port of Ploče. In the area of water and marine protection, operations are carried out in accordance with water management permits, water protection legislation, environmental regulations and environmental monitoring programmes.

The environmental impacts of port operations are monitored through the Environmental Monitoring Programme, under which the Port Authority of Ploče, in cooperation with authorised institutions, carries out annual monitoring of air quality, seawater quality, wastewater and industrial wastewater, and marine sediment quality. The Environmental Protection Department, as part of the Operational and Technical Sector, is responsible for implementing environmental protection measures and activities in these areas and reports to the Sector Director, who is directly accountable to the Management Board.

Procedures governing operational processes and environmental protection are established within the Quality Management System in accordance with ISO 9001:2015. In the area of energy efficiency and related environmental impacts, Luka Ploče also applies an Energy Management System in accordance with ISO 50001:2018. Waste generated from port operations and ship-generated waste are managed in accordance with applicable legal requirements governing responsible waste management.

E2-2 – Actions and resources related to pollution

During 2025, actions to prevent and reduce pollution focused on maintaining and operating existing environmental protection systems, monitoring environmental conditions, reducing dust emissions from bulk cargo handling, controlling drainage and water treatment systems, and ensuring compliance with applicable legislation and permit conditions.

Regarding air protection, measures to reduce dust emissions during bulk cargo handling included cargo wetting, spraying of cargo and transfer points, and, where necessary, the application of crust-forming agents to stored materials and open railway wagons. In the area of water and marine protection, measures included the maintenance and operation of drainage systems, oil separators and retention basins, monitoring the quality of wastewater and seawater, and testing the condition of seabed sediments.

E2-3 – Targets related to pollution

In addition to these operational measures, the Luka Ploče Group continues to invest in the modernisation of port infrastructure, more effective management of environmental aspects of its operations and the digitalisation of processes, thereby further reducing pollution risks while enhancing its capacity for monitoring, timely response and reporting.

In the area of pollution management, the Luka Ploče Group applies target values, limit values and maximum permitted concentrations established by applicable legislation, water management permits, environmental permits and relevant technical standards. The permitted concentrations and quantities of substances discharged in wastewater and stormwater are determined by water management legislation and permits, while air quality is monitored against the limit values prescribed by the Regulation on Air Pollutant Levels.

The Group's objective is to maintain emissions and pollution indicators continuously within the prescribed limits, prevent environmental incidents, implement corrective measures in a timely manner, and ensure transparent monitoring and reporting of testing results. The Environmental Monitoring Programme includes annual testing of air quality, seawater quality, wastewater and marine sediments, providing systematic monitoring of the potential environmental impacts of port operations.

E2-4 – Pollution of air, water and soil

Air Quality

Annual air quality monitoring in the wider area of the Port and the City of Ploče during 2025 was carried out by the Teaching Institute for Public Health of Split-Dalmatia County, Department of Health Ecology. The monitoring covered the period from January to December 2025 and was conducted at six monitoring stations: Municipal Utility Company – Izvor, Meteorological Station, Health Centre, Public Open University, Runway Terminal, and Stablina – Čeveljuša.

The monitoring programme included measurements of total deposited matter and the concentrations of metals in total deposited matter, including lead, cadmium and thallium, together with additional monitoring of aluminium and iron. Reference methods were applied in accordance with the applicable approvals and legislation, while the assessment of air pollution levels was performed against the limit values prescribed by the Regulation on Air Pollutant Levels.

Monitoring station	Annual mean total deposited matter (TDM) in 2025	Limit value	Air quality category
Municipal Utility Company – Izvor	63 mg/m²d	350 mg/m²d	Category 1
Meteorological Station	76 mg/m²d	350 mg/m²d	Category 1
Health Centre	116 mg/m²d	350 mg/m²d	Category 1
Public Open University	55 mg/m²d	350 mg/m²d	Category 1
Terminal adjacent to the runway	87 mg/m²d	350 mg/m²d	Category 1
Stablina – Čeveljuša	189 mg/m²d	350 mg/m²d	Category 1

The results of the 2025 monitoring showed that the annual average values of total deposited matter at all six monitoring stations were below the prescribed annual limit value of 350 mg/m²/day. The annual average concentrations of metals in total deposited matter, including lead, cadmium and thallium, were also below the applicable annual limit values. Accordingly, based on the monitored parameters, air quality at all six monitoring stations was classified as Category I, indicating unpolluted or only slightly polluted air during 2025.

Wastewater and industrial effluent

Emission limit values for wastewater are prescribed by water permits and the applicable water-management regulations. In 2025, wastewater quality testing was carried out at the Bulk Cargo Terminal and the Container Terminal, including testing of water at the outlets of stormwater separators.

The testing covered relevant water-quality parameters, including pH, suspended solids, chemical oxygen demand, biochemical oxygen demand, total oils and fats, mineral oils, anionic detergents and other parameters specified in the testing programme. The test results are used to demonstrate compliance with the prescribed discharge conditions and to monitor the effectiveness of drainage systems, separators and other water-protection measures.

The surface-water drainage system at the Bulk Cargo Terminal covers areas used for the storage and handling of bulk cargo. Water is collected, treated and retained in a retention basin, allowing it to be reused for process purposes or discharged into the environment in accordance with the prescribed conditions. At the Container Terminal and the other terminals, the drainage system is based on a network of collectors and separators, with water quality continuously monitored before discharge into the receiving waters.

Seabed sediment

In 2025, the condition of seabed sediment in the Bulk Cargo Terminal area was assessed. The sediment testing was carried out by an authorised institution and covered parameters associated with the potential impacts of port activities, including metals and organic pollutants such as polycyclic aromatic hydrocarbons.

Sediment monitoring is important because of the cumulative nature of certain pollutants and the need to understand the long-term effects of port activities, maritime traffic and cargo handling on the marine environment. The sediment test results are used as a basis for assessing the condition of the seabed, monitoring trends and planning any additional environmental-protection measures that may be required.

The Group will continue to implement measures to prevent and reduce pollution, including dust-control measures, the maintenance and improvement of drainage systems, water and marine-quality monitoring, sediment testing and cooperation with the Port of Ploče Authority, authorised institutions and the local community. Systematic monitoring and transparent reporting of measurement results are key elements in managing material pollution-related impacts.

Seawater quality testing

As part of its environmental monitoring programme, the Port Authority of Ploče organises seawater quality testing in the port terminal areas. In 2025, seawater quality testing was carried out in the areas of the Bulk Cargo Terminal and the Container Terminal. The testing covered physicochemical parameters, thermohaline properties, dissolved oxygen and oxygen saturation, pH, nutrients, microbiological parameters, mineral oils, heavy metals and polycyclic aromatic hydrocarbons.

The seawater quality test results are used to monitor the potential impacts of port operations, maritime traffic and drainage systems on the marine environment. Testing is carried out by authorised institutions, and the results form an integral part of the Environmental Monitoring Programme documentation. Based on the monitoring results, the Group and the Port Authority of Ploče may plan and implement additional management measures where necessary.

ESRS E3
Water and Marine Resources

ESRS E3 Water and marine resources

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and the business model

IMPACT Actual Positive **Where** Upstream Own operations **Time horizon** Medium-term	The impact on water consumption and the manner in which water is used arises from the dependence of business processes on water for spraying coal to prevent dust emissions, while discharges into the sea are primarily associated with the surface-water drainage system. This is an infrastructure-related issue requiring reconstruction of the existing system at all terminals except the Bulk Cargo Terminal. This impact does not fall within the responsibility of Luka Ploče d.d.; responsibility lies with the Port Authority of Ploče. Nevertheless, Luka Ploče d.d. will include it in its report. Other factors that may contribute to marine pollution are associated with bulk-cargo handling, specifically the removal of cargo residues from vessels after unloading. This activity is regulated and mandatory for all shipping companies. Luka Ploče's potential impact in this regard is limited to strengthening the inspection and control system.

E3-2 Actions and resources related to water and marine resources

This area is strictly regulated, and the actions are directly linked to compliance with the conditions of the water permit.

They also require close cooperation with the Port Authority of Ploče on reconstructing the stormwater drainage system and increasing the capacity for the use of process water.

IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

The assessment of impacts, risks and opportunities covered Luka Ploče's operations within the port area as well as activities arising from business relationships, including the supply of potable water to vessels. Further information on the due diligence process is provided on page 8.

Given the dependence of port operations on water availability, water consumption and the manner in which water is used were assessed as material impacts. Due to the high standard of water management practices in place, these impacts are not considered to have adverse effects on water and marine resources. External stakeholders also identified the control of discharges into water bodies and the marine environment as a material issue. This sub-topic is closely linked to the stormwater management system described below.

E3-1 – Policies related to water and marine resources

Business processes are aligned with the applicable regulatory framework and are primarily focused on preventing and reducing marine water pollution arising from business activities.

The environmental impacts of port operations are monitored by the Port Authority of Ploče, which, under the Environmental Monitoring Programme and in cooperation with authorised institutions, conducts annual monitoring of seawater quality, wastewater and industrial wastewater quality, and the condition of marine sediments.

A key element of this approach is the stormwater drainage system at the Bulk Cargo Terminal (BCT) and the drainage system in the Old Port.

Stormwater management system at the Bulk Cargo Terminal (BCT)

The stormwater drainage system at the Bulk Cargo Terminal (BCT) is divided into drainage from land-based traffic areas and bulk cargo storage areas, and drainage from the quay.

Within the drainage system serving traffic and bulk cargo storage areas, stormwater is collected through a network of road inlets and channels fitted with linear grates and conveyed through a piped drainage system to the firefighting and process water reservoir.

Most of the water entering the stormwater system originates from rainfall, although water used for spraying bulk cargo is also collected. The water is appropriately settled and stored in a retention basin, enabling its reuse for technological purposes.

Pumping station CS-2 transfers water collected through the stormwater drainage system to the firefighting and process water reservoir and is also used to pump water from the lower-level stormwater drainage system into the retention basin. Pumping station CS-1 was constructed to enable the use of water from the retention basin for technological purposes and houses four multi-stage pumps that deliver process water from the basin to the ring sprinkler system.

Three oil separators have been installed to treat stormwater from areas where there is a greater risk of contamination by petroleum products or oil originating from vehicles operating within the port area:

An overflow structure has been constructed to discharge excess stormwater in the event that the process and fire-fighting water reservoir reaches its maximum capacity.

Given the potentially large volumes of overflow water, the structure incorporates concrete cascades to reduce the free-fall height of the discharged water.

In addition to the above-mentioned oil separators and settling facilities, the stormwater channels and retention channel are cleaned and maintained on a continuous basis.

Drainage from the quay is designed with a one-sided gradient, with collection channels located at the end of the quay. The quay drainage pipelines are connected to the stormwater drainage system. These channels are also cleaned and maintained regularly.

Stormwater management system – Old Port

Almost the entire stormwater drainage system in the Old Port area is managed through a network of collectors. The quays are equipped with their own drainage channels and outlets, which are generally preceded by grease and oil separators. The Passenger Quay has a drainage channel that, after passing through a separator, is connected to the outlet located between the Passenger Quay and the Circular Quay.

During 2024, works were completed on the stormwater drainage system serving the cargo handling and coal storage areas at Berth 5, which has now been designed as a closed system without discharge into the sea.

E3-3 – Targets related to water and marine resources

Targets are defined in accordance with the applicable legislation and relevant standards. They relate to the responsible management of impacts, risks and opportunities associated with marine resources, including nature, as well as pollution-related targets (see page 81).

E3-4 – Water consumption

Luka Ploče primarily uses water supplied through the public water supply network for its operations, supplemented to a lesser extent by process water. Water is used mainly for spraying bulk cargo, particularly coal, as well as open storage areas and traffic routes, in order to prevent dust generation.

The subsidiary Pomorski Servis additionally supplies vessels with potable water through connections to the port's hydrant network.

In 2025, Luka Ploče consumed a total of 70,980 m³ of water (2024: 156,458 m³; 2023: 144,577 m³), representing a significant reduction in total water consumption compared with the previous year. This decrease is directly attributable to the substantial reduction in coal handling volumes, which declined by 1,061,239 tonnes, or 64%, compared with the previous year.

Water Consumption (m3)*	2024	2025	Calculation methodology**
Water from the public water supply system	150,758.00	66,580.00	Water meter readings
Process water			
Recycled water	5700	4400	Estimate
Seawater	0	0	
Other sources	0	0	
Total water consumption	**156,458.00**	**70,980.00**	

Of the total water consumption, 66,580 m³, or 93.8%, was supplied through the public water supply system, while 4,400 m³, or 6.2%, consisted of recycled (process) water. No other water sources were used.

Process water is used primarily for spraying coal to prevent dust generation. Water consumption intensity depends on the volume of cargo handled, particularly coal, as well as weather conditions, including temperature and wind, and the dynamics of cargo handling and dispatch.

During 2025, water consumption from the public water supply system was lower than in 2024, with noticeable monthly fluctuations. The highest consumption was recorded during the summer months, particularly in June and July, while lower consumption levels were observed during the winter period and towards the end of the year.

E3-5 – Potential financial effects from water and marine resources-related impacts, risks and opportunities

Not disclosed in this Report.

ESRS E4 Biodiversity and Ecosystems

ESRS E4 Biodiversity and ecosystems

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and the business model

Drivers of biodiversity loss: Invasive alien species

IMPACT Potential Neutral Not material **Where** Upstream **Time horizon** Medium-term	→ Potential adverse impacts on biodiversity arise from vessels calling at the port, ranging from the introduction of invasive alien species on ships' hulls to pollution caused by non-compliance with applicable legislation. Although this area is governed by strict international regulations, citizens consider that enforcement and oversight remain insufficient. There is therefore scope for initiatives that would, among other things, improve public awareness. → Responsibility for controlling and managing these impacts lies with the Port Authority of Ploče. Accordingly, this factor is not significant, that is, it is not material.

E4-3 Actions and resources related to biodiversity and ecosystems

Establishing cooperation with scientific institutions on marine protection and the pollution impacts of vessels calling at the port

Given the potentially adverse impact of underwater noise generated by vessels, further investment in digitalisation, machinery and equipment will improve the organisation of work. This should also increase the speed of port operations and reduce the time vessels remain in port.

Continuous renewal of the green belt at the Bulk Cargo Terminal.

ESRS 2 General disclosures

Impacts on biodiversity and ecosystems arise from the Group's business relationships and its core activities, namely the handling and storage of cargo from vessels within the port areas of Ploče and Metković.

This area is subject to a stringent legal and regulatory framework applicable to all participants involved in these activities. Responsibility for oversight and control rests with the Port Authority of Ploče.

IRO-1 – Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

The due diligence process covered sub-topics relating to invasive alien species, pollution and the risk of extinction of native species, land-use change, land degradation resulting from soil sealing, and dependence on ecosystem services.

Potential adverse impacts on biodiversity may arise from vessels calling at the port, including the introduction of invasive alien species through hull fouling and pollution resulting from non-compliance with applicable legal requirements.

This area is governed by stringent international regulations and, given that the management of these impacts is outside the scope of Luka Ploče's direct responsibility, this sub-topic was not assessed as material.

The identified impacts are closely linked to the Group's impacts disclosed under ESRS E2 – Pollution and ESRS E3 – Water and Marine Resources. Noise is also recognised as a significant issue for the port sector and includes both ambient and underwater noise.

E4-2 – Actions and resources related to biodiversity

Luka Ploče implements environmental protection measures in accordance with the Environmental Protection Act and the requirements set out in the Environmental Impact Assessments for the Bulk Cargo Terminal and the Container Terminal at the Port of Ploče. In accordance with the applicable legislation, environmental impact assessments or environmental protection studies are prepared prior to the implementation of infrastructure projects. The environmental impacts of port operations are monitored by the Port Authority of Ploče, which, in cooperation with the relevant institutions, conducts annual monitoring of seawater quality, wastewater and industrial wastewater quality, and the condition of marine sediments.

ESRS E5
Resource Use and Circular Economy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MAX GROSS 32,500 KGS 71,650 LBS
CAUTION 9' 6" HIGH
CAI
CAAU 465889 5
45G1
MAX GROSS 32,500 KGS 71,650 LBS
TARE 3,700 KGS 8,160 LBS
PAYLOAD 28,800 KGS 63,490 LBS
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MRKU 595 638 0
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MAX GROSS 32,500 KGS
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ESRS E5 Use of resources and circular economy

ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction of with strategy and business model(s)

Waste		Resource inflows		Resource outflows associated with services	
IMPACT Neutral Potential **Where** Upstream Own operations **Time horizon** Medium-term	→ Waste streams were analysed by source. A distinction is made between waste generated by the port's own business activities, primarily maintenance and pest-control activities, waste received from vessels in accordance with statutory requirements, and residual bulk-cargo waste stored within the port area. → Our impact extends to the management of waste streams, an area governed by law, as well as to the provision of infrastructure for the segregated collection of ship-generated waste and its proper storage until it is handed over to authorised waste collectors for further treatment. → Our impact extends to the management of waste streams, an area governed by legislation, and to providing infrastructure for the segregated collection of waste from vessels and its proper storage until it is transferred to authorised waste collectors for further treatment.	**IMPACT** Real Moderately positive **Where** Upstream Own operations **Time horizon** Medium-term	The procurement of machinery, equipment, oils, lubricants, consumables and spare parts affects resource use.	**IMPACT** Neutral **Where** Downstream **Time horizon** Medium-term	The Group does not place products on the market in the conventional manufacturing sense. Resource outflows are associated with service provision, equipment use, storage, cargo handling and waste generation.

E5-2 Actions and resources related to resource use and circular economy

Incorporate sustainability criteria into goods procurement procedures in accordance with the waste management hierarchy Improve waste stream management processes Ensure appropriate port reception facilities for the collection/discharge of other waste fractions from ships, such as waste oils	Incorporate sustainability criteria into procurement; monitor the consumption of key materials; and align procurement with maintenance rules and measures to extend the service life of equipment.	Optimise operational processes, reduce material losses and waste, and improve the monitoring of materials and residual flows associated with port services.

ESRS 2 General disclosures

Within the Luka Ploče Group, the circular economy is considered through the use of resources in port operations, the management of waste generated by the Group's own activities, the reception and transfer of ship-generated waste to authorised waste collectors, and the optimisation of materials, equipment and infrastructure as part of the development of a smart and sustainable port. The Group's business model is not based on the manufacture of physical products placed on the market, but rather on the provision of port, warehousing, logistics, maritime and related services. Consequently, for the purposes of ESRS E5, the most relevant resource flows are those associated with fuels, oils, lubricants, consumables, spare parts, port equipment and infrastructure, as well as waste streams generated by the Group's own operations and ship-generated waste received from vessels.

During 2025, the Group's approach to the circular economy should be viewed in the context of changes to its business model. The business model is increasingly focused on the Group's core activities of cargo handling and storage. At the same time, cargo diversification has continued, particularly through growth in general cargo and container traffic, creating a need for the continued efficient and environmentally responsible management of resources, infrastructure and waste streams.

Port waste is a priority issue for seaports, including Luka Ploče. Waste management at Luka Ploče encompasses both waste generated by port operations and ship-generated waste, which all seagoing vessels are required to deliver at their port of call. The reception of ship-generated waste is governed by the Port Reception Facilities (PRF) Directive, which requires all vessels to pay a fixed fee to ports irrespective of the amount of waste they generate.

Business activities are carried out in compliance with the applicable regulatory framework and, in accordance with the waste hierarchy, priority is given to the efficient use of resources, the reuse and recycling of waste, and the use of raw materials and materials with lower environmental impacts.

ESRS 2 IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

Further information on this process is provided on page 12.

As part of the development of its Sustainability Strategy to 2030, the Group conducted an assessment of impacts, risks and opportunities related to sustainability matters, including the environmental topics and sub-topics corresponding to ESRS E5: resource inflows, resource outflows related to services, and waste. The assessment included a due diligence process involving both internal and external stakeholders. It considered Luka Ploče's position within the value chain, including its own operational processes, upstream suppliers of equipment, energy, materials and maintenance services, as well as downstream users of port services, shipping companies, agents, customers and authorised waste collection companies.

For the purposes of ESRS E5, waste streams were analysed according to their source. These comprise: (i) waste generated by the Group's own operations, primarily associated with equipment maintenance and servicing, maritime service operations, periodic cleaning activities, reconstruction works and other operational activities; (ii) ship-generated waste received in accordance with regulatory requirements and the port's operational obligations; and (iii) residual waste streams associated with cargo handling and storage, which are managed in accordance with contractual, legal and operational requirements.

The impacts were assessed as neutral in the working assessment, as the Group primarily manages legally regulated waste streams and the infrastructure required for their proper reception, temporary storage and transfer to authorised waste management operators. Potential positive impacts arise from improved waste segregation, optimisation of waste collection logistics, better control of consumable materials and the extension of equipment service life through maintenance. Potential adverse impacts may arise where waste streams are not properly segregated, where the volume of mixed waste increases, or where the destination and treatment of waste following its transfer to authorised waste collectors cannot be monitored with sufficient precision.

Measure / area	Description of implementation in 2025
Waste-stream management	Waste generated by the Group’s own operations and waste from vessels are recorded by waste type and transferred to authorised waste collectors. Waste streams are monitored using data from Group companies and Pomorski servis.
Communication with shipping companies and agents	Pomorski servis maintains frequent communication with shipping agencies to ensure the proper segregation of waste that can currently be accepted.
Limiting single-use plastics	The strategy provides for restricting and, where applicable, prohibiting the use and purchase of single-use plastics for the company’s needs, particularly in catering operations. In 2025, it was noted that the external restaurant was operated under a sub-concession.
Sustainable procurement	Sustainability criteria are to be incorporated into procedures for the procurement of goods, services and works, including the principles of the waste hierarchy.
Port reception facilities	The strategy provides for appropriate port reception facilities for receiving and discharging other waste fractions from vessels, such as waste oils.
Resource monitoring	Consumption of key input resources, such as engine oils, lubricants and NOx-reducing fluid, is monitored.

E5-1 – Policies related to resource use and circular economy

The reception of ship-generated waste is governed by the Port Reception Facilities (PRF) Directive, which requires all vessels to pay a fixed fee to ports irrespective of the amount of waste they generate.

Waste generated by port operations is managed in accordance with the Waste Management Act, its implementing regulations and internal policies, which ensure that infrastructure is available for the separate collection of waste at the point of generation.

The Group's internal waste management system is aligned with the Waste Management Act. The Environmental Protection Department is responsible for implementing waste management measures and activities and records waste generation data in the Environmental Pollution Register.

Through its Sustainability Strategy to 2030, the Group has set a target of continuously increasing the share of recyclable waste in the total waste generated from its own operations until it reaches 100% by 2030. It also aims to increase the share of separately collected recyclable ship-generated waste by 10% compared with the 2022 baseline, while promoting education and the active involvement of stakeholders in the transition to a circular economy. This target is aligned with the higher levels of the waste hierarchy, with a primary focus on separate waste collection, particularly recyclable waste, including storage where necessary to ensure that separately collected waste is suitable for recovery, recycling and other recovery operations, while reducing the proportion of mixed and non-recyclable waste.

The quantities of waste generated by the Group's operations largely depend on periodic servicing, cleaning, reconstruction works and other activities that do not occur with the same frequency each year. As a result, significant year-on-year fluctuations in waste volumes may occur. In addition to monitoring these targets on an annual basis, it is necessary to establish a clear methodology that distinguishes regular operational waste streams from one-off or periodic events.

Target / KPI	Baseline Year	Target Year	Status in 2025
Improve the waste-management system and continuously increase the share of recyclable waste in the total waste generated by own operations until the national waste-management targets are achieved for each *waste category*	2022	2030	All waste generated by business activities is collected separately in accordance with the applicable regulations. A total of 196.85 tonnes of waste was generated in 2025, representing a decrease of 63.78% compared with 2022, when 543.437 tonnes were generated. The share of recyclable waste, meaning waste intended for a recovery operation, in the total quantity of separately collected waste was 65.98% in 2025, compared with 99.81% in the 2022 baseline year.
Increase the share of separately collected recyclable waste from vessels by 10%	2022	2030	Waste is collected separately by fraction: municipal waste, plastic and paper. In 2025, a separate waste category, animal by-products, was also recorded. A total of 261.0 tonnes of waste was received from vessels. Recyclable waste accounted for 46.21% of the total received, representing an increase of 32.53% compared with 2024, when the share was 3.31%.
Educate and actively involve stakeholders in the circular-economy process	2022	Ongoing until 2030	Information on contacts and capacities for receiving waste from vessels is available in the Terminal Information Book, known as the Info book, which was updated at the end of 2025. New containers for separate waste collection were also contracted during the year and installed within the port area as designated recycling points.

E5-4 – Resource inflows

The Group's resource inflows are associated with the provision of port and logistics services and include fuels, electricity, oils, lubricants, nitrogen oxide (NOx) emission reduction fluid, spare parts, small tools and equipment, consumables, equipment and port superstructure. According to the Group's 2025 financial statements, the cost of materials and energy amounted to EUR 2.677 million, compared with EUR 3.460 million in 2024. Within this amount, fuel costs totalled EUR 652 thousand, raw materials and consumables amounted to EUR 1.164 million, and electricity costs amounted to EUR 733 thousand.

Resource inflows / cost	**2025 Group (000 EUR)**	**2024 Group (000 EUR)**
Fuel costs	652	935
Raw materials and consumables used	1,164	1,435
Electricity consumed	733	982
Small tools and equipment, spare parts and office supplies	118	98
Other material costs	10	10
Total material and energy costs	2,677	3,460

Quantitative data collected for the purposes of ESRS E5 also include the consumption of selected technical fluids. In 2025, the Group recorded the consumption of 20,402.5 litres of engine oil, 1,490 litres of lubricants, and 4,260 litres of nitrogen oxide (NOx) emission reduction fluid, representing a total consumption of 26,152.5 litres across these categories.

Resource inflows	2022	2023	2024	2025
Engine oils (l)	23,302	18,088	11,823	20,402.5
Lubricants (l)	8,599	4,223	4,618	1,490
NOx-reducing fluid (l)	3,232	4,057	4,688	4,260
Total (l)	35,133	26,367	21,128	26,152.5

E5-5 – Resource outflows and waste

Resource outflows related to products and services

The Luka Ploče Group does not manufacture products that are placed on the market in the sense of traditional manufacturing product outflows. Accordingly, in the context of ESRS E5, resource outflows relate to losses and outflows associated with the provision of services, the use of equipment, waste generation, material consumption and the transfer of waste to authorised waste collection companies. The disclosure requirements of ESRS E5 relating to product durability, reparability, or the proportion of recycled content in products and their packaging are not directly applicable to the Group's core service-based business model, unless specific ancillary activities or the sale of particular materials or goods are included within the reporting scope. As the restaurant that previously supplied prepared meals to vessels has been leased under a concession arrangement, there is no longer a need to manage waste streams arising from catering activities. This previously also included the procurement of single-use packaging made from recyclable materials.

Waste Generated from the Group's Own Operations

During 2025, the Group generated both hazardous and non-hazardous waste from its own operations. Waste is presented according to its treatment route, distinguishing waste sent for recovery, including energy recovery, from waste diverted to disposal. The reported data indicate that no waste was diverted to disposal during 2025, while certain quantities of both hazardous and non-hazardous waste were sent for recovery.

Type of waste	Luka Ploče	Luka Šped	Pomorski servis	Pločanska plovidba	Group 2025	Group 2024	Percentage change
Waste directed to recovery operations in 2025 (in tonnes)							
Non-hazardous waste	0	1,32	109	0	110.32	79.83	38.19%
Non-hazardous waste – energy recovery	0	0	0	0	0	/	0.00%
Hazardous waste	1.531	0	0	0	1.531	0.92	66.41%
Hazardous waste – energy recovery	17.762	0	0	0,27	18.032	9.74	85.13%
Total	19.293	1,32	109	0,27	129.883	90.49	43.53%
Waste diverted to disposal in 2024 (in tonnes)							
Non-hazardous waste	38.964	0	0	0	38.964	0	100,00%
Hazardous waste	28.003	0	0	0	28,003	2.441	1047.19%
Total	**66.967**	**0**	**0**	**0**	**66.967**	**2.441**	**2643.42%**
Total non-hazardous waste	38.964	1.32	109	0	149.284	79.83	87.00%
Total hazardous waste	47.296	0	0	0.27	47.566	13.101	263.07%
Total waste generated	**86.26**	**1.32**	**109**	**0.27**	**196.85**	**92.931**	**111.82%**

Waste from ships

Type of waste from ships	2022. (t)	2023. (t)	2024. (t)	2025. (t)
Mixed municipal waste	102,71	602,40	889,30	136,00
Paper	3,06	52,80	44,60	26,60
Plastic	0,46	96,80	96,30	94,00
Animal by-products				4,406
Total	106,2	752,0	1.030,1	261,01
Share of recycled waste	3,31%	19,89%	13,68%	47,89%

Ship-generated waste is monitored separately due to its specific regulatory and operational nature. In 2025, a total of 256.6 tonnes of ship-generated waste was received, representing a significant decrease compared with 1,030.1 tonnes received in 2024. The composition of ship-generated waste comprised mixed municipal waste, paper and plastic. In addition, 4,406 kg of animal by-products, classified as a special waste category, were received.

Methodology and data limitations

Waste data are based on the internal records maintained by the Group companies and records relating to ship-generated waste received at the port. Waste management streams include infrastructure for the separate collection of waste and designated storage areas for specific waste types pending collection by authorised waste management companies. The types and quantities of waste generated are recorded internally, while Luka Ploče also reports this information to the Environmental Pollution Register. Waste quantities are determined primarily through weighing. The Company has waste management contracts with C.I.A.K. d.o.o., Gumiimpex d.d., and Agroproteinka d.o.o. for animal by-products.

Ship-generated waste received at the port is documented using the internationally prescribed MARPOL forms, which are submitted to the Harbour Master's Office. Waste containers are also labelled in accordance with the applicable regulatory requirements.

E5-6 – Anticipated financial effects of impacts, risks and opportunities related to resource use and circular economy

A quantitative assessment of the anticipated financial effects related to resource use and the circular economy is not yet available. For the 2025 reporting year, the Group provides a qualitative description of the key financial implications, including waste management costs and the engagement of authorised waste management companies, costs related to maintenance, oils, lubricants and other consumables, potential compliance costs associated with new requirements for port reception facilities, and potential savings and benefits arising from improved waste segregation, reduced volumes of mixed waste, extended equipment service life and sustainable procurement.

The reduction in the share of bulk cargo, particularly coal, together with the increasing share of general cargo and container traffic, is expected to change the profile of resource flows and waste streams at the port over the medium term. This transition is expected to reduce certain environmental pressures associated with specific types of bulk cargo, while at the same time increasing the need for infrastructure, equipment and processes to support containerised and intermodal transport.

During 2025, so-called green islands were established within the port area, equipped with separate collection containers for mixed municipal waste, paper, plastic and glass.

CONCLUDING INFORMATION

The Luka Ploče Group Sustainability Report has been prepared in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the requirements of the European Sustainability Reporting Standards (ESRS). It covers the 2025 financial year and includes Luka Ploče d.d. and its affiliated companies: Luka Šped d.o.o., Pomorski Servis d.o.o., Pločanska plovidba d.o.o. and New Concrete Technologies d.o.o.

Compared with the previous reporting period, Luka Ploče continued to strengthen its management of ESG matters. Among the most significant developments were the following:

- An external and internal audit of the ISO 50001 energy management system was conducted, with no non-conformities identified. In line with the improvement plan, fuel consumption meters were installed in heavy port machinery during 2025, enabling energy performance to be monitored under actual operating conditions.
- In March 2025, the Group decided to discontinue its commodity trading activities. As these activities primarily involved coal, the decision directly resulted in a 64% decrease in coal transhipment compared with 2024, equivalent to 1,061,239 fewer tonnes of coal transhipped.
- In addition to the reduction in coal traffic, the decision to discontinue commodity trading directly led to a decrease in water consumption of 85,478 m³, or 54.63%, a 17.46% reduction in motor fuel consumption and a 19.23% reduction in electricity consumption.
- The substantially lower consumption of energy also resulted in reduced CO_2 emissions, while the lower quantities of coal handled and stored at the port reduced the health and environmental risks associated with the dispersal of coal dust.

In managing social matters, Luka Ploče continued to apply the business practices established in previous years, including respect for human and labour rights, non-discrimination, equal opportunities and other principles of the United Nations. With regard to its own workforce, material rights, principles and standards continued to be governed by the Collective Agreement for the Employees of Luka Ploče d.d., with no changes introduced during 2025.

The average net salary of the Group's employees (excluding senior management) in 2025 amounted to EUR 1,522, which was broadly in line with the sector average and slightly higher than in 2024. At the same time, the total amount of bonuses and other employee benefits paid increased by EUR 161.01, or 11.97%, rising from EUR 1,345.10 to EUR 1,506.11.

The most significant positive achievement during the reporting year was again realised through cooperation with the local community, particularly by supporting projects of wider social importance. The second grant programme, "Ploče and the Port TOGETHER – For a More Beautiful and Better City", was successfully completed, providing funding for 16 community projects with a total value exceeding EUR 100 thousand. In addition, Luka Ploče continued to support numerous other community initiatives through its long-standing programme of donations and sponsorships.

On 11 July 2025, Luka Ploče marked its 80th anniversary with a commemorative programme honouring the generations of employees, professionals and members of the local community who have contributed to the development of this important economic symbol of southern Croatia. The celebration began with an Open Day, while the Ploče waterfront was transformed into a place of remembrance during the evening programme. The photographic and historical exhibition *The Third Shift*, dedicated to the often unseen people behind the daily operations of Luka Ploče, was officially opened, and the documentary film *Connected Across Generations* was premiered.

The main challenges encountered in preparing this Report relate to the methodology for collecting environmental data on a consolidated basis. Although progress has been made, further refinement is required, particularly in distinguishing waste generated through regular operational activities from waste arising from extraordinary activities. This will improve the quality and comparability of data and enable more effective monitoring of key indicators related to the achievement of the Group's ESG objectives.

Luka Ploče d.d. plans to implement an organisational restructuring in the coming period, providing an opportunity to define more clearly, through the organisational structure itself, responsibilities for the continuous management and monitoring of ESG operational factors.

APPENDICES

Appendix 1: Report on EU Taxonomy

Share of revenue from products or services related to taxonomy-aligned economic activities – 2025 disclosure

				Substantial contribution criteria						DNSH criteria ("do no significant harm")										
ECONOMIC ACTIVITIES (1)	NACE classification (2)	Absolute revenue (3)	Share of revenue (4)	Climate change mitigation (5)*	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Share of CapEx aligned with the taxonomy, year N (18)**	Share of CapEx aligned with the taxonomy, year N+1 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)
		EUR	%	%	%	%	%	%	%	*Yes/No*	*Yes/No*	*Yes/No*	*Yes/No*	*Yes/No*	*Yes/No*	*Yes/No*	%	%	*O*	*P*
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (taxonomy-aligned)																				
Cargo transshipment	52.24	26,737,531.41															0%			
Other revenue		493,433.46															0%			
Revenue from taxonomy-eligible activities (A.1.)		**27,230,964.87**								*Yes*	*Yes*	*Yes*	*Yes*	*Yes*	*Yes*	*Yes*				
A.2. Environmentally sustainable activities (not taxonomy-aligned)																				
Revenue from taxonomy-eligible economic activities that are not aligned with the Taxonomy Regulation (A.2.)																				
Total (A.1.+A.2.)		**27,230,964.87**	**90**																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Revenue from taxonomy-non-eligible activities (B)		**3,186,645.13**	**10**																	
Total (A+B)		**30,417,610**	**100**																	

Share of operating expenses for products or services associated with taxonomy-aligned economic activities – disclosure for 2025

				Substantial contribution criteria						DNSH criteria ("do no significant harm")										
ECONOMIC ACTIVITIES (1)	NACE classification (2)	Absolute revenue (3)	Share of revenue (4)	Climate change mitigation (5)*	Climate change adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Share of CapEx aligned with the taxonomy, year N (18)**	Share of CapEx aligned with the taxonomy, year N+1 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)
		EUR	%	%	%	%	%	%	%	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	%	%	O	P
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (taxonomy-aligned)																				
Cargo transshipment	52.24	21,063,793															0%			
Other revenue																	0%			
OpEx of taxonomy-eligible activities (A1)		21,063,793								Yes	Yes	Yes	Yes	Yes	Yes	Yes				
A.2. Environmentally sustainable activities (not aligned with the taxonomy)																				
OpEx from taxonomy-eligible economic activities not aligned with the Taxonomy Regulation (A.2.)																				
Total (A.1.+A.2.)		21,063,793	90																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of taxonomy-non-eligible activities (B)		2,458,030	10																	
Total (A+B)		23,521,823	100																	

Appendix 2: ESRS index

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Appendix 3: Cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	Reference to the Sustainable Finance Disclosure Regulation	Reference to the third column	Reference to benchmark regulations	Reference to the European Climate Acti	Page
ESRS 2 GOV-1 Board's gender diversity paragraph (d)	Indicator no. 13 from Table 1 in Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		20
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		20
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	Indicator no. 10 from Table 1 in Annex I				25
ESRS 2 SBM-1 Involvement in activities related to fossil fuel, paragraph 40 (d) i	Indicator no. 4 from Table 1 in Annex I	Regulation (EU) No. 575/2013, Article 449.a Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative Information on Environmental Risk and Table 2: Qualitative Information on Social Risk.	Delegated Regulation (EU) 2020/1816, Annex II		N/A
ESRS 2 SBM-1 Involvement in activities related to chemical production, paragraph 40 (d) ii	Indicator no. 9 from Table 2 in Annex I		Delegated Regulation (EU) 2020/1816, Annex II		N/A
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator no. 14 from Table 1 in Annex I		Delegated Regulation (EU) 2020/1818 Delegated Regulation (EU) 2020/1816, Article 12. para. 1, Annex II		N/A
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Delegated Regulation (EU) 2020/1816, Article 12, para. 1, Annex II		N/A

ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14.				Regulation (EU) 2021/1119, Article 2, para. 1	66
ESRS E1-4 GHG emission reduction targets, paragraph 34	Indicator no. 4 from Table 2 in Annex I	Article 449.a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking Book – Climate Change Transition Risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		72
ESRS E1-5 Energy consumption from non-renewable sources disaggregated by sources (only high climate impact sectors), paragraph 38	Indicator no. 5 from Table 1 and Indicator no. 5 from Table 2 in Annex I				73
Disclosure requirement and related datapoint	Reference to the Sustainable Finance Disclosure Regulation	Reference to the third column	Reference to benchmark regulations	Reference to the European Climate Act	73
ESRS E1-5 Energy consumption and mix, paragraph 37	Indicator no. 5 from Table 1 in Annex I				73
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	Indicator no. 6 from Table 1 in Annex I				74
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions 1, 2, 3 and total greenhouse gas emissions, paragraph 44	Indicators no. 1 and 2 from Table 1 in Annex I	Article 449.a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking Book – Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5, para. 1, Article 6, and Article 8. para. 1		75

ESRS E1-6 Gross GHG emissions Intensity, paragraphs 53 to 55	Indicator no. 3 from Table 1 in Annex 1	Regulation (EU) No. 575/2013, Article 449.a Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8, para. 1		75
ESRS E1-7 GHG removals and carbon credits, paragraph 56				Regulation (EU) 2021/1119, Article 2, para 1	76
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66			Delegated Regulation (EU) 2020/1818, Delegated Regulation (EU) 2020/1816, Annex II		76
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk, paragraph 66 (c)		Regulation (EU) No. 575/2013, Article 449.a Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47 Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.			N/A
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c)		Regulation (EU) No. 575/2013, Article 449.a 575/2013, Article 449.a Commission Implementing Regulation (EU) 2022/2453, paragraph 34, Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			N/A
ESRS E1-9 Degree of exposure of the portfolio to climate related opportunities, paragraph 69.			Delegated Regulation (EU) 2020/1818, Annex II		N/A

ESRS E2-4 Quantity of each pollutant is mentioned in Annex II. Regulation on the E-PRTR (European Pollutant Release and Transfer Register) for emissions into air, water, and soil, para. 28	Annex I, Indicator no. 8 from Table 1 in Annex I; Indicator no. 2 from Table 2 in Annex I; Indicator no. 1 from Table 2 in Annex I; Indicator no. 3 from Table 2				N/A
ESRS E3-1 Water and marine resources, para 9.	Indicator no. 7 from Table 2 in Annex I				83
ESRS E3-1 Dedicated policy, para 13	Indicator no. 8 from Table 2 in Annex I				83
ESRS E3-1 Sustainable oceans and Seas, para. 14	Indicator no. 12 from Table 2 in Annex I				83
ESRS E3-4 Total water recycled and reused, para. 28 (c)	Indicator no. 6.2. from Table 2 in Annex I				84
ESRS E3-4 Total water consumption in m3 per net revenue on own operations, para. 29	Indicator no. 6.1. from Table 2 in Annex I				84
ESRS 2- IRO 1 – E4 para. 16 (a) i	Indicator no. 7 from Table 1 in Annex I				87
ESRS 2- IRO 1 – E4 para. 16 (b)	Indicator no. 10 from Table 2 in Annex I				87
ESRS 2- IRO 1 – E4 para. 16 (c)	Indicator no. 14 from Table 2 in Annex I				87
ESRS E4-2 Sustainable land / agriculture practices or policies, para. 24 (b)	Indicator no. 11 from Table 2 in Annex I				N/A
ESRS E4-2 Sustainable oceans / seas practices or policies, para. 24 (c)	Indicator no. 12 from Table 2 in Annex I				N/A
ESRS E4-2 Policies to address deforestation, para. 24 (d)	Indicator no. 15 from Table 2 in Annex I				N/A

ESRS E5-5 Non-recycled waste, para. 37 (d)	Indicator no. 13 from Table 2 in Annex I				93
ESRS E5-5 Hazardous waste and radioactive waste, para. 39 .	Indicator no. 9 from Table 1 in Annex I				93
ESRS 2 – SBM3 – S1 Risk of incidents of forced labour, para. 14 (f)	Indicator no. 13 from Table 3 in Annex I				N/A
ESRS 2 – SBM3 – S1 Risk of incidents of child labour, para. (g)	Indicator no. 12 from Table 3 in Annex I				N/A
ESRS S1-1 Human rights policy commitments, para. 20.	Indicator no. 9 from Table 3 and Indicator no. 11 from Table 1 in Annex I				41
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, para. 21			Delegated Regulation (EU) 2020/1816, Annex II		41
ESRS S1-1 Processes and measures for preventing trafficking in human beings, para. 22	Indicator no. 11 from Table 3 in Annex I				N/A
ESRS S1-1 Workplace accident prevention policy or management system, para. 23	Indicator no. 1 from Table 3 in Annex I				41
ESRS S1-3 Grievance / complaints handling mechanisms, para. 32 (c)	Indicator no. 5 from Table 3 in Annex I				41
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, para. 88 (b) and (c)	Indicator no. 2 from Table 3 in Annex I		Delegated Regulation (EU) 2020/1816, Annex II		46
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness, para. 88 (e)	Indicator no. 3 from Table 3 in Annex I				46

ESRS S1-16 Unadjusted gender pay gap and weighted average gender pay gap, para. 97 (a)	Indicator no. 12 from Table 1 in Annex I		Delegated Regulation (EU) 2020/1816, Annex II		47
ESRS S1-16 Excessive CEO pay Ratio, para. 97 (b)	Indicator no. 8 from Table 3 in Annex I				47
ESRS S1-17 Incidents of discrimination, para. 103 (a)	Indicator no. 7 from Table 3 in Annex I				47
ESRS S1-17 Violations of UNGC principles and OECD, para. 104 (a)	Indicator no. 10 from Table 1 and Indicator no. 14 from Table 3 in Annex I		Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818, Annex II, Article 12, para. 1		47
ESRS 2 – SBM3 – S2 Significant risk of child labour or forced labour in the value chain, para. 11 (b)	Indicators no. 12 and 13 from Table 3 in Annex I				N/A
ESRS S2-1 Human rights policy commitments, para. 17	Indicator no. 9 from Table 3 and Indicator no. 11 from Table 1 in Annex I				50
ESRS S2-1 Policies related to value chain workers, para. 18	Indicators no. 11 and 4 from Table 3 in Annex I				50
ESRS S2-1 Violations of UNGC principles and OECD guidelines, para. 19	Indicator no. 10 from Table 1 in Annex I		Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818, Annex II, Article 12, para. 1		50
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, para. 19			Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818, Annex II, Article 12, para. 1.		50
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, para. 36	Indicator no. 14 from Table 3 in Annex I				50

ESRS S3-1 Human policy commitments, para. 16	Indicator no. 9 from Table 3 in Annex I and Indicator no. 11 from Table 1 in Annex I				54
ESRS S3-1 Non-compliance with the UN Guiding Principles on Business and Human Rights, ILO Principles, and OECD Guidelines, para. 17	Indicator no. 10 from Table 1 in Annex I		Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818, Annex II, Article 12, para. 1		54
ESRS S3-4 Human rights issues and incidents, para. 36	Indicator no. 14 from Table 3 in Annex I				55
ESRS S4-1 Policies related to consumes and end-users, para. 16.	Indicator no. 9 from Table 3 and Indicator no. 11 from Table 1 in Annex I				60
ESRS S4-1 Non-compliance with the UN Guiding Principles on Business and Human Rights, ILO Principles, and OECD Guidelines, para. 17	Indicator no. 10 from Table 1 in Annex I		Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818, Annex II, Article 12, para. 1		60
ESRS S4-4 Human rights issues and incidents, para. 35	Indicator no. 14 from Table 3 in Annex I				60
ESRS G1-1 United Nations Convention against Corruption, para. 10 (b)	Indicator no. 15 from Table 3 in Annex I				35
ESRS G1-1 Protection of whistleblowers, para. 10 (d)	Indicator no. 6 from Table 3 in Annex I				35
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws, para. 24 (a)	Indicator no. 17 from Table 3 in Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		35
ESRS G1-4 Standards of anticorruption and antibribery, para. 24 (b)	Indicator no. 16 from Table 3 in Annex I				35

Appendix 5: Key performance indicators

ENVIRONMENTAL INDICATORS

ESRS - DR	Indicator	Unit	2022	2023	2024	2025	Change	Page
E1.GOV-3, DR 13	Percentage of remuneration recognized that is linked to climate-related considerations	%	0	0	0	0	0	22-23
E1-1, DR 16 c	Financial resources allocated to action plan (OpEx)	EUR	N/A	N/A	N/A	N/A	N/A	/
	Financial resources allocated to action plan (CapEx)	EUR	N/A	N/A	N/A	N/A	N/A	/
E1-1, DR 16 f	Significant CapEx for coal-related economic activities	EUR	N/A	See the data on the respective page				45
	Significant CapEx for oil-related economic activities	EUR	N/A	N/A	N/A	N/A	N/A	/
	Significant CapEx for gas-related economic activities	EUR	N/A	N/A	N/A	N/A	N/A	/
E1-1, DR 17	Date of adoption of the transition plan for undertakings not having adopted a transition plan yet	year	2022	/	/	/	/	/
E1-3, DR 29 b	Achieved GHG emission reductions	tco2	N/A	N/A	165.10	N/A	N/A	75
	Expected GHG emission reductions	tCO2		See the data on the respective page				72
E1-5, DR 37	Total energy consumption related to own operations	MWh		See the data on the respective page				73
E1-5, DR 37 a	Total energy consumption from fossil sources	MWh						73
E1-5, DR 37 b	Total energy consumption from nuclear sources	MWh	N/A	N/A	N/A	N/A	/	73
E1-5, DR 37 c	Total energy consumption from renewable sources	MWh	N/P	2.8	19.4	18.5	-4.6%	73
	Fuel consumption from renewable sources, including biomass, biofuels, biogas, and hydrogen from renewable sources	MWh	N/A	N/A	N/A	N/A	/	73
	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	N/A	N/A	N/A	N/A	/	73
	Consumption of self-generated, non-fuel renewable energy	MWh	N/A	2.8	19.4	18.5	-4.6%	73
	Percentage of renewable sources in total energy consumption	%	N/A	N/A	0.14%	0.16%	17.0%	73

E1-5, DR 38a	Fuel consumption from coal and coal products	MWh	N/A	N/A	N/A	N/A	/	73
E1-5, DR 38b	Fuel consumption from crude oil and petroleum products	MWh	9,545.1	9,594.4	7,257.0	5,988.7	-17.46%	73
E1-5, DR 38c	Fuel consumption from natural gas	MWh	N/A	N/A	47.8	0,0	/	73
E1-5, DR 38d	Fuel consumption from other fossil sources	MWh	N/A	N/A	N/A	N/A	/	73
E1-5, DR 38e	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	6,030.4	7,049.7	6,819.3	5.501,3	-19.23%	73
E1-5, DR 39	Non-renewable energy production	MWh	N/A	N/A	N/A	N/A	/	73
	Renewable energy production	MWh	N/A	2.8	19.4	18.5	-4.6%	73
E1-5, DR 40	Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	%	N/A	N/A	N/A	N/A	/	N/A
E1-5, DR 41	Total energy consumption from activities in high climate impact sectors	MWh	N/A	N/A	N/A	N/A	/	N/A
E1-6, DR 48 a	Gross Scope 1 greenhouse gas emissions	tCO2	2,245.4	N/P	2,060.8	N/A	-8.2%	75
E1-6, DR 48 b	Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	N/A	N/A	N/A	N/A	/	N/A
E1-6, DR 49 a	Gross location-based Scope 2 greenhouse gas emissions	tCO2	873.8	N/A	893.3	N/A	2.2%	75
E1-6, DR 49 b	Gross market-based Scope 2 greenhouse gas emissions	tCO2	873.8	N/A	893.3	N/A	2.2%	75
E1-6, DR 51	Gross Scope 3 greenhouse gas emissions	tCO2	429.4	N/A	193.40	N/A	-55.0%	75
E1-6, DR 44+52	Total GHG emissions	tCO2	3,548.6	N/A	3,147.50	N/A	-11.3%	75
E1-7, DR 58a	Total GHG removals and storage	tCO2	N/A	N/A	N/A	N/A	N/A	76
E1-7, DR 59a	Total amount of carbon credits outside value chain that are verified against recognized quality standards and cancelled	tCO2	N/A	N/A	N/A	N/A	N/A	76
E1-7, DR 59b	Total amount of carbon credits outside value chain planned to be cancelled in the future	tCO2	N/A	N/A	N/A	N/A	N/A	76
E1-9, DR 69a	Expected cost savings from mitigation actions for climate change	EUR	N/A	N/A	N/A	N/A	/	76
	Expected cost savings from actions for adapting to climate change	EUR	N/A	N/A	N/A	N/A	/	76

E2-4, DR 28 a	Emissions to air by pollutant	tCO2	N/A	N/A	N/A	N/A	/	N/A
	Emissions to water by pollutant [+ by sectors/Geographical Area/Type of source/Site location]	tCO2	N/A	N/A	N/A	N/A	/	N/A
	Emissions to soil by pollutant [+ by sectors/Geographical Area/Type of source/Site location]	tCO2	N/A	N/A	N/A	N/A	/	N/A
E2-4, DR 28 b	Microplastics generated and used	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Microplastics generated	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Microplastics used	tonnes	N/A	N/A	N/A	N/A	/	N/A
E2-5, DR 34	Total amount of substances of concern that are generated or used during production or that are procured by main hazard classes of substances of concern	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Total amount of substances of concern that are generated or used during production or that are procured	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Total amount of substances of concern that leave facilities as emissions, as products, or as part of products or services	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Amount of substances of concern that leave facilities as emissions by main hazard classes of substances of concern	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Amount of substances of concern that leave facilities as products by main hazard classes of substances of concern	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Amount of substances of concern that leave facilities as part of products by main hazard	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Amount of substances of concern that leave facilities as services by main hazard classes of substances of concern	tonnes	N/A	N/A	N/A	N/A	/	N/A
E2-5, DR 35	Total amount of substances of very high concern that are generated or used during production or that are procured by main hazard classes of substances of concern	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Total amount of substances of very high concern that leave facilities as emissions, as products, or as part of products or services by main hazard classes of substances of concern	tCO2	N/A	N/A	N/A	N/A	/	N/A
	Amount of substances of very high concern that leave facilities as emissions by main hazard classes of substances of concern	tCO2	N/A	N/A	N/A	N/A	/	N/A

	Amount of substances of very high concern that leave facilities as products by main hazard classes of substances of concern	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Amount of substances of very high concern that leave facilities as part of products by main hazard classes of substances of concern	tonnes	N/A	N/A	N/A	N/A	/	N/A
	Amount of substances of very high concern that leave facilities as services by main hazard classes of substances of concern	tonnes	N/A	N/A	N/A	N/A	/	N/A
E2-6, DR 39a	Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from pollution-related impacts	EUR	N/A	N/A	N/A	N/A	/	N/A
E2-6, DR 40a	Percentage of net revenue made with products and services that are or that contain substances of concern	%	N/A	N/A	N/A	N/A	/	N/A
	Percentage of net revenue made with products and services that are or that contain substances of very high concern	%	N/A	N/A	N/A	N/A	/	N/A
E2-6, DR 40b	Operating expenditures (OpEx) in conjunction with major incidents and deposits (pollution)	EUR	N/A	N/A	N/A	N/A	/	N/A
	Capital expenditures (CapEx) in conjunction with major incidents and deposits (pollution)	EUR	N/A	N/A	N/A	N/A	/	N/A
E2-6, DR 40c	Provisions for environmental protection and remediation costs (pollution)	EUR	N/A	N/A	N/A	N/A	/	N/A
E3-4, DR 28a	Total water consumption	m3	67,478	150,718	138,877	70,980.00	-54.63%	84
E3-4, DR 28b	Total water consumption in areas at water risk, including areas of high-water stress	m3	0	0	0	0	0	84
E3-4, DR 28c	Total water recycled and reused	m3	5,700	5,700	5,700	4,400	-22.81%	84
E3-4, DR 28d	Total water stored	m3	N/A	N/A	N/A	N/A	/	N/A
E3-4, DR 28d	Changes in water storage	m3	N/A	N/A	N/A	N/A	/	N/A
E3-4, DR 28e	Proportion of measure gained by directly measuring, sampling and extrapolating or best assessments.	%	N/A	N/A	N/A	N/A	/	N/A
E5-4, DR 31a	Overall total weight of products and technical and biological materials used during the reporting period	tonnes	N/A	N/A	N/A	N/A	/	N/A

E5-4, DR 31b	Percentage of biological materials (and biofuels used for non-energy purposes)	%	N/A	N/A	N/A	N/A	/	N/A
E5-4, DR 31c	The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)	tone	N/A	N/A	N/A	N/A	/	N/A
E5-4, DR 31c	Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials	%	N/A	N/A	N/A	N/A	/	N/A
E5-5, DR 36a	Disclosure of the expected durability of the products placed on the market, in relation to the industry average for each product group	%	N/A	N/A	N/A	N/A	/	N/A
E5-5, DR 36c	The rates of recyclable content in products	%	N/A	N/A	N/A	N/A	/	N/A
E5-5, DR 36c	The rates of recyclable content in product packaging	%	N/A	N/A	N/A	N/A	/	N/A
E5-5, DR 37 a	Total Waste generated	tonnes	96,029	113,709	92,931	196,85	111.8%	93
E5-5, DR 37 b	Hazardous waste diverted from disposal	tonnes	48,797	104,275	90,49	129,88	43.53%	93
	hazardous waste non-hazardous waste hazardous waste / energy recovery non-hazardous waste / energy recovery	tonnes	68,686 2,079 1,965 31,545	36,813 2,214 1,64 8,13	0,92 79,83 9,74 0,00	1,531 110,32 18,032 0,0	66.41% 38.19% 85.13% 0.00%	93
E5-5, DR 37c	Hazardous waste directed to disposal	tonnes	2,262	9,434	2,441	66,967	2643.42%	93
	hazardous waste non-hazardous waste	tonnes	2,262 0,00	9,434 0,00	2,441 0,00	28,003 38,964	1047.19% 100.00%	93
E5-5, DR 37d	Non-recycled waste	tonnes	2,262	43,058	12,181	66,967	449.77%	93
	Percentage of non-recycled waste	%	9.8	37.87	13.11	65.98%	34.02%	93
E5-5, DR 39	Total amount of hazardous waste	tonnes	11,55	42,944	13,101	47,566	263.07%	93
	Total amount of radioactive waste	%	N/A	N/A	N/A	N/A	/	N/A

SOCIAL AND GOVERNANCE INDICATORS

ESRS DR	Indicator	Unit	2022		2023		2024		2025		Change N/N-1	Page
ESRS 2 GOV-1, 21 d	Percentage of members of administrative, management and supervisory bodies according to gender and other aspects of diversity		M	F	M	F	M	F	M	F		
	Management board of the company	%	50	50	50	50	50	50	100	0	-100%	20, 38
	Supervisory Board		60	40	60	40	60	40	60	40	0,00%	
	Directors of subsidiaries		67	33	67	33	50	50	50	50	0,00%	
ESRS 2 GOV-1, 21 e	Ratio of gender diversity in administrative bodies	%			See the data on the respective page							20, 38
STRUCTURE OF EMPLOYEES IN THE GROUP												
S1-6, DR 50a	Characteristics of employees	number	476		474		436		398		-8,72%	43
	Number of male employees	number	378		378		345		315		-8,72%	43
	Number of female employees	number	98		96		90		83		-7,78%	43
S1-6, DR 50b	Characteristics of undertaking's employees - information on employees by contract type and gender				See the data on the respective page							43
S1-6, DR 50 c	Employees gaining employment in the Luka Ploče Group	%	67		66		12		28		133,33%	44
	New male employees	%	58		54		7		15		114,29%	44
	New female employees	%	9		12		5		13		160,00%	44
	Employees who have departed from the Group	%	38		52		51		67		24,07%	44
	Number of men who have departed from the Group	%	35		44		43		44		2,33%	44
	Number of women who have departed from the Group	number	5		9		11		23		109,09%	44
	Employee turnover rate	%	8,8		8,9		9,6%		16,83%		35,92%	44
	Turnover rate – men	%	85,37%		83,02%		79,63%		65,67%		-17,53%	44
	Turnover rate – women	%	12,20%		16,98%		20,37%		34,33%		68,52%	44
S1-6, DR 50, c-i	Number of employees on open-ended employment contracts	number	460		473		435		394		-9,43%	43

S1-6, DR 52	Number of employees on fixed-term employment contracts	number	16	1	1	4	300,00%	43
	Number of casual employees	number	0	0	0	0	0	N/A
S1-8, DR 60 a	Percentage of total employees covered by collective bargaining agreements	%	83	85	85	85	0	44
S1-12, DR 79	Percentage of persons with disabilities amongst employees subject to legal restrictions on collection of data	%	0	0	0	0	0	45
S1-13, DR 83a	Training and skills development indicators gender	number		See the data on the respective page				44
	Percentage of non-employees that participated in regular performance and career development reviews	%	100	100	100	100	0	44
S1-13, DR 83 b	Average number of training hours by gender	hours		See the data on the respective page				44
	Average number of training hours per person for employees	hours						
S1-14, DR 88 a	Percentage of people in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines	%	100	100	100	100	0	46
S1-14, DR 88 c	Rate of recordable work-related accidents for own workforce	%		See the data on the respective page				46
S1-15, DR 93 a	Percentage of employees entitled to take family related leave	%	100	100	100	100	0	47
S1-15, DR 93 b	Percentage of entitled employees that took family-related leave	%		See the data on the respective page				47
S1-15, DR 93 b	Percentage of entitled employees that took family-related leave by gender	%						
S1-16, DR 97 a	Gender pay gap	%	See the data on the respective page					47
S1-16, DR 97 b	Annual total remuneration ratio	%						
S1-17, DR 103 a	Number of incidents of discrimination	number	0	0	0	0	0	47
				GOVERNANCE				
G1-3, DR 21b	Percentage of functions-at-risk covered by anticorruption training program	%						N/A
G1-4, DR 24a	Amount of fines for violation of anti-corruption and anti- bribery laws	EUR	0	0	0	0	0	35
G1-4, DR 24b	Prevention and uncovering corruption or bribery – training against corruption and bribery	hours	See the data on the respective page					35

G1-5, DR 9b i	Financial political contributions made	EUR	0	0	0	0	0	36
G1-5, DR 29	Amount paid for membership to lobbying associations	EUR	0	0	0	0	0	36
	In-kind political contributions made	EUR	0	0	0	0	0	36
	Financial and in-kind political contributions made	EUR	0	0	0	0	0	36
	Amount paid for membership to lobbying associations	EUR	0	0	0	0	0	36
G1-6, 33 b	Percentage of payments aligned with standard payment terms	%	100	100	0	0	0	36

LUKA **PLOČE**

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