

Sustainability Report Luka Ploče 2024





Content

ABOUT THE REPORT.....	4
Letter from the Management Board.....	6
Our strategy	7
Material impacts, risks and opportunities.....	10
LUKA PLOČE IN MORE DETAIL	13
Business model	17
Value chain	18
Stakeholders	19
GOVERNANCE	20
Business Characteristics	24
EU Taxonomy	28
Policies and measures.....	29
ESRS G1 Business conduct	31
OUR IMPACT AND CARE FOR PEOPLE	33
ESRS S1 Own workforce.....	36
ESRS S2 Workers in the value chain	42
ESRS S3 Affected communities.....	44
ESRS S4 Consumers and end-users	48
OUR IMPACT AND CARE FOR THE ENVIRONMENT.....	50
ESRS E1 Climate change and energy	54
ESRS E2 Pollution.....	59
ESRS E3 Water and marine resources	62
ESRS E4 Biodiversity and ecosystems	64
ESRS E5 Use of resources and circular economy.....	65
CONCLUDING INFORMATION	67
APPENDICES.....	68

Sustainability Report - Luka Ploče 2024.

Luka Ploče d.d.
Trg Kralja Tomislava 21.
City of Ploče, Croatia

OIB 51228874907
Share capital: EUR 22,417,251.00

www.luka-ploce.hr
+385 20679220

ABOUT THE REPORT

This is the third Sustainability Report, continuing its tradition of transparent reporting on environmental, social, and governance (ESG) topics, as well as the Company's dedication to sustainable business growth. The report covers the 2024 fiscal year and has been prepared in accordance with the European Sustainability Reporting Standards (ESRS), ensuring compliance with the Corporate Sustainability Reporting Directive (CSRD).

Luka Ploče d.d. discloses all pertinent information in accordance with regulatory requirements, including the consolidated annual financial report, which is publicly accessible on the Company's website and the official website of the Zagreb Stock Exchange. In line with legislative duties, the Company also regularly publishes the Management Report as a part of its annual reports, alongside the Sustainability Report.

The 2024 Sustainability Report is a standalone document but aligns completely with the Company's published financial statements. It further strengthens the integrated approach to managing impacts, risks, and opportunities in sustainability.

ESRS 2

Disclosure Requirement BP-1 – General basis for preparation of sustainability statements

Unless otherwise specified, the Luka Ploče Sustainability Report for the 2024 reporting year covers and presents environmental, social and governance (ESG) impacts and performance for the period from 1 January 2024 to 31 December 2024 at Luka Ploče d.d. as the parent company and its subsidiaries—Luka Šped d.o.o., Pločanska plovdba d.o.o., Pomorski servis – Luka Ploče d.o.o., and New Concrete Technologies d.o.o. Together, these companies form the Luka Ploče Group (hereinafter: Luka Ploče or Luka Ploče Group as a consolidated group of companies along with Luka Ploče as the parent company). The scope of this report aligns with the consolidated financial statements.

The assessment of impacts, risks and opportunities also considers direct and indirect relationships within the value chain, both upstream and downstream. Therefore, this Report covers the entire value chain. A detailed analysis of the value chain, as well as the impacts arising from own operations and/or related business relationships, was carried out as part of the preparation of the Luka Ploče Group Sustainability Strategy and presented in the 2023 Sustainability Report.

Compliance with regulatory and professional standards

The 2024 Sustainability Report has been prepared in line with the current legislative and professional frameworks and refers to relevant and accurately presented information on impacts, risks and opportunities (IRO), identified as material, whether in terms of impact materiality, financial materiality, or both dimensions.

An integral part of the Report is also the EU Taxonomy Compliance Report, which further confirms our commitment to transparent and responsible reporting on sustainable business practices.

- The Report has been prepared based on the following key 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,
- Principles and objectives of the United Nations Global Compact initiative.

When preparing the information for the Sustainability Report, we have adhered to these guiding principles and qualitative information:

1. Relevance: Sustainability information is relevant if it can influence user decisions

2. Faithful representation: To be useful, information must not only present important phenomena but must also faithfully represent the essence of the phenomena intended to be presented. Faithful representation requires that information is (a) complete, (b) neutral, and (c) free from error.

3. Comparability: Sustainability information is comparable when it can be compared with information disclosed in previous reports and with information provided by other companies, especially those involved in similar activities or operating in the same sector.

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

5. Comprehensibility: Sustainability information is understandable if it is clear and concise.

(BP-2) Disclosures in relation to specific circumstances

Due to regulatory changes adopted in 2025, which postponed the deadlines for the application of the **Corporate Sustainability Reporting Directive** by two years, the obligation for integrated reporting is expected to apply for the financial year beginning on 1 January 2027 instead of 1 January 2025.

In this Report, in addition to topics of material significance with respect to impact and/or financial materiality, we have also included topics not under our direct responsibility but that raise concerns within the community in which we operate. As port activities depend on a synergy of numerous stakeholders, we are convinced that, in all topics of general interest, there is scope for progress that is achievable through joint cooperation.

Luka Ploče measures its carbon footprint every two years across all three scopes. The First Carbon Footprint Analysis Study was prepared for 2022, and this Report presents the results of the 2024 carbon footprint analysis. Both analyses were carried out in collaboration with the Energy Institute Hrvoje Požar and cover Luka Ploče d.d. as the parent company, its subsidiaries Luka Šped d.o.o., Pomorski servis d.o.o., and Pločanska plovdba d.o.o., and, for 2024, the newly established company New Concrete Technologies d.o.o.

In 2024, the Group adopted the **Sustainability Strategy to 2030**, which defines the pillars of sustainability, the objectives, and the planned activities. Given the short timeframe, this Report presents the specific results of implemented measures and activities in a smaller scope.

Given that the Company primarily generates revenues from the services of loading, unloading, transshipment and storage, as well as from the sale of coal, a report on the exposure of Luka Ploče to coal-related activities is also provided (see page 67).

Time horizons of sustainability goals

In terms of setting short-term, medium-term and long-term sustainability goals, we have defined the following timeframes:

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

These time horizons have been used as reference points in the development and evaluation of our strategic goals, initiatives and indicators in the area of environmental, social and governance factors.

Sources of data: Application systems (modules) used for specific business processes within the Group, available sectoral data and estimates based on cooperation with suppliers and partners, and the 2024 Carbon Footprint Analysis Study prepared by the Energy Institute Hrvoje Požar.

Estimates and level of uncertainty

In certain sections of this Report, estimates have been used that depend on numerous variables. The key circumstances include:

a) Impacts of climate change on infrastructure and the planned effects of future infrastructure and technology projects

Estimates of impacts, risks and opportunities rely on available projections of future climate under the RCP4.5 scenario compared to the period 1971–2000, obtained through climate modelling. Any significant deviation may affect the expected outcomes of climate change, including the reduction of CO₂ emissions.

b) Transition risks

These mainly involve policy changes and increased geopolitical uncertainties. Due to the nature of its activities, Luka Ploče is largely subject to these impacts in terms of revenue generation and the continued sustainability of its operations.

c) Quality of measurement and levels of uncertainty

Despite the measurement systems established through application solutions, differences still exist in the level of precision and availability of data among business units.

Limitations and conditions of interpretation

This report covers business activities conducted up to 2024 and outlines the objectives we aim to achieve in the future, i.e., by 2030 and beyond. The planned activities and objectives are based on our current understanding of market and geopolitical conditions, considering the existing regulatory framework, technical solutions, innovations, and sustainability trends in the port sector. They are subject to future events, risks, and uncertainties—many of which are beyond our control, depend on third parties' actions, or are currently unknown to us—as well as possibly inaccurate assumptions that could lead to deviations from the planned results. If there is a significant change in any of these factors, adjustments to the planned objectives and metrics in future reports may be necessary.

Information on future projects and estimates in this report is subject to changes that may result from regulatory, market, or technical factors. All projections should be understood as potentially variable due to external and internal conditions.

In accordance with the requirements of ESRS 2, we note that some information included in this Sustainability Report has been provided through incorporation by reference, referring to content found in other parts of the Management Report, consolidated financial statements, corporate disclosures, and public announcements available on the Company's website and the Zagreb Stock Exchange website. This incorporation has been done in compliance with all conditions set by ESRS standards, including timely publication, consistent language, verification level, and technical accessibility of the information. These measures ensure the report's completeness, transparency, and regulatory compliance, while avoiding unnecessary repetition and making it easier for users to access all relevant information.

Contact Us

For information regarding this Report or to provide comments and suggestions, please feel free to contact us at info@luka-ploce.hr.

Letter from the Management Board

Dear shareholders, partners and associates,

We present to you the third Sustainability Report of the Luka Ploče Group, published on our own initiative with the aim of ensuring transparent, accurate and reliable information on our environmental, social and governance performance.

In 2025, the European Commission adopted a decision to postpone the obligation to apply the Corporate Sustainability Reporting Directive (CSRD) and the related European Sustainability Reporting Standards (ESRS) until 2027. Nevertheless, Luka Ploče continues with the practice of prompt, proactive and responsible reporting, as we believe that transparent communication of sustainable practices builds trust, strengthens the accountability of the Management Board and increases the resilience of the business model.

In 2024, we launched the implementation of the Luka Ploče Group Sustainability Strategy to 2030. This document defines long-term objectives in the field of sustainable development. The analyses carried out allowed us to identify key environmental and climate risks that are already affecting our operations, particularly in the area of rail transport. These findings further confirmed the importance of a systematic and long-term approach to managing climate-related challenges.

The European Union's regulatory framework continues to evolve towards greater obligations and responsibilities. The expansion of the EU Emissions Trading System (EU ETS) to maritime transport opens new issues of strategic planning and adaptation, both for us and for our partners. The announced EU Strategic Plan for the period after 2025 highlights the role of the green transition and reaffirms the correctness of our long-term orientation towards sustainable business models.

Despite the challenges, the Luka Ploče Group once again affirmed its business stability in 2024. Operating revenues amounted to EUR 99.893 million, while net profit totalled EUR 6.815 million. Investments in digitalisation, modernisation and the development of sustainable infrastructure remain among our strategic priorities.

This Report, in compliance with ESRS standards, allows us not only to present the results achieved, but also our direction of development and responsibility towards the environment, the community and stakeholders. We continue to strengthen internal capacities for ESG reporting and to systematically prepare for the full application of regulatory requirements from 2027 onwards.

Thank you for your trust and continued cooperation.

Sincerely

Hrvoje Livaja

President of the Management Board, Luka Ploče d.d.



Our strategy

SBM-1 – Strategy, business model and value chain

Our mission

Providing high-quality port services on the principles of sustainable development, to the satisfaction of all our clients and the community in which we operate.

Our vision

Completing the transformation into a smart and sustainable port as the first choice for our employees and partners.

Primary objective

The transformation of the Port of Ploče into a smart and sustainable port that develops proactively while simultaneously protecting and maintaining human and natural resources, and incorporating the principles of responsible management of the impacts of our activities on society, the economy and the environment.

Organisational values

Winning spirit

We are ambitious, motivated, and believe in success. In our daily work, we aim for above-average results, excellence, and high performance to ensure strong competitiveness and long-term, stable growth for Luka Ploče.

Knowledge and innovation

The knowledge, skills, and abilities of our employees are Luka Ploče's greatest asset. We base our success on the hard work, expertise, and motivation of our employees. Through learning and innovation, we create new value.

Respect, appreciation and cooperation

We respect each person's integrity and uniqueness. We value and encourage diversity as a source of talent, creativity, and experience. We do not tolerate discrimination. We create a positive work environment that supports teamwork and fosters a culture of mutual support, cooperation, and open information flow.

Trust, professionalism and responsibility

We build success on the trust and satisfaction of our associates and business partners. Professionalism, ethical conduct and high-quality service are the responsibility of every employee of Luka Ploče.

Employee loyalty

Loyalty to the work, organisation and objectives of Luka Ploče is the foundation of our success and a prerequisite for our future. We foster loyalty through a systematic approach to human resource development, creating a work environment and conditions in which every employee has the opportunity for personal and professional growth.

Luka Ploče has adopted the Sustainability Strategy to 2030 with a 2050 outlook (hereinafter: the Strategy), which defines the strategic objectives that Luka Ploče will strive to achieve in order to generate positive impacts, both on the economy and on sustainability. The Strategy sets out specific measures and identifies the general resources needed to achieve the set objectives. All known risks were considered in preparing the Strategy, including those related to climate and the transition of our business, so as to establish realistic parameters and assess the required resources.

The Strategy addresses material sustainability impacts as well as risks and opportunities for Luka Ploče. It is focused on three fundamental areas, each with its accompanying strategic objectives and key performance indicators (KPIs): Planet, People and Port. These areas provide a framework where position, scope and reach create the most significant impact, which in turn defines our level of ambition—whether we aim to be good, excellent or leading in certain ESG topics within our industry.

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

The development of the Strategy in 2024 was based on the assessment of material topics, drawing on globally recognised frameworks, ESG criteria and our understanding and expectations of stakeholders

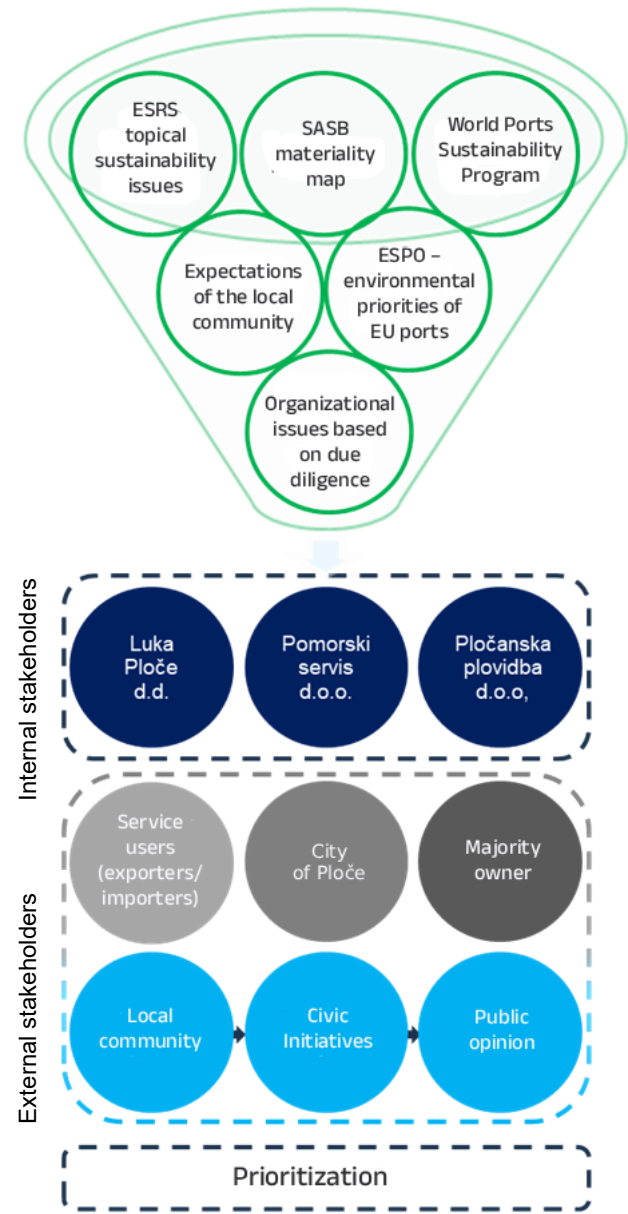
Impact materiality

When selecting the materiality assessment methodology, the European Sustainability Reporting Standards (ESRS) and the related guidelines—requiring companies to report in future periods—were applied. Going forward, we will continue to develop, mature and refine our approach using the best practices and future guidelines.

This assessment identifies the most important environmental, social and governance (ESG) issues and stakeholders. The analysis of material impacts at Luka Ploče has identified relevant aspects of the sustainable business model, along with their link to 14 out of the 17 Sustainable Development Goals of the UN 2030 Agenda.

The survey results of internal and external stakeholders revealed the greatest divergence in assessed quality of environmental impact management: external stakeholders generally rated this management between “often” and “always”, while internal stakeholders’ views were more critical. On the

Overview of sectoral and topical sustainability issues, as well as stakeholders included in the assessment of material impacts



other hand, perspectives on social and governance topics were largely aligned. The survey also revealed some concern among external stakeholders regarding the impact of port activities on biodiversity and ecosystems. These were assessed as highly significant impacts, which Luka Ploče manages in most cases (management covering approximately 80% of the factors). These impacts arise from the business relationships of Luka Ploče and occur within the value chain.

Next, we reconsidered the actual and potential impacts of business activities in the port area and mapped sustainability topics previously identified as material. Subsequently, we also considered the views of external stakeholders, which led to incorporating other sustainability topics beyond the direct control of Luka Ploče—biodiversity and ecosystem protection—into our Sustainability Strategy, and hence they are included in this Report.

Port activities depend on the synergy of numerous stakeholders in the value chain, and we believe that all topics of general interest—especially environmental and climate impacts—provide scope for progress achievable through cooperation with other stakeholders.

Financial materiality

As part of the double materiality assessment, Luka Ploče also conducted an assessment of the most significant climate-related risks and the impacts of sustainability on its business operations. This assessment took place in 2024. It considers requirements stemming from the CSRD, the EU Taxonomy Regulation, and the [Guidelines for Preparing Climate-Resilient Infrastructure](#). [Climate-related risks include potential negative impacts of climate change on the infrastructure of the Port of Ploče](#) and associated port operations, as well as transition risks (i.e., risks associated with political and legal measures, technological changes, market responses, and reputational issues) arising from achieving alignment with a low-carbon and environmentally sustainable economy. These risks can affect financial sustainability. The probability of such risks occurring in the medium and long term was also considered.

Identifying climate-related risks and the seriousness of the impacts of operations at the Port of Ploče on climate and the environment, as well as on social and governance issues, covered the analysis of known impacts, risks and opportunities from its own business operations, recognised within the industry, and the mapping and prioritisation of risks.

Marine resources, essential to the Group's business activities and its value chain, were identified as the silent stakeholders.

Climate-related Risks

Physical risks

Physical risks stem from the acute and chronic physical effects of climate change on infrastructure, worker safety and productivity. In the probability assessment, current knowledge of climate change projections in the Republic of Croatia was considered.¹

Based on the working group's assessment, physical risks do not have a significant impact on infrastructure and are generally seen as low to medium severity for almost all risks, except for fire, which has been assessed as an impact of high importance.

The occurrence of heatwaves in the medium and long term has also been identified as possible, but without significant impact on operations.

Management of physical risks

In addition to the risk management measures previously mentioned, Luka Ploče actively manages the impact of heatwaves on operations by investing in more technologically advanced machinery that ensures a high level of working conditions and occupational safety. This process, along with significant capital investments, requires some time during which all machinery not meeting the previously mentioned conditions will be replaced. Moreover, during periods of extremely high air temperatures, particular care is taken to ensure that employees have access to drinking water at the workplace.

Luka Ploče also applies all statutory regulations for fire protection measures. The Company participates in the civil protection system in the City of Ploče as a legal entity of importance for protection and rescue, with the technical

equipment and human resources capacities required in the event of disasters and major accidents.

Transition risks

Assessing the severity of transition risks for Luka Ploče required assessing and identifying the market, technological, legal and regulatory risks as serious and probable in the medium to long term. The analysis revealed that regulatory changes can lead to technological risks due to import restrictions. For example, in accordance with a new EU directive, import procedures have been harmonised (the mandatory electronic CE certificate and T2 document declaration in customs clearance), which prevents Luka Ploče from importing certain goods into Croatia (heavy machinery).

In addition, the assessment of the impact of global regulations on coal indicates the sensitivity of the resilience of the business model.

Climate-related Opportunities

When assessing climate-related opportunities for Luka Ploče, three main "green services" in shipping identified by the EcoPorts network were considered, which encourage ships to adopt sustainable waste and energy management practices:

- Provision of onshore power supply,
- Facilities for the storage of liquefied natural gas (LNG),
- Differentiated port fees/charges for "green" ships that go beyond regulatory standards.

Opportunities from changes in regulatory legislation and from measures and activities related to planned decarbonisation were considered.

Based on activities already implemented in the previous period, the increased share of renewable energy sources, as a result of the transition to a low-carbon economy, and the improvement of energy efficiency through optimised energy consumption, have been assessed as highly significant positive impacts. These positively affect the financial position of the organisation by reducing operating costs, reducing exposure to energy price volatility, and reducing exposure to greenhouse gas emissions, while also providing the opportunity to generate additional revenues from the sale of surplus energy. Moreover, there is room for investment in the production of other forms of energy from renewable sources.

Process of identifying material impacts of Luka Ploče on sustainability issues, risks and opportunities



¹¹ Projections were used from the Climate Change Adaptation Strategy of the Republic of Croatia for the period up to 2040, with a view to 2070 (Official Gazette NN 46/20).

Material impacts, risks and opportunities

ESRS	Sustainability matters covered by the topical ESRS		
	TOPIC	SUBTOPIC	SUBSUBTOPIC
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	
		Hazardous substances and substances of very high concern	
		Microplastics	
ESRS E3	Water and Marine Resources	Water resources	Water consumption
		Marine resources	Water withdrawal
			Water discharges
			Discharges into oceans
ESRS E4	Biodiversity and Ecosystems	Direct drivers of biodiversity loss	
		Impacts on species status	
		Impacts on extent and condition of ecosystems	
		Impacts on ecosystem services and dependency on such services	
ESRS E5	Circular Economy	Resource inflows, including resource use	
		Resource outflows related to products and services	
		Waste	

ESRS	Sustainability matters covered by the topical ESRS		
	TOPIC	SUBTOPIC	SUBSUBTOPIC
ESRS E1	Own Workforce	Working conditions	Secure jobs
			Working time
			Adequate wages
			Social dialogue
			Freedom of association
			Collective bargaining
			Work-life balance
			Health and safety
			Gender equality and equal pay for work of equal value
			Training and skills development
		Equal treatment and opportunities for all	Employment and inclusion of persons with disabilities
			Measures against violence and harassment at the workplace
			Diversity
			Gender equality and equal pay for work of equal value
			Training and skills development
			Employment and inclusion of persons with disabilities
			Child labour
			Forced labour
			Adequate housing
			Water and sanitation
		Other work-related rights	Privacy
			Adequate housing
			Adequate food
			Water and sanitation
			Land-related impacts
			Security-related impacts
			Freedom of expression
ESRS E3	Affected Communities	Civil and political rights of communities	Freedom of assembly
		Rights of indigenous peoples	Impacts on human rights defenders
			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, Personal security
		Social inclusion of consumers and/or end-users	Non-discrimination, Access to products and services, Responsible marketing practices

ESRS	Sustainability matters covered by the topical ESRS		
	TOPIC	SUBTOPIC	SUBSUBTOPIC
ESRS G1	Business Conduct	Corporate culture	Whistleblower protection
			Animal welfare
			Political engagement and lobbying
			Managing relationships with suppliers, including payments
			Corruption and bribery
			Prevention and detection, including training
			Incidents

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

	Material topics covered by this Sustainability Report
	Topics that are not material
	Material subtopics or subsubtopics covered by this Sustainability Report

Environmental priorities of European ports in 2024

The European Sea Ports Organisation (ESPO), the umbrella organisation representing the interests of European seaports since 1993 in their relations with the institutions of the European Union, promotes the common positions of its members on key political and regulatory issues. Within the scope of its mandate, ESPO continuously researches and develops strategic documents that serve as guidelines for the future development of the port sector in line with European climate and economic objectives.

In 2023, ESPO published its annual Environmental Report, with the contribution of 90 European ports. The results of this report recognised climate change as the main environmental priority for ports, followed by air quality and energy efficiency. Numerous European ports monitor their carbon footprint, invest in energy efficiency and develop climate-resilient infrastructure, reflecting growing awareness of having to mitigate the environmental impacts of port activities and adapt to climate challenges.

Within the scope of this research, the ten environmental priorities of European ports in 2023 were: 1) Climate change, 2) Air quality, 3) Energy consumption, 4) Noise (including underwater noise), 5) Water quality, 6) Ship waste, 7) Relationship with local community, 8) Port development (land related), 9) Garbage/Port waste, and 10) Dredging operations.

In 2024, ESPO further specified strategic guidelines in its published Memorandum on Priorities for the period 2024–2029, which highlights the crucial role of ports in the transition towards a sustainable, resilient and competitive European Union

economy. The ESPO Memorandum serves as a basis for EU policy-making in the areas of maritime transport, logistics and sustainability, and reflects new challenges such as geopolitical instability and comprehensive economic decarbonisation.

Key ESPO priorities for the period 2024–2029 include:

- **Green transition and decarbonisation** – Ports are recognised as key actors in achieving EU climate neutrality. This includes the development and expansion of infrastructure for onshore power supply (OPS), 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 to enhance efficiency, safety and resilience against supply chain disruptions, particularly in terms of geopolitical crises and climate events.
- **Security and geopolitical stability** – The strategic importance of ports in ensuring the EU's energy and economic security is recognised, focusing on infrastructure resilience and the security of logistics flows.
- **Investment and financial support** – ESPO estimates that at least EUR 80 billion will be required by European ports by 2034 for modernisation and green transformation. Ensuring access to EU funds, particularly through the Connecting Europe Facility (CEF), is strongly encouraged.
- **Integration of ports into local communities** – Special emphasis is placed on developing transport

and communication links between ports and cities, reducing negative 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** – Strengthened responsible port governance is needed, along with greater stakeholder involvement, public access to information, and systematic communication with local residents.
- **Support for small and medium-sized ports** – Their importance for regional development is acknowledged, with calls for stronger financial and institutional support to ensure sustainability and competitiveness.

The key risks identified as priorities for European ports include geopolitical instability and its impact on energy and supply chains, risks for ports that fail to promptly carry out the green and digital transition, regulatory uncertainties and potential inconsistencies within the EU single market, as well as a skilled labour shortage.



PLANET

- Climate and energy independence
- Environmental care



PEOPLE

- Care for employees, health and safety



PORT

- Corporate governance,
- Port development and digitalisation,
- Relationship with the local community

LUKA PLOČE IN MORE DETAIL





GOAL	DEVELOPMENT OF THE PORT & DIGITALIZATION	RELATIONSHIP WITH THE LOCAL COMMUNITY
	<p>Our primary goal is the transformation of the Port of Ploče into a sustainable port, which undergoes proactive development while protecting and preserving human and natural resources, applying the highest principles 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 IT systems, focus on customised solutions and modern technology, to further improve the efficiency of business processes and accelerate the transition to a sustainable blue economy.</p>	<p>Creating a positive impact on the local community is the primary goal of our socially responsible business practices. Our ongoing efforts are directed towards strengthening partnerships with the local community by engaging in local projects and initiatives, and promoting activities for the protection of the environment and health.</p>
MEASURES	<p>Building a Safe, Green Port!</p> <p>Digitalisation Port Development</p>	<p>Our activities must continuously strengthen the local economy!</p> <p>Local Community</p>
ALIGNMENT WITH THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (UN SDGS)	<p>Goal 9: Industry, Innovation, and Infrastructure Goal 15: Life on Land</p> <div><div><p>15 LIFE ON LAND</p></div><div><p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p></div></div>	<p>Goal 11: Sustainable Cities and Communities Goal 16: Peace, Justice and Strong Institutions Goal 17: Partnerships</p> <div><div><p>11 SUSTAINABLE CITIES AND COMMUNITIES</p></div><div><p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p></div><div><p>17 PARTNERSHIPS FOR THE GOALS</p></div></div>

Luka Ploče in more detail

79 years
of continual operations

230 hectares
in total area

8
specialised terminals

18 meters
maximum draft

60,000 m²
of warehouse space

60,000 TEU
container handling capacity

50 hectares
of land for development

The Port of Ploče is an all-purpose port through which almost all types of cargo that appear in international maritime traffic are transported.

The actual company, Luka Ploče d.d., was founded in 1945 as a state-owned company, and since 2003, it has been operating as a joint stock company. The port is located on the southern part of the Adriatic coast in the Republic of Croatia, between Split and Dubrovnik. Due to its geostrategic position and new investments, it is one of the main strategic Croatian ports and is included in the world map of ports that can accept Capesize ships (up to 180,000 deadweight tonnage of raw materials or DWT). In 2023, following the agreement of the European Parliament and the European Council on the Trans-European Transport Network, the Port of Ploče became the port of the core network.

Excellent transport connections and a favourable geostrategic location make it

an unavoidable link between the Adriatic, the Mediterranean and Central Europe. The port was proven to be located at the intersection of all important traffic routes when it was declared the start/end point of Corridor Vc in Helsinki in 1997.

Though the port is located in the Republic of Croatia, it is extremely important for the economy of neighbouring Bosnia and Herzegovina, and upon the completion of Corridor Vc, the Port of Ploče, together with the entire Neretva Valley, will further expand its business to other countries of Western and Central Europe.

The company Luka Ploče d.d. is the 100% 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., all of which form the Luka Ploče Group. By signing a share purchase agreement for 100% of the ownership in May 2024, the subsidiary New Concrete Technologies d.o.o. was added to the Group. This company holds a long-term sub-concession agreement for facilities for cement mixing, testing and bagging, and through its acquisition Luka Ploče will achieve the integration of the entire cement infrastructure.

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

Given the strategic commitment to digitalisation, particular importance is attached to the project for establishing a 5G

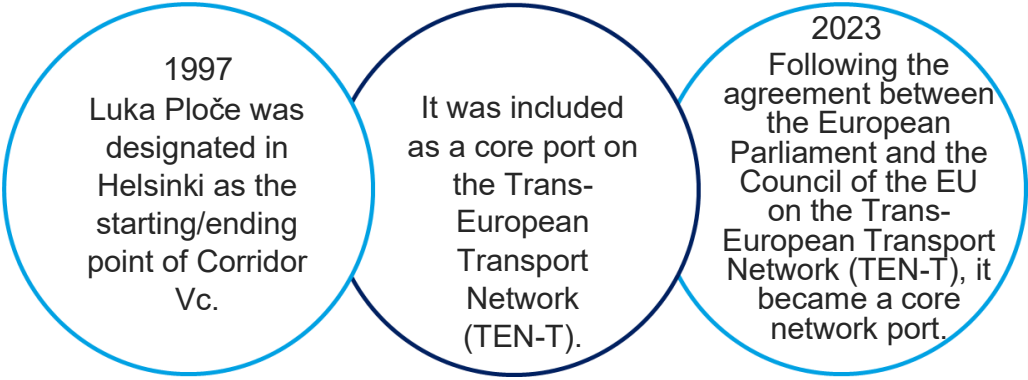
network and related infrastructure upgrades, which will further enhance the quality of services provided and operational efficiency in the coming years.

Activities and services

The Port of Ploče provides a range of specialised port and logistics services, focusing on the transshipment, storage and distribution of different types of cargo. Activities include the transshipment of bulk cargo (including coal, ores, grain and mineral fertilisers), general cargo, container cargo and liquid cargo through specialised terminals. Each terminal is equipped for the efficient and safe handling of specific types of goods.

Alongside its core port activities, the Port of Ploče provides warehousing services in open and closed storage facilities, cargo handling and consolidation, customs brokerage, weighing, packaging, and other logistics and technical services.

In addition, supporting services have been developed to provide greater flexibility and added value for customers, including digital cargo tracking services, automation of handling operations, and planning and optimisation of cargo flows. The Port also offers support for multimodal transport, connecting maritime, road and rail transport, thereby ensuring supply chain continuity and reducing operational emissions.

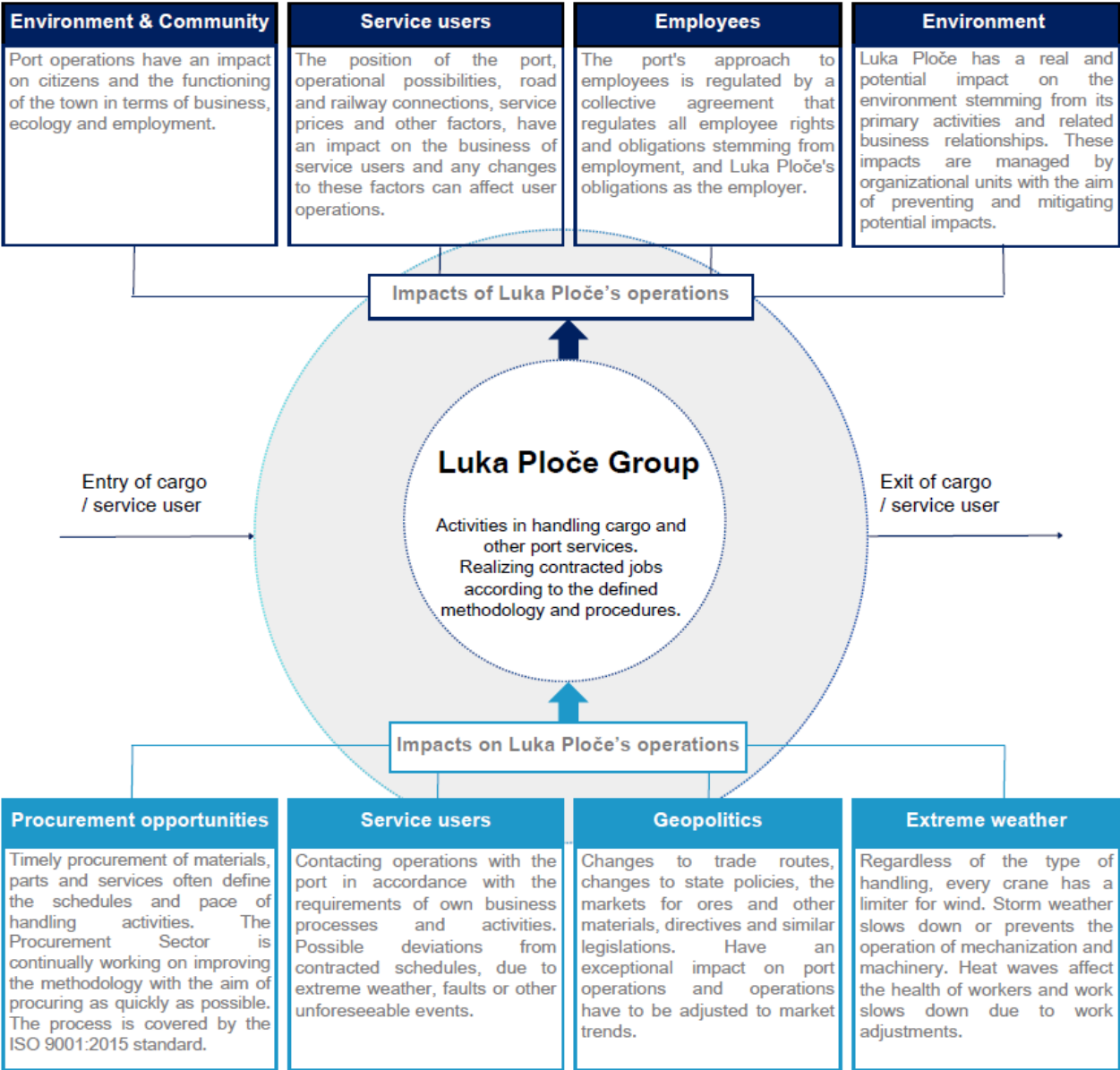


Luka Ploče

[illegible]

- Within the port area, other concessionaires operate, providing services such as towing and pushing, railway shunting, mooring and unmooring, ship supply with water and fuel, sanitary protection, laundry washing and transport from vessels, as well as quantity and quality control of goods.

Business model



The Luka Ploče Group operates as a key provider of transshipment, storage and other port services, based on contractual arrangements carried out in accordance with defined methodologies and procedures. The core activity is cargo handling in the port, involving highly organised and certified operational processes, while ensuring reliable logistics support for clients.

The Group's business model is based on the interaction between internal operational processes and external factors that influence business activities, while also impacting the environment, society, users and other stakeholders. Within this model, the following key aspects have been identified:

Impacts of operations at the Port of Ploče: The Port's operations have actual and potential impacts on the environment, particularly due to the link with cargo handling, energy use and technical equipment. Impacts are also evident on the local community, such as employment, traffic and environmental quality.

Impacts on operations at the Port of Ploče: The Port of Ploče operates in a dynamic and changing environment, which includes extreme weather, geopolitical shifts, user demands, procurement capacities and logistical challenges. All these dimensions shape the business capacity and adaptability of operations.

- The functionality of the business model is based on the following elements:
- **Service users** influence operations due to their requirements related to capacities, costs, rail and road connectivity, and weather conditions.
 - **Employees** are the key resource for carrying out operations, and their rights and obligations are defined by collective agreements and internal policies.
 - **Procurement** of materials, equipment and services is structured through certified processes in line with ISO 9001:2015 and determines the pace and quality of cargo handling execution.
 - **Geopolitical factors** such as trade policies, sanctions and market dynamics can directly affect cargo flows and the stability of contracted services.
 - **Weather** conditions and extremes are a significant operational risk, particularly in activities involving cranes, open spaces, or reliance on navigability and berthing conditions.

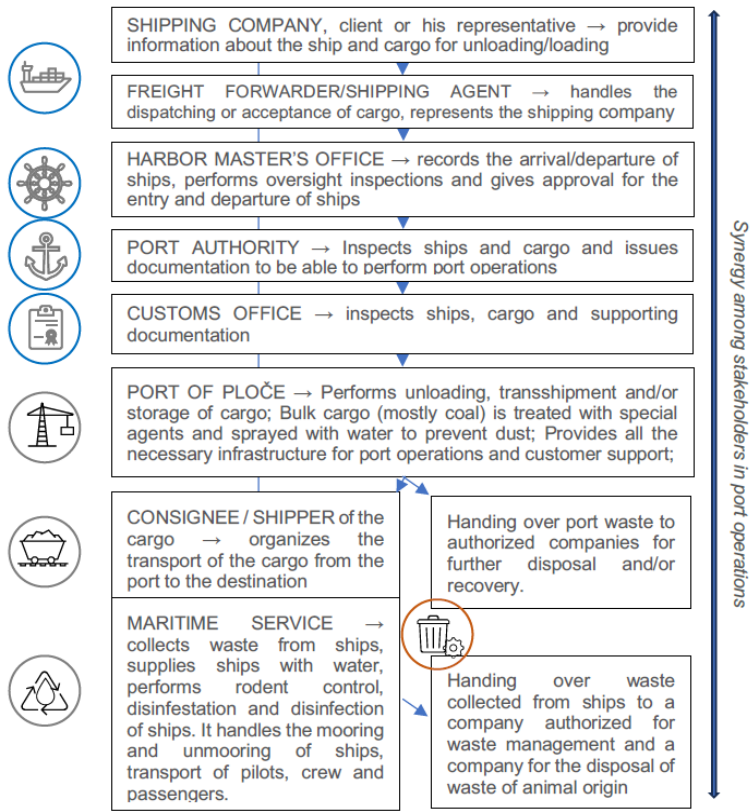
Sustainable management of the business model includes the continuous adjustment of organisational units, the application of internal procedures, and the development of investments aimed at modernisation, safety and the reduction of environmental impacts.

Value chain

Two significant value chains have been identified:

- The value chain related to the core activity of Luka Ploče and related business relationships (materiality in terms of volumes)
- The value chain in the process of goods trading (materiality in terms of operating revenues)

Illustrative presentation of the value chain through stakeholder interaction in the port

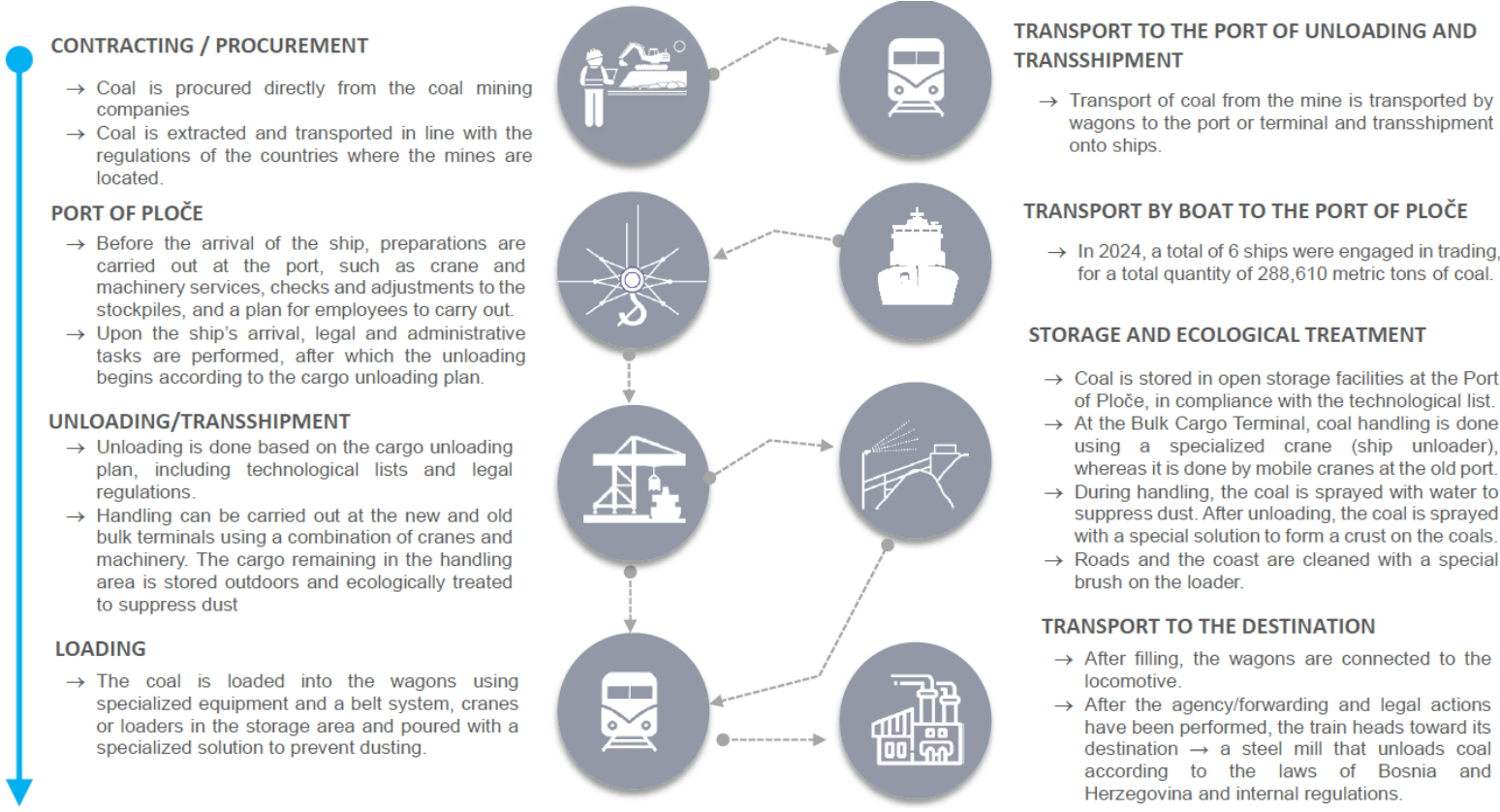


Value chain related to core activities

The core activities of Luka Ploče are related to the handling of various types of cargo within the port itself, such as vessel reception, transshipment, loading and storage, waste collection from vessels, supply of ships with drinking water, and other related services. Port operations are viewed as the sequence of vessel arrival, stay and departure from the port.

In addition to state institutions (Port Authority of Ploče, Harbour Master's Office, Customs, Border Police), business entities also play an important role in port operations, including shipowners, shipping agents, freight forwarders, pilotage and towage services, inspection companies, and railway and road carriers. These participants serve the cargo transhipped through the port, for the needs of specific clients with whom Luka Ploče, directly or through representatives—freight forwarders—concludes contracts for port services. The process is complex, with each participant having clearly defined tasks, and their coordinated action is essential for achieving optimal performance of these activities.

Illustrative presentation of the value chain in the process of goods trading



Value chain in the trade of goods process

This primarily refers to coal trading, which is procured on the market based on contracted quantities, mainly for the needs of industry in neighbouring Bosnia and Herzegovina. In 2024, there was a significant increase in the quantity of procured goods by as much as 75.56% (288,610 mt of coal compared to 164,398 mt of coal in 2023). From 2025 onwards, the Port of Ploče will cease performing the activity of goods trading. The impact of geopolitics (the war in Ukraine and the current global geopolitical situation) has caused instability in this business segment, which reflects the overall risks of carrying out such activity. Consequently, due to changed market circumstances, Luka Ploče d.d. has decided that it will no longer engage in goods trading.

The illustration shows the key activities and related impacts for one of the most common handling operations in the port: unloading cargo from a vessel into the stockyard, followed by reloading into wagons. Handling may sometimes take place directly from vessels into wagons, which reduces costs and shortens the time required for the transport of coal to its destination.

Stakeholders

SBM-2 – Stakeholder interests and views

Our goal is to build long-term and transparent relationships with key stakeholders, recognising their role in shaping sustainable business practices. In the double materiality assessment process, we took into account the perspectives of stakeholders who can directly influence the activities of Luka Ploče, as well as those who are users of the information we disclose. Their expectations have been used as a valuable source for identifying impacts, risks and opportunities, and have been integrated into the assessment of material topics and into the definition of ESG objectives and activities.

In line with the requirements defined in 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 sustainable management. This further strengthens our approach to transparent, responsible and inclusive business operations.

Stakeholder Group	Description	Stakeholder Expectations	Collaboration (communication method)
Shareholders	Shareholders – large and small, mandatory and voluntary pension funds, financial institutions.	Right to information, right to vote at the General Assembly in proportion to the number of shares held.	Regular reporting, General Assembly, announcements on the website and stock exchange.
Port authority	State institution that is the concession grantor and responsible for maintaining order in the Port of Ploče.	Preservation and development of port infrastructure, transparent reporting on concession use.	Meetings and operational coordination, joint work on infrastructure projects.
Local and regional self-government	Mayor of the City of Ploče, heads of departments, county prefect and deputy prefect of Dubrovnik-Neretva County.	Consideration of community needs, openness to dialogue, contribution to local development.	Working meetings, joint initiatives and consultations on local projects.
Employees	Maintain the port and supply chain operations.	Safety, labour rights, participation in decision-making on issues of interest to employees.	Trade unions, works council, internal meetings and working groups.
Representatives of state authorities	Customs, Border Police, Harbour Master's Office and other services involved in business processes.	Effective cooperation in implementing legal procedures, operational efficiency.	Official communication, regular operational meetings and coordination.
Liquid cargo terminal operators	Manage daily operations at two liquid cargo terminals in the port (ATT and NTF).	Stable and effective cooperation, high standards of safety and environmental protection.	Working groups, consultations, reporting and performance evaluation.
Other concessionaires	Concessionaires for various activities managing different commercial interests in the port area.	Access to infrastructure and joint planning in crisis situations.	Operational meetings, joint exercises and crisis simulations.
Maritime carriers (shipowners and shipping agents)	Operate vessels transporting cargo to and from the Port of Ploče.	Reliable services, safety, accuracy of information, compliance with regulations.	Electronic communication, operational coordination, meetings upon vessel arrival.
Cargo owners	Importers and exporters shipping goods through the port.	Efficient logistics, delivery accuracy, cost effectiveness.	Coordination with logistics and customs services, digital monitoring systems.
Service providers	Provide a wide range of services facilitating cargo handling, including transshipment, rail, road transport, warehousing, distribution and maritime services.	Quality and reliability of services, transparency, speed of operations.	Communication through operational and logistics channels, contractual obligations.
Local community	Includes the general public and social organisations in the City of Ploče and surrounding towns.	Environmental protection, contribution to local development, responsible business conduct.	Participation in local events, public communication and cooperation projects.
Educational Institutions and Academic Community	Schools and higher education institutions, members of the academic community.	Cooperation, knowledge exchange, support for educational and research projects.	Joint projects, lectures, training, memoranda of cooperation.

Governance

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

The corporate governance structure of Luka Ploče is defined by the **Croatian Companies Act** and the **Articles of Incorporation of Luka Ploče d.d.** It is based on a dualistic model, comprising the Supervisory Board and the Management Board, which together with the General Assembly represent the Company's key governing bodies.

The subsidiaries are managed by their directors, whose work is supervised by the Assembly, consisting of the Management Board of Luka Ploče.

Management Board

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

Members of the Management Board in 2024 were:

- Hrvoje Livaja, President of the Management Board
- Daniela Marelić, Member of the Management Board for Finance

The members of the Management Board are executive and independent, and represent the Company individually and independently. The highest management position is the President, who also acts as the Company's Chief Executive Officer. Management Board decisions are adopted by a simple majority of votes. In the event of a tie, the casting vote rests with the President.

The Management Board of Luka Ploče is authorised to manage the Company in accordance with the Articles of Incorporation, the instructions of the Supervisory Board and the decisions of the General Assembly. It manages day-to-day operations and defines business policy, adopts plans and programmes, and issues acts and decisions within the scope of the Company's activities. It decides on all employment matters, takes measures to mitigate and limit business risks, is authorised to establish the Company's accounting records, and performs other tasks provided by the law, the Articles of Incorporation, employment contracts and the Rules of Procedure of the Management Board.

Members of the Management Board do not hold positions in other management or supervisory bodies of other companies.

In addition to daily communication on issues of major importance to the Company's operations, the Management Board holds regular meetings with sector directors, subsidiary directors and other key process owners in the Group, where information of critical importance to business is communicated, along with other current operational information.

Management of subsidiaries

The highest governing body of the subsidiaries is the General Assembly of the subsidiary, chaired by the President of the Management Board of Luka Ploče. The General Assembly appoints the members of the Management Boards of the subsidiaries and supervises their operations. The Director of **Luka Šped** is Natalija Petrović, the Director of **Pomorski servis** is Robert Lulić, and the Director responsible for **Pločanska plovidba** is Teo Marinović. In 2024, Luka Ploče d.d. completed the acquisition of 100% ownership in **New Concrete Technologies d.o.o.**, a strategically focused company for cement production and technical maintenance of waterways. The Company's Director is Anita Galamboš. All appointed directors represent their subsidiaries independently and in full.

Supervisory Board

The Supervisory Board of Luka Ploče d.d. performs the supervisory function over the management of the Company and consists of five members, one of whom is elected as an employee representative through the Workers' Council. The other four members are elected by the General Assembly by a majority vote for a term of four years.

In 2024, the Supervisory Board held a total of 11 meetings, with all members present. A detailed report on the work of the Supervisory Board, including an assessment of compliance with the Corporate Governance Code, is available in the Consolidated Annual Report, on page 36, on the [Company's official website](#) and the [Zagreb Stock Exchange website](#).

Supervisory Board committees

In accordance with the Company's Articles of Association, the Supervisory Board has established three committees:

- **Audit Committee**, consisting of three members (all Supervisory Board members), which held 7 meetings in 2024. Its task is to supervise the internal control

system, including internal audit, risk management and compliance

- **Remuneration Committee**, which held 2 meetings in 2024, with all members present.
- **Nomination Committee**, also consisting of three members, which did not hold any meetings in 2024.

Management Board and Communication with the Supervisory Board

The Management Board conducts the Company's business in accordance with the Law and the Articles of Incorporation and, throughout 2024, regularly submitted reports to the Supervisory Board on operations, financial indicators, digressions from the plan and other key events. The Supervisory Board also gave a positive assessment of cooperation with the Management Board and of its own performance.

Body	Composition	Sessions in 2024	Activities
General assembly of subsidiaries	President of the Management Board of Luka Ploče d.d.	As required	Appoints the management boards of subsidiaries and supervises operations
Supervisory board	5 members (1 employee, 4 elected)	11	Supervises the Company's operations and adopts key strategic decisions
Audit committee	3 members	7	Oversees internal controls and financial reporting
Remuneration committee	3 members	2	Proposes remuneration policy and monitors remuneration
Nomination committee	3 members	0	Appoints candidates for the Supervisory Board and Management Board, prepares succession plans

MANAGEMENT BOARD OF LUKA PLOČE d.d.

Hrvoje Livaja, President of the Management Board



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

In 2012, he became a Project Manager at the Centre for Monitoring Business Activities in the Energy Sector and Investments, where he monitored investments of all public companies and reported to the Government of the Republic of Croatia. From November 2013, he served as Chairman of the Supervisory Board of HŽ Cargo, and a few 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 was also president of the Supervisory Board of HŽ Putnički prijevoz d.o.o.

In 2016, he assumed the role of Executive Director for Logistics at ENNA Group.

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 as the new President of the Management Board of Luka Ploče, effective as of 1 February 2019. In November 2023, he was reappointed as President of the Management Board of Luka Ploče d.d. by decision of the Supervisory Board. His new five-year term began on 1 February 2024 and will run until 31 January 2029.

Daniela Marelič, Member of the Management Board for Finance



The Member of the Management Board for Finance, Daniela Marelič, is a certified Chartered Accountant of the South African Institute of Chartered Accountants [CA (SA)] and a Commissioner of Oaths in the Republic of South Africa. She graduated in 2007 from the University of the Witwatersrand, specialising in financial and management accounting, taxation and auditing.

She began her professional career in 2008 at PricewaterhouseCoopers South Africa, where she spent 12 years in the Banking and Capital Markets Division (Audit), working with clients in Johannesburg, New York, London and across other regions of Africa. From June 2019, she continued her career in the Eastern European market at Deloitte Croatia as a Director in the Audit and Advisory Department, after which she joined the Management Board of Luka Ploče.

Daniela has extensive experience in financial services with a particular focus on the banking sector.

She has managed a range of complex and high-profile public interest clients in corporate and investment banking, retail and commercial banking, asset management, and corporate and individual credit portfolios. In recent years, her focus has been on the analysis and evaluation of business practices, conduct risk and compliance, as well as oversight of risk management and risk practices.

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

The framework for managing sustainability issues is defined by internal policies, standards and risk management procedures, and further operationalised through integration into management and supervisory structures. Management standards are based on ISO 9001:2015 and ISO 50001:2018 requirements and are embedded into all key business processes to ensure an effective management system with clearly defined objectives, responsibilities, performance measurement and continuous improvement.

In 2024, the regular implementation of internal and external audits of the quality and energy management systems continued, together with the preparation of related annual reports. The results of management and all indicators linked to sustainability objectives are submitted to the Management Board and sector directors, who review them within the framework of regular strategic and operational meetings.

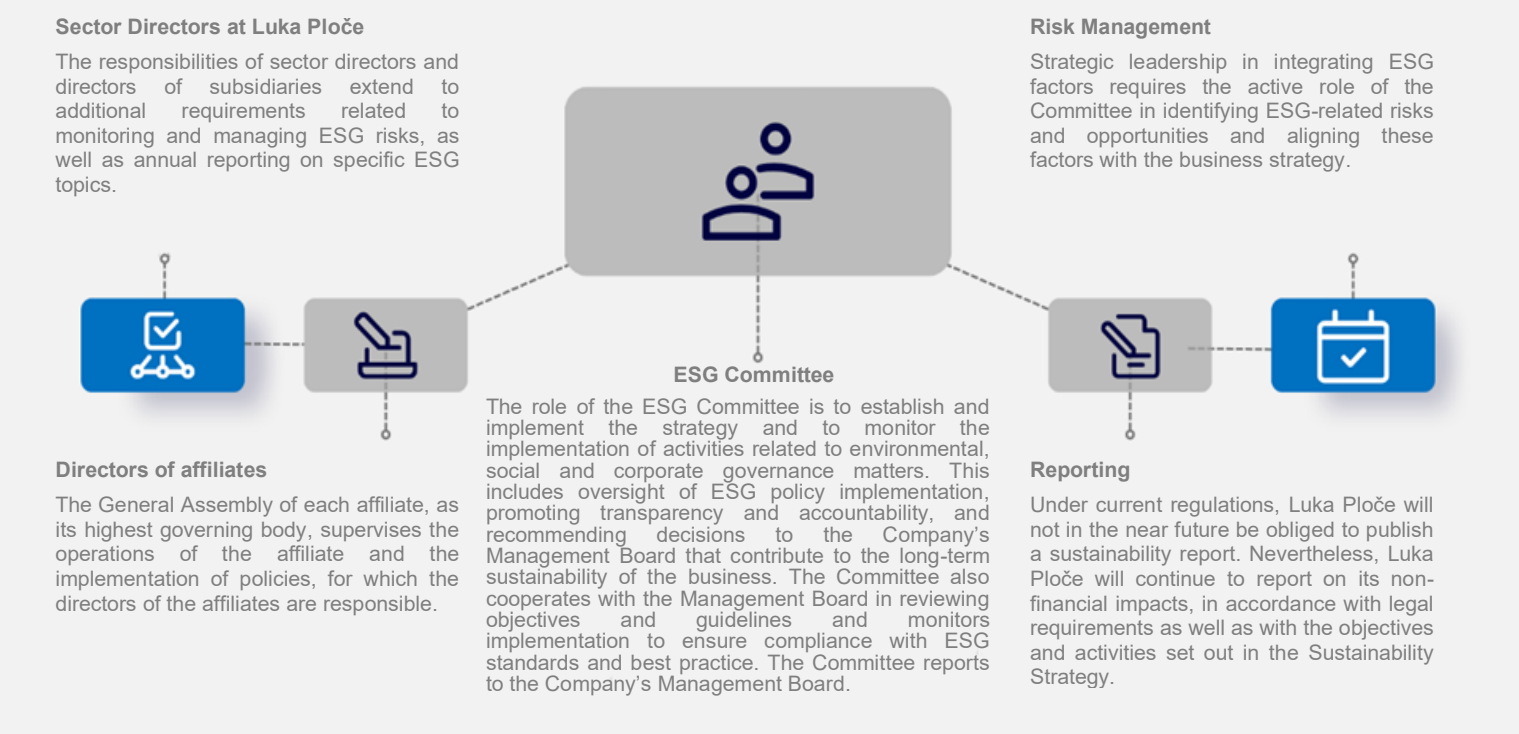
Given the growing importance of climate and environmental risks, a new Carbon Footprint Study was completed in 2024, covering all relevant emission scopes for Luka Ploče d.d. and its subsidiaries. This study continues the activities started in 2022 and aims to enable better monitoring of progress in implementing climate measures and their integration into business decisions.

Responsibility for the implementation and monitoring of ESG objectives has been assigned to a dedicated internal team operating within sectoral organisational units – the Environmental Protection Department and the Quality and Energy Efficiency Management Department. Both units report directly to the sector directors, who in turn report to the Company’s Management Board.

Additionally, in accordance with the Management Board’s decision, an ESG Committee was established in 2023 and continued to be active in 2024. The Committee functions as an advisory and coordination body which:

- supervises the implementation of ESG policies,
- reviews the objectives and guidelines of the Sustainability Strategy,
- coordinates communication with stakeholders and integrates their priorities into ESG objectives,
- identifies risks and opportunities and aligns them with business strategies,

MANAGEMENT OF ESG MATTERS
Management of ESG matters at Luka Ploče is led by the highest governing bodies and through the ESG Committee, and is implemented vertically through the sectors and subsidiaries.



→ prepares reports on the implementation of ESG activities and their impacts, which are presented to the Management Board.

In 2024, cooperation between the ESG Committee and the Finance Department was further strengthened, and work began on integrating sustainability indicators into financial planning and reporting, including analyses related to EU Taxonomy, climate risks and the carbon intensity of business activities.

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

The Remuneration Policy for Management Board Members is adopted every four years by the Supervisory Board, subject to

prior approval by the General Assembly. According to the adopted Remuneration Policy for the period 2024–2027 (Remuneration Policy for the Management Board Members of Luka Ploče d.d. for 2024–2027, adopted on 30 April 2024), the total remuneration of Management Board members consists of a fixed and a variable component, as well as other benefits.

Fixed remuneration is based on pre-defined criteria, including professional experience, job complexity, responsibility, required expertise and the position within the organisational structure. Transparency is ensured by clearly disclosing individual amounts, which are not solely dependent on business performance results.

With the adoption of the new **Remuneration Policy** in 2024, a mechanism was introduced to link the variable component of remuneration to sustainability objectives, thus creating scope for further alignment of the remuneration system with the Company's ESG priorities. The Supervisory Board sets financial and non-financial targets in advance for each business year, and relevant ESG criteria may include objectives related to environmental impacts, occupational safety, energy and management efficiency. In this way, the remuneration policy further promotes the integration of sustainability into all strategic and operational aspects of business.

The Company is subject to Directive 2007/36/EC of the European Parliament and of the Council on shareholder rights (the so-called "Shareholder Rights Directive"), under which it publicly discloses the Remuneration Policy and annual Remuneration Reports for Management Board members. All relevant reports are available on the official website of Luka Ploče d.d. and on the Zagreb Stock Exchange website among the Company's public disclosures.

**Adoption of the New Remuneration Policy 2024–2027:
Linking Remuneration to Sustainability**

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

GOV-4 – Due Diligence Report

Key elements of the due diligence process	Location in the Sustainability Report
a) Integration of the due diligence process into governance, strategy and the business model	p. 22, 37, 43, 45, 49, 55, 56, 60, 64, 66, 67
b) Engagement with affected stakeholders in all key steps of the due diligence process	p. 19, 22, 37, 43, 45, 49, 29-30
c) Identification and assessment of adverse impacts	p. 8, 36, 42, 44, 48, 54, 55, 59, 60, 62, 63, 64, 65
d) Taking action to eliminate such adverse impacts	p. 30, 36, 42, 44, 48, 54, 59, 62, 64, 65
e) Monitoring the effectiveness of these efforts and reporting	p. 30, 36, 42, 44, 48, 54, 59, 62, 64, 65

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

Risk management at Luka Ploče in 2024 was under the responsibility of the Management Board Member for Finance, Mrs Daniela Marelić. Risk management in the Company is conducted systematically, in line with internal policies, internationally recognised standards and regulatory requirements. Annual activity plans include periodic assessments of all risks that may have a significant impact on operations. Depending on the nature of the risk, operational management is decentralised by sector, while reporting to the Management Board is centralised and regular.

In 2024, as part of the preparation of the 2023 Sustainability Report, a comprehensive revision of the risk map was carried out, with particular emphasis on climate, transition and regulatory risks, including those related to the EU Emissions Trading System (EU ETS) and the requirements of the EU Taxonomy for sustainable economic activities. For this purpose, methodologies for analysing the probability and impact of identified risks were updated, and additional corrective measures were defined for managing specific ESG risks.

As preparation for the drafting of this 2024 Report, in the first half of 2025, an internal **Guide for the Analysis of Sustainability-Related Risks** was developed, setting out procedures for the identification, assessment and classification of risks in line with the double materiality approach and ESRS requirements. The Guide is designed as an operational tool to ensure consistent integration of sustainability risks into decision-making and strategic planning processes.

The scope, key features and components of the risk management system are based on the implemented standards ISO 9001:2015 (quality management) and ISO 50001:2018 (energy management), as well as the requirements of International Financial Reporting Standards (IFRS) and the European Sustainability Reporting Standards (ESRS). Since 2022, risks arising from ESG factors have also been managed systematically and integrated into the Company's risk map.

Risk management also covers financial, market, regulatory and technological risks, with particular attention given to replacing existing port machinery with more energy-efficient equipment, as well as risks relating to human resources. These risks include working conditions, employee health and safety, continuous training, and compliance with collective and legal labour rights.

Identified risks are documented in **consolidated risk maps** accessible to all managers within the internal system (intranet). Clear procedures have been established for each risk category, and assessments are reviewed regularly. Management reports include the following:

- Workplace injury report – quarterly
- Report on damage to machinery and equipment – quarterly
- Reports on deviations in energy consumption above 20% – per event
- Annual management review of ISO systems – at the end of the financial year

In addition to technical and organisational measures, the Group has aligned materiality thresholds for sustainability data with materiality thresholds from financial reporting, thereby enabling integrated management and control of data within the reporting system.

Business Characteristics

Business characteristics of the Luka Ploče Group in 2024

Despite unfavourable macroeconomic and geopolitical conditions, as well as disruptions in global supply chains, the Luka Ploče Group achieved stable financial results in 2024. Total consolidated operating revenues amounted to EUR 46.3 million, representing a slight decrease compared with the previous year, but also confirming the resilience of the business model and the effectiveness of operational management.

Net profit for 2024 amounted to EUR 6.815 million, while EBITDA reached EUR 11.573 million, with an EBITDA margin of 11.59% (28.79% excluding commodity trading). The revenue structure continues to be dominated by income from transshipment, warehousing and related logistics services, with bulk and general cargo terminals making the greatest contribution.

Capital investments in 2024 were directed towards infrastructure modernisation, digitalisation of operations and increasing energy efficiency, including continued investments in the solar power plant at the bulk cargo terminal. The Group employed an average of 449 workers during the year and continued to invest in their training, professional development and occupational safety.

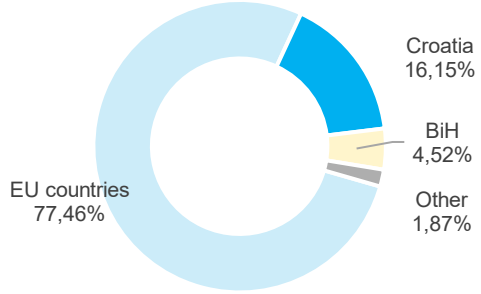
3,957,688 tons
total cargo throughput
of Luka Ploče in 2024

A high level of liquidity and financial stability was maintained, with a net debt-to-equity ratio of 0.16 and positive operating cash flows. In line with strategic ESG objectives, special attention was devoted to reducing the carbon footprint and actively managing climate risks.

Geopolitical circumstances

The impact of geopolitical circumstances, particularly the war in Ukraine, continued to affect the operations of the Luka Ploče Group in 2024. Disruptions in global logistics flows resulted in the diversion of additional cargo volumes towards the Port of Ploče, which had a positive effect on total throughput. Thus, in 2024, throughput was 2% higher compared with 2021, while the

Business markets



previous two years recorded stronger growth of 23% in 2023 and 43% in 2022 compared with the pre-crisis year 2021.

In 2024, the Luka Ploče Group had no financial exposure to the Russian Federation, nor did it conduct transactions with Russian partners. All financial and commercial activities were carried out exclusively through European and domestic financial institutions.

As part of regular risk assessment, challenges were identified related to rising transport, raw material, energy and fuel prices compared with the previous period, as well as suppliers' requirements for advance payments and extended delivery times. The Group responded to these challenges through proactive financial planning and securing funds for current and unforeseen needs.

Although these risks remain present, in the fourth quarter of 2024, a trend of declining inflationary pressures compared with 2022 and 2023 was observed, particularly in relation to energy and raw material prices.

An additional challenge was posed by a devastating natural disaster in Bosnia and Herzegovina at the beginning of the fourth quarter, which temporarily disrupted rail freight transport intended for the Bosnia-Herzegovinian and Serbian markets. Nevertheless, the

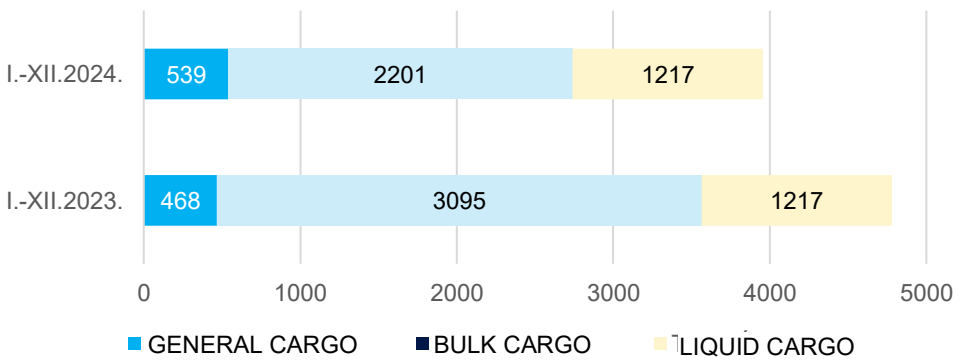
Luka Ploče Group managed to maintain stable operations and regularly meet all its financial obligations.

The Port of Ploče primarily generates revenue from cargo handling services, which are influenced by global trends in maritime transport, particularly the movement of commodity prices transhipped for its customers. The Company is also affected by economic trends in Bosnia and Herzegovina, particularly in the segment of bulk and general cargo traffic. Sales revenues are distributed across three main geographical areas: Croatia, European Union countries and Bosnia and Herzegovina, as well as others. The European Union market predominates with a total share of 77.46%.

Throughput at the Port of Ploče in 2024 amounted to 3,957,688 tonnes of cargo, representing a 17.20% decrease compared with the same period of the previous year (2023: 4,779,698 tonnes). This decline primarily relates to a 28.86% decrease in bulk cargo traffic compared with 31 December 2023, mainly driven by a 41.79% drop in coal transshipment compared with the same period of the previous year.

General cargo increased by 15.10%, mainly due to higher volumes of reinforcing steel and sheet metal, while liquid cargoes remained at the same level compared with the same period last year. The cargo structure is presented in more detail below.

Cargo traffic by type ('000 t)



Key influences

Natural indicators related to coal transshipment in 2024 were affected by two key factors:

- The decision of business partner ArcelorMittal Zenica, adopted at the beginning of 2024, to shut down its coking plant. As a result, in 2024, ArcelorMittal Zenica replaced coal imports with coke imports (as a type of cargo), which is also partly transhipped through the Port of Ploče. The volume of coke traffic is lower than the volume of coal handled in previous years.
- The natural disaster that struck Bosnia and Herzegovina at the beginning of October 2024 caused extensive damage to the transport infrastructure linking the Port of Ploče with customers in the region. In the Jablanica and Konjic area, rail traffic was disrupted for almost four months, until 31 January 2025, when the reconstruction of the destroyed railway line was completed. During the interruption of rail traffic, cargo intended for the Bosnia-Herzegovinian market was transported by road, using trucks.

Since the delivery and dispatch of cargo by rail wagons was completely halted towards Bosnia and Herzegovina and Serbia, it had a significant impact on the decline in traffic in the last quarter of 2024 compared with both the plan and traffic achieved in previous years, as well as on the financial result of operations.

Revenue from the sale of port forwarding services, maritime services and shipping services amounted to EUR 33,338 thousand, representing a 12.42% decrease compared with the

same period of the previous year (2023: EUR 38,067 thousand), while revenue from trading in goods amounted to EUR 66,305 thousand, which is 70.59% higher compared with the same period of the previous year (2023: EUR 38,867 thousand). The increase is the result of a higher volume of goods traded: in 2024, traffic amounted to 321 thousand tonnes, compared with 164 thousand tonnes in the same period of the previous year.

Operating expenses excluding depreciation amounted to EUR 88,320 thousand (2023: EUR 60,967 thousand). Of this, EUR 68,403 thousand was related to the cost of goods sold (2023: EUR 37,278 thousand). Operating expenses excluding the cost of goods sold remained the same compared with the same period of the previous year.

Key financial indicators for the two-year business period are presented in the following table.

Key development factors:

- Achieving economic growth through diversification, innovation and technological modernisation
- Digital optimisation of infrastructure and port operations/processes/services
- Increasing and improving capacity within the development of the Port of Ploče as a smart and sustainable port

EUR 3.14 million of investments realised

The Company continuously monitors developments in its environment and invests in market research, guiding and

supporting the activities of subsidiaries that contribute to organic growth, identifying business opportunities and implementing new investments. In 2024, EUR 3.14 million of capital investments were realised, primarily in activities that will ultimately contribute to reducing our carbon footprint.

In addition, investments in renewable energy sources continued, with EUR 0.448 million allocated.

In 2024, the Company acquired mobile transport equipment worth EUR 2 million. It also invested EUR 0.343 million in port superstructure (electrification of Quay 3 and renovation of warehouses 3A and 3B).

Over the past five years, Luka Ploče d.d. has been actively developing an internal application system consisting of a set of applications (modules) for carrying out specific business processes within the Group.

In 2024, a digital ERP solution was also introduced in the subsidiaries, the migration of attachments to the Cloud was completed, as well as the migration of IT infrastructure to the premises and under the protection of the Port Authority. The Group continues to invest in the development and modernisation of the IT system, focused on customised solutions and modern technology, in line with the Company's and the Group's strategy.

0.5 mil euros
amount of investments in
2024 in RES

	REALIZED 1-12/2024	REALIZED 1-12/2023
EBITDA (earnings before interest, taxes and depreciation) (EUR '000)	11,573	16,613
EBITDA margin	11.59 %	11.59%
EBIT (EUR '000)	8,065	13,750
EBIT margin	8.07 %	17.72%
Profit before tax (EUR '000)	8,381	13,074
Corporate income tax	(1,566)	(2,338)
Net profit (EUR '000)	6,815	10,736

Historical context of business impacts

Between 2020 and 2022, the operations of the Luka Ploče Group were marked by a series of global challenges, starting with the COVID-19 pandemic in 2020, which caused a significant decline in demand for raw materials and physical transport in maritime shipping. Economic recovery began in mid-2021, but at the beginning of 2022, the global economy faced a new crisis triggered by Russia’s invasion of Ukraine.

Consequently, the prices of energy, fuel, raw materials and ship insurance rose, while northern European ports became congested and transport routes through the Black Sea faced additional risks. This led to the rerouting of part of the logistics flows towards the Adriatic. Thanks to its geostrategic position, the Port of Ploče recorded an increased share of traffic from Central Europe and Italy during this period, which had a positive impact on the overall business results of the Group.

Subsidies and reliefs

In 2024, the Group obtained reliefs in the form of subsidies totalling EUR 139,729.75. Of this, EUR 99,897.31 relates to employee subsidies, EUR 9,000.00 to de minimis support, while, based on the Croatian Government Regulation on eliminating disruptions in the domestic energy market, the Group received EUR 30,832.44 in relief through subsidised energy prices.

Generated and distributed economic value

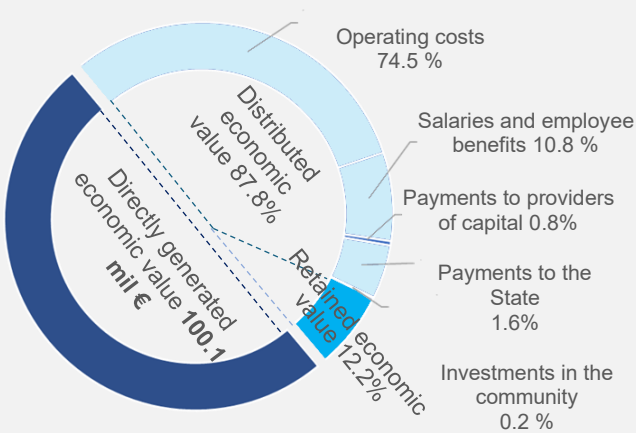
Directly generated economic value corresponds to the total operating revenues, which in 2024 amounted to **EUR 100,058,826**.

Distributed economic value comprises operating costs, employee expenses, returns to providers of capital, payments to the state and investments in the community. In 2024, it amounted to **EUR 87,845,504**, which is an increase of 30.13% or EUR 20,337,887 compared with 2023.

The result of the difference between these two values is the retained economic value, which in 2024 amounted to EUR 12,213,322, representing an increase of 18.94% or EUR 1,944,435 compared with the previous financial year.

Economic Impact of the Luka Ploče Group in 2024

(in EUR)	2022	2023	2024
DIRECTLY GENERATED ECONOMIC VALUE	97,207,501	77,776,504	100,058,826
Revenue from sales	96,695,440	76,945,493	99,654,271
Other operating income	512,061	831,011	404,555
DISTRIBUTED ECONOMIC VALUE	86,142,690	67,507,617	87,845,504
Operating costs	69,101,056	48,159,851	74,553,000
Salaries and employee benefits	10,690,400	11,591,246	10,774,812
Payments to providers of capital	477,600	610,287	753,435
Payments to the state	5,839,723	7,065,083	1,565,741
Investments in the community	33,911	81,150	198,516
RETAINED ECONOMIC VALUE	11,064,811	10,268,887	12,213,322



Directly generated and distributed economic value is an indicator of economic performance used to assess the positive effects of Luka Ploče’s operations on the community in which it operates.

Results by business segments

Operating revenues, operating profit, capital investments, total assets and total liabilities are monitored and presented separately for the following business segments: port services include cargo handling and represent the parent company, maritime services cover forwarding and maritime services provided to port service users, trading segment includes trading in materials and goods from the free zone of the Port of Ploče. Other business segments – consist of the Group’s ancillary activities (maintenance, hospitality and similar activities, as well as investments in financial assets such as deposits).

Results by business segments in 2024

Business segments	Port services	Maritime services	Trading segment	Other segments	Total Group
(in EUR '000)					
Revenue from sales	30,558	1,379	66,305	1,401	99,643
Operating profit before depreciation	8,221	428	1,902	1,032	11,573
Depreciation and impairment of fixed assets	(3,110)	(51)	-	(347)	(3,508)
Operating profit	5,101	377	1,902	685	8,065
Capital investments	3,051	355		27	3,433

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

Launch of the Transport and Trade Integration (TTI) project

2006.

With 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 Transport and Trade Integration (TTI) Project was initiated, focusing on the following development projects of the Port of Ploče: **construction of the container terminal, construction of the dry bulk cargo terminal (DBCT), and development of the port information system.** The total value amounts to approximately EUR 200 million.

New dry bulk cargo terminal (DBCT) commenced operations

2019. / 2020.

Located on the outer edge of the port, farthest from the town of Ploče, it ensures a completely negligible impact on the urban zone in environmental terms. Alongside the most advanced technology, key features of the new DBCT include high environmental standards in bulk cargo handling, which ensures minimal impact on the urban zone and the environment.

Value of Luka Ploče d.d.'s investment in equipment and new cranes: **EUR 36.93 million**

Preparations for the construction of the first solar power plant

2021.

Capital investments of around EUR 0.5 million relate to the procurement of new cranes, the overhaul of existing cranes, and new machinery and equipment, mainly for the needs of the DBCT. These investments will result in lower fuel consumption and reduced CO₂ emissions. The electrification of the DBCT has also begun, and activities have been launched for the construction of the first solar power plant (feasibility study).

Value of investment: **EUR 886.7 thousand**

EUR 5.87 million of new investments implemented

2023.

A new L-550 mobile crane, the largest in the port, worth around EUR 4 million, was delivered. New mechanisation, towing equipment and maintenance vehicles were procured. The project of digitalisation and automation of the rail and cement scales is in progress. In September, a 20 kW rooftop solar power plant at the DBCT was commissioned. Construction works on an 803 kW solar power plant have started, and a project for the documentation of two additional solar power plants has been launched.

EUR 0.5 million of new investments in renewable energy sources

2024.

Capital investments were directed towards infrastructure modernisation, digitalisation of operations and increasing energy efficiency. Investments in renewable energy sources continued, with EUR 0.448 million allocated. The "Improvement of Public Services of the Port Authority of Ploče with the Implementation of 5G Connectivity" project was launched.

Value of investment: **EUR 3.14 million**

Impact on the local community economy

A responsible management policy regarding economic sustainability and the growth of productivity at Luka Ploče also has a positive impact on the economy of the local community. Economically, this is achieved through the creation of new jobs, the payment of wages, and the settlement of all obligations related to the local community; socially, through support for projects and events of importance to citizens as well as to the economy.

In 2024, **EUR 758,848.95** was paid in municipal fees, which are used for the maintenance and construction of municipal infrastructure within the local self-government unit. Of this amount, EUR 5,650.37 was paid to the City of Metković, and EUR 658,478.76 to the City of Ploče, which represents 33.17% of the total municipal fees of the City of Ploče.

Luka Ploče supports the wider community through sponsorships, donations, and concession fees paid to the Port Authority of Ploče. It also supports the development of tourism through the Nautical Sector of Pločanska plovidba and the sailing school, which enriches the range of sports and recreational activities in the city (more on the project on page 45).

The Group attaches exceptional importance to communication with representative bodies of the local community, especially on issues related to environmental protection, which are also significant to the City of Ploče. Thanks to the quality of communication and openness to cooperation on both sides, issues of common interest are resolved in the shortest possible time.

Project: onshore power supply for container vessels by 2030

Based on the guidelines of the Ministry of the Sea, Transport and Infrastructure of the Republic of Croatia, the Port Authority of Ploče has launched activities related to the potential provision of onshore power supply for vessels at the container terminal. During 2024, the necessary documentation was prepared for the implementation of a project to supply vessels with up to 1 MW of power. The planned capacity is sufficient for the supply of vessels, the terminal and containers, considering the current dynamics of cargo handling.

The procurement and installation of infrastructure for onshore power supply for container vessels is planned by 2027. In line with the further development of Luka Ploče d.d.'s solar power plant projects, the share of renewable electricity used to supply vessels will also increase. The implementation of this project contributes to fulfilling mandatory national targets for the introduction of sufficient alternative fuel infrastructure in the EU for vessels (Regulation (EU) 2023/1804). The aim is to reduce the EU's net greenhouse gas emissions by at least 55% by 2030 compared with 1990 levels and achieve climate neutrality by 2050.

Luka Ploče – Croatia's first 5G port

In 2024, implementation began on the strategically important project "Improvement of Public Services of the Port Authority of Ploče with the Implementation of 5G Connectivity", which will make the Port of Ploče the first Croatian port with a private 5G network. The project is co-financed with 80% of the total value (EUR 958,125 out of EUR 1.2 million) by the European Union through the CEF2 Digital fund. The main beneficiary is Luka Ploče d.d.

The aim of the project is to enhance the port's digital infrastructure and lay the foundation for advanced logistics and security functionalities, through the development of a private 5G network that will enable secure, fast and resilient communication between systems and devices within the port area. Thanks to this technology, Luka Ploče is entering a new phase of digitalisation and strengthening its competitiveness in the context of the smart and green transition. Within the framework of the project, which will last for 30 months in total, three innovative real-time data-driven solutions will be implemented: a real-time location system (RTLS), an advanced system for monitoring and recording cargo handling, and a system for incident prevention and management. All three solutions directly contribute to better organisation of work, increased safety and efficiency, and resource optimisation, ultimately supporting sustainable development goals and reducing the carbon footprint of operations.

The first results are expected during 2025, with full implementation in 2026.

EU Taxonomy

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

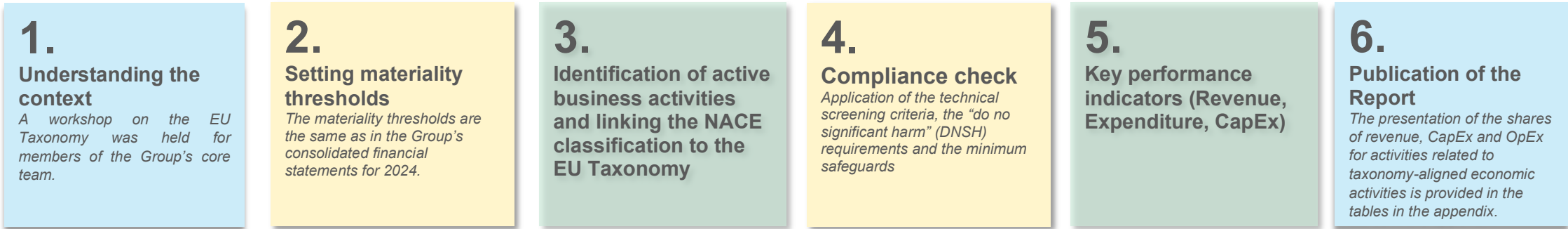
The regulatory ambition of the European Union is clear: to reduce greenhouse gas emissions by 2030 and achieve climate neutrality by 2050. A major contribution to protecting our environment can be made through raising awareness of sustainable investments. As a mechanism of the Action Plan on Financing Sustainable Growth, the Taxonomy Regulation defined that every company subject to the obligation of disclosing non-financial information under Article 19a or Article 29a of Directive 2013/34/EU must also publish an EU Taxonomy Report as part of its non-financial statement or consolidated non-financial statement.

As part of the 2024 Sustainability Report, Luka Ploče d.d. continued the voluntary disclosure of data in accordance with Regulation (EU) 2020/852 on the taxonomy of sustainable economic activities. In 2024, the process of mapping economic activities was further improved using a systematic analysis of compliance with all **six environmental objectives** defined in the Regulation. The assessment included the identification of activities that are **taxonomy-eligible and potentially taxonomy-aligned** with the technical criteria of the European Commission's Delegated Regulations. For all activities analysed, compliance was checked with the criteria of "substantial contribution" to each environmental objective, fulfilment of the "Do No Significant Harm" (DNSH) requirements, as well as adherence to minimum safeguards, in accordance with Article 8 of the Regulation.

In line with the **materiality threshold of 9% of profit before tax**, the share and amount for **economic activity 6.16 – Infrastructure for low-carbon maritime transport** was once again disclosed, as it continues to represent the most significant taxonomy-eligible activity. Activities below the materiality threshold – including 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 and maintenance of energy efficiency equipment, and 7.6 Installation of renewable energy technologies – were reported collectively under "**Other activities**".

Taxonomy data are presented alongside key performance indicators: Turnover, Capital Expenditure (Capex) and Operating Expenditure (Opex), providing insight into the level 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, with methodological consistency and transparency. In this way, Luka Ploče confirms its commitment to sustainable management and to strengthening resilience to climate and environmental challenges.

When assessing compliance with 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 UN High Commissioner for Human Rights (OHCHR), all of which are embedded in our core documents.



Policies and measures

MDR-P – Policies adopted to manage material sustainability matters

In this Sustainability Report, we provide an overview of the core policies and guidelines we utilize to manage our material sustainability matters. In addition to identifying the key statutory and internal acts that govern our activities in the areas of environmental, social and governance impacts, we have also developed policies and operational guidelines in the form of statements that express our approach, intentions and strategic frameworks for action on individual sustainability topics.

General policies and measures

Luka Ploče is an equity issuer on the domestic capital market and applies the Code of Corporate Governance of the Zagreb Stock Exchange and the Croatian Financial Services Supervisory Agency (HANFA), as well as other statutory corporate-governance measures, and reports on these in detail in the annual questionnaire which, in accordance with regulations, is published on the Zagreb Stock Exchange website <https://zse.hr/>

Together with its subsidiaries, the Company develops and operates in line with high corporate-governance standards. Since 2008, it has applied the principles of its own **Code of Business Conduct** (updated in 2019), which sets out the fundamental organisational values and the principles and standards of business behaviour. Since 2022, the Company has applied its own **Code of Corporate Governance**, adopted with the aim of improving corporate-governance standards and business transparency, strengthening the system of internal controls, reducing the risk of management override and reducing the risk of fraud.

The Company's corporate-governance objectives and principles derive from the following tenets:

- Operating in compliance with the applicable regulations of the countries in which it conducts its activities,
- Meeting standards through the organisation of operations and the application of business principles in the activities the Company performs and the relationships it establishes in its areas of work; and

- Applying recognised international practices and embedding them in the Company's business practices and procedures.

The subsidiaries do not have their own codes; they apply the principles of Luka Ploče d.d.'s **Code of Business Conduct** and **Code of Corporate Governance**.

The method for reporting and handling reports of irregularities at work, breaches of the codes and unethical behaviour is governed by the Rulebook on the Internal Reporting of Irregularities. **In 2024, there were no reports or proceedings due to breaches of the codes or unethical behaviour.**

In all areas of operations—including project management, investments, human resources, safety and procurement—the Company has developed appropriate policies and procedures that ensure compliant, efficient and transparent operations. The key documents include:

- Quality Management Policy (in accordance with ISO 9001:2018),
- Personal Data Protection Policy,
- Remuneration Policy,
- Conflict of Interest Management Policy,
- Rulebook on Initiating 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 (whistleblowers).

The system of internal policies and procedures therefore, plays a key role in ensuring business integrity, strengthening control and reducing risk, as well as in supporting sustainable-development objectives through responsible resource management, transparency and lawful operations.

Policies and measures for the protection of people

Issues of the protection of human rights, equality and equal treatment and non-discrimination, as well as the right to work, equal pay for work of equal value, and the protection of health and safety are governed by internal acts that are aligned with the regulatory legislation of the Republic of Croatia. The most important internal acts that regulate measures for the protection of people are:

- 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 in 2024, we developed an intranet and enhanced the Company's social-media presence to strengthen employee connectivity and business transparency.

We also launched on social media the series “Gender Equality – Strong Women of Luka Ploče”: through interviews, we presented three women from different working sectors of the port, with the aim of promoting gender equality in the industry.

Policies and measures for environmental protection

Luka Ploče d.d. systematically develops and applies 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 system with a significant environmental impact, the Company pays particular attention to energy management, greenhouse-gas emissions, waste management and air protection.

The following policies and measures are applied:

- 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,
- Internal waste-management system, aligned with the requirements of the Waste Management Act, including oversight of waste types, record-keeping and responsible disposal,
- 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

We implement a 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.

In 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.

We invite all readers 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

We are focused on aligning our policies and managing the risks arising from ESG requirements!

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.

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.

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.
Statutory and internal regulations	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

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 2024, there were no reports of irregularities, no reports of breaches of the Code of Business Conduct, and no confirmed cases of corruption.

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 investigative activities is separate from the management chain involved in preventing and detecting corruption or bribery. At least once a year, the Audit Committee, the Supervisory Board and the Management Board are informed about the effectiveness, reliability and security of the systems and procedures prescribed by this Policy.

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

All Group employees must comply with the principles and values defined in the aforementioned acts. Since corruption and bribery have not been identified as material issues for Luka Ploče and its subsidiaries—either by internal or external

stakeholders—the aforesaid policies may be considered to have been communicated appropriately.

G1-5 – Political influence and lobbying

Luka Ploče does not provide financial or in-kind support to political parties, their elected representatives or persons running for political office.

It also does not provide support to lobbying associations and is not a member of any such associations.

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.

OUR IMPACT AND CARE FOR PEOPLE





GOAL	CARE FOR EMPLOYEES, HEALTH AND SAFETY	CORPORATE GOVERNANCE
	<p>Employee commitment to their work, the organisation and the goals of Luka Ploče is the foundation of business success and a prerequisite for a sustainable future. We ensure stable employment, opportunities for growth and the regular payment of all entitlements, and we foster an organisational climate of mutual support, cooperation and trust with an open flow of information. We nurture an inclusive culture and strive to provide equal opportunities for all employees. No form of discrimination is acceptable (whether based on gender, race, political or religious belief, or any other ground). The protection of our employees' health and safety is one of our priority areas, integrated into all work processes. By investing in modern technical solutions, equipment and machinery, we aim to ensure appropriate protection for our employees in all weather conditions and across all processes.</p>	<p>To better understand our supply chain, we will carry out environmental and social assessments of suppliers to obtain a detailed insight into their activities and management practices. Where applicable, we will favour local suppliers..</p>
	<p>Provide a safe working environment and equal conditions for our employees, and encourage employee development.</p>	<p>We are focused on aligning our policies and managing the risks arising from ESG requirements</p>
MEASURES	<p>Safe and stable employment Skills development Equality Health and safety</p>	<p>Sustainable procurement Sustainability communications</p>
ALIGNMENT WITH THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (UN SDGS)	<p>Goal 1: No poverty Goal 3: Good health and well-being Goal 8: Decent work and economic growth</p>	<p>Goal 11: Sustainable cities and communities</p>
	<div><div>1 NO POVERTY</div><div>3 GOOD HEALTH AND WELL-BEING</div><div>8 DECENT WORK AND ECONOMIC GROWTH</div></div>	<div>11 SUSTAINABLE CITIES AND COMMUNITIES</div>



We respect the each person's integrity and individuality, while recognising and promoting diversity as a source of talent, creativity and experience. We do not tolerate any form of discrimination.

ESRS S1 Own workforce

Position in the value chain			ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction of with strategy and business model				Horizon		S1-4 Measures and resources related to own workforce	
U	LP	D	Material impacts, risks and opportunities				S	M	L	Measures
Work conditions										
			Impact Actual Moderately positive	Working conditions – job security, working time, pay, health and safety, and work–life balance are material topics for the Group. The impacts stem from the very nature of the employment relationship and work organisation, and are characterised by a high level 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.						The rights and obligations of the employees of Luka Ploče d.d. are governed by the Collective Agreement, which promotes employment stability through a preference for open-ended employment contracts. The Agreement provides for the possibility of an incentive of up to 30% of gross pay for employees who exceed ordinary work results, based on the employer's decision. There is also a prescribed obligation for the regular payment of wages, and Luka Ploče d.d. fully honours its commitments. Although the subsidiaries are not signatories to the Collective Agreement, the same rights are ensured through work rulebooks aligned with the provisions of the Collective Agreement. Occupational health and safety are regulated in accordance with statutory requirements.
			Risk Potential	Securing a qualified workforce (due to location constraints, pronounced for specific technical and operational worker profiles)						
Equal treatment and opportunities for all										
			Impact Actual Moderately positive	Equal treatment and opportunities for all have been recognised as important areas for the Group. This includes gender equality, equal pay, skills development, inclusion of persons with disabilities, prevention of violence and diversity. Given the high likelihood of impacts occurring, these topics are actively managed. The effect of the measures implemented to date has been assessed as moderately positive.						The right and obligation to training are embedded in the Collective Agreement and the Code of Business Conduct and are highlighted as one of Luka Ploče's core values. Given the nature of the business, regular training is provided on occupational health and safety, safe working conditions and the use of personal protective equipment, and certification is conducted periodically. Gender equality and equal pay for work of equal value are a fundamental right of every employee and are embedded in the Company's foundational acts.
Other rights arising from the employment relationship										
			Impact Actual Moderately positive	Other rights arising from the employment relationship relate primarily to ensuring appropriate accommodation for employees and the protection of their privacy. These areas have not been identified as material, while impacts related to child and forced labour are assessed as insignificant—such occurrences are not present in the Group's operations.						As impacts related to privacy have not been assessed as material, and are regulated by law—which includes financial penalties in the event of unauthorised disclosure of employees' personal data—we have nevertheless included this topic in our reporting 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.

Implementation of human-resources policies falls within the remit of the Human Resources Department and the Legal and General Affairs Sector. These organisational units are headed by directors who report directly to the Company's Management Board.

In 2024, there were no significant changes in the system organisation for managing employment relations, and the applicable policies and rulebooks remained the foundation for day-to-day management and relations with employees.

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

We maintain established mechanisms for cooperation with our own workers and their representatives, ensuring the workforce is involved in decisions that may affect their position, rights and working conditions.

Engagement is conducted through institutionalised forms of social dialogue, including the Independent Trade Union of Employees Luka Ploče and the Workers' Council, whose representative participates in the work of the Company's Supervisory Board. This ensures a direct channel for expressing employees' interests and viewpoints.

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 also represented by the Workers' Occupational Health and Safety Representative, elected in line with the Occupational Health and Safety Act, who safeguards workers' interests in the field of safety and health. The Occupational Health and Safety Committee also operates actively as the employer's advisory body, contributing to the improvement of the OHS system.

The Company fosters a culture of transparency and information accessibility for workers. Information on employee rights and obligations, as well as any changes that may affect them, is available through multiple communication channels—noticeboards, the internal application (intranet), the Company's official website, and direct contact with the Human Resources Department. Worker representatives on the Supervisory Board and on internal committees further ensure that employees receive timely and accurate information and have the opportunity to present views and proposals.

Responsibility for organising cooperation with worker representatives and for ensuring that their views are taken into account in business processes rests with the Legal and General Affairs Sector and the Management Board. In 2024, there were no significant changes to these engagement processes; the existing mechanisms remained functional and effective in safeguarding employee rights and fostering dialogue.

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

We foster a culture of open communication that provides clearly defined processes for identifying and addressing any potential negative impacts on our own workforce.

Employees' labour rights and obligations—including the protection of dignity, safety and fair working conditions—are defined by the Collective Agreement, internal rulebooks and the Code of Business Conduct, and their implementation is ensured through clearly assigned responsibilities and governance mechanisms.

Employees have access to a range of formal and informal channels to raise concerns or report potential irregularities or adverse impacts. They may contact the Human Resources Department, their immediate supervisor, trade union representatives or the Workers' Council. They may also consult the Workers' Occupational Health and Safety Representative or contact the Legal and General Affairs Sector directly.

Information on available channels is regularly communicated via internal media, including noticeboards and the intranet application.

All enquiries, complaints or reports received are handled confidentially and impartially, with a strict prohibition of retaliation against those who report concerns. Where irregularities are confirmed or negative impacts identified, the Company takes corrective and remedial actions as soon as possible, which may include changes to working conditions, provision of additional occupational safety measures, adjustments to work organisation, or additional training.

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

These targets relate to four key areas: safe and stable employment; development of employees’ skills and competencies; equality and non-discrimination; 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 have open-ended, full-time employment contracts.
- Target: maintain at least 95% of employees on open-ended contracts.
- Conduct regular employee-satisfaction surveys – target: at least 80% of employees express satisfaction with working conditions.
- Regularly review the Collective Agreement in line with changes in the labour market and economic conditions.

2. Skills development and training

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

- Train all organisational units on ESG topics – target: 100% of sectors included in training by end-2025.
- Introduce ESG performance indicators by sector – target: implemented in 100% of business units by end of 2026.
- Promote energy efficiency by clearly displaying facility energy certificates and informing employees.

3. Equality and combating discrimination

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

- Zero tolerance for all forms of discrimination, with anonymous reporting channels in place.
- Ensure equal starting pay and advancement criteria for identical roles – target: maintain 100% compliance.
- Provide support to vulnerable groups by adapting training (e.g., 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 port-wide joint Safety Committee – target: committee operational and common guidelines adopted by end-2025.
- Continuous worker training and certification in safety – target: 100% of employees covered by basic safety training annually.
- Promote healthy lifestyles among employees through internal campaigns – target: at least one Group-wide activity per quarter.
- Monitor and report the number of workplace injuries – target: a 10% year-on-year reduction 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 of 31 December 2024, the Luka Ploče Group employed a total of **436 employees**, while the average number of **employees during 2024 was 449**. Compared with the end of 2023, when there were 474 employees, the headcount decreased by 38 employees, i.e. 8%.

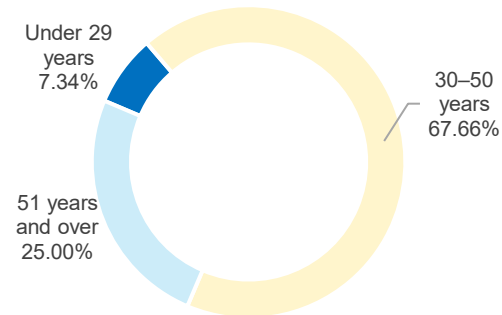
Of the total number of employees at the end of 2024, **women account for 20.6% of the workforce** and men for 79.1%. The relatively low share of women is specific to this industry, where jobs traditionally associated with male occupations prevail.

All employees in the parent company Luka Ploče d.d. and its subsidiaries have **open-ended employment contracts**, with full-time work of 40 hours per week. The only exception is the subsidiary **Pločanska plovidba d.o.o.**, which, as of 31/12/2024, has one employee on a fixed-term contract.

As shown in the table below, the representation of women in management structures is very high. As many as **50% of the members of the Management Board of Luka Ploče d.d.** are women, which is significantly above the Croatian average of **27%** in 2024, according to the SELECTIO Index of the share of women on company management boards. The share of women on the boards and in management of the subsidiaries is also above the national average.

	M	F	Total	% of females
Employee structure in the Group as of 31 December 2024.				
Management Board	1	1	2	50.0%
Directors of subsidiaries	2	2	4	50.0%
Sector/Department Directors	6	3	9	33.3%
Managers	45	7	52	13.5%
Other employees	291	78	369	21.1%
TOTAL	347	92	436	21.0%
Number of employees with disabilities	4	2	6	

Age structure of employees in the Group



By age structure, 295 employees, or 67.66%, are in the 30–50 age group; 109 employees, or 25.00%, are aged 50 and over; while 32 employees, or 7.34%, are under 30.

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

In 2024, Luka Ploče d.d. did not engage non-employee workers, including workers on service contracts, temporary work contracts, self-employed persons or workers supplied by third parties to perform core activities.

All workers engaged in the Company's ordinary operations are employed under open-ended employment contracts, full-time, which ensures full labour, legal and social protection for all employees, in line with applicable legislation and collective rights.

Turnover and new-hire rate

In 2024, the Group hired a total of 13 new employees: 9 at Luka Ploče, 2 at Luka Šped and 1 at Pločanska plovdba. Women accounted for 41.7% of new hires. The new-hire rate was 2.75% (13.92% in 2023). Of the total new hires, 2 employees were under 30 years of age and 10 were 30–50 years old.

In the same period, 54 employees left the Group. The turnover rate was 9.63% (8.86% in 2023). The majority of departures were voluntary.

Turnover and new-hire rate	2022	2023	2024
New-hire rates	14.08%	13.92%	2.75%
Employee turnover	8.82%	8.86%	9.63%
Total number and rate of new employees during the reporting period, by age group and gender			
< 30 years	29	27	2
30 - 50 years	34	36	10
> 50 years	4	3	0
total men	58	54	7
total women	9	12	5
Total number of new employees	67	66	12
Total number and rate of employee turnover in the reporting period, by age group and gender			
< 30 years	10	13	9
30 - 50 years	15	19	22
> 50* years	16	21	23
total men	35	44	43
total women	5	9	11
voluntary turnover	38	52	52
involuntary turnover	3	1	4
Total number of employees who left	41	53	54

S1-8 – Coverage of collective bargaining and social dialogue

There were no changes to the collective bargaining system in 2024 compared with the previous year. All employees of Luka Ploče d.d. continue to be **covered by the Collective Agreement**, which ensures a range of pay and other employment rights arising from social dialogue and regular collective bargaining.

Although the employees of the subsidiaries are not formal signatories to the Collective Agreement, they **enjoy the same level of employment rights and protection** through work rulebooks that are fully aligned with **the Collective Agreement of Luka Ploče d.d.**

This approach ensures an **equal level of protection and working standards** for all Group employees, regardless of their formal organisational affiliation.

S1-9 – Diversity indicators

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

The Code promotes equality of all workers—regardless of gender, age, nationality, ethnic origin, religion, or social or economic status—in the sphere of work and working conditions, including criteria and conditions for recruitment, promotion and training.

All workers have an equal opportunity to succeed; a person's position in the organisation depends solely on individual performance and results, and on professional qualifications.

There is no difference in basic pay by gender.

S1-10 – Adequate wages

The lowest contracted gross wage is determined in accordance with legal provisions on the minimum wage and in 2024 amounted to EUR 840. This amount is increased by supplements for second and third shifts, work on Saturdays, Sundays and public holidays, and overtime. Job coefficients for each position are set in the employment contract.

S1-11 – Social protection

All employees at Luka Ploče are covered by the social protection system of the Republic of Croatia, including pension and health insurance, unemployment insurance, parental leave, sick leave and other statutory entitlements. In addition to statutory obligations, employee social protection is further extended by the Collective Agreement and work rulebooks, which also apply to the subsidiaries, thereby ensuring a high level of security and stability for all Group workers.

In 2024, the rights defined by the Collective Agreement continued to apply. Employees are entitled to paid leave in several life circumstances, including:

- 1 day for moving within the same place, or for blood donation,
- 2 days for marriage, the birth of a child, or moving to another place,
- 3 days in the event of the death of a parent, spouse, grandfather, grandmother, brother and/or sister,

- 4 days for major family emergencies (fire, traffic accident),
- 5 days for the death of a spouse, child or parent, and in the event of serious illness of an immediate family member in the place of residence.

The Collective Agreement additionally defines support up to the maximum non-taxable amount, for example, for the birth of a child, the death of a family member in the same household, the onset of an employee's disability above 50%, as well as long-term sick leave. Employees are entitled to a long-service award for continuous service with the employer (the first after 10 years, and then every 5 years), and to severance pay in accordance with legislative and collective rules.

Monetary entitlements are further expanded by the Collective Agreement, which provides for:

- an increase in the travel allowance (to HRK 0.90 per km) for those living more than 5 km from the workplace, or a fixed allowance of HRK 200 for shorter distances,
- introduction of a meal allowance of HRK 300 per month,
- mandatory payment of Easter and Christmas bonuses of at least HRK 500,
- ensuring gifts for employees' children (up to 15 years of age) of at least HRK 400,
- the possibility of paying a performance incentive of up to 30% of gross salary for employees who show special engagement, based on the employer's decision.

Employees are also entitled to paid leave for family reasons and to return to their job after taking parental, maternity or paternity leave. In practice, work–life balance is encouraged, and work organisation is, whenever possible, adapted to employees' needs to reduce the need for overtime.

Information on social rights is regularly available via the trade union, the Workers' Council, worker representatives, noticeboards, the internal portal and the Human Resources Department. Cooperation with employee representatives ensures that social rights are continuously developed and improved in line with employees' needs and changes in the operating environment.

S1-13 – Training and skills development indicators

In 2024, the Luka Ploče Group continued to invest in developing employee skills, with a particular focus on specialist occupational-safety training, alongside other aspects of professional development.

A total of **7,485 hours of training** were delivered via external providers, with a further **110 hours in internal training**, giving **7,595 hours of training** in total. This averages **19.2 hours of training per employee** (11.6 hours per employee in 2023).

By gender, the highest average number of training hours relates to men and amounted to 23.37 hours, while for women in 2024 it was 1.84 hours. The highest volume of employee training was achieved at **Luka Ploče d.d.**, totalling **7,551 hours**.

Company	Total hours of internal training (*including digital hours)	Total hours of external training	Internal training hours per employee	External training hours per employee	Training hours by gender		Total training hours	Average number of employees
					M	F		
Luka Ploče d.d.	90	7,461	0.24	19.53	7,433.00	118.00	7,551.00	382
Luka Šped d.o.o.	20	24	1.54	1.85	22.00	22.00	44.00	13
Total	110	7,485	0.28	18.95	7,455.00	140.00	7,595.00	395
Average internal and external training hours by gender and headcount					23.37	1.84		19,2

There were no significant changes to the social-protection system in 2024 compared with the previous year.

S1-12 – Persons with disabilities

As of 31 December 2024, the Luka Ploče Group employed a total of six persons with disabilities (2 women and 4 men), which represents 0.99% of total employees.

The number of employed persons is stated based on verified disability status, in accordance with the provisions of the **Ordinance on the Content and Manner of Keeping the Register of Employed Persons with Disabilities**.

S1-14 – Health and safety indicators

At Luka Ploče, an occupational health and safety management system has been established in accordance with the Occupational Health and Safety Act. The system includes risk assessment for all workplaces, training employees to work safely, the right of employees to refuse work if their safety or health is at risk, and the election of a workers' occupational health and safety representative.

All workplaces have been analysed through risk assessment, identifying locations and work operations with elevated risks.

The processes used to identify workplace hazards and assess risks are described in the Info Book, which sets out steps and procedures for emergency situations. Every employee has access to the risk assessment and to technological lists with safe-working instructions; each is trained, both theoretically and practically, to work safely, and is provided with personal protective clothing, footwear and other equipment. Hazard signs, warnings and instructions are posted at appropriate locations in the port. Work equipment is inspected (certified) regularly and replaced at defined intervals.

The quality of occupational health and safety processes is ensured through safe-work instructions for each process, specialist training of the safety representative and training of employees for safe working, while periodic medical examinations are mandatory for workplaces with special working conditions. In the event of a workplace accident, the occupational safety specialist, together with management staff, investigates the causes of the accident and proposes corrective actions to prevent recurrence.

The organisation safeguards the confidentiality of employees' health data: only the assessment of fitness for work is provided

to the employer, while detailed access to medical records is available solely to the clinic for occupational medicine.

Developing the competencies of employees across the Luka Ploče Group involves continuous specialist training in occupational health and safety (OHS), ensuring stable and efficient operations. Particular emphasis is placed on injury prevention, raising safety standards and regular employee training to reduce risk and safeguard health in the workplace.

All workers undergo initial and periodic safety training. In 2024, training was delivered to a total of 67 employees, with more than 7,018 hours of OHS instruction.

Training of workers in OHS in 2024.

Training title	Duration of training	Total participants		Total hours	
	Hours	M	F	M	F
Training for safe working practices	90	38	7	76	14
Training of employer-appointed OHS officers	64	15	1	60	4
Training of workers in preventive fire-protection measures	0	0	0	0	0
First-aid training for workers	0	0	0	0	0
Training of workers' safety representatives	0	0	0	0	0
Training of leaders and team members for evacuation and rescue	0	0	0	0	0
Specialist OHS training	7,018	67	0	7,018	0

The Workers' Occupational Health and Safety Representative is elected every four years. They participate in the work of the Occupational Health and Safety Committee, which meets twice a year; the Committee's recommendations are considered at the Management Board level. The Representative serves as a channel for raising issues and proposals related to employee safety.

In 2024, there were no fatalities among the Group's own employees, nor among external collaborators and contractors. A total of 16 work-related injuries were recorded. Despite the increase in injuries, there were no serious or permanent consequences.

A total of **1,591 lost workdays** due to occupational injuries were recorded. In 2024, there were no recorded cases of work-related ill health among either employees or non-employee workers. There were also no lost workdays or fatalities caused by health reasons linked to the working environment.

Quantitative data for ESRS S1-14

	2021	2022	2024
Fatalities – own workers:	0	0	0
Fatalities – other workers:	0	0	0
Recorded work-related accidents:	12	14	16
Number of accidents – own workforce	12	14	16
Number of accidents – other workers	0	0	0
Number of lost days due to all recorded work-related injuries	467	1,478	1,591
Work-related ill health – own employees:	0	0	0
Work-related ill health – non-employee workers	0	0	0

S1-15 – Work-life balance indicators

Luka Ploče ensures conditions for work-life balance through rights defined by law and the Collective Agreement, enabling employees to use parental and family leave and to access additional benefits. In 2024:

- 23 employees used parental leave (4 women and 19 men),
- 4 employees used maternity leave,
- 20 employees used paternity leave.

All employees have the right to return to their position after completing the above types of leave, in line with circumstances,

as well as access to financial support in the event of the death of a household family member, an employee's disability greater than 50%, the birth of a child, and sick leave longer than 90 days. Rights and benefits are defined by the Collective Agreement and are aligned with applicable legislation and the Personal Income Tax Rulebook. There were no changes to this practice in 2024

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

The average gross wage of employees in the Group (excluding senior management) in 2024 amounted to **EUR 1,524**, which is **10.24%** higher than in 2023 (**EUR 1,382**). Over the same period, the average gross wage in Croatia was **EUR 1,821**, an increase of **15%** year on year. The ratio between the Group average and the national average is **0.84**. This means wages in the Group are below the state average but are increasing steadily year after year.

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

In 2024, there were no recorded cases of human-rights violations, no formal employee complaints, and no other serious human-rights impacts within the operations or services of the Luka Ploče Group.

There were also no reported cases indicating forced or compulsory labour, child labour, discrimination, breaches of freedom of association, the right to collective bargaining, or other fundamental labour rights.

Internal mechanisms for protecting and promoting human rights—including accessible channels for anonymous reporting of irregularities and internal control systems—operate effectively, ensuring preventive action and swift response when needed.

Employees are continuously informed of their rights via internal channels, trade unions and worker representatives, and the Company upholds a culture of zero tolerance for any form of human-rights abuse.

ESRS S2 Workers in the value chain

Position in the value chain			ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model				Horizon			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				
U	LP	D	Material impacts, risks and opportunities				S	M	L	Measures				
Work conditions														
			Impact Potential Positive	<p>These are impacts linked to processes within the port itself that affect all participants in the value chain equally. Issues concerning the health and safety of workers in the value chain are primarily connected with activities in the port, during which all participants in the process must comply with the prescribed procedures of Luka Ploče. The digitalisation of operations at Luka Ploče also has a positive effect on all stakeholders, including workers in the value chain, since, alongside application development, Luka Ploče organises training for the stakeholders involved. This topic is not designated as material.</p> <p>This assessment was confirmed by external stakeholders, who evaluated these issues via a questionnaire. With the exception of impacts on the safety and stability of jobs and on training and skills development, where the impact of Luka Ploče was assessed as moderately positive, external stakeholders considered that Luka Ploče has no impact on the other issues.</p>							<p>Equal conditions are ensured for all workers within the port area with regard to occupational safety and health. The Info Book, which describes the steps and procedures in emergency situations, is available in English on the Luka Ploče website and on noticeboards at multiple locations, where the symbols are clear and standardised worldwide.</p> <p>Protection of personal data in accordance with statutory regulations</p> <p>Established and accessible channels for raising concerns</p>			

In 2024, Luka Ploče d.d. continued to monitor the impacts and dependencies arising from its relationships with workers in the value chain, although this topic was assessed as not material from either an impact or a financial materiality perspective. The assessment was carried out through internal analyses and confirmed using questionnaires completed by external stakeholders. The conclusion remains that Luka Ploče does not have a direct and significant impact on most workers in the value chain, with the exception of impacts on the safety and stability of jobs and on opportunities for training and skills development, for which the Company's impact has been assessed as moderately positive.

Workers in the value chain are involved in day-to-day operations in the port area—whether through the activities of tenants, partners, providers of logistics and technical services, or related users. Although they are not formally part of the own workforce, Luka Ploče ensures equal safety and protection conditions for all workers present through prescribed procedures, infrastructural measures, and the availability of information via the Info Book and standardised safety signage.

As part of its strategic approach, the objectives the Company sets for its own employees (with regard to safety, equality, data protection, and respect for labour and human rights) are equally reflected for all employees in the value chain. Given the Port's role as a central operating system bringing together numerous business entities, emphasis is placed on establishing standards through documents such as the Code of Business Conduct and the rules for procurement, leasing and the provision of services.

We recognise that further digitalisation and the green transition may indirectly affect the structure and dynamics of the value chain workforce. Accordingly, we continue to develop training

and communication systems to promote compliance and fair working conditions among all stakeholders involved.

SBM-2 – Interests and views of stakeholders

In 2024, systematic dialogue with external stakeholders continued through formal meetings and operational communication channels. The aim of this process is to understand perceptions of Luka Ploče's impact on working conditions, safety, training opportunities, and other aspects of labour rights for individuals employed by external partners.

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

We apply the principles of respecting fundamental labour and human rights to all workers in the value chain operating within the port area, even if they are not part of our own workforce. Internal acts and operational procedures ensure that all workers – including those employed by tenants, partners, and service providers – have access to safe and decent working conditions.

Key documents governing these policies include:

- Code of Business Conduct, which also applies to Luka's service users and promotes principles of fair labour, non-discrimination, equal opportunities, and workplace safety.
- Data Protection Policy, which ensures the privacy of all individuals working within Luka's business environment.
- Health and Safety Regulations, which apply to all physical persons present in the port area.
- Info Book and Safety Instructions, also available in English, which clearly communicate measures to be taken in case of emergencies.

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

We are focused on maintaining safety, ensuring access to information, and guaranteeing equal treatment of all individuals in the working environment of Luka Ploče.

Processes include:

- **Regular formal meetings** with representatives of external contractors and tenants within the port area.
- **Operational communication channels** focused on working conditions, safety, training, and respect for labour rights.
- **Clear assignment of responsibilities**, with the Security and Human Resources Department actively collaborating on operational implementation and inquiries.
- Special attention to **vulnerable groups of workers**, particularly persons with disabilities, ensuring that their specific challenges are recognised

ESRS S3 Affected communities

Our activities should continuously strengthen the local economy!

Position in the value chain			ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model			Horizon			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		
U	LP	D	Material impacts, risks and opportunities			S	M	L	Measures		
Impact of the Organisation’s business activities on the quality of life in the community											
			Impact Actual Positive	The impact of Luka Ploče’s business activities on the quality of life in the local community is actual and positive, both economically and socially. The Port acts as an important economic driver for the region, directly and indirectly contributing to local employment, including new jobs through development projects, maintenance, logistics and service activities linked to port infrastructure.						Hiring from the local community , ensuring a direct contribution to the local economy. Partnership and cooperation with local institutions and the community (see the following section) Transparent reporting and public communication , building trust and encouraging community participation in strategic topics such as the transformation of the Port into a smart and sustainable port. Planning expansion within the Bulk Cargo Terminal (BCT) area , thereby reducing negative impacts on the urban area (noise, dust) while creating conditions for new jobs and additional services.	
Impacts related to safety											
			Impact Potential Negative	Potential negative safety impacts 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 readily remediable. Given the potential risks, incident situations leading to irreparable harm are assessed as unlikely. However, since this is an area of community concern, the topic has been assessed as material.						Application of safety and security protocols that define measures for preventing and reporting potentially hazardous situations, including those prescribed by the Maritime Code and international guidelines (International Maritime Organization – IMO). Despite these measures, incidents with limited effects remain possible, although the likelihood of irreparable damage is considered very low. As these risks are a concern for the local community, the topic is deemed material. Luka Ploče d.d. actively manages these impacts by physically separating the most intensive activities from the urban area. Mitigation measures are regularly monitored through systems of internal control, environmental monitoring and emergency-response procedures, alongside open communication with the local community.	

Luka Ploče d.d. sees its role in the community as extending far beyond the boundaries of its business activities. As the leading economic entity in the Neretva Valley, we are aware of our social responsibility and of our importance in enhancing the quality of life of our fellow citizens, especially the youngest, persons with disabilities, older people, and organisations that contribute to the cultural, sporting and social development of the local community.

During 2024, through a public call for donations and sponsorships, Luka Ploče supported numerous initiatives by local organisations, institutions and associations, focused on the real needs of the community. Donations were awarded through a transparent evaluation process, with emphasis on long-term effects, inclusiveness, sustainability and added value for beneficiaries.

SBM-2 – Interests and views of stakeholders

The local community—one of the key stakeholders of Luka Ploče d.d.—comprises the wider public, social organisations, institutions and citizens from the City of Ploče and surrounding towns. The interests of this group are primarily oriented towards environmental protection, contributions to local economic and social development, and the responsible conduct of all business entities operating within the port area.

Luka Ploče recognises these interests and actively builds relationships with the local community through participation in local events, public and transparent communication, and cooperation projects focused on sustainability, education, health and environmental protection.

The views of the local community are taken into account in strategic planning and in the assessment of the Port's significant impacts, especially with regard to environmental effects, spatial development and employment. Active stakeholder involvement helps build trust and maintain stable relations, which Luka Ploče considers the foundation of long-term sustainable operations.

S3-1 – Policies related to affected communities

Our orientations and policies in this area stem from our obligation to act responsibly towards the local community and the wider environment in which we operate.

The **Quality Management Policy (ISO 9001:2018)** includes a commitment to understanding the needs and expectations of all relevant stakeholders, including the local community, and to continually improving the Company's performance in line with those expectations.

Within corporate governance, an **ESG Committee** operates to coordinate activities related to environmental, social and governance matters. The Committee also considers social issues, including relations with the local community, and proposes guidelines for their improvement.

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

Cooperation with the local community is the foundation of social responsibility at Luka Ploče d.d. and an important part of managing the social impacts of our operations.

Support programme for projects of general public interest

In 2024, the results of the donation/grant call “Ploče i luka ZAJedno – za ljepši grad i bolji grad” (“Ploče and the Port Together – for a more beautiful and better city”) were announced. The call was launched to finance projects that contribute to improving the quality of life in Ploče. Three key thematic areas were covered: environment and sustainable development, development of the local community, and sport and youth. Through the call, funding was provided for 16 projects in the amount of EUR 155,391.88.

A total of 16 projects by various organisations and institutions in the fields of education, sport, culture, health, social care, ecology and youth were supported. These projects directly improved working conditions in kindergartens and schools, mobility for persons with disabilities, opportunities for sport and recreation, the city's cultural offering, as well as environmental awareness and marine conservation activities.

For example, donations equipped premises at the Ploče Kindergarten and the Primary School in Komin; helped provide sports activities through projects by Primary School Vladimir Nazor, Football Club Jadran, Porto Tolero Futsal Club, Basketball Club Ploče, Handball Club Dalmatinka and other sports associations; and financed equipment for STEM workshops run by the Nova UMNO Youth Association. The Leptirči Association used the donation to purchase a specialised vehicle for children with developmental difficulties, significantly improving the mobility of rehabilitation service users. The Environmental Diving Club “Periska” received equipment for filling diving cylinders and conducting environmental seabed clean-up actions.

An important segment of support related to the **cultural life of the community**. Activities of the **Ploče Public Library** were supported through a series of cultural events, as were the **OD2DO2 music festival**, the **Christmas concert by the vocal-instrumental ensemble “Kрила ljubavi”**, and publishing and music projects of local associations. The **Ploče Red Cross City Society**, using donated equipment, launched a soup kitchen and prepared 800 meals for people in need. The **Ploče Pensioners' Association** used the support to organise rehabilitation programmes for older people, while the **HPD Grabovica Mountaineering Society** received its first website, encouraging an active approach to recreation and nature protection. For us, sustainability is not limited to environmental and governance processes; it also includes a responsible, engaged and lasting relationship with the society in which we operate.

More detailed information on projects in the local community co-financed through the 2024 “Ploče i luka ZAJedno – za ljepši grad i bolji grad” call can be found on page 71.

In addition to the donation call, throughout the year we traditionally provide support to humanitarian, sports and cultural programmes. Among other things, we provided financial support to local sports clubs, enabling them to purchase equipment and participate in competitions. We are particularly proud to sponsor young talents who have achieved notable results at the regional and national levels.

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

Luka Ploče d.d. enables the local community to raise concerns through direct enquiries, meetings and official correspondence, and stands ready to cooperate on environmental and social issues. Remediation processes include analysing submissions, implementing corrective measures and maintaining open communication with stakeholders, with plans to further improve the available channels.

Advent chalets for the local community

To help create a festive atmosphere, at the end of the year Luka Ploče d.d. donated 10 wooden Advent chalets to the local committees of the City of Ploče.

The chalets were built by Luka Ploče employees, adding value through internal engagement. Made of fir wood, they were specifically designed to be functional, durable and aesthetically suited to public spaces. The donation was distributed evenly among the ten local committees, with transport and siting arranged according to local needs.

This initiative forms part of the Company's broader efforts to support the cultural and social life of the community through concrete, sustainable actions that encourage people to come together and preserve local tradition during the holiday season.

Among other things, in the run-up to the holidays, we donated 50 Podravka hampers with food products to the Ploče Kindergarten.

EUR 302.8 thousand invested in boats for the sailing school

One of Luka Ploče's more significant community projects is the Ploče Sailing School. It grew out of years of successful cooperation between Luka Ploče and water-sports enthusiasts, in particular, sailing. Launched in 2019, the project aims to revitalise and popularise sailing in the City of Ploče across all age groups, especially children. The sailing school is organised by the Sailing Club (JK) Ploče Sailing with the support of the Luka Ploče Group, specifically Pločanska plovdba, which provides all investments in sailboats.

Since the school's establishment, the Group has invested a total of **EUR 302,807.26 (excl. VAT)** in boats and equipment. The boats used in the school are intended for training and for teaching children and adults the basics of competitive sailing.

The Group also co-finances the monthly membership fee for the sailing school for all primary- and secondary-school participants at 50% of the commercial price, while the monthly subsidy for a second child in the family is 75% of the commercial price. In this way, all interested children are given the opportunity to take part in sailing.

The total amount of subsidies provided by Luka Ploče from 2019 to 2023 was **EUR 41,668.58**. Of this, in 2024 Luka Ploče provided EUR 9,679.87 in subsidies (for 80 participants with a 50% discount for the summer school and 20 participants in winter with a 75% discount).

Members of the school take part in regattas for children and adults, and in 2024, they also participated in the Port Games.



PORT GAMES 2024

As part of initiatives to promote togetherness, team spirit and cooperation within the port sector, the Port Games were held in Ploče from 4–6 October 2024. The event brought together 300 competitors from Croatia, Bosnia and Herzegovina, and Slovenia.

Over the three-day programme, participants competed in nine sports: futsal, basketball, volleyball, tennis, bocce, chess, table tennis, sailing and tug-of-war. The disciplines included men's, women's and mixed teams, with a particular emphasis on inclusiveness and gender equality—especially through the participation of women's teams in bocce and tug-of-war.

Alongside the sports programme, activities were organised for the wider community. Free food and drinks for all visitors made the event broadly accessible and ensured the active involvement of local residents. The evening entertainment, open to all citizens, featured performances by well-known regional musicians.

By staging the Port Games, Luka Ploče d.d. continued to implement activities that strengthen social inclusion, improve the quality of the working environment and foster regional cooperation and connectivity within the port industry.



Luka Ploče first hosted the Port Games in 1977. At that sixth Meeting of Port and Harbour Workers, several hundred competitors and guests gathered. Those Games are remembered as a key moment in the history of the city and the port.



ESRS S4 Consumers and end-users

Luka Ploče d.d. continuously improves capacity, efficiency and the quality of port services in order to meet the requirements of existing and potential users.

Position in the value chain			ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction of with strategy and business model(s)				Horizon			S4-4 – Actions for material impacts on consumers and end-users, processes in handling materials risks and achieving material opportunities related to consumers and end-users and effectiveness of such actions				
U	LP	D	Material impacts, risks and opportunities				S	M	L	Measures				
Information for customers and/or end users														
			Impact Actual Positive	End users—such as drivers, freight forwarders, crew members and other operational actors within the port system—depend on clear information on logistics processes, safety procedures and operating rules.							Customer complaints and claims are monitored as part of the assessment of the effectiveness of the Quality Management System and form part of customer-satisfaction measurement for services of the Group. Complaints show a downward trend and are generally not material in terms of financial impact on operations. In addition, annual customer-satisfaction surveys are conducted via questionnaires, which indicate a high level of satisfaction with service quality. These questionnaires and the customer-satisfaction analysis are part of the Quality Management System documentation and have therefore been included among the sustainability topics assessed as material.			
Personal safety of end users														
			Impact Potential Negative	Issues related to the health and safety of customers/end users have been assessed as significant. The health and safety of customers are also subject to statutory regulation. Luka Ploče actively manages these impacts and, in view of external stakeholders’ assessments, this topic has been included among the material topics.							Application of safety protocols defines measures for preventing and reporting potentially hazardous situations, including those prescribed by the Maritime Code and international guidelines (IMO). Despite these measures, incident events with limited effects remain possible; however, the likelihood of irreparable harm is assessed as very low.			

Our strategic objectives focus on strengthening partnerships with key customers through joint initiatives and projects that promote sustainability, establishing a Code of Conduct for business partners along with monitoring of compliance with its principles, including respect for human rights, and regularly surveying customer satisfaction to drive continuous service

Luka Ploče continuously improves capacity, efficiency and the quality of port services to meet the requirements of existing and potential users.

SBM-2 – Interests and views of stakeholders

End users of services, such as shipowners, maritime agencies, freight forwarders, logistics operators, and consignees and shippers, express 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 level of service.

Involving end users in service-improvement processes is carried out through day-to-day electronic communication, operational coordination, the complaints and claims system, and annual satisfaction surveys. The feedback collected is analysed within the Quality Management System, and the results are used to enhance services and shape the sustainability topics assessed as material.

S4-1 – Policies related to consumers and end-users

- Quality Management Policy ISO 9001:2015
- Terminal Info Book and other policies, in accordance with internationally recognised instruments 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 formal contractual partners, but all natural and legal persons who directly or indirectly use the Port's services and infrastructure and may be exposed to the impacts of its activities.

A description of the types of end users subject to material impacts, as well as the engagement processes, is provided in the value chain linked to Luka Ploče's primary activities on page 18.

Improving business with existing and potential clients, growing volumes across cargo types, especially in bulk, general cargo and containers, through continuous monitoring of market conditions and the geopolitical situation; increasing and upgrading new/existing terminals/capacity; and providing a

higher level of service all enhance port efficiency, which in turn generates savings for our end customers (faster vessel turnaround in port, higher discharge/loading rates, quicker dispatch).

It is also important to provide timely and accurate information about our products and services, in compliance with international regulations; to ensure 24/7 availability of information and assistance at sea; to perform regular equipment servicing; in the vessel-chartering segment, to provide access to manuals for the safe operation of the vessel and its equipment; and to apply the HACCP plan in catering.

In line with procedures implemented under ISO 9001:2015, an annual customer-satisfaction report is prepared on the basis of user questionnaires. All customer complaints are answered in writing, with the corrective steps taken clearly indicated.

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
	<p>The long-term objective of Luka Ploče and its subsidiaries is to achieve carbon neutrality by 2050. To that end, measures have been defined to achieve an absolute emissions-reduction target of 15–25% by 2030 and 65–95% by 2050. Alongside climate-mitigation measures, our aim is to ensure that our investments are aligned with the EU Taxonomy.</p> <p>We integrate climate resilience by implementing green technological solutions, improving transport efficiency and applying sustainable practices in order to enhance port operations and reduce our climate and environmental footprint.</p>	<p>The environmental impacts of port operations are monitored by the Port Authority which, in cooperation with the Institute of Public Health, conducts annual testing of sea-water quality, air quality and wastewater quality, as well as the condition of seabed sediments. Our task for the period ahead is to make additional efforts to prevent pollution—both within the Port of Ploče and along the entire value chain.</p> <p>We will ensure that the organisation’s business activities address the use, reuse and recycling of waste, and the use of raw materials and substances that are less harmful to the environment. We will also strengthen the methodological tracking of these activities.</p>
MEASURES	<p>We continuously reduce our direct and indirect environmental impacts.</p> <p>Reducing the carbon footprint Sustainable infrastructure</p>	<p>Through our activities, we manage waste generation within our organisation and across the value chain</p> <p>Protection of air, freshwater and marine resources Circular economy</p>
ALIGNMENT WITH UN SUSTAINABLE DEVELOPMENT GOALS	<p>Goal 7: Affordable and Clean Energy Goal 9: Industry, Innovation and Infrastructure Goal 12: Responsible Consumption and Production Goal 13: Climate Action</p> <div><div>7 AFFORDABLE AND CLEAN ENERGY</div><div>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</div><div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div>13 CLIMATE ACTION</div></div>	<p>Goal 12: Responsible Consumption and Production Goal 14: Life Below Water</p> <div><div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div>14 LIFE BELOW WATER</div></div>

ENVIRONMENTAL TOPICS

As one of the key logistics and transport hubs on the Adriatic, Luka Ploče is aware of its responsibility to the environment and the climate system. Our operations, which include complex port and logistics activities, take place in a sensitive natural setting and in the immediate vicinity of the local community—giving environmental impact management particular strategic significance.

In the context of increasingly acute global climate challenges—from rising greenhouse-gas emissions to the depletion of natural resources—the European Union and the international community have adopted a series of strategic and legislative initiatives steering business systems towards sustainability. The Paris Agreement, the United Nations Sustainable Development Goals (SDGs) and the European Green Deal represent key frameworks for action and for setting ambitious climate-neutrality targets.

Luka Ploče is actively responding to these challenges and obligations through the implementation of its own **Sustainable Development Strategy to 2030**, with projections to 2050. Among the priority areas are climate and energy independence and care for the environment, clearly setting the course for our further development as a smart and sustainable port.

Our environmental priorities

- Energy management in line with **ISO 50001:2018** and the implementation of energy-efficiency measures
- Reducing CO₂ emissions by **15–25% by 2030 and by 65–95% by 2050**
- Using renewable energy sources and modernising machinery to reduce fuel consumption
- Preventing air and water pollution in accordance with legislation and the **Environmental Impact Study for the Bulk Cargo Terminal**
- Responsible use of water and control of discharges to the environment
- Conserving **biodiversity and natural ecosystems** in and around the port area

- Waste management in accordance with the **Waste Management Act**, applying internal procedures and circular-economy principles

Our focus on real, measurable improvements in environmental protection is evidenced by investments in renewable energy, such as the construction and commissioning of our own photovoltaic power plants, the modernisation of machinery to cut fuel consumption, and the implementation of environmentally sound cargo-treatment systems. See page 56 for more on this topic.

Digitalisation and the strengthening of internal capacities, and cooperating with stakeholders, allow us to continue to build Luka Ploče as a **responsible, low-emission port** that contributes to climate goals and resource conservation while providing competitive, high-quality logistics services.

Managing impacts on the environment, natural resources, and biodiversity is a key step on our path to becoming a **smart and sustainable port**. As a business whose activities take place in the immediate proximity of the sea, land and air we share with people and nature, we are acutely aware of our responsibility every day.

Environmental topics (E) are at the core of our sustainability management system. They cover not only our direct environmental impacts—emissions, waste, energy—but also our dependence on natural capital such as water, air, soil and biological diversity. We recognise that without preserved ecosystems, we cannot operate in the long term.

In this Report, we address all **key environmental topics** defined under the ESRS standards:

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

For those subtopics identified as material through our double-materiality assessment, we present information across all core aspects: **strategy, impacts, management systems and targets**. This ensures transparency and a clear course of action.

In the following chapters, we set out specific activities, policies and achievements for each topic.

Our ambition is not only to reduce our own negative impacts, but also to be a partner in the decarbonisation of logistics, offering clients sustainable solutions that help them achieve their own climate objectives.

By 2030, we aim to deliver a visible reduction in emissions, more efficient use of energy and resources, and stronger protection of ecosystems, all in line with the vision of European climate neutrality by 2050.

Solar power plant at the timber terminal of the Port of Ploče



ESRS E1 Climate change and energy

Position in the value chain			ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)				Horizon		E1-3 – Actions and resources in relation to climate change policies				
U	LP	D	Material impacts, risks and opportunities				S	M	L	Measures			
Adaptation to climate change)													
			Risk and opportunity (actual physical risk related to climate)	Extreme weather conditions—such as heatwaves, floods and storms—and temperature extremes can disrupt day-to-day operations related to the core activities of loading, transshipment and unloading of cargo, particularly bulk cargo. They can also damage production facilities and disrupt value chains in the company’s operations. A potential risk is the increased frequency of fires due to the spontaneous combustion of coal in open stockpiles and rail wagons, which could adversely affect the community in which Luka Ploče operates because of increased coal dust. Given past and planned investments, the severity of acute physical risks was assessed in the due diligence process as moderate.							Procuring more energy-efficient machinery and equipment and refurbishing existing assets as part of adaptation and mitigation measures, thereby reducing the carbon footprint Continuous monitoring of energy consumption from all sources with the aim of optimisation, and developing sustainable infrastructure Luka Ploče is strategically oriented towards decarbonisation, which includes procuring machinery and equipment with lower energy demand and improving the energy efficiency of buildings and facilities (adaptation), as well as using energy from renewable sources generated at the point of consumption. This business model represents an opportunity: by implementing these activities, we reduce dependence on fossil fuels, strengthen resilience to climate change and lower CO ₂ emissions.		
Climate-change mitigation													
			Impact and opportunity (actual)	The impacts arise from direct emissions linked to the consumption of fossil fuels, so climate-mitigation measures are relevant to the Luka Ploče Group’s operations. As Luka Ploče actively manages this impact, it has been assessed as **moderate** . Results from the 2024 carbon-footprint assessment confirm that the impact is well managed, as measured emissions are below target values.							→ Continue building photovoltaic power plants at the point of consumption → New investments in a battery energy-storage system → Production of hydrogen from renewable sources		
Energy													
			Opportunity	As on-site generation of clean renewable energy increases, opportunities open up for investment in battery energy storage and in the production of renewable hydrogen							Increase the share of electricity consumed from renewable sources by developing our own on-site generation capacity		

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

This chapter is addressed in terms of the topic under Governance; see page 22 for details.

E1-1 – Transition plan for climate change mitigation

Luka Ploče d.d. developed a transition plan for climate change mitigation in cooperation with the **Energy Institute Hrvoje Požar**, as part of a broader strategic framework for sustainable development and alignment with the climate goals of the European Union and the Paris Agreement. The first version of the transition plan was drafted in 2023, and in 2024 it was upgraded through a new carbon-footprint analysis covering **Scope 1, 2 and 3 emissions** in accordance with the **GHG Protocol and ISO 14064-1:2018**.

For the Luka Ploče Group, a greenhouse-gas inventory was prepared for the first time in line with the Greenhouse Gas Protocol and the standard ISO 14064-1:2018. Greenhouse gas emissions were calculated for 2022 for the following categories:

- Direct emissions from fuel combustion in stationary and mobile energy sources, and emissions due to losses of working fluids in refrigeration systems (Scope 1) totalled 2,245.4 tonnes CO₂e, or 63.3% of total emissions,
- Indirect emissions occurring off-site and associated with electricity consumption (Scope 2) totalled 3,119.2 tonnes CO₂e, or 24.6% of total emissions
- Emissions from vessel manoeuvring and anchoring at terminals, and from truck transport within the administrative boundaries of the Luka Ploče Group (Scope 3) totalled 429.4 tonnes CO₂e, or 12.1% of total emissions.

The analysis determined total greenhouse-gas emissions for the 2022 base year of 5,793.9 tonnes CO₂e. The largest share comprises direct emissions from mobile sources (63.3%), followed by emissions from electricity consumption (24.6%) and supply-chain activities (12.1%).

On the basis of these data, directions for emissions reduction were defined, including improving energy efficiency, integrating renewable energy sources, modernising equipment and optimising port operations.

The Plan sets long-term emission-reduction objectives aligned with the EU’s climate ambitions and the Paris Agreement. Luka Ploče seeks a gradual reduction in greenhouse-gas emissions, with substantial cuts by 2030 and climate neutrality by 2050.

The targets have been formulated taking into account the nature of operations, significant emission sources and the Company’s development opportunities. In this context, guidelines have been defined that include improving energy efficiency, expanding the use of renewable energy sources, and modernising technological processes and equipment.

Luka Ploče is focused on the long-term reduction of emissions with the objective of achieving climate neutrality by 2050.

The transition plan is designed to be implemented and reviewed in phases, in line with new regulatory, technological and market conditions.

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

Investments in climate-mitigation measures are integrated into capital-expenditure planning and investment programmes, and the effects and progress of implementation are continuously monitored.

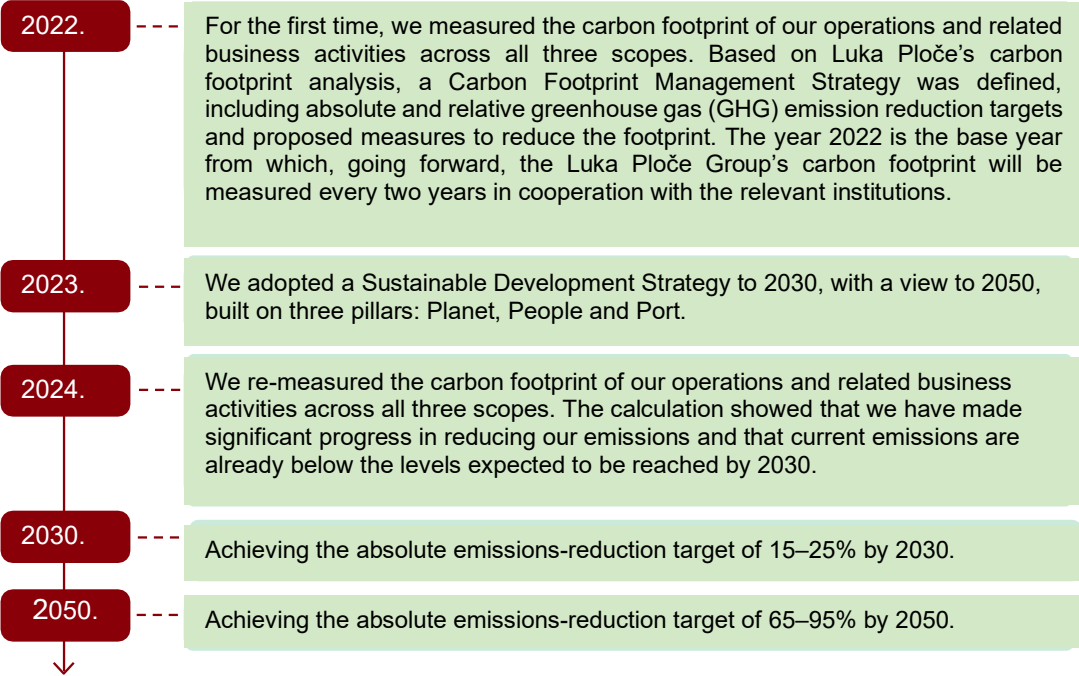
As a concrete step in implementing the transition plan, during 2024 work continued on reducing emissions through on-site generation of electricity from a solar power plant, resulting in a direct reduction of CO₂ emissions. In addition, recommendations were prepared for further reducing

the consumption of fossil fuels and increasing the share of clean energy, as well as technical measures covering the optimisation of transport, cargo handling and overall energy management.

The transition plan is being developed as a living document, revised in line with new insights, technological possibilities and regulatory frameworks, with the ambition of ensuring the long-term resilience of the business model to climate risks and contributing to economy-wide climate-neutrality goals. Its implementation supports Luka Ploče’s efforts to remain a reliable logistics partner while minimising its environmental impact.

The long-term objective of the Luka Ploče Group is to achieve carbon neutrality by 2050. Calculating and reducing the carbon footprint of the business entities forms part of the solution to mitigate climate change.

Our climate roadmap – what we aim for



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

In assessing the material impacts, risks and opportunities associated with climate change, the RCP4.5 climate scenario was used as the basis for evaluation. This scenario was chosen primarily to ensure alignment with national strategic documents. Specifically, strategies and plans of the Republic of Croatia, such as the Adaptation to Climate Change Strategy to 2040 with an outlook to 2070, use the RCP4.5 scenario as a reference, as it represents a moderate emissions-reduction pathway consistent with global efforts to stabilise emissions by mid-century. The scenario assumes the successful implementation of climate-mitigation policies and is therefore often used as a framework for long-term national planning.

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

1. Risk identification: the activity is analysed to determine which physical climate risks—such as extreme weather events or long-term climatic changes—may affect the performance of the activity over its expected lifetime.
2. Sensitivity assessment: if the activity is found to be exposed to one or more physical climate risks, a detailed sensitivity assessment is carried out to evaluate their significance for the business.
3. Adaptation: solutions are assessed to reduce the identified climate risks, such as investing in more resilient infrastructure or implementing protective measures.

All climate projections and assessments are based on best available practice, including peer-reviewed scientific publications, Intergovernmental Panel on Climate Change (IPCC) reports, and recognised models for climate-risk analysis.

A description of the procedure itself is provided in the chapter Our Strategy on p. 6, while the assessment results are presented under each ESRS environmental factor.

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

Luka Ploče actively manages the impacts associated with energy consumption, one of the key resources for port operations. We have an Energy Management System certified to ISO 50001:2018 and a Quality Management System certified to ISO 9001:2015. Both systems are overseen by the organisational unit Quality and Energy Management.

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

The targets are integrated into the Transition Plan and the Sustainable Development Strategy to 2030 and primarily concern reducing the carbon footprint and building sustainable infrastructure.

1. Reducing the carbon footprint

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

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

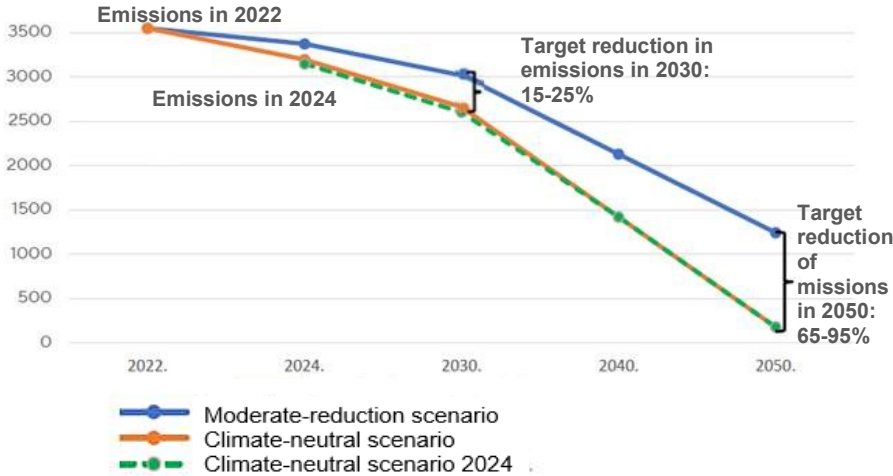
2. Sustainable infrastructure

Objective: by 2030, cover all electricity consumption from our own solar power plants

- Invest in new, and adapt existing, buildings in line with the nZEB (nearly zero-energy buildings) strategy
- Carry out climate-risk assessments for future investments.
- Build facilities for renewable-energy generation (continue the solar PV programme to secure capacity for new shore-power installations for vessels)

- Undertake measures and optimisation in heating systems
- Use refrigeration systems with working fluids (refrigerants) that have a lower climate impact
- Deploy automatic lighting-control systems

Greenhouse-gas emissions-reduction targets and 2024 emissions.



E1-5 – Energy consumption and mix

No	Energy consumption	Base year 2022	2023	Reporting year 2024	% Change
1	Fuel consumption from coal and coal products (MWh)	/	/	/	/
2	Fuel consumption from crude oil and petroleum products (MWh)	9,545.1	9,594.4	7,257.0	-24.4%
3	Fuel consumption from natural gas (MWh)	/	/	47.8	
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	7,049.7	6,819.3	-3.3%
6	Total fossil energy consumption (MWh)	15,575.4	16,644.1	14,124.2	-15.1%
Share of fossil sources in total energy consumption		100.00%	99.98%	99.86%	- 0.1
7	Consumption from nuclear sources (MWh)	/	/	/	/
Share of consumption from nuclear sources in total energy consumption		0.0%	0.0%	0.0%	/
8	Fuel consumption for renewable energy sources, including biomass (MWh)	/	/	/	/
9	Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	/	/	/	/
10	Consumption of self-generated fuel-free renewable energy (MWh)	/	2.8	19.4	589.7%
11	Total renewable energy consumption (MWh)	/	2.8	19.4	589.7%
12	Share of renewable sources in total energy consumption	/	0.0	0.0	0.0
Total energy consumption (MWh)		15,575.4	16,647.0	14,143.6	-15.0%

Primary energy consumption in the Luka Ploče Group relates to electricity and motor fuels.

Electricity is used for cargo handling using electric cranes, for cooling, heating and lighting in buildings, and for lighting in warehouses and outdoor areas. Total electricity consumption in 2024 amounted to **6,819.3 MWh**, which is 230.4 MWh or **3.3%** less than in the previous reporting period, when Group consumption totalled 7,049.7 MWh. Consumption is monitored at the Group level, with the exception of Pločanska plovidba which, since 2023, has separately tracked electricity consumption at the pontoon mooring for sailboats.

Within port operations, motor fuels are used mainly to power light and heavy machinery and for internal transport (forklifts, loaders, tractors, trucks, mobile cranes, bulldozers, wagon shunting, container tractors) and other maintenance machines and equipment. These activities are also monitored under the ISO 50001 Energy Management System. In addition, marked (“blue”) diesel is used for boats, and diesel for vehicles.

In 2024 the Group consumed a total of 725,564.4 litres of motor fuels, **24.4%** less than in the previous year, when 954,508 litres were consumed.

Energy intensity

The energy-intensity ratio is defined as the organisation’s energy consumption in the context of an organisation-specific unit of measure. For Luka Ploče, energy-consumption intensity has been considered per unit of revenue and per unit of water consumed.

Description of item	Amount in euros 2024
Total energy consumption from all sources (MWh)	14,143.6
Total operating revenue (EUR)	100,058,826.0
Energy-consumption intensity per unit of revenue – per every EUR 1,000,000	141.4
Total water consumption from all sources (m³)	156,418.0
Energy-consumption intensity per unit of water consumed (per every 1,000 m³)	90.4

In 2024, energy-consumption intensity per every EUR 1,000,000 of operating revenue was 141.4 MWh, while energy-consumption intensity per every 1,000 m³ of water consumed was 90.4 MWh.

Within the ISO 50001:2018 Energy Management System, implemented in the organisation’s business model, Luka Ploče monitors Energy Performance Indicators (EnPI) per tonne of cargo handled and per operating hour of machine groups. Since cargo handling and storage are among the main activities, consumers that handle more than 20% of the total tonnage have been identified as significant energy users.

The average electricity consumption of all consumers per operating hour of the machine group (EnPI-8) in 2024 was 435.57 kWh (516.52 kWh in 2023).

Total fuel consumption in litres per tonne of cargo handled (EnPI-5) was 0.25 l/tonne (0.21 l/tonne in 2023).

Total fuel consumption of all consumers per machine operating hour (EnPI-6) was 10.45 l/hour (11.17 l/hour in 2023).

Breakdown of energy and associated consumers by tonnage handled

Consumers	Handled tonnage	Share %	Spent Wh / l	Consumption per tonne of cargo handled
Heavy machinery	465.343	8,20%	1.346.638	2,89
BCT	1.305.319	23,00%	2.429.995	1,86
Silos	52.513	0,93%	255.900	4,87
Electricity kWh	1.823.175	32,12%	4.032.533	2,21
Light machinery	2.488.040	43,83%	541.502	0,22
Heavy machinery	1.365.255	24,05%	143.487	0,11
Fuel/ l	3.853.295	67,88%	684.989	0,18
Total throughput (t)	5.676.470	100,00%		

Considering the total tonnes handled in 2024, the share of motor fuels was 67.88% (2023: 66.6%), while the share of electricity consumption was 32.12% (2023: 33.4%).

In 2024, light and heavy machinery, together with the silo and the Bulk Cargo Terminal, handled a total of 5,676,470 tonnes of cargo. Of this, 3,957,688 tonnes, or 69.72%, is attributed to commercial tonnes (2023: 4,780,697 tonnes or 70.4%), and 1,718,782 tonnes, or 30.28%, to the transfer of cargo within the port, especially bulk cargo as well as part of general cargo (2023: 2,012,924 tonnes or 29.6%).

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

Luka Ploče d.d. is not currently carrying out projects for the direct removal of greenhouse gases, nor does it use technologies for permanent carbon storage such as CO₂ capture and storage. Nor does it currently use carbon-credit market mechanisms to finance activities related to GHG-emissions mitigation. Accordingly, there are no projects to be disclosed in this reporting period. Should new activities be developed that involve the use of carbon credits or offset mechanisms, the relevant information will be included in future reports.

E1-8 – Internal carbon pricing

Internal carbon pricing as a tool for managing climate risks and for investment decision-making is not currently applied in the operations of Luka Ploče d.d. Given the structure of the business model and the current level of regulatory requirements, no system has been established that would include calculating or simulating a carbon price in cost assessments, risk analysis or investment planning. The Company will continue to monitor developments in national and European legislation and recommendations on internalising the cost of emissions and, depending on relevance and business needs, will consider applying this mechanism in the future.

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

Not presented in this Report.

E1-6 – Gross scopes 1, 2, 3 and total GHG emissions

Scope	Scope categories	Base year Emissions (tCO _{2e}) 2022	Emissions (tCO _{2e}) 2024	% total reduction of greenhouse-gas emissions
Scope 1	Direct emissions from stationary energy sources	56,1	3,6	-93,6%
	Direct emissions from mobile energy sources	2.173,40	2.115,4	-2,7%
	Direct fugitive agricultural 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	873,8	893,3	2,2%
Total Scope 1 & 2		3.119,20	2.954,1	-5,3%
Scope 3	Indirect emissions from upstream energy	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 emissions of Scopes 1, 2 and 3		3.548,60	3.147,50	-11,3%
Number of employees		476	435	-8,6%
Specific emissions (tCO _{2e} /employee)		7,5	7,2	-3,4%

Luka Ploče, in cooperation with the Energy Institute Hrvoje Požar, prepared a carbon footprint analysis for 2024. A greenhouse-gas inventory was compiled and GHG emissions for 2024 were calculated for the following categories:

- direct emissions from fuel combustion in stationary and mobile energy sources, and emissions due to losses of working fluids in refrigeration systems (Scope 1) totalled 2,060.8 t CO_{2e}, or 65.5% of total emissions,
- indirect emissions occurring off-site and associated with electricity consumption (Scope 2) totalled 893.3 t CO_{2e}, or 28.4% of total emissions
- missions from vessel manoeuvring and anchoring at terminals, and from truck transport within the administrative boundaries of the Luka Ploče Group (Scope 3) totalled 193.4 t CO_{2e}, or 6.1% of total emissions.

Compared with the 2022 base year, when the first GHG inventory was compiled, Luka Ploče reduced Scope 1 and 2 greenhouse-gas emissions by 5.3%. Of this, 8.2% relates to Scope 1, while Scope 2 emissions were 2.2% higher.

In addition to the Group's total emissions, specific GHG emissions per employee were calculated—an indicator used to set Luka Ploče's emissions-reduction targets and to monitor progress towards them

In 2024, specific emissions per employee were **7.2 t CO_{2e}, which is 20.6% lower than in the 2022 base year.**

From the charts on p. 56, showing greenhouse-gas reduction targets through 2050 and the results achieved by 2024 as opposed to the plan following the previously developed climate-neutrality scenario, it is evident that Luka Ploče has made significant progress in reducing its emissions and that current emissions are tracking the climate-neutral pathway for reducing the **carbon footprint**.

ESRS E2 Pollution

Position in value chain			ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Horizon			E2-2 – Actions and resources in relation to pollution
U	LP	D	Material impacts, risks and opportunities	S	M	L	Measures
Pollution							
			<p>Impact Actual Positive</p> <p>Impacts of the Group related to air, water and soil pollution primarily arise from Luka Ploče's business relationships and the types of cargo handled in the Port, including the way that cargo is handled on site. In the assessment, we also considered impacts on biodiversity and the circular business model. The pollution-risk assessment found that emissions of sulphur oxides, particulate matter and nitrogen oxides (NOx) represent high risks, unlikely to moderately likely in the medium term (1–5 years) and likely in the long term (5+ years), with the potential to adversely affect the undertaking.</p> <p>The sub-topics Contamination of Living Organisms and Food Resources, Substances of Concern and Substances of Very High Concern (SVHCs), and Microplastics were not assessed as significant or likely. These impacts are managed in line with statutory requirements.</p> <p>Citizens' initiatives that have, on several occasions in recent years, voiced public concern about potential adverse effects of air and water pollution were also considered; from this perspective, these topics are material. Substances of concern relate to agents used in business processes (maintenance, treating coal with specialist liquids, etc.). Given the quantities involved, if such substances reach the ground, they are captured by the stormwater/surface-water drainage system at the Bulk Cargo Terminal (BCT), which prevents them from being discharged directly into the sea. The water is then settled and stored in a retention basin, allowing it to be reused for process purposes.</p> <p>For these impacts, responsibilities overlap with the Port of Ploče Authority. Accordingly, Luka Ploče d.d. has implemented appropriate targets and measures for their achievement in its Sustainable Development Strategy.</p>				<p>Measures to protect air, freshwater and marine resources</p> <p>Invest in the most effective technical solutions to prevent and remediate the impacts of coal dust on air quality and the environment</p> <p>Establish close cooperation with the Port of Ploče Authority and other relevant institutions to implement an automatic system for measuring particulate matter at the BCT and in the City of Ploče, as well as at the principal emission points within the port area</p> <p>Intensify cooperation with the Port of Ploče Authority on reconstructing the stormwater system in the Old Port and increasing the possibilities for using recycled water</p> <p>Work with the affected community on issues related to the impacts of port operations on air and water pollution</p>

ESRS 2 General disclosures

The impact of the Port of Ploče on air and water pollution primarily stems from its business relationships and the types of cargo handled, including how those cargoes are handled within the port. The potentially most significant negative impact on air quality stems from coal dust dispersed by wind, while seabed sediments and water resources are potentially most affected by vessels calling at the port and the duration of their stays.

Our strategic objective for the period ahead is to continue investing additional effort in preventing pollution, both within the port and along the entire value chain, while simultaneously developing a methodological framework for systematic monitoring of these activities.

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

In analysing impacts, we also took into account citizens' views. In 2023, they voiced public concern about the suspected harmful effects of air and water pollution in the port. Impacts related to preventing air pollution from coal dust fall under the direct responsibility of Luka Ploče and are actively managed. The stormwater (surface-water) drainage system is linked to infrastructure under the remit of the Port of Ploče Authority, as concession grantor. Given concern from the local community regarding pollution of marine resources, data on stormwater discharges into water bodies are included in this Report, irrespective of the fact that these assets are not within our remit.

The Bulk Cargo Terminal is equipped with a modern stormwater-drainage system with separators and retention basins, where treated water is appropriately stored, enabling its use for process purposes or its discharge to the environment in accordance with applicable regulations. Potentially harmful environmental impacts arise from the drainage system in the Old Port at Quays 3 and 5, where certain outfalls lack separators. The Port of Ploče Authority has recognised this issue and launched reconstruction activities.

E2-1 – Policies related to pollution

Luka Ploče implements protection measures in accordance with the Air Protection Act and the measures set out in Environmental Impact Studies. The environmental impacts of port operations are monitored by the Port of Ploče Authority, which, in cooperation with authorised institutions, conducts annual testing of seawater quality, air quality, and the quality of waste and industrial waters, as well as the condition of seabed sediments.

The Environmental Protection Department, an organisational unit within the Operations & Technical Sector, is responsible for implementing measures and activities in these areas. It reports to the Sector Director, who reports directly to the Management Board. Operating procedures are prescribed under the ISO 9001:2015 Quality Management System.

Quality of air, water and soil

E2-3 – Targets related to pollution

Limit values and quantities of discharged substances are defined by water-rights permits and applicable legislation and standards. The Port of Ploče Authority monitors the environmental status of port operations under its Environmental Monitoring Programme, which tracks seawater, air and wastewater quality on an annual basis.

E2-4 – Pollution of air, water and soil

Air quality

Annual air-quality testing is carried out by an authorised institution, which, for monitoring purposes in 2024 and at the request of the Port of Ploče Authority, installed six monitoring stations across the city and port (stations: Public Utility – Source, Meteorological Station, Health Centre, Open Adult

Education Center, Terminal by the runway, and Stablina – Čeveljuša).

Reference methods were used for air-quality testing, in accordance with the Decision of the Ministry of Economy and Sustainable Development (MGIOR), Class: UP/I-351-05/24-04/4; Ref. No.: 517-04-2-1-24-2, Zagreb, 16 February 2024.

The measurement results for the period January-December 2024, available in the annual report on air quality testing in the wider area of the port and the town of Ploče, showed that the air at six monitoring stations in 2024, based on the tested parameters—total suspended particles (TSP) and the content of metals (Pb, Cd and Tl) in TSP—was classified as Category 1 air quality, i.e., slightly polluted air, since all tested parameters at the six monitoring stations were below the limit values (LV) prescribed by the Ordinance on Air Pollutant Levels, Annex 1, Table E (OG 77/20).

Testing the seawater quality

As part of the environmental monitoring programme, the Port of Ploče Authority also organises seawater quality testing. The testing covers physical-chemical indicators, thermohaline properties, dissolved oxygen and oxygen saturation, pH, nutrients, microbiological indicators, mineral oils, heavy metals and polycyclic aromatic hydrocarbons. Results for the Bulk Cargo Terminal and the Container Terminal are available on the Port of Ploče Authority website → www.ppa.hr/hr/ekologija/

Activities implemented in the reporting year

The limit values for wastewater emissions are prescribed by a water-rights permit obtained by Luka Ploče d.d. in November 2023. To comply with water-management regulations and plans, the following was carried out in the reporting year for the Bulk Cargo Terminal and for Quays 3 and 5:

- The Port of Ploče Authority completed the installation of oil separators to treat industrial wastewater and stormwater from handling areas at Quay 3 prior to discharge into transitional waters.
- Depending on cargo volumes, barriers are installed between the coal storage area and the stormwater drainage channel at Quay 5 to prevent coal from spilling across the handling surface.

- The Port Authority of Ploče completed works ensuring that the stormwater drainage system from the operational areas for unloading and storage of coal at Quay 5 has been constructed as a closed system without discharge into the environment. Empty barrels and waste oil containers, located near the service workshop at the bulk cargo terminal, are placed on containment pallets to prevent the spillage of hazardous substances onto the surrounding ground

Two tests of the industrial wastewater system were conducted with an 8-hour composite sample during the technological process of spraying water on coal at Quay 5 and on scrap iron at Quay 3, as well as during machine washing in the mechanical workshop at the root of Quay 5, carried out by an authorised laboratory. The completed tables were submitted to Hrvatske vode (Croatian Waters). Twice a year, data on the quantity of wastewater discharged into the receiver and into the public sewerage system are submitted to Hrvatske vode.

Air pollution prevention measures

With the commissioning of the new bulk cargo terminal in August 2020, the impact of dust emissions from bulk cargo has been significantly reduced. The new terminal is located on reclaimed land along the Vlačka Canal, the farthest point from the residential area, which almost completely eliminates the possibility of dust affecting the residents of Ploče during extremely strong and unfavourable winds.

The terminal is equipped with a closed-type belt conveyor system, inside which an integrated spraying system with 60 nozzles is automatically activated to prevent the release of problematic particles from the cargo. It also provides more suitable storage of coal, which is spread across significantly larger surfaces. In this way, the highest environmental standards in bulk cargo handling and storage are met. The new terminal infrastructure fully ensures maximum efficiency of the modern polymer-based dust protection for bulk cargo currently in use, applied by spraying stored coal.

The Port of Ploče also has mobile sprayers that are deployed particularly in the old port area. The Company continues to invest in equipment and products for dust suppression to prevent air pollution. A road-sweeping brush is used daily, including a loader fitted with the equipment, and a tractor with a tanker is used to spray a polymer emulsion onto stored coal, which forms a crust on the coal and prevents dust dispersion. Each year, around 5,000 litres of dust suppression concentrate are used. In the event of adverse weather conditions, especially strong winds, the Company has adopted the practice of suspending cargo handling during that time to reduce the risk of dust emissions.

The practice of daily spraying of wagons transporting coal at the bulk cargo terminal has continued, to prevent coal dust and thus ensure cleaner air around the port. The wagons are sprayed with a combination of water and 1% Actipol, a polymer agent that creates a crust on the surface of the coal, preventing dust particles from rising into the air. The same product is also used in port warehouses.



ESRS E3 Water and marine resources

Position in the chain value			ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)				Horizon			E3-2 Actions and resources related to water and marine resources				
U	LP	D	Material impacts, risks and opportunities				S	M	L	Measures				
Water and marine resources														
			Impact Actual Positive	Impact on water consumption and use arises from the dependence of operating processes on water spraying of coal to prevent dust emissions, while discharges to the sea are primarily linked to the surface-water drainage system. This is an infrastructure issue that requires reconstruction of the existing system at all terminals, except at the Bulk Cargo Terminal (BCT). This impact does not fall under the remit of Luka Ploče d.d.; responsibility lies with the Port of Ploče Authority. Nevertheless, Luka Ploče d.d. will include it in this Report. Other factors that may affect marine pollution relate to the handling of bulk cargoes, i.e. cleaning residues from vessels after unloading. This part is regulated and binding on all shipowners. Luka Ploče's role is limited to potentially strengthening control mechanisms.							→ Act in accordance with the water-rights permit → Intensify cooperation on reconstructing the stormwater system and increasing the possibilities for using process water			

Luka Ploče primarily uses water from the public water supply for its business activities and, to a lesser extent, process water. Water is used predominantly for spraying bulk cargoes, mainly coal, as well as open storage areas and roadways, to prevent dust emissions.

The subsidiary Pomorski Servis additionally supplies vessels with drinking water via connections to the port hydrant network.

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 activities within the port area and activities arising from business relationships (supplying vessels with drinking water). More on the due diligence process can be found on page 8.

Given port operations’ dependence on water availability, water consumption and patterns of use were assessed as material impacts. Owing to strong management performance, these impacts do not adversely affect water and marine resources. External stakeholders also rated the control of discharges into water bodies and the sea as material. This subtopic is linked to the stormwater systems described below.

E3-1 – Policies related to water and marine resources

Business processes comply with regulatory legislation and are primarily focused on preventing and reducing marine water pollution arising from operations.

The environmental impacts of port operations are monitored by the Port of Ploče Authority, which, under its Environmental Monitoring Programme and in cooperation with an authorised institution, conducts annual testing of seawater quality, the quality of waste and industrial waters, and the condition of seabed sediments.

A significant role is played by the surface-water drainage system at the Bulk Cargo Terminal (BCT) and the drainage system in the Old Port.

Stormwater system at the Bulk Cargo Terminal (BCT)

The surface-water drainage system at the BCT is divided into: (i) drainage from land traffic areas and areas where bulk cargo is stored, and (ii) drainage from the quay.

For land traffic areas and bulk-storage areas, stormwater is collected from road gullies and channels covered with linear grates and conveyed by a piped system to the reservoir for firefighting and process water.

Most water enters the stormwater system from rainfall and from spraying bulk cargoes. The water is allowed to settle and is stored in a retention basin, which enables its use for process purposes.

A pumping station (CS-2) lifts water from the stormwater system to the firefighting/process-water reservoir and is also used to transfer water from the lower-level stormwater system into the retention basin. For using water from the retention basin for technological purposes, the pumping station CS-1 has been built, housing four four-stage pumps to 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 likelihood of pollution by petroleum products or oils from vehicles operating within the port:

An overflow structure is provided to discharge excess stormwater when the process/fire-water reservoir is at capacity. Because peak flows can be high, concrete cascades are incorporated to reduce the free-fall height of overflow water.

In addition to the above separators and settling facilities, stormwater channels and the retention channel are cleaned and maintained continuously.

At the quay, drainage is provided by grading the surface to one side; collection channels at the end capture stormwater. The quay pipe channels are connected to the stormwater system. These channels are also cleaned and maintained continuously.

Old Port stormwater system

Almost the entire stormwater system in the Old Port area is served by a collector network. The quays have their own channels and outfalls, in most cases preceded by grease and

oil separators. The Passenger Quay has a drainage channel which, after the separator, connects to an outfall located between the Passenger Quay and Circular Quay.

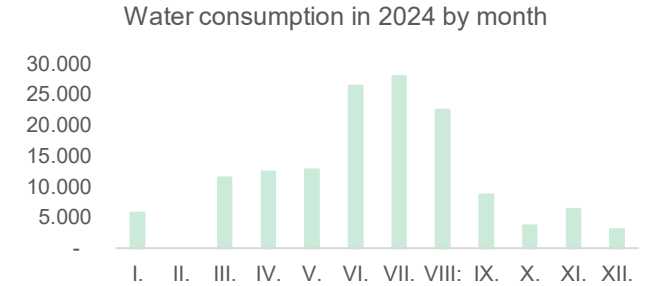
In 2024, works were carried out on the stormwater system serving the handling areas for unloading and storing coal at Quay 5; it now operates as a system with no discharge to the sea.

E3-3 – Targets related to water and marine resources

Targets are defined by the applicable legislation and standards. They relate to the responsible management of impacts, risks and opportunities concerning marine resources, including pollution-related targets (see p. 60).

E3-4 – Water consumption

In 2024, Luka Ploče consumed a total of 156,418 m³ of water (2023: 144,577 m³). Of this, 150,718 m³ or 96.3% came from the public water supply and around 5,700 m³ or 3.7% was process water. Process water, together with more than 80% of the water drawn from the public supply, was used for spraying coal and scrap to prevent dust emissions. The intensity of water consumption for coal spraying depends on monthly coal throughput, weather conditions, wind and the pace of coal dispatch. In 2024, the highest consumption intensity occurred in the summer months—June through August.



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

Not presented in this Report.

ESRS E4 Biodiversity and ecosystems

Position in the chain value			ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)		Horizon		E4-2 Actions and resources related to biodiversity	
U	LP	D	Material impacts, risks and opportunities		S	M	L	Measures
Drivers of impacts on biodiversity loss: Invasive alien species								
			Impacts Neutral Potential Not material	Potential negative impacts on biodiversity arise from vessels calling at the port, with the introduction of invasive alien species on ship hulls, as well as from pollution resulting from non-compliance with legislation. Although this area is governed by strict international regulations, citizens consider the controls insufficient, and there is scope for initiatives that would also improve public awareness. Responsibility for controlling and managing these impacts lies with the Port of Ploče Authority; accordingly, this factor is not significant, i.e., not material, for Luka Ploče d.d.				<div>→ Establish cooperation with scientific institutions on marine protection and on pollution impacts arising from vessels calling at the port</div> <div>→ Given the potential negative impact of underwater noise from ships, further investment in digitalisation and in equipment and machinery will improve work organisation, which should be reflected in faster port operations and shorter vessel dwell times.</div> <div>→ Ongoing renewal of the green buffer zone at the Bulk Cargo Terminal (BCT)</div>

ESRS 2 General disclosures

Impacts on biodiversity and ecosystems arise from our business relationships and our core activity, handling and storing cargo from vessels, within the port areas of Ploče and Metković.

This area is strictly regulated by law and applies to all participants in these processes. Responsibility for oversight and control lies with the Port of Ploče Authority.

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 concerning invasive alien species, pollution and the risk of extinction of

native species, land-use change, land degradation due to land sealing, and dependencies on ecosystem services.

Potential negative impacts on biodiversity stem from vessels calling at the port, with the introduction of invasive alien species on ship hulls, and from pollution arising from non-compliance with legislation.

This area is governed by strict international law, and, given that management control does not rest with Luka Ploče, this subtopic was not assessed as material.

The identified impacts are closely connected with our impacts under ESRS E2 Pollution and ESRS E3 Water and Marine Resources. Noise is also considered a significant issue for the port sector, including both ambient (onshore) and underwater noise.

E4-2 – Policies related to biodiversity and ecosystems

Luka Ploče implements protection measures in accordance with the Environmental Protection Act and with the measures set out in the Environmental Impact Studies for the Bulk Cargo Terminal and the Container Terminal in the Port of Ploče. In line with legal requirements, environmental impact studies or environmental-protection reports are prepared prior to infrastructure works. Environmental impacts are monitored by the Port of Ploče Authority, which, in cooperation with the relevant institutions, conducts annual testing of seawater quality, the quality of waste and industrial waters, and the condition of seabed sediments. In implementing measures and managing impacts, the ESG Committee, established in 2024 by decision of the Management Board, will play an important role, with management outcomes to be presented in subsequent reporting periods.

ESRS E5 Use of resources and circular economy

Position in the chain value			ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction of with strategy and business model(s)	Horizon			E5-2 – Actions and resources related to resource use and circular economy
U	LP	D	Material impacts, risks and opportunities	S	M	L	Measures
Waste							
			<p>Impacts</p> <p>Neutral</p> <p>Potential</p> <p>Waste streams were analysed by source. We distinguish between waste arising from the port’s own operations (primarily maintenance and deratisation activities), waste received from vessels under statutory requirements, and residual bulk-cargo waste stored within the port area.</p> <p>Our impact relates to managing waste streams, an area governed by law, and to providing the infrastructure for receiving vessel waste by fraction and for proper storage until handover to authorised collectors for further treatment.</p> <p>Resource inflows include the procurement of machinery and equipment, as well as the raw materials and supplies needed for their maintenance, thereby ensuring proper functioning and extended service life.</p>				<p>→ Embed sustainability criteria in goods-procurement procedures, aligned with the waste hierarchy</p> <p>→ Improve waste-stream management processes</p> <p>→ Ensure appropriate port reception facilities for the reception/discharge of other vessel-waste fractions (e.g. waste oils)</p>

ESRS 2 General disclosures

Port waste is a priority issue for seaports, including the Port of Ploče. Waste management at the Port of Ploče covers waste generated by port activities and ship-generated waste, which all seagoing vessels are obliged to deliver at the port of call. The reception of ship-generated waste is regulated by the Port Reception Facilities (PRF) Directive, which requires all ships to pay a fixed fee to ports regardless of the quantity of waste they deliver into the system.

Our business activities comply with regulatory legislation and, in line with the waste hierarchy, we ensure the use, re-use and recycling of waste, as well as the use of raw materials and supplies that are less harmful to the environment.

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

See page 8 for more on this process.

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

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

Handling of waste from port operations is prescribed by the Waste Management Act and associated by-laws, as well as by internal policies that ensure infrastructure for separate waste collection at the point of generation.

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

E5-3 – Target values related to resource use and circular economy

The topic of resource use and the circular economy was not assessed as material under ESRS E5. Nevertheless, the Group monitors relevant data on resource use and waste streams and plans further improvements to its monitoring and reporting methodology. The Group's strategic documents, including the Sustainable Development Strategy to 2030, set out a commitment to establishing a circular business model, improving the waste-management system and optimising resource consumption.

E5-4 – Inflow of resources

The topic of resource inflows, including data on input materials, water and energy, was not assessed as material under ESRS E5. However, the Group continuously gathers data on the use of key resources, including consumption of raw materials and supplies for maintaining key infrastructure (primarily machinery and equipment and ancillary materials), as part of its internal energy, water and waste-management processes. The data collected is used to improve energy efficiency and reduce operating costs.

In addition, through implementation of the **Sustainable Development Strategy to 2030**, the Group has committed to optimising resource consumption and reducing dependence on non-renewable sources, particularly through investments in renewable energy and in the energy efficiency of infrastructure. Regarding maintenance, the most significant resource inflows relate to engine oils and lubricants and to diesel exhaust fluid (for reducing nitrogen-oxide emissions, NOx), of which a total of 21,128 litres was consumed. Quantitative data are presented in the table below.

	2022	2023	I-IX.2024
Motor oils	23,302	18,088	11,823
Lubricants	8,599	4,223	4,618
Diesel exhaust fluid (for reducing nitrogen-oxide (NOx) emissions)	3,232	4,057	4,688
Total (litres)	35,133	26,367	21,128

E5-5 – Resource outflows

Ship-generated waste

Pomorski servis d.o.o. is authorised to receive municipal waste from ships in the Port of Ploče. Since 2022, waste has been collected by fraction (mixed, plastic, paper, glass and metal packaging). The collected waste is documented on international MARPOL forms, which are submitted to the Harbour Master's Office.

Type of waste	2022	2023	2024	Change
Quantities of waste received from ships (in tonnes)				
Mixed municipal waste	102.705	602.4	889.3	47.63%
Paper	3.06	52.8	44.6	-15.63%
Plastic	0.455	96.8	96.3	-0.57%
Total	106.22	752.00	1,030.1	36.98%

In 2024, a total of 1,030.1 tonnes of waste was taken from ships and handed over to licensed companies. Of this, 889.3 tonnes was mixed municipal waste, 44.6 tonnes was paper waste, and 96.3 tonnes was plastic waste. The largest year-on-year change was recorded for mixed municipal waste received, which was 47.6% higher than in 2023.

Production waste

Most of the waste arising from Group operations is generated by the Port of Ploče. This consists solely of production/operational waste, which is stored temporarily and then handed over to licensed companies for treatment.

From its business activities, Luka Šped separately collects waste paper, about 1.235 tonnes in 2024 (1.3 tonnes in 2023), which it hands over to an authorised company for further processing.

Waste from deratisation, disinsection, disinfection and deodorisation services provided by Pomorski servis relates

mainly to contaminated plastic packaging and animal-origin waste, which is sent for incineration (energy recovery).

Pločanska plovidba conducts its business through the Nautical Sector and the Hospitality Sector, which, in providing services, generate significant quantities of mixed municipal waste, waste paper and waste oils, all of which are segregated at source.

Other waste typically arises during the maintenance of boats and machinery or through the decommissioning of assets.

In 2024, the Group generated a total of 28.92 tonnes of waste.

E5-6 – Expected financial consequences of the effects, risks and opportunities associated with the use of resources and the circular economy

Not disclosed in this report.

Handling of production (operational) waste in the Luka Ploče Group

Type of waste	Luka Ploče	Luka Šped	Pomorski servis	Pločanska plovidba	Group 2024	Group 2023	Percentage change
Waste destined for recovery in 2024 (tonnes)							
Non-hazardous waste	/	1.235	78.595	/	79.83	68.686	16.22%
Non-hazardous waste – energy recovery	/	/	/	/	/	2.079	-100.00%
Hazardous waste	0.92	/	/	/	0.92	1.965	-53.18%
Hazardous waste – energy recovery	9.41	/	0.06	0.27	9.74	31.545	-69.12%
Total	10.33	1,235	78.655	0.27	90.49	104.275	-13.22%
Waste diverted to disposal in 2024 (tonnes)							
Non-hazardous waste	/	/	/	/	/	/	/
Hazardous waste	2.441	/	/	/	2.441	9.434	-74.13%
Total	2.441	/	/	/	2.441	9.434	-74.13%
Non-hazardous waste – total	/	1.235	78.595	/	79.83	70.765	12.81%
Hazardous waste – total	12.771	/	0.06	0.27	13.101	42.944	-69.49%
Total waste	12.771	1.235	78.655	0.270	92.931	113.709	-18.27%

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 2024 financial year and includes Luka Ploče d.d. and the subsidiaries: Luka Šped d.o.o., Pomorski servis d.o.o., Pločanska plovdba d.o.o. and New concrete technologies d.o.o.

An initial assessment of material impacts along the value chain, including impacts, risks and opportunities arising from business relationships, was carried out as part of the preparation of the Luka Ploče Sustainability Strategy for the period 2024–2030. In preparing this report, the previously identified material impacts, risks and opportunities were reviewed in the context of new global challenges, given their significant effect on the Group's operations. In line with the results of the initial analysis, no significant changes were identified in the sustainability factors covered by the 2023 Sustainability Report. This report has likewise been prepared in accordance with ESRS, and the data are comparable with those in the 2024 Sustainability Report.

The challenges in preparing this report relate primarily to the methodology for collecting environmental data on a consolidated basis. One reason was pronounced staff turnover in 2024 among employees with specific expertise, which slowed some processes.

In managing the effects of operations on ESG factors, the following positive advances were achieved:

- The ESG Committee (appointed in 2023) began its work, and clear roles and responsibilities were defined for managing and reporting on environmental, social and governance sustainability matters.
- The capacities of the highest governance bodies were strengthened for managing material sustainability impacts, risks and opportunities, and for defining roles.
- Activities were launched to develop a methodology (materiality thresholds) for the (phased) assessment of the financial effects of material sustainability matters.
- A new Remuneration Policy for the period 2024–2027 was adopted, further enhancing transparency and accountability in setting the remuneration of Management Board members. The policy provides for the potential inclusion of non-financial objectives, including sustainability targets, in the variable component of remuneration.

In managing environmental aspects of the business, the most significant progress was achieved in reducing CO2 emissions.

According to the 2024 Carbon Footprint Analysis Study, compared with the base year 2022, when the first greenhouse-gas inventory was produced, Luka Ploče **reduced Scope 1 and Scope 2**

greenhouse-gas emissions by 5.3%. Of this, Scope 1 fell by 8.2%, while Scope 2 emissions were 2.2% higher.

These data are based on the carbon footprint analysis studies for 2022 and 2024 prepared by specialist consultants, which ensures a scientific approach and data comparability.

The graphical presentation of greenhouse-gas emission reduction targets to 2050 and achievements to 2024, benchmarked against the previously developed climate-neutrality scenario (p. 56), shows that Luka Ploče has made significant strides in reducing its emissions and that current emissions are tracking the climate-neutral decarbonisation pathway.

In the social domain, Luka Ploče continued to apply the business practices from previous years, which include respect for human and labour rights, non-discrimination, equality and other UN principles. Regarding its own workforce, monetary entitlements, principles and standards are defined by the Collective Agreement for the employees of Luka Ploče d.d., there were no changes in 2024.

The average gross pay of employees in the Group (excluding senior management) in 2024 was EUR 1,524, up 10.24% compared with 2023 (EUR 1,382). However, average gross pay in the Group is below the national average, which may be one of the reasons for greater employee turnover, 9.63% in 2024 (2023: 8.86%), alongside a hiring rate of only 2.75% (2023: 13.92%).

The greatest positive progress was achieved in cooperation with the local community, through support for projects of wider social interest. The donation call "Ploče and the Port Together – for a more beautiful and better city" was completed, providing funding of EUR 181,975.00 for 16 projects. In addition, support continued for other community projects that Luka Ploče traditionally backs through donations and sponsorships.

APPENDICES

Appendix 1: Report on operations in the fossil fuels sector

Based on a concession agreement concluded with the Port of Ploče Authority as grantor, Luka Ploče d.d. (hereinafter: the Company) is the concessionaire for part of the port basin of the Port of Ploče and of the Port of Metković basin, where it is authorised to provide users with the following core port services: loading, unloading, transshipment and storage of cargo.

Under the concession agreement, the Company also performs other ancillary port services (e.g., ship supplies, passenger services, servicing of port machinery and other maintenance services, customs representation, and quality control of goods).

A significant share of the Company's revenue is generated from services of loading, unloading, transshipment and storage of fossil fuels (as defined in Article 2(62) of Regulation (EU) 2018/1999 of the European Parliament and of the Council). To aid understanding of Luka Ploče's sustainability impacts, a statement is provided below on the Company's exposure to activities related to coal.

Within the port area of the Port of Ploče, the Company is the concessionaire for priority provision of port services involving the handling, transshipment and storage of cargo, including ship, rail-wagon and truck operations and storage.

In 2024, within the concession area, the Company handled a total throughput of 3,957,688.013 tonnes, of which 1,671,077 tonnes, or 42%, related to coal.

Given the cargo mix, handling bulk cargo in the open is recognised as the most pronounced environmental risk, which the Company actively manages. This primarily concerns coal dust generated during handling, which is a potential negative impact on air quality in the local community.

In 2020, the Company completed construction of a new Bulk Cargo Terminal on the outer edge of the port, furthest from the town of Ploče, thereby ensuring that environmental impacts on the urban zone are negligible.

The Company continuously implements protective measures such as spraying cargo with water, applying a specialised solution that forms a crust on the cargo surface, sweeping roadways and storage areas with a dedicated brush mounted on a loader, and spraying roadways, using recycled water to the greatest extent possible. These activities are carried out on an ongoing basis, as is evident by water consumption, which in 2024 was 8.2% higher than in the previous year. In unfavourable weather, especially high winds, the Company has adopted the practice of suspending handling operations to reduce the possibility of dust emissions.

Since the last quarter of 2023, the Company has introduced the practice of spraying bulk cargo in rail wagons with a water dispersion of the polymer ACTIPOL AD 50019, which forms a hard surface layer and prevents cargo particles from being emitted into the atmosphere. It should be noted that

Luka Ploče d.d. has no direct competence for the organisation and regulation of coal transport by rail. As coal is transported in open wagons, Luka Ploče d.d. has voluntarily introduced this practice in order to help reduce dust emissions during rail transport of coal along the entire route to its destination.

The Company does not use the coal in question as an energy source for its own operations, nor does it have a material influence over the volume and types of cargo that pass through the port.

Ploče, July 2025

Appendix 2: Report on EU Taxonomy

Share of revenue from products or services related to taxonomy-aligned economic activities – 2024 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	30,814,157.00	31.65%														0%					
Other revenue		229,034.00	0.24%														0%					
Revenue from taxonomy-eligible activities (A.1.)		31,043,191.00	31.89%							Yes	Yes	Yes	Yes	Yes	Yes	Yes						
A.2. Environmentally sustainable activities (not taxonomy-aligned)		0.00																				
Revenue from taxonomy-eligible economic activities that are not aligned with the Taxonomy Regulation (A.2.)																						
Total (A.1.+A.2.)		31,043,191.00																				
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																						
Revenue from taxonomy-non-eligible activities (B)		66,304,373.00	68.11%																			
Total (A+B)		97,347,564.00	100%																			

Share of operating expenses for products or services associated with taxonomy-aligned economic activities – disclosure for 2024

				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	25,114,145.00	28.06%														0%				
Other revenue																	0%				
OpEx of taxonomy-eligible activities (A1)		25,114,145.00	28.06%							Yes	Yes	Yes	Yes	Yes	Yes	Yes					
A.2. Environmentally sustainable activities (not aligned with the taxonomy)		0.00																			
OpEx from taxonomy-eligible economic activities not aligned with the Taxonomy Regulation (A.2.)																					
Total (A.1.+A.2.)		25,114,145.00	28.06%																		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
OpEx of taxonomy-non-eligible activities (B)		64,402,324.00	71.94%																		
Total (A+B)		89,516,469.00	100%																		

Appendix 3: Projects Co-Financed Through the Donation Call “Ploče and the Port. TOGETHER – for a more beautiful and better city”

Overview of projects in the local community co-financed through the donation call “Ploče and the Port. TOGETHER – for a more beautiful and better city”

Applicant	Name of project	Description of realisation of the project
Children's Nursery Ploče	Implementation of the program “I love to move, move!”	The donation provided air-conditioning units for common rooms, floor puzzles (tatami mats) and an anti-gym platform with a tunnel and a basket for children. This improved children's indoor time during adverse weather conditions.
Association "Leptirići" Ploče	Donation for the purchase of a van	This is a van equipped with a special ramp for persons with disabilities, enabling all members—especially those with mobility difficulties—to participate more easily in everyday activities. The transport service is primarily used for taking children and parents to therapy rooms in Ploče and Metković, where the Association provides physiotherapy, sensory integration, occupational, speech, neurofeedback and educational-rehabilitation therapies. Members are also able to use free transport for diagnostics, treatment and follow-up examinations at distant hospitals and institutions..
Students' Association of the City of Ploče	Organisation of the music festival "OD2DO2"	The Students' Association of the City of Ploče engages in humanitarian work, the promotion of cultural values and sport, bringing together people of all ages through various events, volunteer work and the encouragement of tourism development. The “od2do2” festival embodies all of the above and is held at the beginning of August. The two-day festival took place on 2–3 August 2024 at the City Beach Ploče. The tenth anniversary was celebrated with a Trash and Dance party, featuring well-known artists such as Minea, Ivana Banfić, Ella, Denis & Denis, S.A.R.S., Stereotip and Žoržet.
Porto Tolero Futsal Club	Co-financing participation in the Croatian First Futsal League (cadets)	Accommodation and transport were financed for the cadet team's away matches held at various locations across Croatia as part of the Croatian First Futsal League for cadets..
Primary School "Vladimir Nazor" Ploče	Implementation of the project "I love school sport"	The project supported the involvement of pupils from Years 4 to 8 in extra-curricular sports activities. Equipment for handball and football (16 full sets each) was procured, and pupils took part in school and national competitions.
Ploče Public Library	Implementation of the project "Culture 365"	The funds are provided for high-quality programmes with renowned guests from the world of culture, recognised for their work through awards. From March to October 2024, cultural events were offered to users and other community members, including children's performances such as a puppet show by professional actors.
Chess Club Ploče, Basketball Club Ploče, Karate Club Porto Tolero	Implementation of the joint project SPONA – Sports Partnership for Local Progress	The Sports Partnership for Local Progress (SPONA) was carried out through the joint collaboration of the Ploče Chess Club, Ploče Basketball Club and Porto Tolero Karate Club. Activities included adapting club premises, creating and purchasing sports equipment, organising various tournaments, and achieving the goal of involving children and young people in these three sports.
City Association of the Red Cross Ploče	Implementation of the 'Bring Back Hope' project	As part of the 'Bring Back Hope' project, 800 free meals were prepared for people in need. The premises were fitted out with new furniture and equipment, creating the conditions to launch a soup kitchen and expand humanitarian activities.

Vocal-Instrumental Ensemble "Wings of Love2 (Ploče).	Organization of the traditional Christmas concert "Christmas in My Town 2024"	"The organisation of the Christmas concert "Christmas in My Town" was co-financed. The event brought together choirs, klapa vocal groups, and soloists from Ploče and surrounding areas. The concert helped preserve musical tradition and strengthen community spirit among residents.
Croatian Mountaineering Association "Grabovica" Ploče	Creation of the HPD "Grabovica" Ploče website	HPD Grabovica previously had no website. With the help of Luka Ploče it is now active, and all lovers of nature and hiking can visit it. The website was created to promote mountaineering, an active and healthy lifestyle, ecology and environmental awareness, and to help people get to know the region we live in.
Association of Pensioners of Ploče	Social and health program	The donated funds were used to co-finance travel costs to the "Reumal" health resort in Fojnica, a specialised institution for rehabilitation, recreation and active rest. The project contributed to improving the quality of life of older people and their more active inclusion in the community.
Jadran Football Club Luka Ploče	Organization of training and competitions for the Jadran Football Club Luka Ploče School	Jadran Football Club Luka Ploče organized competitions for 250 children in 8 categories. Adequate transport was provided for all matches for the young footballers, along with payment of registration fees to the county football association, equipment and gear, and the organization of an International Children's Tournament. All costs of organizing home matches were financed through this project with a donation from Luka Ploče.
Environmental Diving Club "Periska" Ploče	Implementation of the programme "Together for a Cleaner Seabed of Ploče"	Thanks to the donation of a compressor for filling diving cylinders, the club now has the capacity to carry out environmental seabed clean-up actions and diving training courses in 2025. The donation enabled the programme's sustainability and expansion.
"Ivo Dugandžić-Mišić" Primary School, Komin	Co-financing the project "Don't Hesitate—Set Aside for Students!"	The project financed the purchase and installation of air-conditioning units that were installed in the school's classrooms, thereby improving pupils' comfort while at school.
Youth Association Nova Ploče (UMNO)	Equipping the futsal/padel court at the Sports Hall	The Youth Association Nova UMNO and partner Fra Andrija Kačić Miošić Secondary School in Ploče received valuable equipment—two interactive smart boards and two air-conditioning units—thereby ensuring the conditions for STEM education. With the donation, two classrooms were equipped with a Traulux TX75P interactive monitor and an inverter air-conditioning unit. In this way, the school gained two additional rooms where, besides STEM workshops, regular classes in computer science and other technical subjects are also held. During this school year, the association will conduct at least five STEM workshops that will increase STEM competencies for at least 100 students.
Dalmatinka Handball Club Ploče	Co-financing participation in the Croatian Women's First Handball League	The donation co-financed participation in the First HRL, specifically transport and meals for away matches in the Croatian Cup for younger age categories, as well as the playing of matches and finals for the U17, U15, and U13 teams

APPENDIX 4: ESRS index

ESRS	DISCLOSURE REQUEST (DR)	Page
ESRS 2 GENERAL DISCLOSURES	DR BP-1 – General basis for preparation of the sustainability statements	4
	DR GOV-1 – The role of the administrative, management and supervisory bodies	20
	DR GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	22
	DR GOV-3 – Integration of sustainability-related performance in incentive schemes	22-23
	DR GOV-4 – Statement on sustainability due diligence	23
	DR GOV-5 - Risk management and internal controls over sustainability reporting	23
	DR SBM-1 - Market position, strategy, business model(s) and value chain	7-10, 18
	DR SBM-2 - Interests and views of stakeholders	19
	DR SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)	22-23
	DR IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	8-9
	DR IRO-2 – Disclosure Requirements in ESRS covered by the undertaking's sustainability statements	10
ESRS E1 CLIMATE CHANGE	Disclosure requirement related to ESRS 2 GOV-3 Integration of sustainability related performance in incentive schemes	22-23
	DR E1-1 – Transition plan for climate change mitigation	56
	Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	56
	Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material climate related impacts, risks and opportunities	56
	DR E1-2 – Policies related to climate change mitigation and adaptation	57
	DR E1-3 – Actions and resources in relation to climate change policies	55
	DR E1-4 – Targets related to climate change mitigation and adaptation	58
	DR E1-5 – Energy consumption and mix	58
	DR E1-6 – Gross Scopes 1, 2, 3 and total GHG emissions	59
ESRS E2 POLLUTION	Disclosure requirement related to s ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	60
	DR E2-1 – Policies related to pollution	59
	DR E2-2 – Actions and resources related to pollution	59
	DR E2-3 – Targets related to pollution	59
	DR E2-4 - Pollution of air, water and soil	59

ESRS E3 WATER AND MARINE RESOURCES	Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	63
	DR E3-1 – Policies related to water and marine resources	63
	DR E3-2 – Actions and resources related to water and marine resources	61
	DR E3-3 – Targets related to water and marine resources	62
	DR E3-4 – Water consumption	62
	DR E3-5 – Potential financial effects from water and marine resources-related impacts, risks and opportunities	62
ESRS E4 BIODIVERSITY AND ECOSYSTEMS	Disclosure Requirement E4-1 –Transition plan issues relating to biodiversity and ecosystems in the strategy and business model	N/A
	Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)	64
	Disclosure Requirement related to ESRS 2 IRO-1 – Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	64
	DR E4-2 – Policies related to biodiversity and ecosystems	64
	DR E4-3 – Actions and resources related to biodiversity and ecosystems Indicators and target values	64
	DR E4-4 – Target values related to biodiversity and ecosystems	N/A
	DR E4-5 – Impact metrics related to biodiversity and ecosystems change	N/A
	DR E4-6 – Potential financial effects from biodiversity and ecosystem-related risks and opportunities	N/A
ESRS E5 RESOURCES USE AND CIRCULAR ECONOMY	Disclosure related to ESRS 2 IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	65
	DR E5-1 – Policies related to resource use and circular economy	65
	DR E5-2 – Actions and resources related to resource use and circular economy	65
	DR E5-3 – Target values related to resource use and circular economy	65
	DR E5-5 – Resource outflows	66
ESRS S1 OWN WORKFORCE	Disclosure requirement related to ESRS 2 SBM-2 – Interests and views of stakeholders	37
	Disclosure requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)	36
	DR S1-1 – Policies related to own workforce	37
	DR S1-2 – Processes for engaging with own workers and workers’ representatives about impacts	37
	DR S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns	36
	DR S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	36
	DR S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	38
	DR S1-6 – Characteristics of the undertaking’s employees	39

	DR S1-7 – Characteristics of non-employee workers in the undertaking's own workforce	39
	DR S1-8 – Collective bargaining coverage and social dialogue	39
	DR S1-9 – Diversity indicators	39
	DR S1-10 – Adequate wages	39
	DR S1-12 – Persons with disabilities	40
	DR S1-13 – Training and skills development indicators	41
	DR S1-14 – Health and safety indicators	40
	DR S1-15 – Work-life balance indicators	40-41
	DR S1-16 – Compensation indicators (pay gap and total compensation)	
	DR S1-17 – Incidents, complaints and severe human rights impacts and incidents	41
WORKERS IN THE VALUE CHAIN	Disclosure requirement related to ESRS 2 SBM-2 – Interests and views of stakeholders	43
	Disclosure requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction of with strategy and business model(s)	42
	DR S2-1 – Policies related to value chain workers	43
	DR S2-2 – Processes for engaging with value chain workers about impacts	43
	DR S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns	43
	DR 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	43
ESRS S3 AFFECTED COMMUNITIES	Disclosure requirement related to ESRS 2 SBM-2 – Interests and views of stakeholders	45
	Disclosure requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)	44
	DR S3-1 – Policies related to affected communities	45
	DR S3-2 – Processes for engaging with affected communities about impacts	45
	DR S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns	45
	DR S3-4 – Taking action on material impacts on affected communities, and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	45
	DR S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	N/A
ESRS S4 CONSUMERS AND END-USERS	Disclosure requirement related to ESRS 2 SBM-2 – Interests and views of stakeholders	49
	Disclosure requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction of with strategy and business model(s)	48
	DR S4-1 – Policies related to consumers and end-users	49
	DR S4-2 – Processes for engaging with consumers and end-users about impacts	49

ESRS G1 BUSINESS CONDUCT	DR S4-3 – Processes for managing negative effects and channels for consumers and end-users to raise concerns	49
	DR S4-4 – Actions for material impacts on consumers and end-users, processes in handling materials risks and achieving material opportunities related to consumers and end-users and effectiveness of such actions	48
	DR S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	48
	Disclosure requirement related to ESRS 2 GOV-1 – The role of the administrative, supervisory and management bodies	20
	Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	8
	DR G1-1 – Business conduct policies and corporate culture	31
	DR G1-2 – Management of relationships with suppliers	31
	DR G1-3 – Prevention and detection of corruption and bribery	32
	DR G1-4 – Confirmed incidents of corruption or bribery	31
	DR G1-5 – Political influence and lobbying activities	32
	DR G1-6 – Payment practices	32

APPENDIX 5: 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				23
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		/
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		/
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		/
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		/
ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14.				Regulation (EU) 2021/1119, Article 2, para. 1	55

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		56
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				57
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	56
ESRS E1-5 Energy consumption and mix, paragraph 37	Indicator no. 5 from Table 1 in Annex I				57
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				57
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		58
ESRS E1-6 Gross GHG emissions Intensity, paragraphs 53 to 55	Indicator no. 3 from Table 1 in Annex I	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		58
ESRS E1-7 GHG removals and carbon credits, paragraph 56				Regulation (EU) 2021/1119, Article 2, para 1	58
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		58

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				63
ESRS E3-1 Dedicated policy, para 13	Indicator no. 8 from Table 2 in Annex I				63
ESRS E3-1 Sustainable oceans and Seas, para. 14	Indicator no. 12 from Table 2 in Annex I				63
ESRS E3-4 Total water recycled and reused, para. 28 (c)	Indicator no. 6.2. from Table 2 in Annex I				63
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				63
ESRS 2- IRO 1 – E4 para. 16 (a) i	Indicator no. 7 from Table 1 in Annex I				64

ESRS 2- IRO 1 – E4 para. 16 (b)	Indicator no. 10 from Table 2 in Annex I				64
ESRS 2- IRO 1 – E4 para. 16 (c)	Indicator no. 14 from Table 2 in Annex I				64
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				64
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				66
ESRS E5-5 Hazardous waste and radioactive waste, para. 39 .	Indicator no. 9 from Table 1 in Annex I				66
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				37
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		37
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				37

ESRS S1-3 Grievance / complaints handling mechanisms, para. 32 (c)	Indicator no. 5 from Table 3 in Annex I				37, 38
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		40
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				40
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		41
ESRS S1-16 Excessive CEO pay Ratio, para. 97 (b)	Indicator no. 8 from Table 3 in Annex I				41
ESRS S1-17 Incidents of discrimination, para. 103 (a)	Indicator no. 7 from Table 3 in Annex I				41
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		41
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				43
ESRS S2-1 Policies related to value chain workers, para. 18	Indicators no. 11 and 4 from Table 3 in Annex I				43
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		43

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, Annex II		43
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				43
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				45
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.		45
ESRS S3-4 Human rights issues and incidents, para. 36	Indicator no. 14 from Table 3 in Annex I				45
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				49
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		49
ESRS S4-4 Human rights issues and incidents, para. 35	Indicator no. 14 from Table 3 in Annex I				49
ESRS G1-1 United Nations Convention against Corruption, para. 10 (b)	Indicator no. 15 from Table 3 in Annex I				31
ESRS G1-1 Protection of whistleblowers, para. 10 (d)	Indicator no. 6 from Table 3 in Annex I				31
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		31
ESRS G1-4 Standards of anticorruption and antibribery, para. 24 (b)	Indicator no. 16 from Table 3 in Annex I				31

APPENDIX 6: Key performance indicators

ENVIRONMENTAL INDICATORS

ESRS - DR	Indicator	Unit	2022	2023	2024	Change	Page
E1.GOV-3, DR 13	Percentage of remuneration recognized that is linked to climate-related considerations	%	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	/
	Financial resources allocated to action plan (CapEx)	EUR	N/A	N/A	N/A	N/A	/
E1-1, DR 16 f	Significant CapEx for coal-related economic activities	EUR	See the data on the respective page				45
	Significant CapEx for oil-related economic activities	EUR	N/A	N/A	N/A	N/A	/
	Significant CapEx for gas-related economic activities	EUR	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	/	55
	Expected GHG emission reductions	tCO2	See the data on the respective page				53
E1-5, DR 37	Total energy consumption related to own operations	MWh	See the data on the respective page				56
E1-5, DR 37 a	Total energy consumption from fossil sources	MWh					57
E1-5, DR 37 b	Total energy consumption from nuclear sources	MWh	N/A	N/A	N/A	/	57
E1-5, DR 37 c	Total energy consumption from renewable sources	MWh	N/A	2.8	19.4	589.7%	57
	Fuel consumption from renewable sources, including biomass, biofuels, biogas, and hydrogen from renewable sources	MWh	N/A	N/A	N/A	/	57
	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	N/A	N/A	N/A	/	57
	Consumption of self-generated, non-fuel renewable energy	MWh	N/A	2.8	19.4	589.7%	57
	Percentage of renewable sources in total energy consumption	%	N/A	N/A	0.0014%	/	57
E1-5, DR 38a	Fuel consumption from coal and coal products	MWh	N/A	N/A	N/A	/	57

E1-5, DR 38b	Fuel consumption from crude oil and petroleum products	MWh	9,545.1	9,594.4	7,257.0	-24.4%	57
E1-5, DR 38c	Fuel consumption from natural gas	MWh	N/A	N/A	47.8	/	57
E1-5, DR 38d	Fuel consumption from other fossil sources	MWh	N/A	N/A	N/A	/	57
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	-3.3%	57
E1-5, DR 39	Non-renewable energy production	MWh	N/A	N/A	N/A	/	57
	Renewable energy production	MWh	N/A	2.8	19.4	589.7%	57
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	/	
E1-5, DR 41	Total energy consumption from activities in high climate impact sectors	MWh	N/A	N/A	N/A	/	
E1-6, DR 48 a	Gross Scope 1 greenhouse gas emissions	tCO2	2,245.4	N/A			58
E1-6, DR 48 b	Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	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	2.2%	58
E1-6, DR 49 b	Gross market-based Scope 2 greenhouse gas emissions	tCO2	873.8	N/A	893.3	2.2%	58
E1-6, DR 51	Gross Scope 3 greenhouse gas emissions	tCO2	429.4	N/A	193.40	-55.0%	58
E1-6, DR 44+52	Total GHG emissions	tCO2	3,548.6	N/A	3,147.50	-11.3%	58
E1-7, DR 58a	Total GHG removals and storage	tCO2	N/A	N/A	N/A	/	
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	/	
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	/	
E1-9, DR 69a	Expected cost savings from mitigation actions for climate change	EUR	N/A	N/A	N/A	/	
	Expected cost savings from actions for adapting to climate change	EUR	N/A	N/A	N/A	/	
E2-4, DR 28 a	Emissions to air by pollutant	tCO2	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	/	

	Emissions to soil by pollutant [+ by sectors/Geographical Area/Type of source/Site location]	tCO2	N/A	N/A	N/A	/	
E2-4, DR 28 b	Microplastics generated and used	tonnes	N/A	N/A	N/A	/	
	Microplastics generated	tonnes	N/A	N/A	N/A	/	
	Microplastics used	tonnes	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	/	
	Total amount of substances of concern that are generated or used during production or that are procured	tonnes	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	/	
	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	/	
	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	/	
	Amount of substances of concern that leave facilities as part of products by main hazard	tonnes	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	/	
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	/	
	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	/	
	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	/	
	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	/	
	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	/	
	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	/	

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	/	
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	/	
	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	/	
E2-6, DR 40b	Operating expenditures (OpEx) in conjunction with major incidents and deposits (pollution)	EUR	N/A	N/A	N/A	/	
	Capital expenditures (CapEx) in conjunction with major incidents and deposits (pollution)	EUR	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	/	
E3-4, DR 28a	Total water consumption	m3	67,478	150,718	138,877	-7.86%	63
E3-4, DR 28b	Total water consumption in areas at water risk, including areas of high-water stress	m3	0	0	0	0	63
E3-4, DR 28c	Total water recycled and reused	m3	5,700	5,700	5,700	0	63
E3-4, DR 28d	Total water stored	m3	N/A	N/A	N/A	/	
E3-4, DR 28d	Changes in water storage	m3	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	/	
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	/	
E5-4, DR 31b	Percentage of biological materials (and biofuels used for non-energy purposes)	%	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)	tonnes	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	/	
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	/	
E5-5, DR 36c	The rates of recyclable content in products	%	N/A	N/A	N/A	/	

E5-5, DR 36c	The rates of recyclable content in product packaging	%	N/A	N/A	N/A	/	
E5-5, DR 37 a	Total Waste generated	tonnes	96.029	113.709	92.931	-21.21%	66
E5-5, DR 37 b	Hazardous waste diverted from disposal	tonnes	48.797	104.275	90.49	-13.22%	66
	hazardous waste	tonnes	68.686	36.813	0.92	-97.50%	66
	non-hazardous waste		2.079	2.214	79.83	3505.69%	
	hazardous waste / energy recovery		1.965	1.64	9.74	493.90%	
	non-hazardous waste / energy recovery		31.545	8.13	0.00	-100.00%	
E5-5, DR 37c	Hazardous waste directed to disposal	tonnes	2.262	9.434	2.441	-74.13%	66
	hazardous waste	tonnes	2.262	9.434	2.441	-74.13%	66
	non-hazardous waste		0.00	0.00	0.00	0.00	
E5-5, DR 37d	Non-recycled waste	tonnes	2.262	43.058	12.181	-71.71%	66
	Percentage of non-recycled waste	%	9.8	37.87	13.11	-65.39%	66
E5-5, DR 39	Total amount of hazardous waste	tonnes	11.55	42.944	13.101	-69.49%	66
	Total amount of radioactive waste	%	N/A	N/A	N/A	/	

SOCIAL AND GOVERNANCE INDICATORS

ESRS DR	Indicator	Unit	2022		2023		2024		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		
	Management board of the company	%	50	50	50	50	50	50	0	38
	Supervisory Board		40	60	40	60	40	60	0	
	Directors of subsidiaries		67	33	67	33	50	50	50.1	
ESRS 2 GOV-1, 21 e	Ratio of gender diversity in administrative bodies	%			See the data on the respective page					38

STRUCTURE OF EMPLOYEES IN THE GROUP							
S1-6, DR 50a	Characteristics of employees	number	476	474	436	-8.0%	38
	Number of male employees	number	378	378	345	-8.7%	38
	Number of female employees	number	98	96	90	-6.3%	38
S1-6, DR 50b	Characteristics of undertaking's employees - information on employees by contract type and gender			See the data on the respective page			39
S1-6, DR 50 c	Employees gaining employment in the Luka Ploče Group	%	67	66	12	-1.5 %	39
	New male employees	%	58	54	7	-6.9%	39
	New female employees	%	9	12	5	33.3%	39
	Employees who have departed from the Group	%	38	52	51	36.8%	39
	Number of men who have departed from the Group	%	35	44	40	25.7%	39
	Number of women who have departed from the Group	number	5	9	11	80.0%	39
	Employee turnover rate	%	8.8	8.9	9.6%	8.7%	39
	Turnover rate – men	%		See the data on the respective page			39
	Turnover rate – women	%					
S1-6, DR 50, c-i	Number of employees on open-ended employment contracts	number	460	473	435	-8.0%	39
S1-6, DR 52	Number of employees on fixed-term employment contracts	number	16	1	1	0.0%	39
	Number of casual employees	number	0	0	0	0	N/A
S1-8, DR 60 a	Percentage of total employees covered by collective bargaining agreements	%	83	85	85	0 %	39
S1-12, DR 79	Percentage of persons with disabilities amongst employees subject to legal restrictions on collection of data	%	0	0	0	0	40
S1-13, DR 83a	Training and skills development indicators gender	number		See the data on the respective page			41
	Percentage of non-employees that participated in regular performance and career development reviews	%	100	100	100	0	41
S1-13, DR 83 b	Average number of training hours by gender	hours		See the data on the respective page			41
	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	0	40
S1-14, DR 88 c	Rate of recordable work-related accidents for own workforce	%		See the data on the respective page			40
S1-15, DR 93 a	Percentage of employees entitled to take family related leave	%	100	100	100	0	41
S1-15, DR 93 b	Percentage of entitled employees that took family-related leave	%		See the data on the respective page			41
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				51
S1-16, DR 97 b	Annual total remuneration ratio	%					
S1-17, DR 103 a	Number of incidents of discrimination	number	0	0	0	0	41
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	64
G1-4, DR 24b	Prevention and uncovering corruption or bribery – training against corruption and bribery	hours	See the data on the respective page				32
G1-5, DR 9b i	Financial political contributions made	EUR	0	0	0	0	32
G1-5, DR 29	Amount of internal and external lobbying expenses	EUR	0	0	0	0	32
	Amount paid for membership to lobbying associations	EUR	0	0	0	0	32
	In-kind political contributions made	EUR	0	0	0	0	32
	Financial and in-kind political contributions made	EUR	0	0	0	0	32
G1-6, 33 b	Percentage of payments aligned with standard payment terms	%	100	100	0	0	32

GENERAL INDICATORS							
ESRS 2 SBM-1, 21 d	Percentage of members of administrative, management and supervisory bodies by gender and other diversity aspects	%	See the data on the respective page				21-22
	Ratio of gender diversity in administrative bodies	%					21-22
ESRS 2 SBM-1, 21 e	Percentage of independent board members	%	100	100	100	0	22
ESRS 2 SBM-1, 29 d	Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	%	0	0	0	0	21
ESRS 2 SBM-1, 40 b	Total revenue	EUR	97,207,501	77,776,504	101,401,093	30.4%	26
	Revenue by important sectors (in 000)	EUR	96,654	76,934	99,643	29.5%	26
	Port services	EUR	33,872	35,396	30,558	-13.7%	26
	Maritime services		2,270	1,446	1,379	-4.6%	
	Good trade		59,094	38,862	66,305	70.6%	
	Other segments		1,418	1,230	1,401	13.9%	
ESRS 2 GOV-3, 29 d	Percentage of independent members of the committee	%	100	100	100	0	21



IMPRESSUM

Publisher: Luka Ploče d.d.

Reporting advisors: PEERANA pro d.o.o.

Translation: Nitor usluge d.o.o

Photographs: Luka Ploče d.d., Pločanska plovdba d.o.o.

All rights retained. Luka Ploče d.d.

www.luka-ploce.hr

Reporting team

The reporting team participating in drafting the third sustainability report for the Luka Ploče Group:

Dražen Pandža	Director – Sector for Development and Investments
Danica Vlahović	Director – Sector for Finance, Accounting and Controlling
Ana Marinović	Director – Department of Human Resources
Mirko Žderić	Director – Sector for Legal and General Affairs
Natalija Petrović	Director – Luka Šped d.o.o.
Ivana Medak	Director – Procurement Department
Teo Marinović	Director – Pločanska plovdba d.o.o.
Robert Lulić	Director – Pomorski servis d.o.o.
Jasminka Vrdoljak	Sector for Development and Investments
Anita Galaboš	Sector for Sales and Procurement
Božena Zmijarević	Sector for Finance, Accounting and Controlling
Rajko Barbir	Manager of the Department for Quality and Energy Efficiency Management
Nikola Nikolac	Manager of the Department for Environmental Protection and Sustainable Development
Ante Radaljac	Manager of the Department for Logistics and Project Analytics, Sector for Development and Investments
Katja Jelčić	Spokesperson Luke Ploče d.d.



Luka Ploče d.d.
Croatia, 20340 Ploče
+385 (0) 20 679 220
info@luka-ploce.hr

