

**LUKA PLOČE**

LUKA PLOČE d.d.  
Trg kralja Tomislava 21  
20 340 Ploče  
OIB: 51228874907

**LUKA PLOČE d.d.**

**UNAUDITED SEPARATE  
INTERIM FINANCIAL REPORT  
FOR THE PERIOD  
01.01.2023. TO 30.09.2023.**

Ploče, October 2023

*This version of our report is a translation from the original, which was prepared in the Croatian language. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.*

**Luka Ploče d.d.**  
**INTERIM MANAGEMENT REPORT**  
for the 3<sup>rd</sup> quarter of 2023

The quarterly interim report in accordance with Article 468 of the ZTK comprises:

- i. QUARTERLY INTERIM FINANCIAL REPORT**
  - Balance sheet
  - Statement of profit or loss
  - Statement of cash flows
  - Statement of changes in equity
  - Notes
- ii. INTERIM MANAGEMENT REPORT**
- iii. STATEMENT OF RESPONSIBILITY FOR COMPILING THE QUARTERLY REPORT**

The report which follows relates to section ii. INTERIM MANAGEMENT REPORT.

**FOLLOW US**



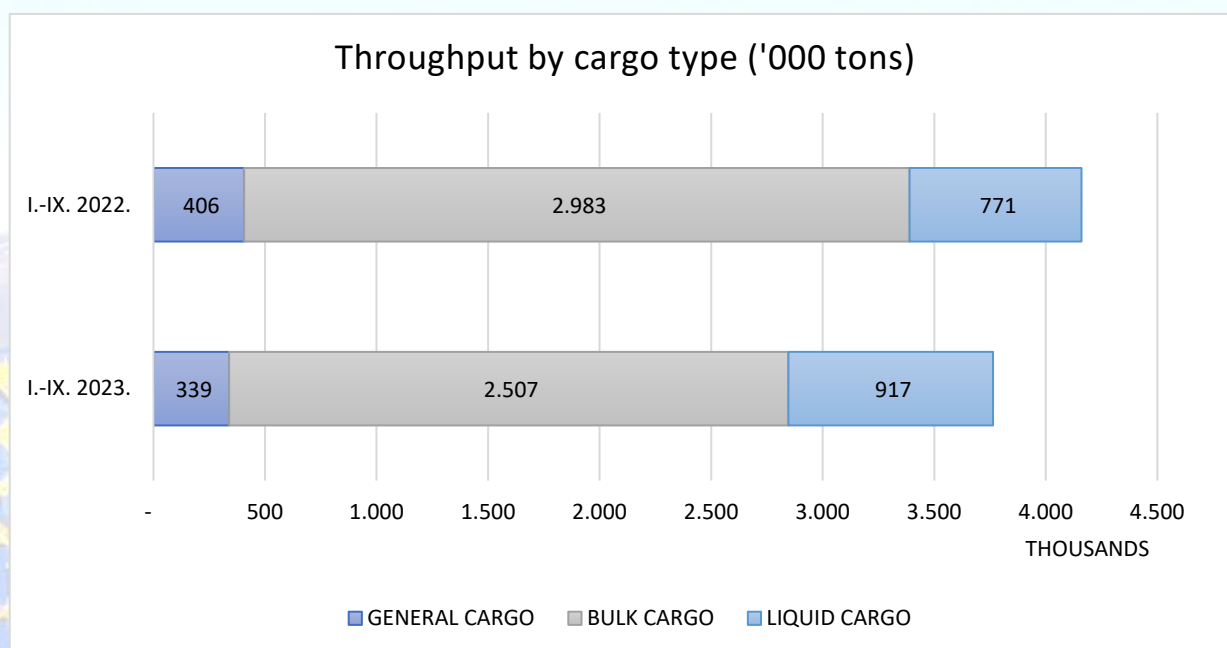
<https://www.facebook.com/luka.ploce/>



<https://hr.linkedin.com/company/luka-ploce-dd>

**Luka Ploče d.d.**  
**INTERIM MANAGEMENT REPORT**  
for the 3<sup>rd</sup> quarter of 2023

- The **throughput** for the period ended 30 September 2023 amounted to 3,763,434 tons, evidencing a **decrease of 9,5%** in comparison to the same period in the prior year (2022: 4,159,982 tons). This is primarily attributed to a decline of 16% in bulk cargo throughput when compared to the third quarter of 2022. It is necessary to note that the Russian-Ukrainian crisis which emerged in 2022 contributed positively to the Company's operations as a result of the disruption noted across global logistics flow chains and it continues to contribute positively during 2023 albeit to a lesser extent. The total throughput of the Company continues to evidence high growth when compared to the levels of throughput prior to the crisis (37% growth when compared to the same period in 2021).



- Although throughput notes a decline of 9,5% when compared to the same period in the prior year, **Income from sales** amounted to 27,601 thousand euros, evidencing an **increase of 11%** in comparison to the same period in the prior year (2022: 24,790 thousand euros). This is primarily attributed to growth in warehousing income. **Income from trading** amounted to 25,881 thousand euros, a **56% decrease** when compared to the same period in the prior year (2022: 59,070 thousand euros). The cargo vessel is expected to dock at the end of October 2023. Global commodity prices continue to demonstrate a declining trend when compared to the same period in the prior year, the effect of which impacts and will continue to impact income from sales (and the related cost of sales).
- Operating expenses amounted to 40,463 thousand euros (2022: 73,097 thousand euros), of which 24,675 thousand euros relates to the cost of goods sold (2022: 58,303 thousand euros). **Operating expenses excluding the cost of goods sold** evidence a **7% growth** in comparison to the prior year. This increase can be attributed to the significant growth in the **cost of raw materials and consumables (16%), utility charges (29%), and maintenance and certification costs (48%)**.
- EBITDA margin excluding the impact of trading** for the period ended 30 September 2023 amounted to **44%** while the EBITDA margin for the same period in 2022 amounted to 40%.

**Luka Ploče d.d.**  
**INTERIM MANAGEMENT REPORT**  
for the 3<sup>rd</sup> quarter of 2023

## KEY FINANCIAL INDICATORS

	REALISED 1-9/2023.	REALISED 1-9/2022.
<b>EBITDA (earnings before interest, taxation, depreciation, and amortisation) ('000 euro)</b>	13,574	10,833
<b>EBITDA margin</b>	25.12%	12.91%
<b>EBIT ('000 euro)</b>	11,823	9,245
<b>EBIT margin</b>	21.88%	11.02%
<b>Net income before taxation ('000 euro)</b>	10,789	8,713

	REALISED 1-9/2023.	REALISED 2022.
<b>Liquidity ratios</b>		
Working capital ('000 euro)	33,707	24,733
Current liquidity ratio	<b>5.31</b>	2.24
Working capital turn over	<b>1.60</b>	3.81
Working capital days	<b>168</b>	96
Days in period	<b>270</b>	365
<b>Debt ratios</b>		
Current liabilities/equity	<b>0.11</b>	0.31
Non-current liabilities/equity	<b>0.22</b>	0.24
Borrowings/equity	<b>0.21</b>	0.35
Liabilities/equity	<b>0.32</b>	0.56
Liabilities/assets	<b>0.24</b>	0.36
	REALISED 1-9/2023.	REALISED 1-9/2022.
<b>Performance ratios</b>		
EBITDA margin	<b>25.12%</b>	12.91%
EBIT margin	<b>21.88%</b>	11.02%
Net margin before taxation	<b>19.97%</b>	10.38%
<b>Productivity indicators</b>		
Number of employees	<b>404</b>	394
Income per employee	<b>133,756</b>	213,018

### The Russian-Ukrainian crisis and impact of sanctions imposed against Russia on the business

The Russian-Ukrainian crisis contributed positively to the Company's operations as a result of the disruption noted across global logistics flow chains. It continues to contribute positively during 2023 albeit to a lesser extent. Namely, intensified congestion was noted in the northern ports with the Black Sea being positioned close to the warzone. This resulted in a heightened increase in vessel insurance costs which further contributed to the growth in overall costs of logistics across that route, coupled with already prominent congestion present. Consequently, the challenges redirected additional business by means of driving additional throughput to the Company. This can be seen when comparing current period throughput to the period prior to the crisis - an **increase of 37%** in throughput was noted when comparing quarter 3 of 2023 to quarter 3 of 2021. Although a 9.5% decrease in overall throughput was noted in quarter 3 of 2023 as compared to quarter 3 of 2022, operating income excluding trading income evidences an **11% growth** when compared to quarter 3 of 2022.

**Luka Ploče d.d.**  
**INTERIM MANAGEMENT REPORT**  
for the 3<sup>rd</sup> quarter of 2023

## **The Russian-Ukrainian crisis and impact of sanctions imposed against Russia on the business (continued)**

The Company did not execute any financial transactions with any Russian financial institution and does not have financial exposure to same.

While the impact of the sanctions against Russia demonstrated a positive impact on the income from port activities, a significant increase in costs relating to raw materials and supplies was noted, together with marked volatility in capital markets (e.g., increased operating costs, challenges in the supply and demand chain, high inflation, etc.).

The Company has assessed the associated risks arising from the aforementioned as follows:

- Increase in the cost of transport, raw materials and supplies, energy and fuel (when compared to the prior year), which is further transferred to other costs.
- Given the significant increase in costs and compounded by logistical challenges faced, the Company has noted a significant increase in requests for advance payments by suppliers while the delivery time for receipt of goods from suppliers has been prolonged. Consequently, the Company has had to proactively plan and manage its financial resources to meet known current needs and unforeseen circumstances, including the need for increased advanced payments. Taking all this into account, the Company's liquidity was impacted which gave rise to the need for additional financing.

The Company actively participates in the market in order to better position itself in these circumstances.

## **Investments at a glance**

During 2022, the Company contracted the purchase of a new mobile port crane to the value of 4 million euros. The crane was delivered at the end of June 2023 and commenced operations during the 3<sup>rd</sup> quarter of 2023. In the 3<sup>rd</sup> quarter of 2023, the Company refinanced the purchase of the crane using a long-term structured loan which unlocked additional liquidity.

In addition to the above, during 2022, the purchase of port transport equipment with a total value of 2.1 million euros was contracted. From a total of 15 items contracted, 12 items have been delivered at the date of writing this report.

During the third quarter of 2023, the purchase of 4 unloaders was contracted. Delivery of these unloaders is expected in quarter 1 of 2024. Additionally, during the 3<sup>rd</sup> quarter of 2023, the Solar power plant "Port of Ploče - Bulk cargo terminal" - 20 Kw was placed into operation.

Projects in progress:

- Special cargo terminal Dračevac;
- Photovoltaic power plant – 803 Kw.

**Luka Ploče d.d.**  
**INTERIM MANAGEMENT REPORT**  
for the 3<sup>rd</sup> quarter of 2023

## **Trade receivables and the Company's liquidity outlook**

**Trade receivables** as at 30 September 2023 amounted to **21,108 thousand euros**, which evidences a decrease of **12%** when compared to the same period in the prior year. **95%** of the total trade receivables are **not yet due**, of which **62%** relate to **trading goods not yet dispatched**.

**Cash** and cash equivalents **increased** by **280%** from 4,490 thousand euro on 31 December 2022 to **17,084 thousand euro** on 30 September 2023.

The Company continues to maintain a satisfactory level of liquid assets sufficient to meet all liabilities as they fall due.

## **Human resources**

The **employee headcount** has **increased** from 394 employees as at 30 September 2022 to **404** employees as at 30 September 2023. Employee costs have **increased** by **3%** as compared to the same period in the prior year. The average gross salary per employee amounts to 1.556 euros in quarter 3 of 2023, while the same amounted to 1.496 euros in the prior year, evidencing a 4% increase in average gross salary year-on-year.

## **Conversion of share capital from HRK to EUR**

On 14 June 2023 the General Assembly of the Company was held where the conversion of the Company's share capital was approved in accordance with the provisions of the Companies Act (OG 111/93, 34/99, 121/99, 52/00, 118/03, 107/07, 146/08, 137/09, 125/11, 152/11, 111/12, 68/13, 110/15, 4 0/19, 34/22, 114/22, 18/23). According to the decision of the General Assembly, the share capital conversion amounts to 22,417,251.00 EUR (169,186,800.00 HRK) and comprises 422,967 ordinary shares with a nominal value of 53.00 EUR (400.00 HRK). The reduction of the share capital amounts to 37,696.24 EUR and will be recorded in the Company's capital reserves. The effect of reducing the share capital value due to the conversion adjustment does not affect the original share rights of the shareholders i.e., the shareholders are entitled to shares with a reduced nominal value in proportion to their previous shareholding in the share capital.

The Company's Management Board registered the decision of the General Assembly in the court register of the Commercial Court in Split and in the depository of the Central Clearing Depository Company (SKDD) on 4 October 2023.

In Ploče, 30.10.2023  
Management Board of Luka Ploče d.d.

## Annex 1

## ISSUER'S GENERAL DATA

Reporting period:

01.01.23

to

30.09.23

Year:

2023

Quarter:

3.

## Quarterly financial statements

Registration number (MB):

03036138

Issuer's home Member

State code:

HR

Entity's registration  
number (MBS):

090006523

Personal identification  
number (OIB):

51228874907

LEI:

74780000POWHNTXNI633

Institution  
code:

2574

Name of the issuer: Luka Ploče d.d.

Postcode and town:

20340

Ploče

Street and house number:

Trg kralja Tomislava 21

E-mail address:

financije@luka-ploce.hr

Web address:

www.luka-ploce.hr

Number of employees  
(end of the reporting

404

Consolidated report:

KN

(KN-not consolidated/KD-consolidated)

Audited:

RN

(RN-not audited/RD-audited)

Names of subsidiaries (according to IFRS):

Registered office:

MB:

Bookkeeping firm:

Ne

(Yes/No)

(name of the bookkeeping firm)

Contact person:

DANIELA MARELIĆ

(only name and surname of the contact person)

Telephone:

020 603 223

E-mail address:

d.marelic@luka-ploce.hr

Audit firm:

(name of the audit firm)

Certified auditor:

(name and surname)

**BALANCE SHEET**  
balance as at 30.09.2023

in EUR

Submitter: Luka Ploče d.d.

Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
<b>A) RECEIVABLES FOR SUBSCRIBED CAPITAL UNPAID</b>	<b>001</b>	0	0
<b>B) FIXED ASSETS (ADP 003+010+020+031+036)</b>	<b>002</b>	54.196.995	56.480.509
<b>I INTANGIBLE ASSETS (ADP 004 to 009)</b>	<b>003</b>	21.501	19.379
1 Research and development	004	0	0
2 Concessions, patents, licences, trademarks, software and other rights	005	0	0
3 Goodwill	006	0	0
4 Advances for the purchase of intangible assets	007	0	0
5 Intangible assets in preparation	008	0	0
6 Other intangible assets	009	21.501	19.379
<b>II TANGIBLE ASSETS (ADP 011 to 019)</b>	<b>010</b>	52.908.733	55.194.369
1 Land	011	4.755.231	4.589.206
2 Buildings	012	1.017.651	1.000.323
3 Plant and equipment	013	41.596.292	45.279.785
4 Tools, working inventory and transportation assets	014	2.414.569	2.658.176
5 Biological assets	015	0	0
6 Advances for the purchase of tangible assets	016	2.407.013	970.039
7 Tangible assets in preparation	017	435.763	485.723
8 Other tangible assets	018	0	0
9 Investment property	019	282.214	211.117
<b>III FIXED FINANCIAL ASSETS (ADP 021 to 030)</b>	<b>020</b>	1.006.230	1.006.230
1 Investments in holdings (shares) of undertakings within the group	021	995.679	995.679
2 Investments in other securities of undertakings within the group	022	0	0
3 Loans, deposits, etc. to undertakings within the group	023	0	0
4. Investments in holdings (shares) of companies linked by virtue of participating interests	024	10.551	10.551
5 Investment in other securities of companies linked by virtue of participating interests	025	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	026	0	0
7 Investments in securities	027	0	0
8 Loans, deposits, etc. given	028	0	0
9 Other investments accounted for using the equity method	029	0	0
10 Other fixed financial assets	030	0	0
<b>IV RECEIVABLES (ADP 032 to 035)</b>	<b>031</b>	108.389	108.389
1 Receivables from undertakings within the group	032	0	0
2 Receivables from companies linked by virtue of participating interests	033	0	0
3 Customer receivables	034	0	0
4 Other receivables	035	108.389	108.389
<b>V DEFERRED TAX ASSETS</b>	<b>036</b>	152.142	152.142
<b>C) CURRENT ASSETS (ADP 038+046+053+063)</b>	<b>037</b>	44.571.970	41.450.505
<b>I INVENTORIES (ADP 039 to 045)</b>	<b>038</b>	910.969	853.520
1 Raw materials and consumables	039	909.243	852.571
2 Work in progress	040	0	0
3 Finished goods	041	0	0
4 Merchandise	042	0	0
5 Advances for inventories	043	1.726	949
6 Fixed assets held for sale	044	0	0
7 Biological assets	045	0	0
<b>II RECEIVABLES (ADP 047 to 052)</b>	<b>046</b>	24.422.322	22.696.439
1 Receivables from undertakings within the group	047	0	0
2 Receivables from companies linked by virtue of participating interests	048	0	0
3 Customer receivables	049	23.918.981	21.108.257
4 Receivables from employees and members of the undertaking	050	1.761	1.308
5 Receivables from government and other institutions	051	477.107	1.396.515
6 Other receivables	052	24.473	190.359
<b>III CURRENT FINANCIAL ASSETS (ADP 054 to 062)</b>	<b>053</b>	14.748.205	816.426
1 Investments in holdings (shares) of undertakings within the group	054	0	0
2 Investments in other securities of undertakings within the group	055	0	0
3 Loans, deposits, etc. to undertakings within the group	056	284.774	262.971
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	0	0
5 Investment in other securities of companies linked by virtue of participating interests	058	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	0	0
7 Investments in securities	060	32.465	32.465
8 Loans, deposits, etc. given	061	482.534	471.810
9 Other financial assets	062	13.948.432	49.180
<b>IV CASH AT BANK AND IN HAND</b>	<b>063</b>	4.490.474	17.084.120
<b>D) PREPAID EXPENSES AND ACCRUED INCOME</b>	<b>064</b>	116.874	75.726
<b>E) TOTAL ASSETS (ADP 001+002+037+064)</b>	<b>065</b>	98.885.839	98.006.740
<b>OFF-BALANCE SHEET ITEMS</b>	<b>066</b>	0	0



<b>LIABILITIES</b>			
<b>A) CAPITAL AND RESERVES (ADP 068 to 070+076+077+083+086+089)</b>	<b>067</b>	<b>63.400.201</b>	<b>74.189.070</b>
I INITIAL (SUBSCRIBED) CAPITAL	068	22.454.947	22.454.947
II CAPITAL RESERVES	069	11.693.820	11.693.820
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	070	5.201.058	5.201.058
1 Legal reserves	071	1.122.747	1.122.747
2 Reserves for treasury shares	072	1.181.838	1.181.838
3 Treasury shares and holdings (deductible item)	073	-141.524	-141.524
4 Statutory reserves	074	0	0
5 Other reserves	075	3.037.997	3.037.997
IV REVALUATION RESERVES	076	0	0
V FAIR VALUE RESERVES AND OTHER (ADP 078 to 082)	077	0	0
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	078	0	0
2 Cash flow hedge - effective portion	079	0	0
3 Hedge of a net investment in a foreign operation - effective portion	080	0	0
4 Other fair value reserves	081	0	0
5 Exchange differences arising from the translation of foreign operations (consolidation)	082	0	0
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 084-085)	083	17.440.426	24.050.376
1 Retained profit	084	17.440.426	24.050.376
2 Loss brought forward	085	0	0
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 087-088)	086	6.609.950	10.788.869
1 Profit for the business year	087	6.609.950	10.788.869
2 Loss for the business year	088	0	0
VIII MINORITY (NON-CONTROLLING) INTEREST	089	0	0
<b>B) PROVISIONS (ADP 091 to 096)</b>	<b>090</b>	<b>859.819</b>	<b>902.533</b>
1 Provisions for pensions, termination benefits and similar obligations	091	642.096	717.383
2 Provisions for tax liabilities	092	0	0
3 Provisions for ongoing legal cases	093	217.723	185.150
4 Provisions for renewal of natural resources	094	0	0
5 Provisions for warranty obligations	095	0	0
6 Other provisions	096	0	0
<b>C) LONG-TERM LIABILITIES (ADP 098 to 108)</b>	<b>097</b>	<b>15.095.651</b>	<b>15.095.651</b>
1 Liabilities to undertakings within the group	098	0	0
2 Liabilities for loans, deposits, etc. of undertakings within the group	099	0	0
3 Liabilities to companies linked by virtue of participating interests	100	0	0
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	101	0	0
5 Liabilities for loans, deposits etc.	102	0	0
6 Liabilities to banks and other financial institutions	103	10.693.438	10.693.438
7 Liabilities for advance payments	104	0	0
8 Liabilities to suppliers	105	0	0
9 Liabilities for securities	106	0	0
10 Other long-term liabilities	107	4.402.213	4.402.213
11 Deferred tax liability	108	0	0
<b>D) SHORT-TERM LIABILITIES (ADP 110 to 123)</b>	<b>109</b>	<b>19.449.496</b>	<b>7.794.696</b>
1 Liabilities to undertakings within the group	110	36.820	221.310
2 Liabilities for loans, deposits, etc. of undertakings within the group	111	0	0
3 Liabilities to companies linked by virtue of participating interests	112	43.438	55.040
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	113	0	0
5 Liabilities for loans, deposits etc.	114	0	0
6 Liabilities to banks and other financial institutions	115	11.194.738	5.146.945
7 Liabilities for advance payments	116	0	0
8 Liabilities to suppliers	117	1.233.726	1.030.489
9 Liabilities for securities	118	0	0
10 Liabilities to employees	119	538.387	485.364
11 Taxes, contributions and similar liabilities	120	5.677.642	280.664
12 Liabilities arising from the share in the result	121	0	0
13 Liabilities arising from fixed assets held for sale	122	0	0
14 Other short-term liabilities	123	724.745	574.884
<b>E) ACCRUALS AND DEFERRED INCOME</b>	<b>124</b>	<b>80.672</b>	<b>24.790</b>
<b>F) TOTAL – LIABILITIES (ADP 067+090+097+109+124)</b>	<b>125</b>	<b>98.885.839</b>	<b>98.006.740</b>
<b>G) OFF-BALANCE SHEET ITEMS</b>	<b>126</b>	<b>0</b>	<b>0</b>

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

in EUR

Submitter: Luka Ploče d.d.

Item	ADP code	Same period of the previous year		Current period	
		Cumulative	Quarter	Cumulative	Quarter
1	2	3	4	5	6
<b>I OPERATING INCOME (ADP 002 to 006)</b>	<b>001</b>	<b>83.929.212</b>	<b>25.330.177</b>	<b>54.037.485</b>	<b>21.417.543</b>
1 Income from sales with undertakings within the group	002	649.358	275.207	143.617	15.249
2 Income from sales (outside group)	003	83.100.698	25.003.906	53.196.615	21.341.729
3 Income from the use of own products, goods and services	004	102.533	33.674	125.124	37.409
4 Other operating income with undertakings within the group	005	0	0	0	0
5 Other operating income (outside the group)	006	76.623	17.390	572.129	23.156
<b>II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)</b>	<b>007</b>	<b>74.684.577</b>	<b>22.405.772</b>	<b>42.214.268</b>	<b>17.353.646</b>
1 Changes in inventories of work in progress and finished goods	008	0	0	0	0
2 Material costs (ADP 010 to 012)	009	65.516.927	18.976.307	32.724.485	14.336.212
a) Costs of raw materials and consumables	010	3.285.575	1.126.079	3.545.845	972.099
b) Costs of goods sold	011	58.302.709	16.647.343	24.675.472	11.223.820
c) Other external costs	012	3.928.643	1.202.885	4.503.168	2.140.293
3 Staff costs (ADP 014 to 016)	013	6.054.421	2.188.499	6.257.520	2.103.459
a) Net salaries and wages	014	3.816.618	1.372.489	3.951.311	1.319.731
b) Tax and contributions from salary costs	015	1.444.036	530.690	1.508.936	513.492
c) Contributions on salaries	016	793.767	285.320	797.273	270.236
4 Depreciation	017	1.587.754	532.061	1.750.950	615.270
5 Other costs	018	1.159.859	568.918	981.313	298.705
6 Value adjustments (ADP 020+021)	019	100.170	100.170	0	0
a) fixed assets other than financial assets	020	0	0	0	0
b) current assets other than financial assets	021	100.170	100.170	0	0
7 Provisions (ADP 023 to 028)	022	265.446	39.817	500.000	0
a) Provisions for pensions, termination benefits and similar obligations	023	265.446	39.817	500.000	0
b) Provisions for tax liabilities	024	0	0	0	0
c) Provisions for ongoing legal cases	025	0	0	0	0
d) Provisions for renewal of natural resources	026	0	0	0	0
e) Provisions for warranty obligations	027	0	0	0	0
f) Other provisions	028	0	0	0	0
8 Other operating expenses	029	0	0	0	0
<b>III FINANCIAL INCOME (ADP 031 to 040)</b>	<b>030</b>	<b>139.334</b>	<b>55.403</b>	<b>120.933</b>	<b>16.545</b>
1 Income from investments in holdings (shares) of undertakings within the group	031	0	0	0	0
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	0	0	0	0
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	0	0	0	0
4 Other interest income from operations with undertakings within the group	034	5.708	1.924	5.024	1.635
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	0	0	0	0
6 Income from other long-term financial investments and loans	036	0	0	0	0
7 Other interest income	037	13.397	37	17.948	7.973
8 Exchange rate differences and other financial income	038	120.229	53.442	96.357	6.937
9 Unrealised gains (income) from financial assets	039	0	0	0	0
10 Other financial income	040	0	0	1.604	0
<b>IV FINANCIAL EXPENSES (ADP 042 to 048)</b>	<b>041</b>	<b>671.357</b>	<b>159.590</b>	<b>1.155.281</b>	<b>439.373</b>
1 Interest expenses and similar expenses with undertakings within the group	042	2.409	0	0	0
2 Exchange rate differences and other expenses from operations with undertakings within the group	043	0	0	0	0
3 Interest expenses and similar expenses	044	411.334	148.236	517.335	177.322
4 Exchange rate differences and other expenses	045	257.614	11.354	637.946	262.051
5 Unrealised losses (expenses) from financial assets	046	0	0	0	0
6 Value adjustments of financial assets (net)	047	0	0	0	0
7 Other financial expenses	048	0	0	0	0
<b>V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS</b>	<b>049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VI SHARE IN PROFIT FROM JOINT VENTURES</b>	<b>050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST</b>	<b>051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VIII SHARE IN LOSS OF JOINT VENTURES</b>	<b>052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>IX TOTAL INCOME (ADP 001+030+049 +050)</b>	<b>053</b>	<b>84.068.546</b>	<b>25.385.580</b>	<b>54.158.418</b>	<b>21.434.088</b>
<b>X TOTAL EXPENDITURE (ADP 007+041+051 + 052)</b>	<b>054</b>	<b>75.355.934</b>	<b>22.565.362</b>	<b>43.369.549</b>	<b>17.793.019</b>
<b>XI PRE-TAX PROFIT OR LOSS (ADP 053-054)</b>	<b>055</b>	<b>8.712.612</b>	<b>2.820.218</b>	<b>10.788.869</b>	<b>3.641.069</b>
1 Pre-tax profit (ADP 053-054)	056	8.712.612	2.820.218	10.788.869	3.641.069
2 Pre-tax loss (ADP 054-053)	057	0	0	0	0
<b>XII INCOME TAX</b>	<b>058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)</b>	<b>059</b>	<b>8.712.612</b>	<b>2.820.218</b>	<b>10.788.869</b>	<b>3.641.069</b>
1 Profit for the period (ADP 055-059)	060	8.712.612	2.820.218	10.788.869	3.641.069
2 Loss for the period (ADP 059-055)	061	0	0	0	0
<b>DISCONTINUED OPERATIONS (to be filled in by undertakings subject to IFRS only with discontinued operations)</b>					
<b>XIV PRE-TAX PROFIT OR LOSS OF DISCONTINUED OPERATIONS (ADP 063-064)</b>	<b>062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1 Pre-tax profit from discontinued operations	063	0	0	0	0
2 Pre-tax loss on discontinued operations	064	0	0	0	0

<b>XV INCOME TAX OF DISCONTINUED OPERATIONS</b>	<b>065</b>	0	0	0	0
1 Discontinued operations profit for the period (ADP 062-065)	<b>066</b>	0	0	0	0
2 Discontinued operations loss for the period (ADP 065-062)	<b>067</b>	0	0	0	0
<b>TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)</b>					
<b>XVI PRE-TAX PROFIT OR LOSS (ADP 055-+062)</b>	<b>068</b>	0	0	0	0
1 Pre-tax profit (ADP 068)	<b>069</b>	0	0	0	0
2 Pre-tax loss (ADP 068)	<b>070</b>	0	0	0	0
<b>XVII INCOME TAX (ADP 058+065)</b>	<b>071</b>	0	0	0	0
<b>XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)</b>	<b>072</b>	0	0	0	0
1 Profit for the period (ADP 068-071)	<b>073</b>	0	0	0	0
2 Loss for the period (ADP 071-068)	<b>074</b>	0	0	0	0
<b>APPENDIX to the P&amp;L (to be filled in by undertakings that draw up consolidated annual financial statements)</b>					
<b>XIX PROFIT OR LOSS FOR THE PERIOD (ADP 076+077)</b>	<b>075</b>	0	0	0	0
1 Attributable to owners of the parent	<b>076</b>	0	0	0	0
2 Attributable to minority (non-controlling) interest	<b>077</b>	0	0	0	0
<b>STATEMENT OF OTHER COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)</b>					
<b>I PROFIT OR LOSS FOR THE PERIOD</b>	<b>078</b>	8.712.612	2.820.218	10.788.869	3.641.069
<b>II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80+ 87)</b>	<b>079</b>	0	0	0	0
<b>III Items that will not be reclassified to profit or loss (ADP 081 to 085)</b>	<b>080</b>	0	0	0	0
1 Changes in revaluation reserves of fixed tangible and intangible assets	<b>081</b>	0	0	0	0
2 Gains or losses from subsequent measurement of equity instruments at fair value through other comprehensive income	<b>082</b>	0	0	0	0
3 Fair value changes of financial liabilities at fair value through statement of profit or loss, attributable to changes in their credit risk	<b>083</b>	0	0	0	0
4 Actuarial gains/losses on the defined benefit obligation	<b>084</b>	0	0	0	0
5 Other items that will not be reclassified	<b>085</b>	0	0	0	0
6 Income tax relating to items that will not be reclassified	<b>086</b>	0	0	0	0
<b>IV Items that may be reclassified to profit or loss (ADP 088 to 095)</b>	<b>087</b>	0	0	0	0
1 Exchange rate differences from translation of foreign operations	<b>088</b>	0	0	0	0
2 Gains or losses from subsequent measurement of debt securities at fair value through other comprehensive income	<b>089</b>	0	0	0	0
3 Profit or loss arising from effective cash flow hedging	<b>090</b>	0	0	0	0
4 Profit or loss arising from effective hedge of a net investment in a foreign operation	<b>091</b>	0	0	0	0
5 Share in other comprehensive income/loss of companies linked by virtue of participating interests	<b>092</b>	0	0	0	0
6 Changes in fair value of the time value of option	<b>093</b>	0	0	0	0
7 Changes in fair value of forward elements of forward contracts	<b>094</b>	0	0	0	0
8 Other items that may be reclassified to profit or loss	<b>095</b>	0	0	0	0
9 Income tax relating to items that may be reclassified to profit or loss	<b>096</b>	0	0	0	0
<b>V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087-086 - 096)</b>	<b>097</b>	0	0	0	0
<b>VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+097)</b>	<b>098</b>	8.712.612	2.820.218	10.788.869	3.641.069
<b>APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)</b>					
<b>VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 100+101)</b>	<b>099</b>	0	0	0	0
1 Attributable to owners of the parent	<b>100</b>	0	0	0	0
2 Attributable to minority (non-controlling) interest	<b>101</b>	0	0	0	0

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

in EUR

Submitter: Luka Ploče d.d.			
Item	ADP code	Same period of the previous year	Current period
1	2	3	4
<b>Cash flow from operating activities</b>			
1 Pre-tax profit	001	8.712.612	10.788.869
2 Adjustments (ADP 003 to 010):	002	2.315.542	2.285.391
a) Depreciation	003	1.587.754	1.750.950
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	-34.355	-18.002
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	100.170	0
d) Interest and dividend income	006	-19.105	-24.576
e) Interest expenses	007	413.743	517.335
f) Provisions	008	265.446	75.287
g) Exchange rate differences (unrealised)	009	1.889	-15.603
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	0	0
<b>I Cash flow increase or decrease before changes in working capital (ADP 001+002)</b>	<b>011</b>	<b>11.028.154</b>	<b>13.074.260</b>
3 Changes in the working capital (ADP 013 to 016)	012	-26.506.122	2.960.296
a) Increase or decrease in short-term liabilities	013	520.213	-60.169
b) Increase or decrease in short-term receivables	014	-26.908.739	2.835.197
c) Increase or decrease in inventories	015	-538.070	57.451
d) Other increase or decrease in working capital	016	420.474	127.817
<b>II Cash from operations (ADP 011+012)</b>	<b>017</b>	<b>-15.477.968</b>	<b>16.034.556</b>
4 Interest paid	018	-413.743	-517.335
5 Income tax paid	019	-689.165	-6.480.341
<b>A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)</b>	<b>020</b>	<b>-16.580.876</b>	<b>9.036.880</b>
<b>Cash flow from investment activities</b>			
1 Cash receipts from sales of fixed tangible and intangible assets	021	236.673	85.125
2 Cash receipts from sales of financial instruments	022	0	0
3 Interest received	023	19.105	22.972
4 Dividends received	024	0	1.604
5 Cash receipts from repayment of loans and deposits	025	0	0
6 Other cash receipts from investment activities	026	0	13.899.252
<b>III Total cash receipts from investment activities (ADP 021 to 026)</b>	<b>027</b>	<b>255.778</b>	<b>14.008.953</b>
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-4.033.681	-4.074.074
2 Cash payments for the acquisition of financial instruments	029	0	0
3 Cash payments for loans and deposits for the period	030	0	0
4 Acquisition of a subsidiary, net of cash acquired	031	0	0
5 Other cash payments from investment activities	032	0	0
<b>IV Total cash payments from investment activities (ADP 028 to 032)</b>	<b>033</b>	<b>-4.033.681</b>	<b>-4.074.074</b>
<b>B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027 +033)</b>	<b>034</b>	<b>-3.777.903</b>	<b>9.934.879</b>
<b>Cash flow from financing activities</b>			
1 Cash receipts from the increase in initial (subscribed) capital	035	0	0
2 Cash receipts from the issue of equity financial instruments and debt financial instruments	036	0	0
3 Cash receipts from credit principals, loans and other borrowings	037	10.345.874	15.000.000
4 Other cash receipts from financing activities	038	0	0
<b>V Total cash receipts from financing activities (ADP 035 to 038)</b>	<b>039</b>	<b>10.345.874</b>	<b>15.000.000</b>
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-2.372.746	-21.047.793
2 Cash payments for dividends	041	0	0
3 Cash payments for finance lease	042	0	0
4 Cash payments for the redemption of treasury shares and decrease in initial (subscribed) capital	043	0	0
5 Other cash payments from financing activities	044	-310.108	-330.320
<b>VI Total cash payments from financing activities (ADP 040 to 044)</b>	<b>045</b>	<b>-2.682.854</b>	<b>-21.378.113</b>
<b>C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039 +045)</b>	<b>046</b>	<b>7.663.020</b>	<b>-6.378.113</b>
1 Unrealised exchange rate differences in respect of cash and cash equivalents	047	0	0
<b>D) NET INCREASE OR DECREASE IN CASH FLOWS (ADP 020+034+046+047)</b>	<b>048</b>	<b>-12.695.759</b>	<b>12.593.646</b>
<b>E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>049</b>	<b>14.968.746</b>	<b>4.490.474</b>
<b>F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD(ADP 048+049)</b>	<b>050</b>	<b>2.272.987</b>	<b>17.084.120</b>

**STATEMENT OF CHANGES IN EQUITY**  
for the period from 01.01.23 to 30.09.23

in EUR

Item	ADP code	Attributable to owners of the parent																		Total capital and reserves
		Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Fair value of financial assets through other comprehensive income (available for sale)	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Other fair value reserves	Exchange rate differences from translation of foreign operations	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent	Minority (non-controlling) interest		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18 (3 to 6 - 7 + 8 to 17)	19	20 (18+19)	
<b>Previous period</b>																				
<b>1 Balance on the first day of the previous business year</b>	<b>01</b>	22.454.947	11.693.820	1.122.747	1.181.838	141.524	0	3.037.997	0	0	0	0	0	0	13.779.742	3.660.684	56.790.251	0	56.790.251	
2 Changes in accounting policies	02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Correction of errors	03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)</b>	<b>04</b>	22.454.947	11.693.820	1.122.747	1.181.838	141.524	0	3.037.997	0	0	0	0	0	0	13.779.742	3.660.684	56.790.251	0	56.790.251	
5 Profit/loss of the period	05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6.609.950	6.609.950	0	6.609.950	
6 Exchange rate differences from translation of foreign operations	06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Changes in revaluation reserves of fixed tangible and intangible assets	07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 Profit or loss arising from effective cash flow hedge	09	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Actuarial gains/losses on the defined benefit obligation	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 Other changes in equity unrelated to owners	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 Tax on transactions recognised directly in equity	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 Redemption of treasury shares/holdings	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19 Payments from members/shareholders	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 Payment of share in profit/dividend	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 Other distributions and payments to members/shareholders	21	0	0	0	0	0	0	0	0	0	0	0	0	0	3.660.684	-3.660.684	0	0	0	
22 Transfer to reserves according to the annual schedule	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)</b>	<b>24</b>	22.454.947	11.693.820	1.122.747	1.181.838	141.524	0	3.037.997	0	0	0	0	0	0	17.440.426	6.609.950	63.400.201	0	63.400.201	
<b>APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)</b>																				
<b>I OTHER COMPREHENSIVE INCOME OF THE PREVIOUS PERIOD, NET OF TAX (ADP 06 to 14)</b>	<b>25</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>II COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+25)</b>	<b>26</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6.609.950	6.609.950	0	6.609.950	
<b>III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)</b>	<b>27</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	3.660.684	-3.660.684	0	0	0	
<b>Current period</b>																				
<b>1 Balance on the first day of the current business year</b>	<b>28</b>	22.454.947	11.693.820	1.122.747	1.181.838	141.524	0	3.037.997	0	0	0	0	0	0	17.440.426	6.609.950	63.400.201	0	63.400.201	
2 Changes in accounting policies	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Correction of errors	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>4 Balance on the first day of the current business year (restated) (AOP 28 to 30)</b>	<b>31</b>	22.454.947	11.693.820	1.122.747	1.181.838	141.524	0	3.037.997	0	0	0	0	0	0	17.440.426	6.609.950	63.400.201	0	63.400.201	
5 Profit/loss of the period	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.788.869	10.788.869	0	10.788.869	
6 Exchange rate differences from translation of foreign operations	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Changes in revaluation reserves of fixed tangible and intangible assets	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 Profit or loss arising from effective cash flow hedge	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Actuarial gains/losses on the defined benefit obligation	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 Other changes in equity unrelated to owners	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 Tax on transactions recognised directly in equity	41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 Redemption of treasury shares/holdings	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19 Payments from members/shareholders	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 Payment of share in profit/dividend	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 Other distributions and payments to members/shareholders	48	0	0	0	0	0	0	0	0	0	0	0	0	0	6.609.950	-6.609.950	0	0	0	
22 Carryforward per annual plans	49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>24 Balance on the last day of the current business year reporting period (ADP 31 to 50)</b>	<b>51</b>	22.454.947	11.693.820	1.122.747	1.181.838	141.524	0	3.037.997	0	0	0	0	0	0	24.050.376	10.788.869	74.189.070	0	74.189.070	
<b>APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)</b>																				
<b>I OTHER COMPREHENSIVE INCOME FOR THE CURRENT PERIOD, NET OF TAX (ADP 33 to 41)</b>	<b>52</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 32 do 52)</b>	<b>53</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.788.869	10.788.869	0	10.788.869	
<b>III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)</b>	<b>54</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	6.609.950	-6.609.950	0	0	0	

Name of the issuer: Luka Ploče d.d.

Personal identification number (OIB): 51228874907

Reporting period: 01.01.2023.-30.09.2023.

Notes to financial statements for quarterly periods include:

a) explanation of business events relevant to understanding changes in the statement of financial position and financial performance for the reporting semi-annual period of the issuer with respect to the last business year: information is provided regarding these events and relevant information published in the last annual financial statement is updated (items 15 to 15C IAS 34 - Interim financial reporting)

b) information on the access to the latest annual financial statements, for the purpose of understanding information published in the notes to financial statements drawn up for the semi-annual reporting period

c) a statement explaining that the same accounting policies are applied while drawing up financial statements for the semi-annual reporting period as in the latest annual financial statements or, in the case where the accounting policies have changed, a description of the nature and effect of the changes (item 16.A (a) IAS 34 - Interim financial reporting)

d) a description of the financial performance in the case of the issuer whose business is seasonal (items 37 and 38 IAS 34 - Interim financial reporting)

e) other comments prescribed by IAS 34 - Interim financial reporting

f) in the notes to quarterly periods financial statements, in addition to the information stated above, information in respect of the following matters shall be disclosed:

1. undertaking's name, registered office (address), legal form, country of establishment, entity's registration number and, if applicable, the indication whether the undertaking is undergoing liquidation, bankruptcy proceedings, shortened termination proceedings or extraordinary administration

2. adopted accounting policies (only an indication of whether there has been a change from the previous period)

3. the total amount of any financial commitments, guarantees or contingencies that are not included in the balance sheet, and an indication of the nature and form of any valuable security which has been provided; any commitments concerning pensions of the undertaking within the group or company linked by virtue of participating interest shall be disclosed separately

4. the amount and nature of individual items of income or expenditure which are of exceptional size or incidence

5. amounts owed by the undertaking and falling due after more than five years, as well as the total debts of the undertaking covered by valuable security furnished by the undertaking, specifying the type and form of security

6. average number of employees during the financial year

7. where, in accordance with the regulations, the undertaking capitalised on the cost of salaries in part or in full, information on the amount of the total cost of employees during the year broken down into the amount directly debiting the costs of the period and the amount capitalised on the value of the assets during the period, showing separately the total amount of net salaries and the amount of taxes, contributions from salaries and contributions on salaries

8. where a provision for deferred tax is recognised in the balance sheet, the deferred tax balances at the end of the financial year, and the movement in those balances during the financial year

9. the name and registered office of each of the undertakings in which the undertaking, either itself or through a person acting in their own name but on the undertaking's behalf, holds a participating interest, showing the proportion of the capital held, the amount of capital and reserves, and the profit or loss for the latest financial year of the undertaking concerned for which financial statements have been adopted; the information concerning capital and reserves and the profit or loss may be omitted where the undertaking concerned does not publish its balance sheet and is not controlled by another undertaking

10. the number and the nominal value or, in the absence of a nominal value, the accounting par value of the shares subscribed during the financial year within the limits of the authorised capital

11. the existence of any participation certificates, convertible debentures, warrants, options or similar securities or rights, with an indication of their number and the rights they confer

12. the name, registered office and legal form of each of the undertakings of which the undertaking is a member having unlimited liability

13. the name and registered office of the undertaking which draws up the consolidated financial statements of the largest group of undertakings of which the undertaking forms part as a controlled group member

14. the name and registered office of the undertaking which draws up the consolidated financial statements of the smallest group of undertakings of which the undertaking forms part as a controlled group member and which is also included in the group of undertakings referred to in point 13

15. the place where copies of the consolidated financial statements referred to in points 13 and 14 may be obtained, provided that they are available

16. the nature and business purpose of the undertaking's arrangements that are not included in the balance sheet and the financial impact on the undertaking of those arrangements, provided that the risks or benefits arising from such arrangements are material and in so far as the disclosure of such risks or benefits is necessary for the purposes of assessing the financial position of the undertaking

17. the nature and the financial effect of material events arising after the balance sheet date which are not reflected in the profit and loss account or balance sheet

a) Refer to the MANAGEMENT REPORT for quarter 3 of 2023.

b) The latest annual financial statements of the issuer can be accessed on the Issuer's official website: [www.lukaploce.hr](http://www.lukaploce.hr); the Zagreb Stock Exchange website: [www.zse.hr](http://www.zse.hr); as well as on the Official register of prescribed information (HANFA).

c) Accounting policies consistent with those applied in the audited annual financial statements for the year ended 31 December 2022, have been applied to the quarterly reporting for 2023. These are in accordance with International Financial Reporting Standards as adopted in the EU.

d) Not applicable

e) Not applicable

1. Luka Ploče d.d.

Trg kralja Tomislava 21, 20340 Ploče, Croatia

MBS:090006523; Commercial court in Split, Permanent services in Dubrovnik

OIB: 51228874907 MB: 03036138

The principle activities of the Company: port services (handling of goods), storage and wholesale and retail services in domestic and foreign trade.

2. Accounting policies consistent with those applied in the audited annual financial statements for the year ended 31 December 2022, have been applied to the quarterly reporting for 2023. These are in accordance with International Financial Reporting Standards as adopted in the EU.

3. The Company does not have any financial commitments, guarantees or contingencies that are not included in the balance sheet.

4. Refer to the MANAGEMENT REPORT for quarter 3 of 2023.

5. The Company has liabilities relating to leases under IFRS 16 (4,273,222 EUR), long term bank borrowings for purchased PPE against which insurance policies have been secured (10,693,438 EUR) and liabilities towards the State for apartments sold on credit to its employees in accordance with the legal regulations of the Republic of Croatia in the early 1990's and which are secured by mortgages on the apartments (77.367 EUR).

6. The average number of employees during quarter 3 of 2023: 406.

7. The Company has not capitalised on the cost of salaries in part or in full.

8. Deferred tax amounts to 152,142 EUR on 31 December 2022 and 30 September 2023.

9. The Company has an equity stake in 2 associates, namely (1) Lučka sigurnost d.o.o. Trg kralja Tomislava 21, 20340 Ploče in which it holds a 49% stake and (2) Vizir d.o.o. Trg kralja Tomislava 21, 20340 Ploče in which it holds a 49% stake. Refer to note 20 and note 33 in the audited financial statements for the year ended 31 December 2022. There were no changes to said in 2023.

10. The share capital of the Company as at 30 September 2023 comprises 422,967 shares. The nominal value amounts to 400 HRK / 53,00 EUR.

11. The Company has no participation certificates, convertible debentures, warrants, options or similar securities or rights.

12. Not applicable

13. The consolidated financial statements of the Issuer refer to the largest group of undertakings of which the undertaking forms part as a controlled group member. The Issuer is not a controlled member of any other group. Refer to point 1 above for detail regarding name and registered office of the Issuer who is responsible for preparing consolidated financial statements.

14. Not applicable

15. The Company prepares the consolidated financial statements which are published on the websites: [www.lukaploce.hr](http://www.lukaploce.hr) i [www.zse.hr](http://www.zse.hr)

16. Not applicable

17. There were no material events arising after the balance sheet date which were not reflected in the profit and loss account or balance sheet at 30.09.2023.

## STATEMENT OF RESPONSIBILITY FOR COMPILING THE QUARTERLY REPORT

To the best of our knowledge, the third quarter financial statements of the Issuer Luka Ploče d.d. ("the Company") are prepared in accordance with International Financial Reporting Standards (IFRS) and the Croatian Accounting Act that is enforce on the date of issuance of this report.

The unaudited separate financial statements of the Company Luka Ploče d.d. and the unaudited consolidated financial statements of the Luka Ploče Group for the period 1 January 2023 to 30 September 2023 give a true and objective view of the assets and liabilities, financial position, profit or loss of the Company and the companies included in the consolidation as a whole.

The interim management report objectively presents the development and results of business activities of the Company and the companies included in the consolidation as a whole, as well as a description of the most significant risks and uncertainties to which they are exposed.

Hrvoje Livaja  
President of the Management Board

Daniela Marelić  
Member of the Management Board

Ploče, 30.10.2023.

The Company is registered at the Commercial court in Split, Permanent services in Dubrovnik under the Registered Company Number (MBS): 090006523, Company Identification Number (OIB): 51228874907, The capital stock in the amount of HRK 159.186.800 / 22.417.251,00 EUR was paid in full. Luka Ploče d.d. issued a total of 422.967 ordinary shares, in the nominal amount of HRK 400 / 53,00 EUR. President of the Management Board: Hrvoje Livaja, Management Board member: Daniela Marelić

Privredna banka Zagreb d.d. Zagreb IBAN: HR4023400091510538508  
Hrvatska poštanska banka d.d. Zagreb IBAN: HR1223900011101353369  
Raiffeisenbank Austria d.d. Zagreb IBAN: HR5624840081100491016  
OTP banka d.d. Dubrovnik IBAN: HR0824070001100617393  
Slatinska banka d.d. IBAN: HR9624120091139007214