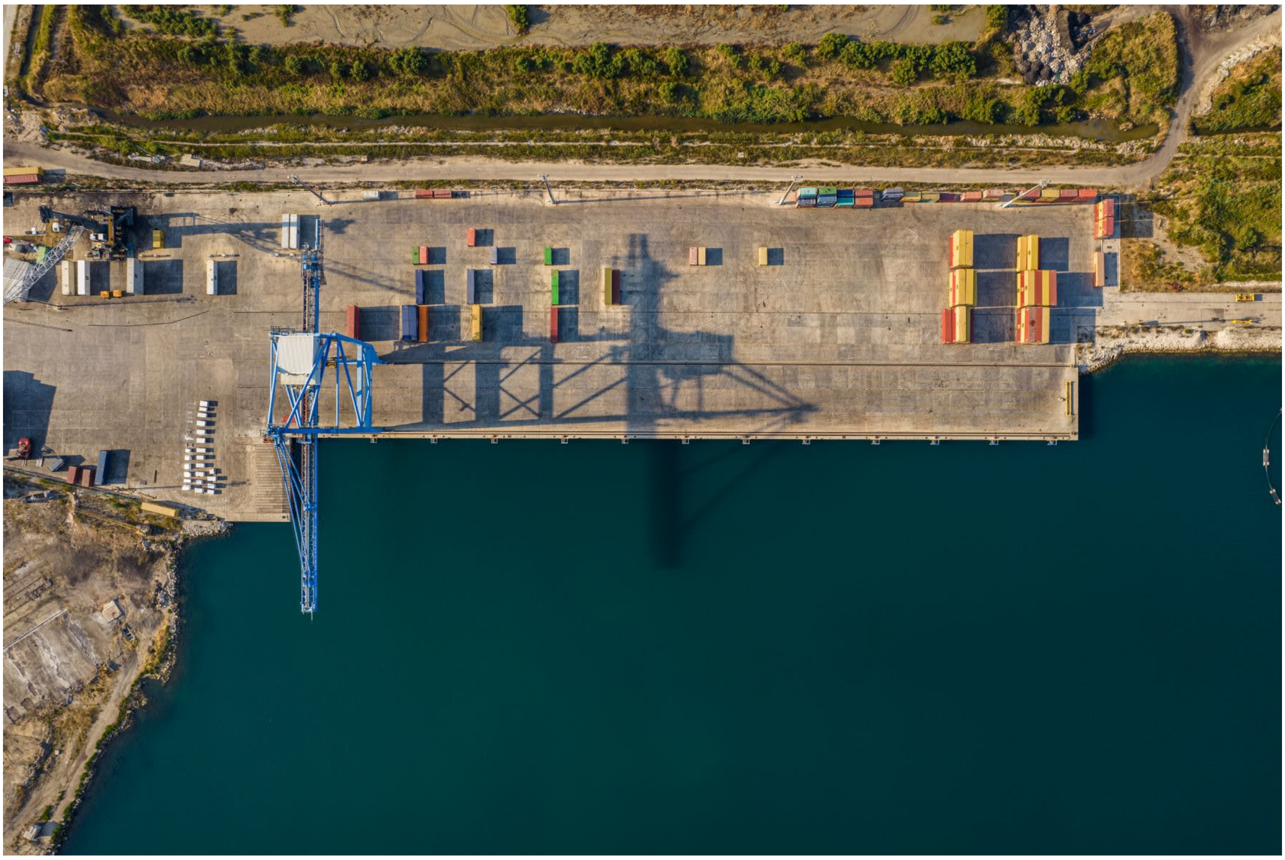

UNAUDITED SEPARATE
INTERIM FINANCIAL REPORT

FOR THE PERIOD

01.01.2026 TO 30.06.2026

FOR THE COMPANY
LUKA PLOČE D.D.

Ploče, July 2026

Luka ploče d.d.
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Luka Ploče d.d.
INTERIM MANAGEMENT REPORT
for the 2nd quarter of 2026

The quarterly report in accordance with Article 468 of the ZTK (NN 65/18, 17/20, 83/21, 151/22, 85/24 and 126/25, 45/26) comprises:

i. QUARTERLY FINANCIAL REPORT
- **Statement of financial position (Balance sheet)**
- **Statement of comprehensive income (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.

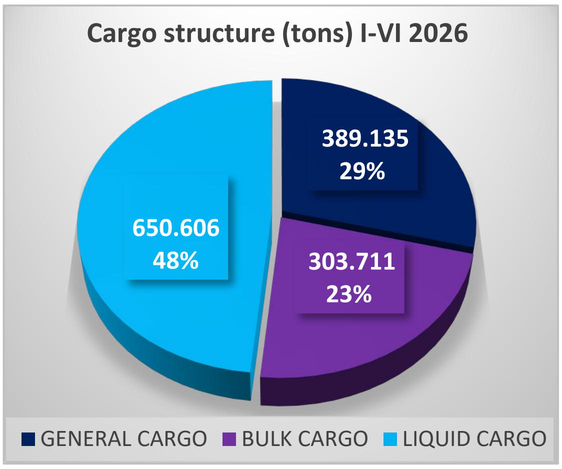
This version of our report is a translation from the original, which was prepared in the Croatian language. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original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

FOLLOW US:

COMMERCIAL BUSINESS INDICATORS

- **Throughput** amounted to 1,343,452 tons in the second quarter of 2026, indicating a **6%** decrease compared to the same period in the prior year (*2025:1,435,512 tons*).

a) The overall decline in cargo throughput is primarily attributed to a 45% decrease in **bulk cargo** volume compared to the same period of 2025. The most significant contributor to this decline is a 78% drop in coal handling volumes. The adverse impact of lower bulk cargo throughput was partially offset by 28% increase in **general cargo** volumes and 11% increase in liquid cargo volumes. The growth in general cargo throughput was driven by higher volumes of containers, wind turbine components, and reinforcing steel.



The increase in container traffic indicates higher demand for container capacity, improved terminal utilization, and the potential for further growth in this business segment.

The growth in general cargo volumes is an important indicator, as this segment typically generates higher added value. At the same time, the increase in general cargo volumes may indicate a strengthening of Port's market position as general cargo is typically routed through ports offering competitive conditions and a higher quality of service. The achieved growth in general cargo throughput is therefore a positive indicator of the Company's market position and its ability to attract new business partners.

Bulk cargo throughput decreased by 45% compared to the same period in the previous year. The most significant contributor to this decrease is a 78% drop in coal volume. However, compared to the same period last year, an increase in scrap metal, sugar and clinker has been recorded.

The decline in bulk cargo volumes was influenced by circumstances previously communicated to investors as summarized below:

1.) Opening of bankruptcy proceedings in Koksara d.o.o., Lukavac, about which the Company informed investors in a letter dated 10 December 2025.

Following the commencement of the bankruptcy proceedings, the Company duly filed its claims with the competent bankruptcy court.

On 30 June 2026, a total of 72,869 tons of coal were stored at the Port of Ploče's storage facilities.

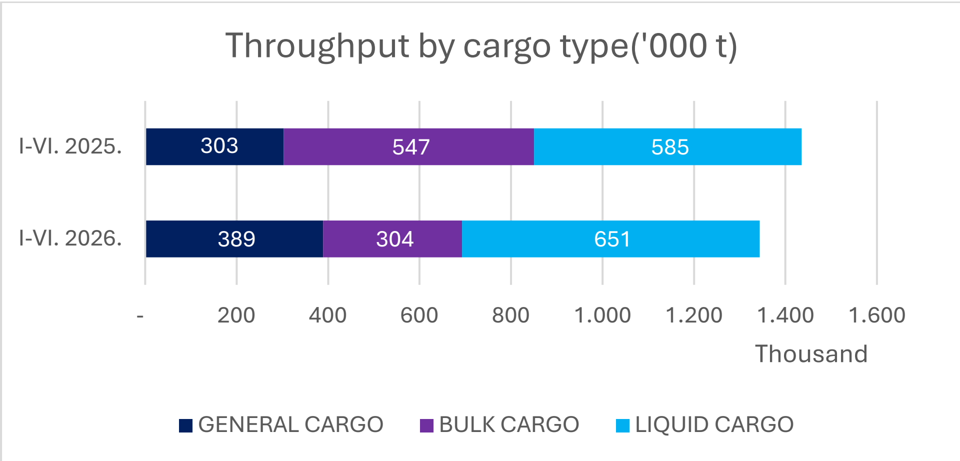
Pursuant to Article 750 of the Croatian Obligations Act (ZOO), which governs the warehouse operator's statutory lien over stored goods as security for claims arising from the warehousing agreement, as well as costs and expenses related to the stored goods, the Company requested information from Koksara d.o.o. – in bankruptcy regarding the ownership of the stored coal.

COMMERCIAL BUSINESS INDICATORS (CONTINUED)

Following the determination of ownership of the stored goods, the mutual rights and obligations between the Company and the owners of the goods were regulated, enabling the Company to collect its outstanding receivables and resolve the outstanding issues relating to the stored coal.
As a result, by the reporting date, the Company had collected all past due receivables from Koksara, thereby fully settling the receivables that were the subject of these activities.

2.) Suspension of the integrated steel production at Nova željezara Zenica d.o.o., of which the Company informed investors in its notice dated 28 April 2026.

b) **Liquid cargo** throughput increased by 11% compared to the same period in the previous year.



KEY FINANCIAL INDICATORS

	Realised 1-6/2026	Realised 1-6/2025
Profitability indicators		
EBITDA (earnings before interest, tax, depr. and amort.) (EUR '000)	**3,860**	3,671
EBITDA margin	**31.53%**	29.83%
EBIT (EUR '000)	**2,292**	2,085
EBIT margin	**18.72%**	19.94%
Profit before tax (EUR **'000)**	**2,404**	1,972
Net profit before taxation (EUR '000)	**19.64%**	15.90%
Productivity indicators		
Number of employees	**317**	352
Income per employee	**38,625**	34,964

KEY FINANCIAL INDICATORS (CONTINUED)

- **Income from sales** totaled EUR 12,197 thousand, making a **2.3% increase** compared to the same period in the prior year (*2025: EUR 11,920 thousand*).
- **Operating expenses (excluding depreciation and amortization)** were EUR 8,384 thousand, making a **3.2% decrease** compared to the same period in the prior year (2025: 8,636 EUR thousand).
- **EBITDA margin** for the period ended 30 June 2026 is **31,53%** (*I – VI 2025: 29,83%*).

	Realised 1-6/2026	Realised 1-12/2025
Liquidity ratios		
Working capital (EUR '000)	**44,304**	41,157
Current liquidity ratio	**18.91**	13.93
Working capital turn over	**0.28**	0.66
Working capital days	**651**	551
Days in period	**180**	365
Debt ratios		
Current liabilities/equity	**0.03**	0.04
Non-current liabilities/equity	**0.14**	0.14
Borrowings/equity	**0.09**	0.10
Liabilities/equity	**0.17**	0.18
Liabilities/assets	**0.15**	0.15

Trade receivables, financial indebtedness, and the Liquidity Outlook

Trade receivables as of 30 June 2026 amounted to **EUR 10,061 million**, reflecting a **0,6% increase** compared to the same period in the prior year.

- **34%** of total trade receivables are **due**, with **21%** maturing within 30 days.
- **66%** of trade receivables are **not yet due.**

Overdue receivables mainly comprise receivables from “Koksara” d.o.o. (EUR 1.9 million), which were fully collected by the reporting date.

Bank liabilities amount to **EUR 8,207 thousand** as of 30 June 2026 are related to a long-term loan from HBOR, contracted in 2018 with a fixed interest rate.

Cash and cash equivalents increased by **9%,** from EUR 31,469 thousand as of 31 December 2025 to **EUR 34,222 thousand** as of 30 June 2026.

The Company maintains a robust liquidity position, sufficient to meet all financial obligations as they become due.

Human resources

Employee headcounts decreased by 35**,** from 352 as of 30 June 2025 to **317** as of 30 June 2026. **Staff costs increased** by **0,35%** during the reporting period, primarily due to the payment of severances benefits to employees whose employment with the Company ended during the reporting period by mutual agreement or under the restructuring plan.

Th**e average gross monthly salary** per employee (excluding senior management) rose from EUR 1,572 to **EUR 1,676,** representing a **6% increase** compared to the same period in the prior year.

The decline in bulk cargo throughput and the cancellation of operations of the Company's most significant customers in this business segment (Koksara d.o.o. and Nova željezara d.o.o. Zenica) resulted in the Management Board's decision to implement organisational changes aimed at aligning the workforce with the structure and expected scale of the Company's business activities, with the objective of improving efficiency and streamlining operations. As a result, certain organisational units and positions were eliminated, and the Company expects the total number of employees to decrease additionally for 25 employees by the end of 2026 compared with the number of employees on 30 June 2026.

Impact of the Geopolitical Environment on the Company's Operations

The global geopolitical environment in recent years has been marked by heightened instability, which has had a significant impact on international trade, logistics flows, and commercial conditions in the port services sector. Although certain geopolitical risks eased during the first half of 2026, the international business environment continues to be marked by considerable uncertainty. Two dominant sources of disruption— the ongoing Russia–Ukraine conflict and the unstable security situation in the Middle East following the previous escalation of hostilities, despite periods of reduced military activity—have continued to shape the environment in which the Company operates.

The Russia-Ukraine conflict has led to shifts in global supply chains, rerouting of trade flows, and increased transportation, insurance, and energy costs Following the initial disruptions, certain logistics flows have gradually stabilised; however, the market continues to be characterised by elevated transportation and insurance costs and occasional supply chain disruptions. The Company continues to monitor changes in cargo flows that affect cargo throughput at Adriatic ports. At the same time, although prices of certain raw materials and other inputs have partially stabilised compared with previous years, market volatility continues to affect procurement costs, logistics services and delivery lead times of certain suppliers.

Geopolitical tensions in the Middle East continue to represent a significant risk to international trade and maritime transport. Although the intensity of direct military activities declined during the first half of 2026 compared with the previous period, security risks in certain parts of the region continue to affect shipping operators, insurance costs and the planning of international transport routes.

The Company's operations continue to be particularly affected by the ongoing volatility of energy and fuel prices, as port operations rely extensively on diesel-powered machinery and equipment, including cranes, forklifts, terminal vehicles and other cargo handling equipment. Although energy prices stabilised during the reporting period compared with the record levels observed in previous years, they remain exposed to potential fluctuations arising from geopolitical developments. Such changes have a

Impact of the Geopolitical Environment on the Company’s Operations (continued)

direct impact on the Company's operating costs, may affect operating profitability, and require operating profitability, and require continuous planning of fuel consumption, maintenance activities and energy procurement. In an environment of increased price volatility, the Company must maintain an appropriate level of operational readiness and liquidity to ensure the uninterrupted performance of its port operations.

Management continuously monitors international developments, adjusts procurement and operational processes, and implements measures aimed at preserving liquidity, ensuring business stability, and managing risks in conditions of elevated global uncertainty. As of 30 June 2026, the Management Board believes that the Company has adequate organisational and financial capacity to respond to potential changes in the international economic environment and will continue to monitor geopolitical developments and assess their potential impact on the Company's operations.

The Company has no financial exposure to Russian institutions and does not conduct transactions with Russian entities.

Despite these challenges, the Company continues to maintain a sound liquidity position, fully sufficient to meet all due obligations.

In Ploče, 28 July 2026
Management Board of Luka Ploče d.d.

Annex 1

ISSUER'S GENERAL DATA

Reporting period:	**01.01.26**	to	**30.06.26**
Year:	**2026**		
Quarter:	**2**		

Quarterly financial statements

egistration number (MB):	**03036138**	Issuer's home Member State code:	**HR**
Entity's registration number (MBS):	**090006523**		
Personal identification number (OIB):	**51228874907**	LEI:	**74780000P0WHNTXNI633**
Institution code:	**2574**		
Name of the issuer:	**Luka Ploče d.d.**		
Postcode and town:	**20340**		**Ploče**
treet 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	**317**		
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:	**No**	(Yes/No)	(name of the bookkeeping firm)
Contact person:	**DANICA VLAHOVIĆ** (only name and surname of the contact person)		
Telephone:	**099 329 5135**		
E-mail address:	d.vlahovic@luka-ploce.hr		
Audit firm:	(name of the audit firm)		
Certified auditor:	(name and surname)		

BALANCE SHEET

balance as at 30.06.2026.

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
A) RECEIVABLES FOR SUBSCRIBED CAPITAL UNPAID	001		
B) FIXED ASSETS (ADP 003+010+020+031+036)	002	55.115.700,24	54.554.847,30
I INTANGIBLE ASSETS (ADP 004 to 009)	003	5.429,80	5.160,16
1 Research and development	004	0,00	0,00
2 Concessions, patents, licences, trademarks, software and other rights	005	0,00	0,00
3 Goodwill	006	0,00	0,00
4 Advances for the purchase of intangible assets	007	0,00	0,00
5 Intangible assets in preparation	008	0,00	0,00
6 Other intangible assets	009	5.429,80	5.160,16
II TANGIBLE ASSETS (ADP 011 to 019)	010	51.233.465,77	50.672.882,47
1 Land	011	4.449.611,15	4.871.170,12
2 Buildings	012	1.697.415,07	955.870,47
3 Plant and equipment	013	42.911.947,25	42.680.396,76
4 Tools, working inventory and transportation assets	014	1.969.075,63	2.037.841,21
5 Biological assets	015	0,00	0,00
6 Advances for the purchase of tangible assets	016	0,00	0,00
7 Tangible assets in preparation	017	94.175,00	17.730,00
8 Other tangible assets	018	0,00	0,00
9 Investment property	019	111.241,67	109.873,91
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	020	3.671.723,40	3.671.723,40
1 Investments in holdings (shares) of undertakings within the group	021	3.661.171,94	3.661.171,94
2 Investments in other securities of undertakings within the group	022	0,00	0,00
3 Loans, deposits, etc. to undertakings within the group	023	0,00	0,00
4Investments in holdings (shares) of companies linked by virtue of participating interests	024	10.551,46	10.551,46
5 Investment in other securities of companies linked by virtue of participating interests	025	0,00	0,00
6 Loans, deposits etc. to companies linked by virtue of participating interests	026	0,00	0,00
7 Investments in securities	027	0,00	0,00
8 Loans, deposits, etc. given	028	0,00	0,00
9 Other investments accounted for using the equity method	029	0,00	0,00
10 Other fixed financial assets	030	0,00	0,00
IV RECEIVABLES (ADP 032 to 035)	031	71.022,06	71.022,06
1 Receivables from undertakings within the group	032	0,00	0,00
2 Receivables from companies linked by virtue of participating	033	0,00	0,00
3 Customer receivables	034	0,00	0,00
4 Other receivables	035	71.022,06	71.022,06
V DEFERRED TAX ASSETS	036	134.059,21	134.059,21
C) CURRENT ASSETS (ADP 038+046+053+063)	037	44.265.583,00	46.703.322,12
I INVENTORIES (ADP 039 to 045)	038	1.095.660,48	1.084.772,31
1 Raw materials and consumables	039	1.095.660,48	1.084.772,31
2 Production in progress	040	0,00	0,00
3 Finished goods	041	0,00	0,00
4 Merchandise	042	0,00	0,00
5 Advances for inventories	043	0,00	0,00
6 Fixed assets held for sale	044	0,00	0,00
7 Biological assets	045	0,00	0,00
II RECEIVABLES (ADP 047 to 052)	046	10.994.361,40	11.344.622,19
1 Receivables from undertakings within the group	047	42.197,67	39.602,61
2 Receivables from companies linked by virtue of participating	048	0,00	0,00
3 Customer receivables	049	9.998.078,20	10.061.461,83
4 Receivables from employees and members of the undertaking	050	1.012,45	8.156,24
5 Receivables from government and other institutions	051	659.235,88	1.053.039,94
6 Other receivables	052	293.837,20	182.361,57
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	706.736,53	52.130,00
1 Investments in holdings (shares) of undertakings within the group	054	0,00	0,00
2 Investments in other securities of undertakings within the group	055	0,00	0,00
3 Loans, deposits, etc. to undertakings within the group	056	200.000,00	0,00
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	0,00	0,00
5 Investment in other securities of companies linked by virtue of participating interests	058	0,00	0,00
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	0,00	0,00
7 Investments in securities	060	52.130,00	52.130,00
8 Loans, deposits, etc. given	061	454.606,53	0,00
9 Other financial assets	062	0,00	0,00
IV CASH AT BANK AND IN HAND	063	31.468.824,59	34.221.797,62
D) PREPAID EXPENSES AND ACCRUED INCOME	064	75.228,95	74.906,17
E) TOTAL ASSETS (ADP 001+002+037+064)	065	99.456.512,19	101.333.075,59
OFF-BALANCE SHEET ITEMS	066	0,00	0,00

LIABILITIES			
A) CAPITAL AND RESERVES (ADP 068 to	**067**	84.152.894,34	86.557.257,05
I INITIAL (SUBSCRIBED) CAPITAL	**068**	22.417.251,00	22.417.251,00
II CAPITAL RESERVES	**069**	11.731.516,24	11.731.516,24
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	**070**	5.201.057,81	5.201.057,81
1 Legal reserves	**071**	1.122.747,36	1.122.747,36
2 Reserves for treasury shares	**072**	1.181.838,21	1.181.838,21
3 Treasury shares and holdings (deductible item)	**073**	-141.524,46	-141.524,46
4 Statutory reserves	**074**	0,00	0,00
5 Other reserves	**075**	3.037.996,70	3.037.996,70
IV REVALUATION RESERVES	**076**	0,00	0,00
V FAIR VALUE RESERVES AND OTHER (ADP 078 to 083)	**077**	0,00	0,00
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	**078**	0,00	0,00
2 Cash flow hedge - effective portion	**079**	0,00	0,00
3 Hedge of a net investment in a foreign operation - effective portion	**080**	0,00	0,00
4 Other fair value reserves	**081**	0,00	0,00
5 Exchange rate differences from translation of foreign operations (consolidation)	**082**	0,00	0,00
6 Exchange rate differences from translation into the presentation	**083**	0,00	0,00
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 085-	**084**	40.165.652,36	44.803.069,29
1 Retained profit	**085**	40.165.652,36	44.803.069,29
2 Loss brought forward	**086**	0,00	0,00
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 088-089)	**087**	4.637.416,93	2.404.362,71
1 Profit for the business year	**088**	4.637.416,93	2.404.362,71
2 Loss for the business year	**089**	0,00	0,00
VIII MINORITY (NON-CONTROLLING) INTEREST	**090**	0,00	0,00
B) PROVISIONS (ADP 092 to 097)	**091**	611.541,76	230.931,82
1 Provisions for pensions, termination benefits and similar obligations	**092**	607.870,93	227.260,99
2 Provisions for tax liabilities	**093**	0,00	0,00
3 Provisions for ongoing legal cases	**094**	3.670,83	3.670,83
4 Provisions for renewal of natural resources	**095**	0,00	0,00
5 Provisions for warranty obligations	**096**	0,00	0,00
6 Other provisions	**097**	0,00	0,00
C) LONG-TERM LIABILITIES (ADP 099 to 109)	**098**	11.508.376,65	12.071.122,88
1 Liabilities to undertakings within the group	**099**	0,00	0,00
2 Liabilities for loans, deposits, etc. of undertakings within the group	**100**	0,00	0,00
3 Liabilities to companies linked by virtue of participating interests	**101**	0,00	0,00
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	**102**	0,00	0,00
5 Liabilities for loans, deposits etc.	**103**	0,00	0,00
6 Liabilities to banks and other financial institutions	**104**	7.709.222,83	7.709.222,83
7 Liabilities for advance payments	**105**	47.500,00	47.500,00
8 Liabilities to suppliers	**106**	0,00	0,00
9 Liabilities for securities	**107**	0,00	0,00
10 Other long-term liabilities	**108**	3.751.653,82	4.314.400,05
11 Deferred tax liability	**109**	0,00	0,00
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	**110**	3.181.513,56	2.473.733,42
1 Liabilities to undertakings within the group	**111**	38.930,51	14.873,91
2 Liabilities for loans, deposits, etc. of undertakings within the group	**112**	0,00	0,00
3 Liabilities to companies linked by virtue of participating interests	**113**	91.835,91	34.380,00
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	**114**	0,00	0,00
5 Liabilities for loans, deposits etc.	**115**	0,00	0,00
6 Liabilities to banks and other financial institutions	**116**	994.738,44	497.369,22
7 Liabilities for advance payments	**117**	0,00	263,26
8 Liabilities to suppliers	**118**	474.066,49	513.331,65
9 Liabilities for securities	**119**	0,00	0,00
10 Liabilities to employees	**120**	540.587,06	488.248,13
11 Taxes, contributions and similar liabilities	**121**	295.511,45	291.290,40
12 Liabilities arising from the share in the result	**122**	0,00	0,00
13 Liabilities arising from fixed assets held for sale	**123**	0,00	0,00
14 Other short-term liabilities	**124**	745.843,70	633.976,85
E) ACCRUALS AND DEFERRED INCOME	**125**	2.185,88	30,42
F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)	**126**	99.456.512,19	101.333.075,59
G) OFF-BALANCE SHEET ITEMS	**127**	0,00	0,00

STATEMENT OF PROFIT OR LOSS
for the period 01.01.2026. to 30.06.2026.

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
I OPERATING INCOME (ADP 002 to 006)	001	12.307.500,00	7.353.019,00	12.244.216,68	6.745.851,77
1 Income from sales with undertakings within the group	002	115.725,00	83.490,00	120.141,34	77.844,77
2 Income from sales	003	11.712.446,00	7.183.830,00	11.959.929,84	6.596.366,83
3 Income from the use of own products, goods and services	004	61.474,00	39.962,00	82.427,89	42.738,14
4 Other operating income with undertakings within the group	005	0,00	0,00	0,00	0,00
5 Other operating income (outside the group)	006	417.855,00	45.737,00	81.717,61	28.902,03
II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)	007	10.223.243,00	5.290.848,00	9.951.748,61	5.146.553,34
1 Changes in inventories of work in progress and finished goods	008	0,00	0,00	0,00	0,00
2 Material costs (ADP 010 to 012)	009	3.431.640,00	1.696.694,00	3.313.696,41	1.636.111,48
a) Costs of raw materials and consumables	010	1.068.072,00	536.221,00	1.020.604,35	441.660,14
b) Costs of goods sold	011	0,00	0,00	0,00	0,00
c) Other external costs	012	2.363.568,00	1.160.473,00	2.293.092,06	1.194.451,34
3 Staff costs (ADP 014 to 016)	013	4.474.065,00	2.375.011,00	4.489.909,85	2.362.764,37
a) Net salaries and wages	014	2.802.895,00	1.470.913,00	2.776.505,49	1.442.732,97
b) Tax and contributions from salary costs	015	1.075.470,00	586.053,00	1.111.631,01	602.000,08
c) Contributions on salaries	016	595.700,00	318.045,00	601.773,35	318.031,32
4 Depreciation	017	1.586.545,00	794.303,00	1.567.810,54	784.958,13
5 Other costs	018	730.993,00	424.840,00	578.658,52	361.046,07
6 Value adjustments (ADP 020+021)	019	0,00	0,00	1.673,29	1.673,29
a) fixed assets other than financial assets	020	0,00	0,00	1.673,29	1.673,29
b) current assets other than financial assets	021	0,00	0,00	0,00	0,00
7 Provisions (ADP 023 to 028)	022	0,00	0,00	0,00	0,00
a) Provisions for pensions, termination benefits and similar obligations	023	0,00	0,00	0,00	0,00
b) Provisions for tax liabilities	024	0,00	0,00	0,00	0,00
c) Provisions for ongoing legal cases	025	0,00	0,00	0,00	0,00
d) Provisions for renewal of natural resources	026	0,00	0,00	0,00	0,00
e) Provisions for warranty obligations	027	0,00	0,00	0,00	0,00
f) Other provisions	028	0,00	0,00	0,00	0,00
8 Other operating expenses	029	0,00	0,00	0,00	0,00
III FINANCIAL INCOME (ADP 031 to 040)	030	180.788,00	138.317,00	306.303,01	192.596,98
1 Income from investments in holdings (shares) of undertakings within	031	0,00	0,00	0,00	0,00
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	0,00	0,00	0,00	0,00
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	0,00	0,00	0,00	0,00
4 Other interest income from operations with undertakings within the group	034	9.684,00	3.453,00	3.716,81	1.364,94
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	0,00	0,00	0,00	0,00
6 Income from other long-term financial investments and loans	036	0,00	0,00	0,00	0,00
7 Other interest income	037	169.179,00	132.939,00	298.912,37	188.832,72
8 Exchange rate differences and other financial income	038	0,00	0,00	1.508,43	233,92
9 Unrealised gains (income) from financial assets	039	0,00	0,00	0,00	0,00
10 Other financial income	040	1.925,00	1.925,00	2.165,40	2.165,40
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	292.840,00	135.780,00	194.408,37	97.004,35
1 Interest expenses and similar expenses with undertakings within the group	042	0,00	0,00	0,00	0,00
2 Exchange rate differences and other expenses from operations with	043	0,00	0,00	0,00	0,00
3 Interest expenses and similar expenses	044	275.341,00	133.123,00	194.138,54	96.734,52
4 Exchange rate differences and other expenses	045	17.499,00	2.657,00	269,83	269,83
5 Unrealised losses (expenses) from financial assets	046	0,00	0,00	0,00	0,00
6 Value adjustments of financial assets (net)	047	0,00	0,00	0,00	0,00
7 Other financial expenses	048	0,00	0,00	0,00	0,00
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VRITUE OF PARTICIPATING INTERESTS	049	0,00	0,00	0,00	0,00
VI SHARE IN PROFIT FROM JOINT VENTURES	050	0,00	0,00	0,00	0,00
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	0,00	0,00	0,00	0,00
VIII SHARE IN LOSS OF JOINT VENTURES	052	0,00	0,00	0,00	0,00
IX TOTAL INCOME (ADP 001+030+049 +050)	053	12.488.288,00	7.491.336,00	12.550.519,69	6.938.448,75
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	10.516.083,00	5.426.628,00	10.146.156,98	5.243.557,69
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	1.972.205,00	2.064.708,00	2.404.362,71	1.694.891,06
1 Pre-tax profit (ADP 053-054)	056	1.972.205,00	2.064.708,00	2.404.362,71	1.694.891,06
2 Pre-tax loss (ADP 054-053)	057	0,00	0,00	0,00	0,00
XII INCOME TAX	058	0,00	0,00	0,00	0,00
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	1.972.205,00	2.064.708,00	2.404.362,71	1.694.891,06
1 Profit for the period (ADP 055-059)	060	1.972.205,00	2.064.708,00	2.404.362,71	1.694.891,06
2 Loss for the period (ADP 059-055)	061	0,00	0,00	0,00	0,00
DISCONTINUED OPERATIONS (to be filled in by undertakings subject to IFRS only with discontinued operations)					
XIV PRE-TAX PROFIT OR LOSS OF DISCONTINUED OPERATIONS (ADP 063-064)	062	0,00	0,00	0,00	0,00
1 Pre-tax profit from discontinued operations	063	0,00	0,00	0,00	0,00
2 Pre-tax loss on discontinued operations	064	0,00	0,00	0,00	0,00
XV INCOME TAX OF DISCONTINUED OPERATIONS	065	0,00	0,00	0,00	0,00
1 Discontinued operations profit for the period (ADP 062-065)	066	0,00	0,00	0,00	0,00
2 Discontinued operations loss for the period (ADP 065-062)	067	0,00	0,00	0,00	0,00
TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)					
XVI PRE-TAX PROFIT OR LOSS (ADP 055+062)	068	0,00	0,00	0,00	0,00
1 Pre-tax profit (ADP 068)	069	0,00	0,00	0,00	0,00
2 Pre-tax loss (ADP 068)	070	0,00	0,00	0,00	0,00
XVII INCOME TAX (ADP 058+065)	071	0,00	0,00	0,00	0,00
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)	072	0,00	0,00	0,00	0,00
1 Profit for the period (ADP 068-071)	073	0,00	0,00	0,00	0,00
2 Loss for the period (ADP 071-068)	074	0,00	0,00	0,00	0,00
APPENDIX to the P&L (to be filled in by undertakings that draw up consolidated annual financial statements)					
XIX PROFIT OR LOSS FOR THE PERIOD (ADP 076+077)	075	0,00	0,00	0,00	0,00
1 Attributable to owners of the parent	076	0,00	0,00	0,00	0,00
2 Attributable to minority (non-controlling) interest	077	0,00	0,00	0,00	0,00
STATEMENT OF OTHER COMPRHENSIVE INCOME (to be filled in by undertakings subject to IFRS)					
I PROFIT OR LOSS FOR THE PERIOD	078	1.972.205,00	2.064.708,00	2.404.362,71	1.694.891,06

II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80 + 87)	**079**	0,00	0,00	0,00	0,00
III Items that will not be reclassified to profit or loss (ADP 081 to 085)	**080**	0,00	0,00	0,00	0,00
1 Changes in revaluation reserves of fixed tangible and intangible assets	**081**	0,00	0,00	0,00	0,00
2 Profit or loss arising from subsequent measurement of equity securities at fair value through other comprehensive income	**082**	0,00	0,00	0,00	0,00
3 Changes in the fair value of the financial liability at fair value through statement of profit or loss that is attributable to changes in the credit risk of that liability	**083**	0,00	0,00	0,00	0,00
4 Actuarial gains/losses on the defined benefit obligation	**084**	0,00	0,00	0,00	0,00
5 Other items that will not be reclassified	**085**	0,00	0,00	0,00	0,00
6 Income tax relating to items that will not be reclassified	**086**	0,00	0,00	0,00	0,00
IV Items that may be reclassified to profit or loss (ADP 088 to 095)	**087**	0,00	0,00	0,00	0,00
1 Exchange rate differences from translation of foreign operations	**088**	0,00	0,00	0,00	0,00
2 Exchange rate differences from translation into the presentation currency	**089**	0,00	0,00	0,00	0,00
3 Profit or loss arising from subsequent measurement of debt securities at fair value through other comprehensive income	**090**	0,00	0,00	0,00	0,00
4 Profit or loss arising from effective cash flow hedging	**091**	0,00	0,00	0,00	0,00
5 Profit or loss arising from effective hedge of a net investment in a foreign operation	**092**	0,00	0,00	0,00	0,00
6 Share in other comprehensive income/loss of companies linked by virtue of participating interests	**093**	0,00	0,00	0,00	0,00
7 Changes in fair value of the time value of an option	**094**	0,00	0,00	0,00	0,00
8 Changes in fair value of the forward elements of forward contracts	**095**	0,00	0,00	0,00	0,00
9 Other items that may be reclassified to profit or loss	**096**	0,00	0,00	0,00	0,00
10 Income tax relating to items that may be reclassified to profit or loss	**097**	0,00	0,00	0,00	0,00
V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087 - 086 - 097)	**098**	0,00	0,00	0,00	0,00
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP	**099**	1.972.205,00	2.064.708,00	2.404.362,71	1.694.891,06
APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)					
VII COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP	**100**	0,00	0,00	0,00	0,00
1 Attributable to owners of the parent	**101**	0,00	0,00	0,00	0,00
2 Attributable to minority (non-controlling) interest	**102**	0,00	0,00	0,00	0,00

STATEMENT OF CASH FLOWS - indirect method

for the period 01.01.2026. to 30.06.2026.

in EUR

Submitter: Luka Ploče d.d.

Item	ADP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from operating activities			
1 Pre-tax profit	**001**	1.972.205,00	2.404.362,71
2 Adjustments (ADP 003 to 010):	**002**	1.245.102,00	1.075.433,53
a) Depreciation	**003**	1.586.545,00	1.567.810,54
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	**004**	-13.511,00	-1.111,03
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	**005**	0,00	0,00
d) Interest and dividend income	**006**	-180.787,00	-304.794,58
e) Interest expenses	**007**	275.341,00	194.138,54
f) Provisions	**008**	-422.486,00	-380.609,94
g) Exchange rate differences (unrealised)	**009**	0,00	0,00
h) Other adjustments for non-cash transactions and unrealised gains and losses	**010**	0,00	0,00
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	**011**	3.217.307,00	3.479.796,24
3 Changes in the working capital (ADP 013 to 016)	**012**	8.470.634,00	379.635,66
a) Increase or decrease in short-term liabilities	**013**	-459.322,00	-94.586,28
b) Increase or decrease in short-term receivables	**014**	8.854.135,00	-60.788,57
c) Increase or decrease in inventories	**015**	-21.903,00	10.888,17
d) Other increase or decrease in working capital	**016**	97.724,00	524.122,34
II Cash from operations (ADP 011+012)	**017**	11.687.941,00	3.859.431,90
4 Interest paid	**018**	-275.341,00	-194.138,54
5 Income tax paid	**019**	-580.600,00	-366.897,15
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	**020**	10.832.000,00	3.298.396,21
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	**021**	42.149,00	1.402,79
2 Cash receipts from sales of financial instruments	**022**	0,00	0,00
3 Interest received	**023**	178.862,00	302.629,18
4 Dividends received	**024**	1.925,00	2.165,40
5 Cash receipts from repayment of loans and deposits	**025**	365.373,00	200.000,00
6 Other cash receipts from investment activities	**026**	0,00	0,00
III Total cash receipts from investment activities (ADP 021 to 026)	**027**	588.309,00	506.197,37
1 Cash payments for the purchase of fixed tangible and intangible assets	**028**	-325.515,00	-344.485,39
2 Cash payments for the acquisition of financial instruments	**029**	0,00	0,00
3 Cash payments for loans and deposits for the period	**030**	-214.332,00	0,00
4 Acquisition of a subsidiary, net of cash acquired	**031**	0,00	0,00
5 Other cash payments from investment activities	**032**	0,00	0,00
IV Total cash payments from investment activities (ADP 028 to 032)	**033**	-539.847,00	-344.485,39
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)	**034**	48.462,00	161.711,98
Cash flow from financing activities			
1 Cash receipts from the increase in initial (subscribed) capital	**035**	0,00	0,00
2 Cash receipts from the issue of equity financial instruments and debt financial instruments	**036**	0,00	0,00
3 Cash receipts from credit principals, loans and other borrowings	**037**	0,00	0,00
4 Other cash receipts from financing activities	**038**	0,00	0,00
V Total cash receipts from financing activities (ADP 035 to 038)	**039**	0,00	0,00
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	**040**	-4.164.036,00	-497.369,22
2 Cash payments for dividends	**041**	0,00	0,00
3 Cash payments for finance lease	**042**	0,00	0,00
4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital	**043**	0,00	0,00
5 Other cash payments from financing activities	**044**	-208.904,00	-209.765,94
VI Total cash payments from financing activities (ADP 040 to 044)	**045**	-4.372.940,00	-707.135,16
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)	**046**	-4.372.940,00	-707.135,16
1 Unrealised exchange rate differences in respect of cash and cash	**047**	0,00	0,00
D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 020+034+046+047)	**048**	6.507.522,00	2.752.973,03
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE	**049**	20.879.148,00	31.468.824,59
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 048+049)	**050**	27.386.670,00	34.221.797,62

STATEMENT OF CHANGES IN EQUITY

for the period from 01.01.26 to 30.06.26

in EUR

Item	ADP code	Attributable to owners of the parent																	Minority (non-controlling) interest	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	Financial assets at fair value 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	Exchange rate differences from translation into the presentation currency	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19 (3 to 6 - 7 + 8 to 18)	20	21 (19+20)
Previous period																				
1 Balance on the first day of the previous business year	01	22.417.251,00	11.731.516,24	1.122.747,36	1.181.838,21	141.524,46	0,00	3.037.996,70	0,00	0,00	0,00	0,00	0,00	0,00	0,00	34.337.306,76	5.828.345,60	79.515.477,41	0,00	79.515.477,41
2 Changes in accounting policies	02	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3 Correction of errors	03	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	22.417.251,00	11.731.516,24	1.122.747,36	1.181.838,21	141.524,46	0,00	3.037.996,70	0,00	0,00	0,00	0,00	0,00	0,00	0,00	34.337.306,76	5.828.345,60	79.515.477,41	0,00	79.515.477,41
5 Profit/loss of the period	05	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.637.416,93	4.637.416,93	0,00	4.637.416,93
6 Exchange rate differences from translation of foreign operations	06	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
7 Changes in revaluation reserves of fixed tangible and intangible assets	07	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
8 Profit or loss arising from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	08	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
9 Profit or loss arising from effective cash flow hedge	09	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	10	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	11	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
12 Actuarial gains/losses on the defined benefit obligation	12	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
13 Other changes in equity unrelated to owners	13	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
14 Tax on transactions recognised directly in equity	14	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
15 Decrease in initial (subscribed) capital (other than that arising from the pre-bankruptcy settlement procedure and arising from the reinvestment of profit)	15	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
18 Redemption of treasury shares/holdings	18	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
19 Payments from members/shareholders	19	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
20 Payment of share in profit/dividend	20	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
21 Other distributions and payments to members/shareholders	21	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	5.828.345,60	-5.828.345,60	0,00	0,00	0,00
22 Transfer to reserves according to the annual schedule	22	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)	24	22.417.251,00	11.731.516,24	1.122.747,36	1.181.838,21	141.524,46	0,00	3.037.996,70	0,00	0,00	0,00	0,00	0,00	0,00	0,00	40.165.652,36	4.637.416,93	84.152.894,34	0,00	84.152.894,34
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																				
I OTHER COMPREHENSIVE INCOME OF THE PREVIOUS PERIOD, NET OF TAX (ADP 06 to 14)	25	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
II COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+25)	26	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.637.416,93	4.637.416,93	0,00	4.637.416,93
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	5.828.345,60	-5.828.345,60	0,00	0,00	0,00
Current period																				
1 Balance on the first day of the current business year	28	22.417.251,00	11.731.516,24	1.122.747,36	1.181.838,21	141.524,46	0,00	3.037.996,70	0,00	0,00	0,00	0,00	0,00	0,00	0,00	40.165.652,36	4.637.416,93	84.152.894,34	0,00	84.152.894,34
2 Changes in accounting policies	29	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3 Correction of errors	30	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
4 Balance on the first day of the current business year (restated) (ADP 28 to 30)	31	22.417.251,00	11.731.516,24	1.122.747,36	1.181.838,21	141.524,46	0,00	3.037.996,70	0,00	0,00	0,00	0,00	0,00	0,00	0,00	40.165.652,36	4.637.416,93	84.152.894,34	0,00	84.152.894,34
5 Profit/loss of the period	32	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	2.404.362,71	2.404.362,71	0,00	2.404.362,71
6 Exchange rate differences from translation of foreign operations	33	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
7 Changes in revaluation reserves of fixed tangible and intangible assets	34	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
8 Profit or loss arising from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	35	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
9 Profit or loss arising from effective cash flow hedge	36	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	37	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	38	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
12 Actuarial gains/losses on the defined benefit obligation	39	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
13 Other changes in equity unrelated to owners	40	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
14 Tax on transactions recognised directly in equity	41	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
15 Decrease in initial (subscribed) capital (other than that arising from the pre-bankruptcy settlement procedure and arising from the reinvestment of profit)	42	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
18 Redemption of treasury shares/holdings	45	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
19 Payments from members/shareholders	46	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
20 Payment of share in profit/dividend	47	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
21 Other distributions and payments to members/shareholders	48	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.637.416,93	-4.637.416,93	0,00	0,00	0,00
22 Carryforward per annual plan	49	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	22.417.251,00	11.731.516,24	1.122.747,36	1.181.838,21	141.524,46	0,00	3.037.996,70	0,00	0,00	0,00	0,00	0,00	0,00	0,00	44.803.069,29	2.404.362,71	86.557.257,05	0,00	86.557.257,05
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																				
I OTHER COMPREHENSIVE INCOME FOR THE CURRENT PERIOD, NET OF TAX (ADP 33 to 41)	52	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 3252)	53	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	2.404.362,71	2.404.362,71	0,00	2.404.362,71
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4.637.416,93	-4.637.416,93	0,00	0,00	0,00

NOTES TO FINANCIAL STATEMENTS – QFS
(drawn up for quarterly periods)

Name of the issuer: LUKA PLOČE D.D.

Personal identification number (OIB): 51228874907
Reporting period: 01.01.2026.-30.06.2026.

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 quarterly reporting 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 (paragraphs 15 to 15c of the 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 quarterly reporting period

c) a statement explaining that the same accounting policies are applied while drawing up financial statements for the quarterly 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 (paragraph 16A(a) of the IAS 34 – Interim Financial Reporting

d) a description of the financial performance in the case of the issuer whose business is seasonal (paragraphs 37 and 38 of the IAS 34 – Interim Financial Reporting)

e) other disclosures prescribed by the IAS 34 – Interim Financial Reporting, and

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

1. issuer's name, registered office (address), legal form, country of establishment, entity's registration number and, if applicable, the indication whether the issuer 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 relative to 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 issuer 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 issuer and falling due after more than five years, as well as the total debts of the issuer covered by valuable security furnished, with an indication of the nature and form of the security

6. average number of employees during the current period

7. where, in accordance with the regulations, the issuer 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 companies in which the issuer, either itself or through a person acting in their own name but on the issuer'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 company concerned for which financial statements have been adopted; the information concerning capital and reserves and the profit or loss may be omitted where the company concerned does not publish its balance sheet and is not controlled by another company

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 companies of which the issuer is a member having unlimited liability

13. the name and registered office of the company which draws up the quarterly consolidated financial statements of the largest group of companies of which the issuer forms part as a controlled group member

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

15. the place where copies of the quarterly 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 issuer's arrangements that are not included in the balance sheet and the financial impact on the issuer 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 issuer

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

Company Luka Ploče d.d.

a) Refer to the MANAGEMENT REPORT for quarter 2 of 2026.
b) The latest annual financial statements of the issuer can be accessed on the Issuer's official website: www.lukaploce.hr; the Zagreb Stock Exchange website: 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 finacial statements for the year ended 31 December 2025, have been applied to the quarterly reporting for 2026. 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 finacial statements for the year ended 31 December 2025, have been applied to the quarterly reporting for 2026. 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 2 of 2026.
5. The Company has liabilities relating to leases under IFRS 16 (4,453,244 EUR), long term bank borrowings for purchased PPE against which insurance policies have been secured (7,709,223 EUR) and liabilities towards the State for sold apartments sold on credit to its employees in accordance with the legal regulations of the Republic of Croatia in the ealry 1990's and which are secured by mortgages on the apartments (33,222 EUR).
6. The average number of employees during quarter 2 of 2026: 330.
7. The Company has not capitalised on the cost of salaries in part or in full.
8. Deferred tax amounts to 134,059 EUR on 30 June 2026.
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 34 in the audited financial statements for the year ended 31 December 2025. There were no changes to said in 2026.
10. The share capital of the Company as at 30 June 2026 comprises 422,967 shares. The nominal value amounts to 53 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 memeber. The Issuer is not a controlled memeber of any other group. Refer to point 1 above for detail regarding name and registered office of the Issuer who is repsonible for preparing consolidated financial statements.
14. Not applicable
15. The Company prepares the consoidated financial statements which are published on the websites: www.lukaploce.hr i 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 30.06.2026.

STATEMENT OF RESPONSIBILITY FOR COMPILING THE QUARTERLY REPORT

To the best of our knowledge, the unaudited financial statements for the first six months of 2026 of the Issuer Luka Ploče d.d. (the "Company") are prepared in accordance with applicable financial reporting standards.

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 2026 to 30 June 2026 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

Marin Bodrušić
Member of the Management Board

Ploče, 28.07.2026