

**THE PORT OF RIJEKA J. S. C.**

**UNAUDITED NONCONSOLIDATED  
BUSINESS REPORT  
FOR 01.01.-31.03.2021.**

The Port of Rijeka j. s. c.

Riva 1, HR-51 000 RIJEKA

Personal identification number: 92590920313

Rijeka, April 2021.



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S. C. IN THE PERIOD BETWEEN 01.01.-31.03.2021.**

**STATEMENT OF RESPONSIBLE PERSONS FOR MAKING OF THE REPORT**





# Business performance report

*January – March 2021.*

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The Port of Rijeka JSC



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## 1. NATURAL THROUGHPUT REPORT

Table 1. Total throughput of Luka Rijeka j.s.c 01.- 12.2019./2020.

Luka Rijeka j.s.c.	Realization 01.-03.2020.	Realization 01.-03.2021.	Index 2021/2020
General cargo (tons)	171.434	143.723	84
Dry Bulk Cargo (tons)	166.814	381.409	229
Containers (tons)	17.407	17.177	99
<b>TOTAL (tons)</b>	<b>355.655</b>	<b>542.309</b>	<b>152</b>

### Throughput of Luka Rijeka j.s.c.

Throughput in first quarter of 2021. realized 542.309 tons of cargo, with index 152 in comparison with 2020.

General cargo decreased by 16%, and 143.723 tons were transhipped, while the tonnage of containers decreased by 1% with 17.177 tons.

A significant increase is visible in bulk cargo with 129%.

Table 2. Turnover of Luka Rijeka by months 2020./2021.

[T]		January	February	March	01.01.- 31.03.2021.
1.-General Cargo	<b>2020</b>	51.968	59.239	60.227	171.434
	<b>2021</b>	47.428	46.628	49.667	143.723
	Index	91	79	82	84
2.-Dry Bulk Cargo	<b>2020</b>	36.772	89.372	40.670	166.814
	<b>2021</b>	152.958	80.148	148.303	381.409
	Index	416	90	365	229
3.-Containers	<b>2020</b>	5.228	6.028	6.151	17.407
	<b>2021</b>	4.894	5.608	6.675	17.177
	Index	94	93	109	99
TOTAL CARGO	<b>2020</b>	93.968	154.639	107.048	355.655
	<b>2021</b>	205.280	132.384	204.645	542.309
	Index	218	86	191	152

### 1.1. General cargo

Total throughput of general cargo in 01.- 03.2021. amounts to 143.723 tons. The index is 84 compared to 2020., where turnover amounted to 171.434 tons.

Chart 1. Structure of General cargo 2021.

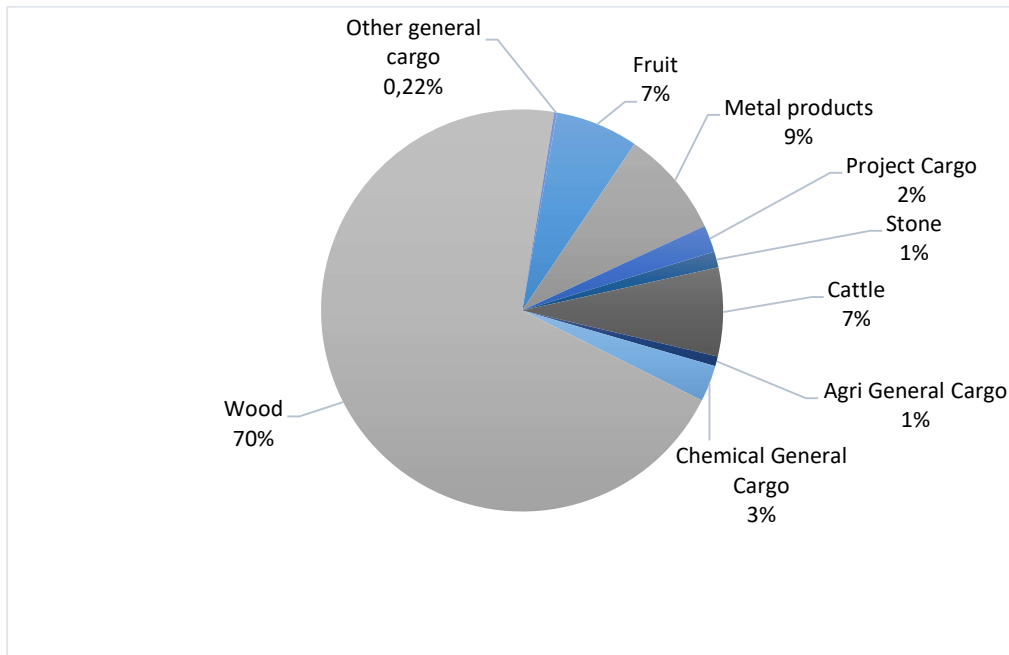
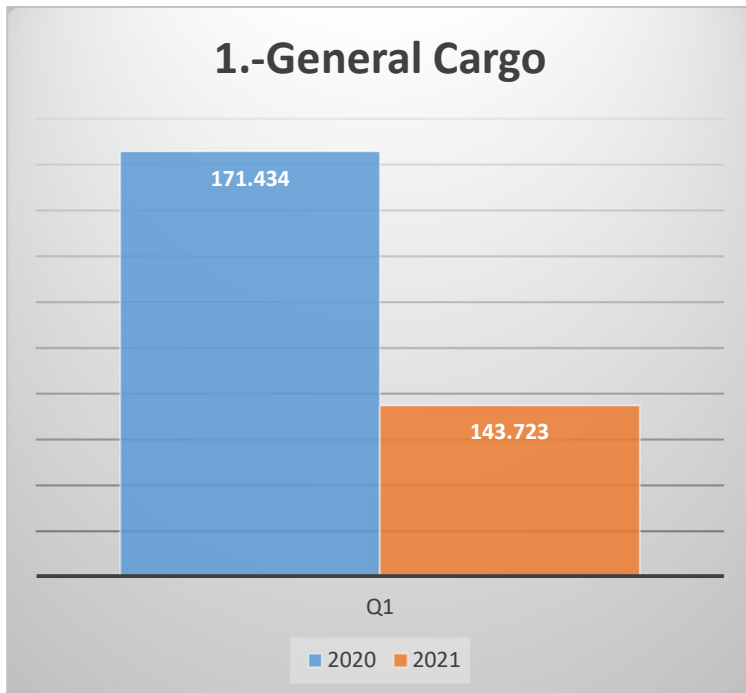


Chart 2. General cargo by quarters 2020/2021.



## 1.2. Bulk cargo

In observed period, realized cargo amounts to 381.409 tons, compared with 166.814 tons of throughput realized in 2020 (index 229).

Chart 3. Bulk cargo structure 2021.

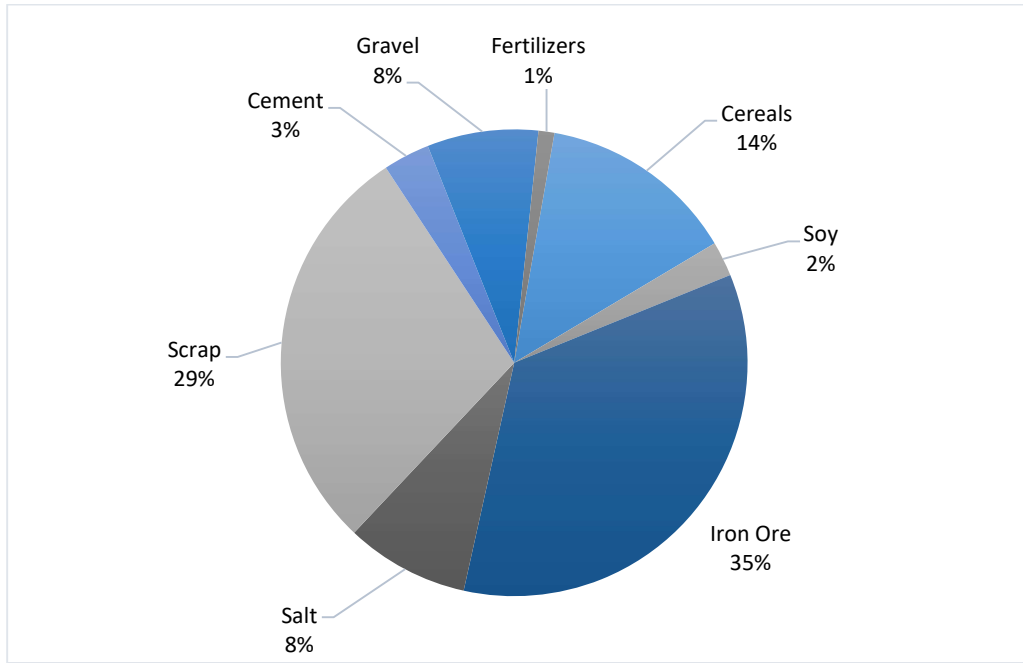
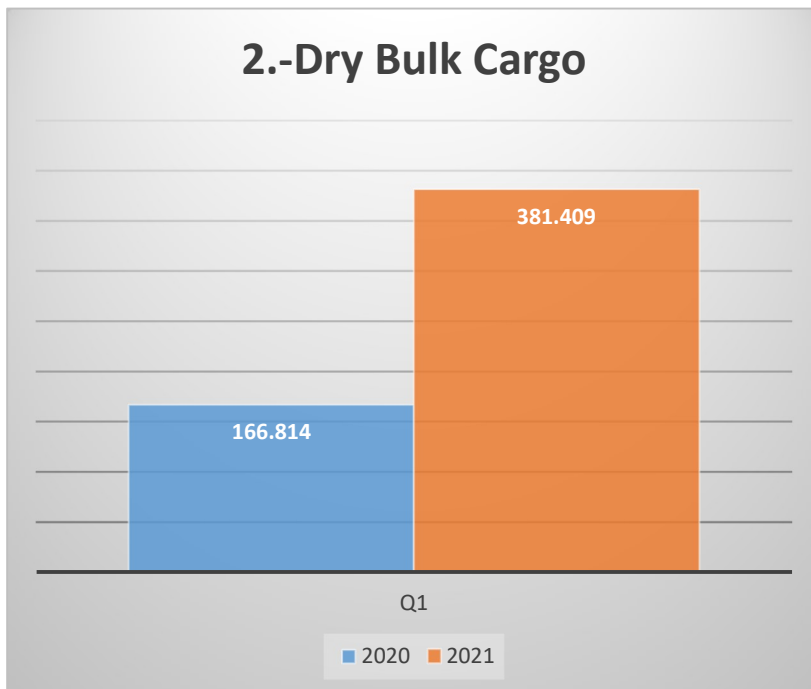
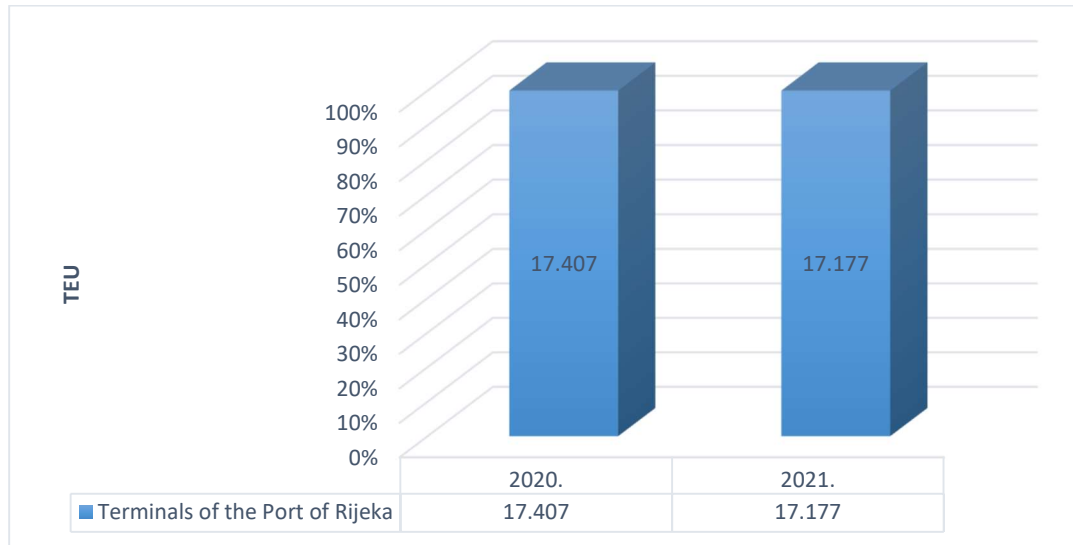


Chart 4. Bulk cargo by quarters 2020./2021.



### 1.3. Container throughput

Chart 5. Container throughput of Luka Rijeka j.s.c (TEU)



The above data shows a decrease of 1% with 17.177 TEU in 2021. compared to 2020. Luka Rijeka j.s.c deals with container loading and unloading services, and land-based manipulations of cargo from Terminal Brajdica to Terminal Škrjevo and Terminal Rijeka (and vice versa).

## 2. FINANCIAL RESULTS

During year 2019, the company adopted and implemented the international Financial Reporting standard IFRS 16 lease, which has been applied regularly ever since.

The impact of the application of the new standard on consolidated and non-consolidated financial reports of the company is significant since the new standard also treats the existing concession contract for the performance of port services on the concession area of the port of Rijeka as a contract Contains the components of the lease.

Following the application of IFRS 16, the company applied the new accounting treatment of the concession contract, and certain components of the concession contract payment were recognised as an obligation in its statement of financial position. On the same basis, at the same time company recognised property with the right of use, which constitutes the concession area and the associated infrastructure. Due to consistent reporting, the company IFRS 16 decided to apply retrospectively.





## 2.1. Profit and loss account

In the observed period total revenue amounts to HRK 44.053.345 with 22% increase compared to the previous year. In the structure of total revenue, the greatest part is business revenue with HRK 43.922.950 with index 123 compared to 2020. Realized financial revenue is HRK 130.395.

Natural throughput is key business revenue generator from its core business. Revenue from port business amounted to HRK 34.575.169 accounting for 79% of business revenue.

Table 3. Structure of business revenue

Structure of business revenue	01.-03.2020.	%	01.-03.2021.	%	Index
		2020.		2021.	2021/2020
Revenue from port services	30.924.875	86	34.575.169	79	112
Parking	584.795	2	564.688	1	97
Revenue from leases	3.075.137	9	3.326.962	8	108
Other revenue	1.196.546	3	5.456.131	12	456
<b>Total business income:</b>	<b>35.781.353</b>	<b>100</b>	<b>43.922.950</b>	<b>100</b>	<b>123</b>

### Total costs

Total costs in the observed period of 2021. amount to HRK 44.241.050 and they are decreased by 3% compared to 2020. Business costs category for the mentioned period amount to HRK 40.472.188 and have been increased by 3% compared to last year.

Largest impact of implemented IFRS 16 on P&L account can be seen in Other financial cost and amounts to HRK 2.928.070.

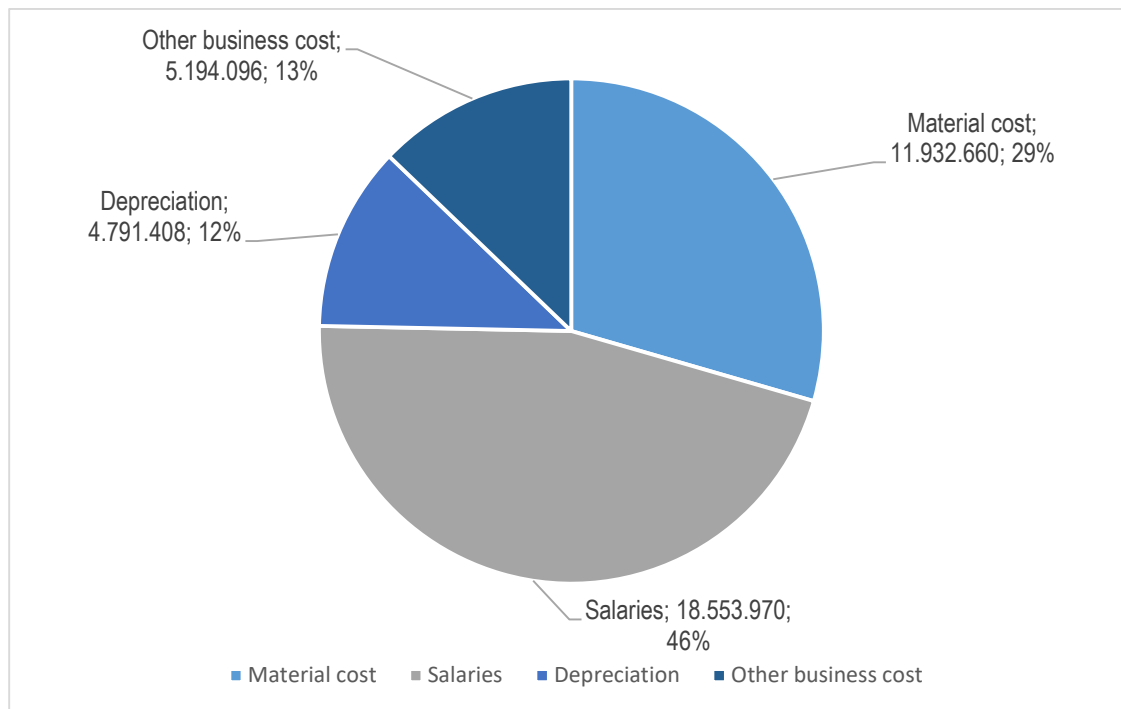
Exchange rate differences also have large impact on P&L account (cost HRK 398.837, revenue HRK 108.827), as a result of HRK depreciation, and EUR liabilities of company.

Table 4. Structure of business costs

Structure of business costs	01.-03.2020.	%	01.-03.2021.	%	Index
		2020.		2021.	2021/2020
Material cost	10.522.469	27	11.932.660	29,48	113
Staff cost	17.803.041	45,38	18.553.970	45,84	104
Depreciation	5.159.624	13,15	4.791.408	11,84	93
Other business cost	5.744.652	14,64	5.194.151	12,83	90
<b>Total business expenses:</b>	<b>39.229.786</b>	<b>100</b>	<b>40.472.188</b>	<b>100</b>	<b>103</b>

In the observed period, there is an increase in material costs (energy, maintenance, utilities, etc.), staff costs of 4% as a result of new employment, and a decrease in depreciation, largely as a result of changes in the application of International Financial Reporting Standards IFRS 16.

Chart 6. Structure of business costs 2021.



Total labour costs, cost of employees and workforce hiring, in the structure of business costs in 2021. is 48%, which which is on the same level as the share in 2020.

A significant decrease in working force hiring can be seen (index 75).



## 2.2. Key performance indicators

Table 5. Key performance indicators

Indicators	31.12.2020.	31.03.2021.	Index
<i>in HRK 000</i>			
1	2	3	4=3/2
<b>Liquidity indicators</b>			
Working capital hrk	24.442	28.497	117
Current liquidity	0,45	0,52	116
<b>Debt indicators</b>			
Short-term liabilities/capital	0,71	0,66	93
Long-term liabilities/capital	1,09	1,02	93
Borrowing/capital	0,25	0,24	95
Total liabilities/assets	0,61	0,60	98
<b>Profitability indicators</b>			
EBIT hrk	(4.648)	3.451	(74)
EBITDA hrk	14.759	8.242	56
EBITDA margin	8,9%	18,8%	211
EBIT margin	(2,8%)	7,9%	(281)
NETmargin	(4,4%)	(0,4%)	10
<b>Productivity indicators</b>			
Number of employees	635	626	99
Revenue per employee hrk	260	70	27

## Annex 1

## ISSUER'S GENERAL DATA

Reporting period:

1.1.2021

to

31.3.2021

Year:

2021

Quarter:

1.

## Quarterly financial statements

Registration number (MB):

03330494

Issuer's home Member

State code:

HR

Entity's registration  
number (MBS):

040141664

Personal identification  
number (OIB):

92590920313

LEI:

74780000F0FHSC596W39

Institution  
code:

1333

Name of the issuer: **LUKA RIJEKA d.d.**

Postcode and town:

51000

Rijeka

Street and house number:

Riva 1

E-mail address:

uprava@lukarijeka.hr

Web address:

www.lukarijeka.hr

Number of employees  
(end of the reporting

624

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:

Gordana Fućak

(only name and surname of the contact person)

Telephone:

051/496-629

E-mail address:

gordana.fucak@lukarijeka.hr

Audit firm:

(name of the audit firm)

Certified auditor:

(name and surname)

**BALANCE SHEET**  
balance as at 31.03.2021.

in HRK

Submitter: LUKA RIJEKA d.d.			
Item	ADP code	Last day of the preceding business year	At the reporting date of the current period
1	2	3	4
<b>A) RECEIVABLES FOR SUBSCRIBED CAPITAL UNPAID</b>	<b>001</b>	0	0
<b>B) FIXED ASSETS (ADP 003+010+020+031+036)</b>	<b>002</b>	719.569.580	707.220.464
<b>I INTANGIBLE ASSETS (ADP 004 to 009)</b>	<b>003</b>	153.455.261	151.708.432
1 Research and development	<b>004</b>	0	0
2 Concessions, patents, licences, trademarks, software and other rights	<b>005</b>	153.455.261	151.708.432
3 Goodwill	<b>006</b>	0	0
4 Advances for the purchase of intangible assets	<b>007</b>	0	0
5 Intangible assets in preparation	<b>008</b>	0	0
6 Other intangible assets	<b>009</b>	0	0
<b>II TANGIBLE ASSETS (ADP 011 to 019)</b>	<b>010</b>	543.141.945	532.740.926
1 Land	<b>011</b>	210.192.469	204.292.469
2 Buildings	<b>012</b>	312.697.999	308.818.325
3 Plant and equipment	<b>013</b>	1.736.128	1.728.731
4 Tools, working inventory and transportation assets	<b>014</b>	12.601.652	12.015.739
5 Biological assets	<b>015</b>	0	0
6 Advances for the purchase of tangible assets	<b>016</b>	0	0
7 Tangible assets in preparation	<b>017</b>	0	969
8 Other tangible assets	<b>018</b>	325.736	325.736
9 Investment property	<b>019</b>	5.587.961	5.558.957
<b>III FIXED FINANCIAL ASSETS (ADP 021 to 030)</b>	<b>020</b>	12.046.758	11.827.170
1 Investments in holdings (shares) of undertakings within the group	<b>021</b>	60.000	60.000
2 Investments in other securities of undertakings within the group	<b>022</b>	0	0
3 Loans, deposits, etc. to undertakings within the group	<b>023</b>	0	0
4. Investments in holdings (shares) of companies linked by virtue of participating interests	<b>024</b>	11.820.810	11.767.170
5 Investment in other securities of companies linked by virtue of participating interests	<b>025</b>	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	<b>026</b>	0	0
7 Investments in securities	<b>027</b>	165.948	0
8 Loans, deposits, etc. given	<b>028</b>	0	0
9 Other investments accounted for using the equity method	<b>029</b>	0	0
10 Other fixed financial assets	<b>030</b>	0	0
<b>IV RECEIVABLES (ADP 032 to 035)</b>	<b>031</b>	1.322.309	1.322.309
1 Receivables from undertakings within the group	<b>032</b>	0	0
2 Receivables from companies linked by virtue of participating interests	<b>033</b>	0	0
3 Customer receivables	<b>034</b>	0	0
4 Other receivables	<b>035</b>	1.322.309	1.322.309
<b>V DEFERRED TAX ASSETS</b>	<b>036</b>	9.603.307	9.621.627
<b>C) CURRENT ASSETS (ADP 038+046+053+063)</b>	<b>037</b>	93.132.700	100.460.899
<b>I INVENTORIES (ADP 039 to 045)</b>	<b>038</b>	1.539.013	24.896.470
1 Raw materials and consumables	<b>039</b>	1.539.013	1.555.732
2 Work in progress	<b>040</b>	0	0
3 Finished goods	<b>041</b>	0	0
4 Merchandise	<b>042</b>	0	0
5 Advances for inventories	<b>043</b>	0	23.340.738
6 Fixed assets held for sale	<b>044</b>	0	0
7 Biological assets	<b>045</b>	0	0
<b>II RECEIVABLES (ADP 047 to 052)</b>	<b>046</b>	51.003.956	28.262.063

1 Receivables from undertakings within the group	047	346.171	875.473
2 Receivables from companies linked by virtue of participating interests	048	0	0
3 Customer receivables	049	25.833.691	26.885.561
4 Receivables from employees and members of the undertaking	050	4.960	9
5 Receivables from government and other institutions	051	238.113	235.168
6 Other receivables	052	24.581.021	265.852
<b>III CURRENT FINANCIAL ASSETS (ADP 054 to 062)</b>	<b>053</b>	<b>22.572.847</b>	<b>42.236.369</b>
1 Investments in holdings (shares) of undertakings within the group	054	0	0
2 Investments in other securities of undertakings within the group	055	0	0
3 Loans, deposits, etc. to undertakings within the group	056	0	0
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	0	0
5 Investment in other securities of companies linked by virtue of participating interests	058	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	0	0
7 Investments in securities	060	0	0
8 Loans, deposits, etc. given	061	22.572.847	42.236.369
9 Other financial assets	062	0	0
<b>IV CASH AT BANK AND IN HAND</b>	<b>063</b>	<b>18.016.884</b>	<b>5.065.997</b>
<b>D ) PREPAID EXPENSES AND ACCRUED INCOME</b>	<b>064</b>	<b>775.854</b>	<b>669.885</b>
<b>E ) TOTAL ASSETS (ADP 001+002+037+064)</b>	<b>065</b>	<b>813.478.134</b>	<b>808.351.248</b>
<b>OFF-BALANCE SHEET ITEMS</b>	<b>066</b>	<b>804.016</b>	<b>804.016</b>
<b>LIABILITIES</b>			
<b>A) CAPITAL AND RESERVES (ADP 068 to</b>	<b>067</b>	<b>287.800.864</b>	<b>287.530.152</b>
I INITIAL (SUBSCRIBED) CAPITAL	068	539.219.000	539.219.000
II CAPITAL RESERVES	069	38.623.828	38.623.828
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	070	0	0
1 Legal reserves	071	0	0
2 Reserves for treasury shares	072	0	0
3 Treasury shares and holdings (deductible item)	073	0	0
4 Statutory reserves	074	0	0
5 Other reserves	075	0	0
IV REVALUATION RESERVES	076	34.054.579	34.054.579
V FAIR VALUE RESERVES AND OTHER (ADP 078 to 082)	077	83.459	0
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	078	83.459	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	-317.665.356	-324.180.002
1 Retained profit	084	0	0
2 Loss brought forward	085	317.665.356	324.180.002
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 087-088)	086	-6.514.646	-187.253
1 Profit for the business year	087	0	0
2 Loss for the business year	088	6.514.646	187.253
VIII MINORITY (NON-CONTROLLING) INTEREST	089	0	0
<b>B) PROVISIONS (ADP 091 to 096)</b>	<b>090</b>	<b>7.441.991</b>	<b>7.441.991</b>
1 Provisions for pensions, termination benefits and similar obligations	091	2.364.376	2.364.376
2 Provisions for tax liabilities	092	0	0
3 Provisions for ongoing legal cases	093	0	0
4 Provisions for renewal of natural resources	094	0	0
5 Provisions for warranty obligations	095	0	0
6 Other provisions	096	5.077.615	5.077.615

<b>C) LONG-TERM LIABILITIES (ADP 098 to 108)</b>	<b>097</b>	<b>294.711.315</b>	<b>292.639.617</b>
1 Liabilities to undertakings within the group	<b>098</b>	0	0
2 Liabilities for loans, deposits, etc. of undertakings within the group	<b>099</b>	0	0
3 Liabilities to companies linked by virtue of participating interests	<b>100</b>	0	0
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	<b>101</b>	0	0
5 Liabilities for loans, deposits etc.	<b>102</b>	0	0
6 Liabilities to banks and other financial institutions	<b>103</b>	60.885.241	58.813.543
7 Liabilities for advance payments	<b>104</b>	0	0
8 Liabilities to suppliers	<b>105</b>	0	0
9 Liabilities for securities	<b>106</b>	0	0
10 Other long-term liabilities	<b>107</b>	226.341.023	226.341.023
11 Deferred tax liability	<b>108</b>	7.485.051	7.485.051
<b>D) SHORT-TERM LIABILITIES (ADP 110 to 123)</b>	<b>109</b>	<b>194.436.388</b>	<b>189.469.142</b>
1 Liabilities to undertakings within the group	<b>110</b>	1.099.250	1.376.066
2 Liabilities for loans, deposits, etc. of undertakings within the group	<b>111</b>	1.868.274	1.962.520
3 Liabilities to companies linked by virtue of participating interests	<b>112</b>	0	0
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	<b>113</b>	0	0
5 Liabilities for loans, deposits etc.	<b>114</b>	0	0
6 Liabilities to banks and other financial institutions	<b>115</b>	9.482.953	9.487.376
7 Liabilities for advance payments	<b>116</b>	861.257	355.257
8 Liabilities to suppliers	<b>117</b>	11.716.947	20.969.863
9 Liabilities for securities	<b>118</b>	0	0
10 Liabilities to employees	<b>119</b>	3.820.442	3.782.902
11 Taxes, contributions and similar liabilities	<b>120</b>	3.107.880	2.645.631
12 Liabilities arising from the share in the result	<b>121</b>	0	0
13 Liabilities arising from fixed assets held for sale	<b>122</b>	0	0
14 Other short-term liabilities	<b>123</b>	162.479.385	148.889.527
<b>E) ACCRUALS AND DEFERRED INCOME</b>	<b>124</b>	<b>29.087.576</b>	<b>31.270.346</b>
<b>F) TOTAL – LIABILITIES (ADP 067+090+097+109+124)</b>	<b>125</b>	<b>813.478.134</b>	<b>808.351.248</b>
<b>G) OFF-BALANCE SHEET ITEMS</b>	<b>126</b>	<b>804.016</b>	<b>804.016</b>

**STATEMENT OF PROFIT OR LOSS**  
for the period 01.01.2021. to 31.03.2021.

in HRK

Submitter: LUKA RIJEKA d.d.

Item	ADP code	Same period of the previous year		Current period	
		Cumulative	Quarter	Cumulative	Quarter
1	2	3	4	5	6
<b>I OPERATING INCOME (ADP 002 to 006)</b>	<b>001</b>	<b>35.781.353</b>	<b>35.781.353</b>	<b>43.922.950</b>	<b>43.922.950</b>
1 Income from sales with undertakings within the group	002	0	0	907	907
2 Income from sales (outside group)	003	31.509.670	31.509.670	35.138.952	35.138.952
3 Income from the use of own products, goods and services	004	0	0	0	0
4 Other operating income with undertakings within the group	005	20.211	20.211	25.841	25.841
5 Other operating income (outside the group)	006	4.251.472	4.251.472	8.757.250	8.757.250
<b>II OPERATING EXPENSES (ADP 008+009+013+017+018+019+022+029)</b>	<b>007</b>	<b>39.229.785</b>	<b>39.229.785</b>	<b>40.472.188</b>	<b>40.472.188</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	12.338.104	12.338.104	12.520.897	12.520.897
a) Costs of raw materials and consumables	010	4.465.815	4.465.815	5.579.584	5.579.584
b) Costs of goods sold	011	0	0	0	0
c) Other external costs	012	7.872.289	7.872.289	6.941.313	6.941.313
3 Staff costs (ADP 014 to 016)	013	16.486.521	16.486.521	17.077.344	17.077.344
a) Net salaries and wages	014	10.411.450	10.411.450	10.967.850	10.967.850
b) Tax and contributions from salary costs	015	3.739.395	3.739.395	3.690.335	3.690.335
c) Contributions on salaries	016	2.335.676	2.335.676	2.419.159	2.419.159
4 Depreciation	017	5.159.624	5.159.624	4.791.408	4.791.408
5 Other costs	018	5.094.992	5.094.992	5.441.492	5.441.492
6 Value adjustments (ADP 020+021)	019	0	0	0	0
a) fixed assets other than financial assets	020	0	0	0	0
b) current assets other than financial assets	021	0	0	0	0
7 Provisions (ADP 023 to 028)	022	0	0	0	0
a) Provisions for pensions, termination benefits and similar obligations	023	0	0	0	0
b) Provisions for tax liabilities	024	0	0	0	0
c) Provisions for ongoing legal cases	025	0	0	0	0
d) Provisions for renewal of natural resources	026	0	0	0	0
e) Provisions for warranty obligations	027	0	0	0	0
f) Other provisions	028	0	0	0	0
8 Other operating expenses	029	150.544	150.544	641.047	641.047
<b>III FINANCIAL INCOME (ADP 031 to 040)</b>	<b>030</b>	<b>260.222</b>	<b>260.222</b>	<b>130.903</b>	<b>130.903</b>
1 Income from investments in holdings (shares) of undertakings within the group	031	0	0	0	0
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	0	0	0	0
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	0	0	0	0
4 Other interest income from operations with undertakings within the group	034	0	0	0	0
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	0	0	0	0
6 Income from other long-term financial investments and loans	036	0	0	0	0
7 Other interest income	037	0	0	667	667
8 Exchange rate differences and other financial income	038	260.222	260.222	108.727	108.727
9 Unrealised gains (income) from financial assets	039	0	0	0	0
10 Other financial income	040	0	0	21.509	21.509
<b>IV FINANCIAL EXPENSES (ADP 042 to 048)</b>	<b>041</b>	<b>6.488.352</b>	<b>6.488.352</b>	<b>3.768.918</b>	<b>3.768.918</b>
1 Interest expenses and similar expenses with undertakings within the group	042	0	0	0	0
2 Exchange rate differences and other expenses from operations with undertakings within the group	043	0	0	0	0
3 Interest expenses and similar expenses	044	0	0	442.011	442.011
4 Exchange rate differences and other expenses	045	1.965.819	1.965.819	398.837	398.837
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	4.522.533	4.522.533	2.928.070	2.928.070
<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>36.041.575</b>	<b>36.041.575</b>	<b>44.053.853</b>	<b>44.053.853</b>
<b>X TOTAL EXPENDITURE (ADP 007+041+051 + 052)</b>	<b>054</b>	<b>45.718.137</b>	<b>45.718.137</b>	<b>44.241.106</b>	<b>44.241.106</b>
<b>XI PRE-TAX PROFIT OR LOSS (ADP 053-054)</b>	<b>055</b>	<b>-9.676.562</b>	<b>-9.676.562</b>	<b>-187.253</b>	<b>-187.253</b>
1 Pre-tax profit (ADP 053-054)	056	0	0	0	0



2 Pre-tax loss (ADP 054-053)	057	-9.676.562	-9.676.562	-187.253	-187.253
<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>-9.676.562</b>	<b>-9.676.562</b>	<b>-187.253</b>	<b>-187.253</b>
1 Profit for the period (ADP 055-059)	060	0	0	0	0
2 Loss for the period (ADP 059-055)	061	-9.676.562	-9.676.562	-187.253	-187.253
<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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1 Discontinued operations profit for the period (ADP 062-065)	066	0	0	0	0
2 Discontinued operations loss for the period (ADP 065-062)	067	0	0	0	0
<b>TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)</b>					
<b>XVI PRE-TAX PROFIT OR LOSS (ADP 055-+062)</b>	<b>068</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1 Pre-tax profit (ADP 068)	069	0	0	0	0
2 Pre-tax loss (ADP 068)	070	0	0	0	0
<b>XVII INCOME TAX (ADP 058+065)</b>	<b>071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)</b>	<b>072</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1 Profit for the period (ADP 068-071)	073	0	0	0	0
2 Loss for the period (ADP 071-068)	074	0	0	0	0
<b>APPENDIX to the P&amp;L (to be filled in by undertakings that draw up consolidated annual financial statements)</b>					
<b>XIX PROFIT OR LOSS FOR THE PERIOD (ADP 076+077)</b>	<b>075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1 Attributable to owners of the parent	076	0	0	0	0
2 Attributable to minority (non-controlling) interest	077	0	0	0	0
<b>STATEMENT OF OTHER COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)</b>					
<b>I PROFIT OR LOSS FOR THE PERIOD</b>	<b>078</b>	<b>-9.676.562</b>	<b>-9.676.562</b>	<b>-187.253</b>	<b>-187.253</b>
<b>II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80+ 87)</b>	<b>079</b>	<b>0</b>	<b>0</b>	<b>-101.779</b>	<b>-101.779</b>
<b>III Items that will not be reclassified to profit or loss (ADP 081 to 085)</b>	<b>080</b>	<b>0</b>	<b>0</b>	<b>-101.779</b>	<b>-101.779</b>
1 Changes in revaluation reserves of fixed tangible and intangible assets	081	0	0	0	0
2 Gains or losses from subsequent measurement of equity instruments at fair value through other comprehensive income	082	0	0	-101.779	-101.779
3 Fair value changes of financial liabilities at fair value through statement of profit or loss, attributable to changes in their credit risk	083	0	0	0	0
4 Actuarial gains/losses on the defined benefit obligation	084	0	0	0	0
5 Other items that will not be reclassified	085	0	0	0	0
6 Income tax relating to items that will not be reclassified	086	0	0	18.320	18.320
<b>IV Items that may be reclassified to profit or loss (ADP 088 to 095)</b>	<b>087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1 Exchange rate differences from translation of foreign operations	088	0	0	0	0
2 Gains or losses from subsequent measurement of debt securities at fair value through other comprehensive income	089	0	0	0	0
3 Profit or loss arising from effective cash flow hedging	090	0	0	0	0
4 Profit or loss arising from effective hedge of a net investment in a foreign operation	091	0	0	0	0
5 Share in other comprehensive income/loss of companies linked by virtue of participating interests	092	0	0	0	0
6 Changes in fair value of the time value of option	093	0	0	0	0
7 Changes in fair value of forward elements of forward contracts	094	0	0	0	0
8 Other items that may be reclassified to profit or loss	095	0	0	0	0
9 Income tax relating to items that may be reclassified to profit or loss	096	0	0	0	0
<b>V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087-086 - 096)</b>	<b>097</b>	<b>0</b>	<b>0</b>	<b>-120.099</b>	<b>-120.099</b>
<b>VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+097)</b>	<b>098</b>	<b>-9.676.562</b>	<b>-9.676.562</b>	<b>-307.352</b>	<b>-307.352</b>
<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>	<b>-9.676.562</b>	<b>-9.676.562</b>	<b>-307.352</b>	<b>-307.352</b>
1 Attributable to owners of the parent	100	-9.676.562	-9.676.562	-307.352	-307.352
2 Attributable to minority (non-controlling) interest	101	0	0	0	0

**STATEMENT OF CASH FLOWS - indirect method**  
for the period 01.01.2021. to 31.03.2021.

in HRK

Submitter: LUKA RIJEKA d.d.			
Item	ADP code	Same period of the previous year	Current period
1	2	3	4
<b>Cash flow from operating activities</b>			
1 Pre-tax profit	001	-9.676.562	-187.253
2 Adjustments (ADP 003 to 010):	002	6.865.222	4.500.142
a) Depreciation	003	5.159.624	4.791.407
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	0	-5.392.253
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	0	0
d) Interest and dividend income	006	-14.648	-21.509
e) Interest expenses	007	406.861	3.370.080
f) Provisions	008	0	0
g) Exchange rate differences (unrealised)	009	1.313.385	290.110
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	0	1.462.307
<b>I Cash flow increase or decrease before changes in working capital (ADP 001+002)</b>	<b>011</b>	<b>-2.811.340</b>	<b>4.312.889</b>
3 Changes in the working capital (ADP 013 to 016)	012	7.791.098	-6.920.818
a) Increase or decrease in short-term liabilities	013	4.966.619	10.535.743
b) Increase or decrease in short-term receivables	014	2.326.335	-2.989.158
c) Increase or decrease in inventories	015	148.512	-16.719
d) Other increase or decrease in working capital	016	349.632	-14.450.684
<b>II Cash from operations (ADP 011+012)</b>	<b>017</b>	<b>4.979.758</b>	<b>-2.607.929</b>
4 Interest paid	018	-386.266	-471.939
5 Income tax paid	019	0	0
<b>A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)</b>	<b>020</b>	<b>4.593.492</b>	<b>-3.079.868</b>
<b>Cash flow from investment activities</b>			
1 Cash receipts from sales of fixed tangible and intangible assets	021	0	14.450.684
2 Cash receipts from sales of financial instruments	022	0	0
3 Interest received	023	15.224	1.108
4 Dividends received	024	0	0
5 Cash receipts from repayment of loans and deposits	025	0	0
6 Other cash receipts from investment activities	026	1.714.734	112.467
<b>III Total cash receipts from investment activities (ADP 021 to 026)</b>	<b>027</b>	<b>1.729.958</b>	<b>14.564.259</b>
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-715.521	-2.437.462
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	-641.043	0
<b>IV Total cash payments from investment activities (ADP 028 to 032)</b>	<b>033</b>	<b>-1.356.564</b>	<b>-2.437.462</b>
<b>B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027 +033)</b>	<b>034</b>	<b>373.394</b>	<b>12.126.797</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	0	0
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>0</b>	<b>0</b>
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-1.728.280	-2.333.853
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	-294.749	-19.663.963
<b>VI Total cash payments from financing activities (ADP 040 to 044)</b>	<b>045</b>	<b>-2.023.029</b>	<b>-21.997.816</b>
<b>C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039 +045)</b>	<b>046</b>	<b>-2.023.029</b>	<b>-21.997.816</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>2.943.857</b>	<b>-12.950.887</b>
<b>E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>049</b>	<b>29.496.676</b>	<b>18.016.884</b>
<b>F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD(ADP 048+049)</b>	<b>050</b>	<b>32.440.533</b>	<b>5.065.997</b>

**STATEMENT OF CHANGES IN EQUITY**  
for the period from 1.1.2021 to 31.3.2021

in HRK

Item	ADP code	Attributable to owners of the parent																	
		Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Fair value of financial assets through other comprehensive income (available for sale)	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Other fair value reserves	Exchange rate differences from translation of foreign operations	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent	Minority (non-controlling) interest	Total capital and reserves
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18 (3 to 6 + 7 + 8 to 17)	19	20 (18+19)
<b>Previous period</b>																			
1 Balance on the first day of the previous business year	01	539.219.000	38.623.828	0	0	0	0	0	34.054.579	65.099	0	0	0	0	-286.822.934	-30.842.422	294.297.150	0	294.297.150
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
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	539.219.000	38.623.828	0	0	0	0	0	34.054.579	65.099	0	0	0	0	-286.822.934	-30.842.422	294.297.150	0	294.297.150
5 Profit/loss of the period	05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-6.514.646	-6.514.646	0	-6.514.646
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	22.390	0	0	0	0	0	0	22.390	0	22.390
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	-4.030	0	0	0	0	0	0	-4.030	0	-4.030
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Redemption of treasury shares/holdings	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Payments from members/shareholders	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Payment of share in profit/dividend	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Other distributions and payments to members/shareholders	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 Transfer to reserves according to the annual schedule	22	0	0	0	0	0	0	0	0	0	0	0	0	0	-30.842.422	30.842.422	0	0	0
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)	24	539.219.000	38.623.828	0	0	0	0	0	34.054.579	83.459	0	0	0	0	-317.665.356	-6.514.646	287.800.864	0	287.800.864
<b>APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)</b>																			
I OTHER COMPREHENSIVE INCOME OF THE PREVIOUS PERIOD, NET OF TAX (ADP 06 to 14)	25	0	0	0	0	0	0	0	0	18.360	0	0	0	0	0	0	18.360	0	18.360
II COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+25)	26	0	0	0	0	0	0	0	0	18.360	0	0	0	0	0	-6.514.646	-6.496.286	0	-6.496.286
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	0	0	0	0	0	0	0	0	0	0	0	0	0	-30.842.422	30.842.422	0	0	0
<b>Current period</b>																			
1 Balance on the first day of the current business year	28	539.219.000	38.623.828	0	0	0	0	0	34.054.579	83.459	0	0	0	0	-317.665.356	-6.514.646	287.800.864	0	287.800.864
2 Changes in accounting policies	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Correction of errors	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Balance on the first day of the current business year (restated) (ADP 28 to 30)	31	539.219.000	38.623.828	0	0	0	0	0	34.054.579	83.459	0	0	0	0	-317.665.356	-6.514.646	287.800.864	0	287.800.864
5 Profit/loss of the period	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-187.253	-187.253	0	-187.253
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	-101.779	0	0	0	0	0	0	-101.779	0	-101.779
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	18.320	0	0	0	0	0	0	18.320	0	18.320
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Redemption of treasury shares/holdings	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Payments from members/shareholders	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Payment of share in profit/dividend	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Other distributions and payments to members/shareholders	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 Carryforward per annual plan	49	0	0	0	0	0	0	0	0	0	0	0	0	0	-6.514.646	6.514.646	0	0	0
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	539.219.000	38.623.828	0	0	0	0	0	34.054.579	0	0	0	0	0	-324.180.002	-187.253	287.530.152	0	287.530.152
<b>APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)</b>																			
I OTHER COMPREHENSIVE INCOME FOR THE CURRENT PERIOD, NET OF TAX (ADP 33 to 41)	52	0	0	0	0	0	0	0	0	-83.459	0	0	0	0	0	0	-83.459	0	-83.459
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 32 do 52)	53	0	0	0	0	0	0	0	0	-83.459	0	0	0	0	0	-187.253	-270.712	0	-270.712
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	0	0	0	0	0	0	0	0	0	0	0	0	0	-6.514.646	6.514.646	0	0	0

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

Name of the issuer: LUKA RIJEKA d.d.

Personal identification number (OIB): 92590920313

Reporting period: 01.01.2021.-31.03.2021.

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

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

The Company has also prepared consolidated financial statements at March 31, 2021, in accordance with IFRS approved by the European Union (EU) for the Company and its subsidiaries (Group) approved by the Management Board. The unconsolidated and consolidated financial statements, as well as the detailed notes to the financial statements, are published on the Company's website, on the Zagreb Stock Exchange website and in the Official Register of Prescribed Information (HANFA). Information that under IFRS must be made public and that is not presented in the financial position statement, statement of comprehensive income, statement of cash flows and statement of changes in equity, is disclosed in Notes 7 to 33 to the audited financial statements.

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

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

Debts maturing after more than five years are explained in Note 27 to the audited financial statements.

Lease obligations arising from the application of IFRS 16 are disclosed in AOP 105 and AOP 121, and explained in Note 33.

During the current period, the Company had an average of 630 employees.

There was no wage capitalization during the current period.

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

The Company has business relations with the associated company Jadranska vrata d.d., Brajdica 16, 51000 Rijeka in which Luka Rijeka d.d. has 49% ownership. Transactions with an associated company relating to balances in the financial position statement as at December 31, 2020 and 2019 and transactions in the statement of comprehensive income for the years then ended are as follows:

(in thousands HRK)	2020.	2019.
Receivables	345	594
Income from sale and other income	100	2.924.

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

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

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

The company has no stake in companies with unlimited liability.

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

Significant events that occurred after the balance sheet date and are not reflected in the profit and loss account or balance sheet are disclosed in Note 34 to the audited annual financial statements.

Notes on differences between the QFR-POD form and the financial statements for the reporting quarter:

Position Staff costs from the unconsolidated profit and loss account published in the unaudited quarter report of Luka Rijeka d.d. is stated in the QFR-POD form on AOP items 138, 139, 140 and part 142.

Position Material costs from the unconsolidated profit and loss account published in the unaudited quarter report of Luka Rijeka d.d. is stated in the QFR-POD form on AOP items 134 and 136.

In Rijeka, April 2021.

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

#### STATEMENT

According to our best knowledge

- The summarized set of consolidated and non-consolidated business reports for the first quarter of 2021, prepared by applying the relevant financial reporting standards, provides a comprehensive and true account of the assets and liabilities, the profit and loss, the financial position and the business performance of the Company and the companies included in consolidation.

Duško Grabovac, president of Management Board

Bartłomiej M. Pastwa, member of Management Board



**LUKA RIJEKA d.d.**  
**Rijeka, Riva 1**