

## Consolidated Unaudited Business Report for the Period from 1 January 2026 to 30 September 2026



Luka Rijeka d.d., Riva 1,  
HR-51 000 RIJEKA  
OIB:92590920313

In accordance with Article 468 of the ZTK, the financial reporting includes:

- I. Report on the business results of the Company LUKA RIJEKA d.d. for the nine-month period from January 1, 2026, to September 30, 2026.**
- II. Financial statements for the nine-month period:**
  - Balance Sheet
  - Statement of Profit or Loss and Statement of Other Comprehensive Income
  - Statement of Cash Flows
  - Statement of Changes in Equity
  - Notes
- III. Statement of the persons responsible for the preparation of the financial statements**

## Basic Information about the Company and the Group

LUKA RIJEKA d.d. (the Company) was formed through the privatization of a former state-owned enterprise in 1994. The Company is headquartered at Riva 1, Rijeka, Croatia.

LUKA RIJEKA d.d. is the largest concessionaire for dry cargo transshipment in the Rijeka port area, and the Company's core activities include providing maritime transport services, port services for loading, unloading, transshipment, and storage of goods, as well as the mooring and unmooring of vessels.

The Parent Company, LUKA RIJEKA d.d., and its subsidiaries (Stanovi d.o.o., Luka Prijevoz d.o.o.,) and its associate company (Jadranska vrata d.d.) are collectively referred to as the Group.

The Company/Group has no established subsidiaries.

Luka Rijeka d.d. owns a 49% stake in Jadranska Vrata d.d., Rijeka. The profit/loss of this company is recognized in the consolidated financial statements of Luka Rijeka d.d. using the equity method.

The members of the Management Board are:

- \* Duško Grabovac, President
- \* Marina Cesarac Dorčić, member
- \* Marko Mišković, member

Members of the Supervisory Board are:

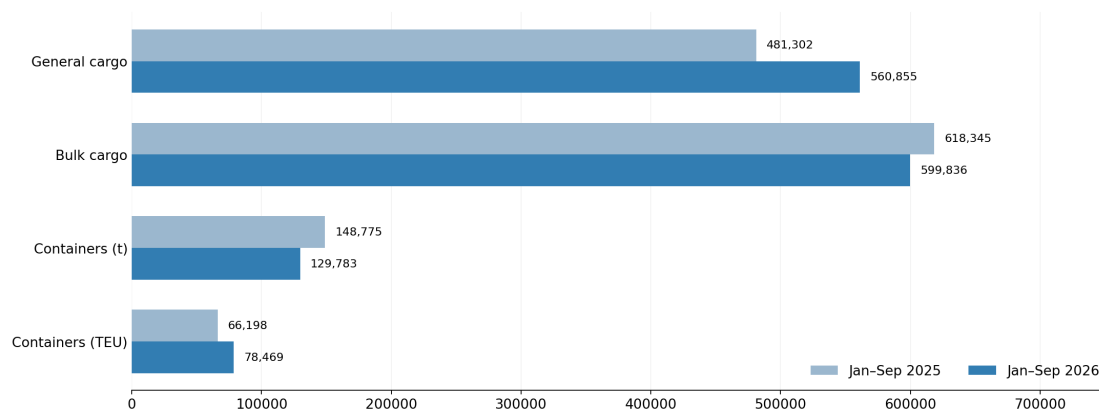
- \* Alen Jugović, Chairman
- \* Dragica Varljen, Vice President
- \* Hrvoje Pauković, member
- \* Roman Kratochvil, member
- \* Martin Vozar, member

## Group Cargo Transshipment Volume

The Company's cargo transshipment volume in the first three quarters of 2026 amounted to 1,290,474 tons, representing a 3% increase compared to the same period in 2025 (1,248,422 tons). The container traffic of the company Jadranska Vrata d.d. in the first three quarters of 2026 amounted to 2,541,986 tons, which represents a decrease of 22% compared to the same period in 2025 (3,262,825 tons).

| Cargo traffic                     | 2026      | 2025.     | Index |
|-----------------------------------|-----------|-----------|-------|
| General Cargo                     | 560,855   | 481,302   | 117   |
| Bulk Cargo                        | 599,836   | 618,345   | 97    |
| Containers                        | 129,783   | 148,775   | 87    |
| TOTAL – Port of Rijeka            | 1,290,474 | 1,248,422 | 103   |
| Adriatic Gate (tonnage)           | 2,541,986 | 3,262,825 | 78    |
| TOTAL GROUP (tons)                | 3,832,460 | 4,511,247 | 85    |
| Port of Rijeka – containers (TEU) | 78,469    | 66,198    | 119   |
| Adriatic Gate – containers (TEU)  | 254,798   | 342,628   | 74    |
| TOTAL GROUP (TEU)                 | 333,267   | 408,826   | 82    |

## Comparison of cargo traffic in the first nine months of 2025 and 2026



Revenue from the Company's service sales increased by 12.6%, while transshipment volume increased by 3.4%. Service revenue is therefore growing faster than the physical volume of transshipment. The ratio of service revenue to transshipped tons increased by approximately 8.9%, reflecting the cargo mix and the type of services provided, not just a change in prices.

## Group's Cargo Type Structure

### GENERAL CARGO

- General cargo accounts for 43% of total cargo traffic, and in 2026 it increased by 17% compared to the same period of the previous year

- The structure of general cargo is dominated by the transshipment of wood and metallurgical products.
- Within general cargo, the largest growth was recorded in metal products and vehicles.
- **BULK CARGO**
  - Bulk cargo predominates in the transshipment structure, accounting for 46% of the total cargo traffic
  - In bulk cargo traffic, a 3% decrease in traffic was recorded compared to the same period of the previous year, primarily due to a different cargo arrival schedule. As early as October, a ship carrying 82,000 tons of coal arrived. On a normalized basis, bulk cargo traffic is up 10 percent compared to the same period last year.
  - The increase in salt traffic was due to unfavorable weather conditions, specifically a harsh winter that boosted demand
  - Increased demand from the Italian market resulted in an increased transshipment of stone aggregate

## **CONTAINERS**

- Container traffic (expressed in tons) at the Group level, including the affiliated company Jadranska Vrata d.d., accounts for 70% of the total transshipped cargo. Container traffic is down by 22% due to increased capacity of other concessionaires.

## **Financial Performance Indicators**

**In the first nine months of 2026, the Luka Rijeka Group generated business revenue of €25.425 million and an operating profit (EBIT) of €2.433 million. EBITDA amounts to €5.203 million, with an EBITDA margin of 20.5%. Profit before tax amounts to €5.674 million, including an equity share in the profit of the associated company Jadranska vrata d.d. of €4.507 million.**

## **Key Performance Indicators of the Luka Rijeka Group**

| DESCRIPTION                       | Luka Rijeka       | Stanovi        | Luka Prijevoz    | Group 2026        | Group 2025        | Index      |
|-----------------------------------|-------------------|----------------|------------------|-------------------|-------------------|------------|
| <b>BUSINESS REVENUE</b>           | <b>25,245,317</b> | <b>584,127</b> | <b>1,880,764</b> | <b>25,425,251</b> | <b>21,175,391</b> | <b>120</b> |
| Revenue from the sale of services | 21,574,964        | 577,176        | 1,872,462        | 22,316,673        | 19,343,039        | 115        |
| Other business income             | 3,670,353         | 6,951          | 8,302            | 3,108,578         | 1,832,352         | 170        |
| <b>BUSINESS EXPENSES</b>          | <b>22,934,266</b> | <b>554,026</b> | <b>1,788,515</b> | <b>22,991,852</b> | <b>21,598,388</b> | <b>106</b> |
| Change in inventory value         | -63,887           | 0              | 0                | -63,887           | 0                 | -          |
| Material costs                    | 6,643,792         | 395,662        | 999,069          | 5,753,567         | 4,913,053         | 117        |
| Personnel costs                   | 10,669,806        | 128,466        | 626,774          | 11,425,046        | 10,993,648        | 104        |
| Depreciation                      | 2,639,748         | 0              | 129,589          | 2,769,337         | 2,650,590         | 104        |
| Other expenses                    | 3,044,807         | 29,898         | 33,082           | 3,107,789         | 3,041,097         | 102        |
| FINANCIAL INCOME                  | 4,953,635         | 5,413          | 20               | 59,068            | 6,160             | 959        |
| FINANCIAL EXPENSES                | 1,316,354         | 0              | 9,176            | 1,325,528         | 1,090,771         | 122        |
| JV Profit Share                   |                   |                |                  | 4,507,356         | 8,655,781         | 52         |
| <b>Total Revenues</b>             | <b>30,198,952</b> | <b>589,540</b> | <b>1,880,784</b> | <b>29,991,675</b> | <b>29,837,332</b> | <b>101</b> |
| <b>TOTAL EXPENSES</b>             | <b>24,250,620</b> | <b>554,026</b> | <b>1,797,691</b> | <b>24,317,380</b> | <b>22,689,159</b> | <b>107</b> |
| <b>INCOME BEFORE TAXES</b>        | <b>5,948,332</b>  | <b>35,514</b>  | <b>83,093</b>    | <b>5,674,295</b>  | <b>7,148,173</b>  | <b>79</b>  |
| <b>EBIT</b>                       | <b>2,311,051</b>  | <b>30,101</b>  | <b>92,249</b>    | <b>2,433,399</b>  | <b>-422,997</b>   | <b>-</b>   |
| <b>EBITDA</b>                     | <b>4,950,799</b>  | <b>30,101</b>  | <b>221,838</b>   | <b>5,202,736</b>  | <b>2,227,593</b>  | <b>234</b> |
| EBITDA margin                     |                   |                |                  | 20.5%             | 10.5%             |            |
| EBIT margin                       |                   |                |                  | 9.57%             | -2.0%             |            |

In the consolidated financial statements, the associate company Jadranska Vrata d.d. is accounted for using the equity method, which is why the item "Share in the profit of an associate company" is presented. In the Company's standalone financial statements, the investment in the associate company Jadranska vrata d.d. is accounted for using the cost method, whereby dividend income is recognized as part of other financial income.

Revenue from the sale of services in the reporting period amounts to EUR 22,317 thousand, representing a 15% increase compared to the previous year's revenue (2025: EUR 19,343 thousand). Revenues for the period are higher due to a larger volume of cargo transshipment, with notable growth in general cargo, including vehicles, metal products, stone, and construction materials.

Operating expenses for the reporting period amount to EUR 22,992 thousand, representing an increase of 6% compared to the previous year (2025: EUR 21,598 thousand). The largest portion of operating expenses relates to personnel costs, which are 4% higher than the previous year. The 17% increase in material costs is largely linked to higher freight volumes.

Profit before taxes for the first three quarters of 2026 amounts to EUR 5,674 thousand, while in the same period of the previous year, a profit of EUR 7,148 thousand was achieved. The Group's results for 2026 were significantly impacted by an equity income of 4,507 thousand euros from the associate company Jadranska vrata d.d. In the comparative period of the previous year, the share of profit amounted to 8,656 thousand euros, reflecting a lower result achieved by the associate company in the period under review.

The EBITDA margin for the reporting period was 20.5%, an increase of 10 percentage points compared to the same period of the previous year, when it was 10.5%.

### Growth in the Group's operating income and profitability

The Group's service sales revenue increased from €19.343 to €22.317 million, or by 15.4%. Operating expenses increased from €21.598 to €22.992 million, or by 6.5%.

In the consolidated financial statements, the share of profit from Jadranska Vrata d.d. amounts to EUR 4.507 million, compared to EUR 8.656 million in the first nine months of 2025. Dividends are not recognized separately as income of the Group.

The Group's operating result (EBIT) improved from a loss of €0.423 million to a profit of €2.433 million. EBITDA increased from €2.228 million to €5.203 million.

### Growth of the Group's operating profit – comparison of the first nine months of 2025 and 2026.

| Indicator                 | 01.-09. 2026. | 01.-09. 2025. | Index |
|---------------------------|---------------|---------------|-------|
| LIQUIDITY                 |               |               |       |
| Working Capital (000 EUR) | 9,483         | 4,642         | 204   |
| Current Liquidity         | 2.19          | 1.58          | 139   |
| LEVERAGE                  |               |               |       |
| Loan Liabilities / Equity | 0.14          | 0.18          | 79    |

## Personnel

As of September 30, 2026, the Group has 554 employees, which is 7% less than at the end of the third quarter of 2025, when the number of employees was 596. The average number of employees during the reporting period was 555, compared to 605 in the comparative period, an 8% decrease. The reduction in headcount was primarily the result of the implementation of a job classification system and the optimization of the Company's organizational structure.

## Group Productivity Indicators

| Productivity Indicators                 | 01.-09. 2026. | 01-09 2025 | Index |
|-----------------------------------------|---------------|------------|-------|
| Average number of employees             | 555           | 605        | 92    |
| Business revenue per employee (EUR 000) | 46            | 35         | 131   |

## Investments in infrastructure and energy efficiency

The development of commercial activities is accompanied by investment in the modernization of terminal infrastructure and mechanization. The reconstruction of the container depot at Škrljevo, which includes nine platforms and associated traffic areas, creates the conditions for more efficient container reception and handling. The expected final value of the reconstruction is approximately 7 million euros. At the same location, a photovoltaic power plant with an installed capacity of 900 kW, which was commissioned on September 29, 2026, contributes to energy efficiency and reduces long-term exposure to fluctuations in electricity prices, with a total value of approximately 558 thousand euros for construction, five years of maintenance, connection, and supervision.



*Škrljevo Terminal – container depot and handling areas*



*Škrljevo Terminal – a view of the storage infrastructure and solar power plant*

## Events After the Balance Sheet Date

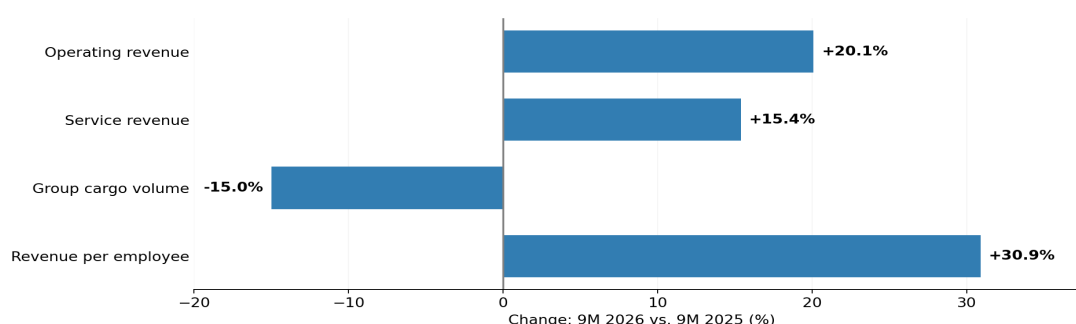
After September 30, 2026, final activities will continue on the reconstruction of the Škrlevo Terminal container depot, including preparing for the technical inspection and organizing the start of operations under the renewed conditions. The official opening is planned for November 2026. The completion of the project represents an important step in the modernization of port infrastructure and the creation of conditions for more efficient use of terminal capacities, better organization of logistics processes, and the further development of services.

During October 2026, procurement and implementation activities for terminal machinery and associated equipment continued. Investments in handling and storage equipment, along with energy efficiency projects, are aimed at increasing service reliability, more efficient use of existing capacities, and the Company's long-term competitiveness.

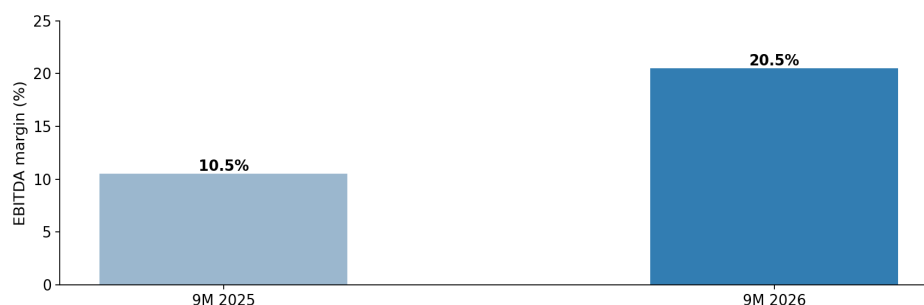
In October 2026, the Company received an additional dividend from Jadranska vrata d.d. in the amount of 4.9 million euros. Since the payment was received after the reporting date, this inflow was not included in the cash balance as of September 30, 2026. The accounting effects are recognized in accordance with applicable accounting rules and the Company's policies.

## Achieved results and business resilience of the Group

In the first nine months of 2026, the Luka Rijeka Group generated €25.425 million in business revenue and €2.433 million in operating profit. EBITDA reached €5.203 million, and profit before taxes amounted to €5.674 million.



Revenues from the Group's service sales amount to €22.317 million, an increase of approximately 15% compared to the same period. The share of profit from the associate company Jadranska Vrata amounts to €4.507 million.



The Group's average number of employees decreased from 605 to 555, and business revenue per employee increased from 35 to 46 thousand euros.

**The Group's positive operating result confirms the improvement in the core business, with the need for continuous monitoring of market and operational risks.**

Port of Rijeka Ltd.

**Annex 1****ISSUER'S GENERAL DATA**

Reporting period:

1.1.2026.

to

30.9.2026.

Year:

2026

Quarter:

3

**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

Set and house number:

RIVA 1

E-mail address:

uprava@lukarijeka.hr

Web address:

www.lukarijeka.hr

Number of employees  
(end of the reporting

554

Consolidated report:

KD

(KN-not consolidated/KD-consolidated)

Audited:

RN

(RN-not audited/RD-audited)

Names of subsidiaries (according to IFRS):

Registered office:

MB:

LUKA PRIJEVOZ d.o.o.

Škrlevo

1230000

STANOVI d.o.o.

Rijeka

1230077

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 30.09.2026

in EUR

| 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> | 0,00                                    | 0,00                                        |
| <b>B) FIXED ASSETS (ADP 003+010+020+031+036)</b>                                            | <b>002</b> | 145.832.131,00                          | 145.533.050,00                              |
| <b>I INTANGIBLE ASSETS (ADP 004 to 009)</b>                                                 | <b>003</b> | 16.466.552,00                           | 15.622.718,00                               |
| 1 Research and development                                                                  | <b>004</b> | 0,00                                    | 0,00                                        |
| 2 Concessions, patents, licences, trademarks, software and other rights                     | <b>005</b> | 16.399.028,00                           | 15.553.268,00                               |
| 3 Goodwill                                                                                  | <b>006</b> | 0,00                                    | 0,00                                        |
| 4 Advances for the purchase of intangible assets                                            | <b>007</b> | 0,00                                    | 0,00                                        |
| 5 Intangible assets in preparation                                                          | <b>008</b> | 67.524,00                               | 69.450,00                                   |
| 6 Other intangible assets                                                                   | <b>009</b> | 0,00                                    | 0,00                                        |
| <b>II TANGIBLE ASSETS (ADP 011 to 019)</b>                                                  | <b>010</b> | 90.872.344,00                           | 91.812.394,00                               |
| 1 Land                                                                                      | <b>011</b> | 35.914.416,00                           | 36.059.930,00                               |
| 2 Buildings                                                                                 | <b>012</b> | 40.815.961,00                           | 39.806.315,00                               |
| 3 Plant and equipment                                                                       | <b>013</b> | 609.988,00                              | 591.708,00                                  |
| 4 Tools, working inventory and transportation assets                                        | <b>014</b> | 8.536.239,00                            | 8.385.372,00                                |
| 5 Biological assets                                                                         | <b>015</b> | 0,00                                    | 0,00                                        |
| 6 Advances for the purchase of tangible assets                                              | <b>016</b> | 111.042,00                              | 167.041,00                                  |
| 7 Tangible assets in preparation                                                            | <b>017</b> | 3.058.855,00                            | 5.016.946,00                                |
| 8 Other tangible assets                                                                     | <b>018</b> | 43.233,00                               | 43.233,00                                   |
| 9 Investment property                                                                       | <b>019</b> | 1.782.610,00                            | 1.741.849,00                                |
| <b>III FIXED FINANCIAL ASSETS (ADP 021 to 030)</b>                                          | <b>020</b> | 37.600.797,00                           | 37.205.500,00                               |
| 1 Investments in holdings (shares) of undertakings within the group                         | <b>021</b> | 0,00                                    | 0,00                                        |
| 2 Investments in other securities of undertakings within the group                          | <b>022</b> | 0,00                                    | 0,00                                        |
| 3 Loans, deposits, etc. to undertakings within the group                                    | <b>023</b> | 0,00                                    | 0,00                                        |
| 4 Investments in holdings (shares) of companies linked by virtue of participating interests | <b>024</b> | 37.550.797,00                           | 37.155.500,00                               |
| 5 Investment in other securities of companies linked by virtue of participating interests   | <b>025</b> | 0,00                                    | 0,00                                        |
| 6 Loans, deposits etc. to companies linked by virtue of participating interests             | <b>026</b> | 0,00                                    | 0,00                                        |
| 7 Investments in securities                                                                 | <b>027</b> | 0,00                                    | 0,00                                        |
| 8 Loans, deposits, etc. given                                                               | <b>028</b> | 50.000,00                               | 50.000,00                                   |
| 9 Other investments accounted for using the equity method                                   | <b>029</b> | 0,00                                    | 0,00                                        |
| 10 Other fixed financial assets                                                             | <b>030</b> | 0,00                                    | 0,00                                        |
| <b>IV RECEIVABLES (ADP 032 to 035)</b>                                                      | <b>031</b> | 0,00                                    | 0,00                                        |
| 1 Receivables from undertakings within the group                                            | <b>032</b> | 0,00                                    | 0,00                                        |
| 2 Receivables from companies linked by virtue of participating interests                    | <b>033</b> | 0,00                                    | 0,00                                        |
| 3 Customer receivables                                                                      | <b>034</b> | 0,00                                    | 0,00                                        |
| 4 Other receivables                                                                         | <b>035</b> | 0,00                                    | 0,00                                        |
| <b>V DEFERRED TAX ASSETS</b>                                                                | <b>036</b> | 892.438,00                              | 892.438,00                                  |
| <b>C) CURRENT ASSETS (ADP 038+046+053+063)</b>                                              | <b>037</b> | 15.687.913,00                           | 17.236.551,00                               |
| <b>I INVENTORIES (ADP 039 to 045)</b>                                                       | <b>038</b> | 530.510,00                              | 604.487,00                                  |

|                                                                                               |            |                       |                       |
|-----------------------------------------------------------------------------------------------|------------|-----------------------|-----------------------|
| 1 Raw materials and consumables                                                               | 039        | 270.837,00            | 280.927,00            |
| 2 Production in progress                                                                      | 040        | 259.673,00            | 323.560,00            |
| 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                  |
| <b>II RECEIVABLES (ADP 047 to 052)</b>                                                        | <b>046</b> | <b>5.048.546,00</b>   | <b>4.950.023,00</b>   |
| 1 Receivables from undertakings within the group                                              | 047        | 1.697,00              | 10.825,00             |
| 2 Receivables from companies linked by virtue of participating interests                      | 048        | 0,00                  | 0,00                  |
| 3 Customer receivables                                                                        | 049        | 4.250.674,00          | 4.444.865,00          |
| 4 Receivables from employees and members of the undertaking                                   | 050        | 2.709,00              | 6.471,00              |
| 5 Receivables from government and other institutions                                          | 051        | 159.263,00            | 176.190,00            |
| 6 Other receivables                                                                           | 052        | 634.203,00            | 311.672,00            |
| <b>III CURRENT FINANCIAL ASSETS (ADP 054 to 062)</b>                                          | <b>053</b> | <b>3.127.000,00</b>   | <b>5.527.000,00</b>   |
| 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        | 0,00                  | 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        | 0,00                  | 0,00                  |
| 8 Loans, deposits, etc. given                                                                 | 061        | 3.127.000,00          | 5.527.000,00          |
| 9 Other financial assets                                                                      | 062        | 0,00                  | 0,00                  |
| <b>IV CASH AT BANK AND IN HAND</b>                                                            | <b>063</b> | <b>6.981.857,00</b>   | <b>6.155.041,00</b>   |
| <b>D ) PREPAID EXPENSES AND ACCRUED INCOME</b>                                                | <b>064</b> | <b>93.400,00</b>      | <b>198.533,00</b>     |
| <b>E ) TOTAL ASSETS (ADP 001+002+037+064)</b>                                                 | <b>065</b> | <b>161.613.444,00</b> | <b>162.968.134,00</b> |
| <b>OFF-BALANCE SHEET ITEMS</b>                                                                | <b>066</b> | <b>106.711,00</b>     | <b>106.711,00</b>     |
| <b>LIABILITIES</b>                                                                            |            |                       |                       |
| <b>A) CAPITAL AND RESERVES (ADP 068 to 070+076+077+083+086+089)</b>                           | <b>067</b> | <b>93.826.506,00</b>  | <b>99.500.801,00</b>  |
| I INITIAL (SUBSCRIBED) CAPITAL                                                                | 068        | 67.402.375,00         | 67.402.375,00         |
| II CAPITAL RESERVES                                                                           | 069        | 9.290.548,00          | 9.290.548,00          |
| III RESERVES FROM PROFIT (ADP 071+072-073+074+075)                                            | 070        | 0,00                  | 0,00                  |
| 1 Legal reserves                                                                              | 071        | 0,00                  | 0,00                  |
| 2 Reserves for treasury shares                                                                | 072        | 0,00                  | 0,00                  |
| 3 Treasury shares and holdings (deductible item)                                              | 073        | 0,00                  | 0,00                  |
| 4 Statutory reserves                                                                          | 074        | 0,00                  | 0,00                  |
| 5 Other reserves                                                                              | 075        | 0,00                  | 0,00                  |
| IV REVALUATION RESERVES                                                                       | 076        | 10.930.957,00         | 10.930.957,00         |
| 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 currency                     | 083        | 0,00                  | 0,00                  |
| <b>VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 085-086)</b>                                 | <b>084</b> | <b>-3.484.698,00</b>  | <b>6.202.626,00</b>   |
| 1 Retained profit                                                                               | 085        | 0,00                  | 6.202.626,00          |
| 2 Loss brought forward                                                                          | 086        | 3.484.698,00          | 0,00                  |
| <b>VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 088-089)</b>                                   | <b>087</b> | <b>9.687.324,00</b>   | <b>5.674.295,00</b>   |
| 1 Profit for the business year                                                                  | 088        | 9.687.324,00          | 5.674.295,00          |
| 2 Loss for the business year                                                                    | 089        | 0,00                  | 0,00                  |
| <b>VIII MINORITY (NON-CONTROLLING) INTEREST</b>                                                 | <b>090</b> | <b>0,00</b>           | <b>0,00</b>           |
| <b>B) PROVISIONS (ADP 092 to 097)</b>                                                           | <b>091</b> | <b>925.144,00</b>     | <b>615.492,00</b>     |
| 1 Provisions for pensions, termination benefits and similar obligations                         | 092        | 286.373,00            | 286.373,00            |
| 2 Provisions for tax liabilities                                                                | 093        | 0,00                  | 0,00                  |
| 3 Provisions for ongoing legal cases                                                            | 094        | 0,00                  | 0,00                  |
| 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        | 638.771,00            | 329.119,00            |
| <b>C) LONG-TERM LIABILITIES (ADP 099 to 109)</b>                                                | <b>098</b> | <b>28.328.311,00</b>  | <b>26.591.938,00</b>  |
| 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                  | 550,00                |
| 6 Liabilities to banks and other financial institutions                                         | 104        | 13.401.665,00         | 11.707.217,00         |
| 7 Liabilities for advance payments                                                              | 105        | 0,00                  | 0,00                  |
| 8 Liabilities to suppliers                                                                      | 106        | 55,00                 | 10,00                 |
| 9 Liabilities for securities                                                                    | 107        | 0,00                  | 0,00                  |
| 10 Other long-term liabilities                                                                  | 108        | 11.854.854,00         | 11.812.424,00         |
| 11 Deferred tax liability                                                                       | 109        | 3.071.737,00          | 3.071.737,00          |
| <b>D) SHORT-TERM LIABILITIES (ADP 111 to 124)</b>                                               | <b>110</b> | <b>8.301.159,00</b>   | <b>7.321.251,00</b>   |
| 1 Liabilities to undertakings within the group                                                  | 111        | 68,00                 | 0,00                  |
| 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        | 0,00                  | 0,00                  |
| 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        | 50.000,00             | 38.612,00             |
| 6 Liabilities to banks and other financial institutions                                         | 116        | 2.437.222,00          | 2.469.649,00          |
| 7 Liabilities for advance payments                                                              | 117        | 1.312,00              | 1.312,00              |
| 8 Liabilities to suppliers                                                                      | 118        | 2.172.212,00          | 1.812.008,00          |
| 9 Liabilities for securities                                                                    | 119        | 0,00                  | 0,00                  |
| 10 Liabilities to employees                                                                     | 120        | 883.673,00            | 803.514,00            |
| 11 Taxes, contributions and similar liabilities                                                 | 121        | 774.289,00            | 603.086,00            |
| 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        | 1.982.383,00          | 1.593.070,00          |
| <b>E) ACCRUALS AND DEFERRED INCOME</b>                                                          | <b>125</b> | <b>30.232.324,00</b>  | <b>28.938.652,00</b>  |
| <b>F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)</b>                                         | <b>126</b> | <b>161.613.444,00</b> | <b>162.968.134,00</b> |
| <b>G) OFF-BALANCE SHEET ITEMS</b>                                                               | <b>127</b> | <b>106.711,00</b>     | <b>106.711,00</b>     |

# STATEMENT OF PROFIT OR LOSS

## for the period 01.01.2026 to 30.09.2026

in EUR

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>21.175.391,00</b>             | <b>7.180.003,00</b> | <b>25.425.251,00</b> | <b>7.765.468,00</b> |
| 1 Income from sales with undertakings within the group                                                  | 002        | 0,00                             | 0,00                | 0,00                 | 0,00                |
| 2 Income from sales                                                                                     | 003        | 19.343.039,00                    | 6.580.441,00        | 22.316.673,00        | 6.728.711,00        |
| 3 Income from the use of own products, goods and services                                               | 004        | 0,00                             | 0,00                | 0,00                 | 0,00                |
| 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        | 1.832.352,00                     | 599.562,00          | 3.108.578,00         | 1.036.757,00        |
| <b>II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)</b>                                       | <b>007</b> | <b>21.598.388,00</b>             | <b>7.340.190,00</b> | <b>22.991.852,00</b> | <b>7.374.618,00</b> |
| 1 Changes in inventories of work in progress and finished goods                                         | 008        | 0,00                             | 0,00                | -63.887,00           | -21.122,00          |
| 2 Material costs (ADP 010 to 012)                                                                       | 009        | 4.913.053,00                     | 1.655.519,00        | 5.753.567,00         | 1.786.803,00        |
| a) Costs of raw materials and consumables                                                               | 010        | 2.141.952,00                     | 661.219,00          | 2.356.425,00         | 771.698,00          |
| b) Costs of goods sold                                                                                  | 011        | 0,00                             | 0,00                | 0,00                 | 0,00                |
| c) Other external costs                                                                                 | 012        | 2.771.101,00                     | 994.300,00          | 3.397.142,00         | 1.015.105,00        |
| 3 Staff costs (ADP 014 to 016)                                                                          | 013        | 10.993.648,00                    | 3.937.028,00        | 11.425.046,00        | 3.741.725,00        |
| a) Net salaries and wages                                                                               | 014        | 6.787.386,00                     | 2.402.575,00        | 6.983.989,00         | 2.312.936,00        |
| b) Tax and contributions from salary costs                                                              | 015        | 2.682.994,00                     | 986.691,00          | 2.824.360,00         | 939.842,00          |
| c) Contributions on salaries                                                                            | 016        | 1.523.268,00                     | 547.762,00          | 1.616.697,00         | 488.947,00          |
| 4 Depreciation                                                                                          | 017        | 2.650.590,00                     | 886.577,00          | 2.769.337,00         | 922.378,00          |
| 5 Other costs                                                                                           | 018        | 2.818.668,00                     | 827.036,00          | 2.826.820,00         | 882.925,00          |
| 6 Value adjustments (ADP 020+021)                                                                       | 019        | 0,00                             | 0,00                | 0,00                 | 0,00                |
| a) fixed assets other than financial assets                                                             | 020        | 0,00                             | 0,00                | 0,00                 | 0,00                |
| 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        | 222.429,00                       | 34.030,00           | 280.969,00           | 61.909,00           |
| <b>III FINANCIAL INCOME (ADP 031 to 040)</b>                                                            | <b>030</b> | <b>6.160,00</b>                  | <b>2.072,00</b>     | <b>59.068,00</b>     | <b>22.105,00</b>    |
| 1 Income from investments in holdings (shares) of undertakings within the group                         | 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        | 0,00                             | 0,00                | 0,00                 | 0,00                |

|                                                                                                                    |            |                      |                      |                      |                     |
|--------------------------------------------------------------------------------------------------------------------|------------|----------------------|----------------------|----------------------|---------------------|
| 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        | 6.160,00             | 2.072,00             | 59.068,00            | 22.105,00           |
| 8 Exchange rate differences and other financial income                                                             | 038        | 0,00                 | 0,00                 | 0,00                 | 0,00                |
| 9 Unrealised gains (income) from financial assets                                                                  | 039        | 0,00                 | 0,00                 | 0,00                 | 0,00                |
| 10 Other financial income                                                                                          | 040        | 0,00                 | 0,00                 | 0,00                 | 0,00                |
| <b>IV FINANCIAL EXPENSES (ADP 042 to 048)</b>                                                                      | <b>041</b> | <b>1.090.771,00</b>  | <b>357.142,00</b>    | <b>1.325.528,00</b>  | <b>351.954,00</b>   |
| 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 undertakings within the group                  | 043        | 0,00                 | 0,00                 | 0,00                 | 0,00                |
| 3 Interest expenses and similar expenses                                                                           | 044        | 688.783,00           | 236.892,00           | 991.084,00           | 238.510,00          |
| 4 Exchange rate differences and other expenses                                                                     | 045        | 41.238,00            | 0,00                 | 0,00                 | 0,00                |
| 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        | 360.750,00           | 120.250,00           | 334.444,00           | 113.444,00          |
| <b>V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS</b>                             | <b>049</b> | <b>8.655.781,00</b>  | <b>3.533.139,00</b>  | <b>4.507.356,00</b>  | <b>1.561.401,00</b> |
| <b>VI SHARE IN PROFIT FROM JOINT VENTURES</b>                                                                      | <b>050</b> | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>         |
| <b>VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST</b>                                   | <b>051</b> | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>         |
| <b>VIII SHARE IN LOSS OF JOINT VENTURES</b>                                                                        | <b>052</b> | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>         |
| <b>IX TOTAL INCOME (ADP 001+030+049 +050)</b>                                                                      | <b>053</b> | <b>29.837.332,00</b> | <b>10.715.214,00</b> | <b>29.991.675,00</b> | <b>9.348.974,00</b> |
| <b>X TOTAL EXPENDITURE (ADP 007+041+051 + 052)</b>                                                                 | <b>054</b> | <b>22.689.159,00</b> | <b>7.697.332,00</b>  | <b>24.317.380,00</b> | <b>7.726.572,00</b> |
| <b>XI PRE-TAX PROFIT OR LOSS (ADP 053-054)</b>                                                                     | <b>055</b> | <b>7.148.173,00</b>  | <b>3.017.882,00</b>  | <b>5.674.295,00</b>  | <b>1.622.402,00</b> |
| 1 Pre-tax profit (ADP 053-054)                                                                                     | 056        | 7.148.173,00         | 3.017.882,00         | 5.674.295,00         | 1.622.402,00        |
| 2 Pre-tax loss (ADP 054-053)                                                                                       | 057        | 0,00                 | 0,00                 | 0,00                 | 0,00                |
| <b>XII INCOME TAX</b>                                                                                              | <b>058</b> | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>         |
| <b>XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)</b>                                                            | <b>059</b> | <b>7.148.173,00</b>  | <b>3.017.882,00</b>  | <b>5.674.295,00</b>  | <b>1.622.402,00</b> |
| 1 Profit for the period (ADP 055-059)                                                                              | 060        | 7.148.173,00         | 3.017.882,00         | 5.674.295,00         | 1.622.402,00        |
| 2 Loss for the period (ADP 059-055)                                                                                | 061        | 0,00                 | 0,00                 | 0,00                 | 0,00                |
| <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>0,00</b>          | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>         |
| 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                |
| <b>XV INCOME TAX OF DISCONTINUED OPERATIONS</b>                                                                    | <b>065</b> | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>         |
| 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                |
| <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>0,00</b>          | <b>0,00</b>          | <b>0,00</b>          | <b>0,00</b>         |

|                                                                                                                                                                               |            |                     |                     |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------|---------------------|---------------------|---------------------|
| 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                |
| <b>XVII INCOME TAX (ADP 058+065)</b>                                                                                                                                          | <b>071</b> | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         |
| <b>XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)</b>                                                                                                                      | <b>072</b> | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         |
| 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                |
| <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>7.148.173,00</b> | <b>3.017.882,00</b> | <b>5.674.295,00</b> | <b>1.622.402,00</b> |
| <b>1 Attributable to owners of the parent</b>                                                                                                                                 | <b>076</b> | <b>7.148.173,00</b> | <b>3.017.882,00</b> | <b>5.674.295,00</b> | <b>1.622.402,00</b> |
| <b>2 Attributable to minority (non-controlling) interest</b>                                                                                                                  | <b>077</b> | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         |
| <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>7.148.173,00</b> | <b>3.017.882,00</b> | <b>5.674.295,00</b> | <b>1.622.402,00</b> |
| <b>II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80 + 87)</b>                                                                                                            | <b>079</b> | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         |
| <b>III Items that will not be reclassified to profit or loss (ADP 081 to 085)</b>                                                                                             | <b>080</b> | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         |
| 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                |
| <b>IV Items that may be reclassified to profit or loss (ADP 088 to 095)</b>                                                                                                   | <b>087</b> | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         | <b>0,00</b>         |
| 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                |

|                                                                                                                                 |            |              |              |              |              |
|---------------------------------------------------------------------------------------------------------------------------------|------------|--------------|--------------|--------------|--------------|
| <b>V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087 - 086 - 097)</b>                                                       | <b>098</b> | 0,00         | 0,00         | 0,00         | 0,00         |
| <b>VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+099)</b>                                                             | <b>099</b> | 7.148.173,00 | 3.017.882,00 | 5.674.295,00 | 1.622.402,00 |
| <b>APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)</b> |            |              |              |              |              |
| <b>VII COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 101+102)</b>                                                            | <b>100</b> | 7.148.173,00 | 3.017.882,00 | 5.674.295,00 | 1.622.402,00 |
| <b>1 Attributable to owners of the parent</b>                                                                                   | <b>101</b> | 7.148.173,00 | 3.017.882,00 | 5.674.295,00 | 1.622.402,00 |
| <b>2 Attributable to minority (non-controlling) interest</b>                                                                    | <b>102</b> | 0,00         | 0,00         | 0,00         | 0,00         |

**STATEMENT OF CASH FLOWS - indirect method**  
for the period 01.01.2026 to 30.09.2026

in EUR

| 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        | 7.148.173,00                     | 5.674.295,00        |
| 2 Adjustments (ADP 003 to 010):                                                                        | 002        | -5.042.658,00                    | -2.116.892,00       |
| a) Depreciation                                                                                        | 003        | 2.650.590,00                     | 2.769.337,00        |
| b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets             | 004        | -76.712,00                       | -221.523,00         |
| 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        | -4.910.287,00                    | -52.167,00          |
| e) Interest expenses                                                                                   | 007        | 1.049.532,00                     | 1.313.676,00        |
| f) Provisions                                                                                          | 008        | 0,00                             | 0,00                |
| g) Exchange rate differences (unrealised)                                                              | 009        | 0,00                             | 0,00                |
| h) Other adjustments for non-cash transactions and unrealised gains and losses                         | 010        | -3.755.781,00                    | -5.926.215,00       |
| <b>I Cash flow increase or decrease before changes in working capital (ADP 001+002)</b>                | <b>011</b> | <b>2.105.515,00</b>              | <b>3.557.403,00</b> |
| 3 Changes in the working capital (ADP 013 to 016)                                                      | 012        | -1.425.336,00                    | -1.114.166,00       |
| a) Increase or decrease in short-term liabilities                                                      | 013        | -2.384.288,00                    | -664.254,00         |
| b) Increase or decrease in short-term receivables                                                      | 014        | 1.273.476,00                     | 31.612,00           |
| c) Increase or decrease in inventories                                                                 | 015        | 32.050,00                        | -73.977,00          |
| d) Other increase or decrease in working capital                                                       | 016        | -346.574,00                      | -407.547,00         |
| <b>II Cash from operations (ADP 011+012)</b>                                                           | <b>017</b> | <b>680.179,00</b>                | <b>2.443.237,00</b> |
| 4 Interest paid                                                                                        | 018        | -692.513,00                      | -987.993,00         |
| 5 Income tax paid                                                                                      | 019        | 0,00                             | 0,00                |
| <b>A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)</b>                                     | <b>020</b> | <b>-12.334,00</b>                | <b>1.455.244,00</b> |
| <b>Cash flow from investment activities</b>                                                            |            |                                  |                     |
| 1 Cash receipts from sales of fixed tangible and intangible assets                                     | 021        | 76.712,00                        | 254.069,00          |
| 2 Cash receipts from sales of financial instruments                                                    | 022        | 0,00                             | 0,00                |
| 3 Interest received                                                                                    | 023        | 7.866,00                         | 52.168,00           |
| 4 Dividends received                                                                                   | 024        | 4.900.000,00                     | 4.900.000,00        |
| 5 Cash receipts from repayment of loans and deposits                                                   | 025        | 3.260,00                         | -2.400.000,00       |
| 6 Other cash receipts from investment activities                                                       | 026        | 0,00                             | 0,00                |
| <b>III Total cash receipts from investment activities (ADP 021 to 026)</b>                             | <b>027</b> | <b>4.987.838,00</b>              | <b>2.806.237,00</b> |
| 1 Cash payments for the purchase of fixed tangible and intangible assets                               | 028        | -3.473.295,00                    | -2.778.292,00       |
| 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        | 0,00                             | 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                |

|                                                                                                                   |            |                      |                      |
|-------------------------------------------------------------------------------------------------------------------|------------|----------------------|----------------------|
| <b>IV Total cash payments from investment activities (ADP 028 to 032)</b>                                         | <b>033</b> | <b>-3.473.295,00</b> | <b>-2.778.292,00</b> |
| <b>B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)</b>                                                  | <b>034</b> | <b>1.514.543,00</b>  | <b>27.945,00</b>     |
| <b>Cash flow from financing activities</b>                                                                        |            |                      |                      |
| 1 Cash receipts from the increase in initial (subscribed) capital                                                 | <b>035</b> | 0,00                 | 0,00                 |
| 2 Cash receipts from the issue of equity financial instruments and debt financial instruments                     | <b>036</b> | 0,00                 | 0,00                 |
| 3 Cash receipts from credit principals, loans and other borrowings                                                | <b>037</b> | 69.875,00            | 0,00                 |
| 4 Other cash receipts from financing activities                                                                   | <b>038</b> | 0,00                 | 0,00                 |
| <b>V Total cash receipts from financing activities (ADP 035 to 038)</b>                                           | <b>039</b> | <b>69.875,00</b>     | <b>0,00</b>          |
| 1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments | <b>040</b> | -2.076.873,00        | -1.587.472,00        |
| 2 Cash payments for dividends                                                                                     | <b>041</b> | 0,00                 | 0,00                 |
| 3 Cash payments for finance lease                                                                                 | <b>042</b> | -29.601,00           | -10.767,00           |
| 4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital                     | <b>043</b> | 0,00                 | 0,00                 |
| 5 Other cash payments from financing activities                                                                   | <b>044</b> | -3.759.418,00        | -711.766,00          |
| <b>VI Total cash payments from financing activities (ADP 040 to 044)</b>                                          | <b>045</b> | <b>-5.865.892,00</b> | <b>-2.310.005,00</b> |
| <b>C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)</b>                                                   | <b>046</b> | <b>-5.796.017,00</b> | <b>-2.310.005,00</b> |
| 1 Unrealised exchange rate differences in respect of cash and cash equivalents                                    | <b>047</b> | 38.798,00            | 0,00                 |
| <b>D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 020+034+046+047)</b>                                             | <b>048</b> | <b>-4.255.010,00</b> | <b>-826.816,00</b>   |
| <b>E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>                                                | <b>049</b> | <b>8.066.452,00</b>  | <b>6.981.857,00</b>  |
| <b>F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 048+049)</b>                                        | <b>050</b> | <b>3.811.442,00</b>  | <b>6.155.041,00</b>  |

**STATEMENT OF CASH FLOWS - direct method**  
for the period 01.01.2026 to 30.09.2026

in EUR

| 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 Cash receipts from customers                                                                | 001        | 0,00                             | 0,00           |
| 2 Cash receipts from royalties, fees, commissions and other revenue                           | 002        | 0,00                             | 0,00           |
| 3 Cash receipts from insurance premiums                                                       | 003        | 0,00                             | 0,00           |
| 4 Cash receipts from tax refund                                                               | 004        | 0,00                             | 0,00           |
| 5 Other cash receipts from operating activities                                               | 005        | 0,00                             | 0,00           |
| <b>I Total cash receipts from operating activities (ADP 001 to 005)</b>                       | <b>006</b> | <b>0,00</b>                      | <b>0,00</b>    |
| 1 Cash payments to suppliers                                                                  | 007        | 0,00                             | 0,00           |
| 2 Cash payments to employees                                                                  | 008        | 0,00                             | 0,00           |
| 3 Cash payments for insurance premiums                                                        | 009        | 0,00                             | 0,00           |
| 4 Interest paid                                                                               | 010        | 0,00                             | 0,00           |
| 5 Income tax paid                                                                             | 011        | 0,00                             | 0,00           |
| 6 Other cash payments from operating activities                                               | 012        | 0,00                             | 0,00           |
| <b>II Total cash payments from operating activities (ADP 007 to 012)</b>                      | <b>013</b> | <b>0,00</b>                      | <b>0,00</b>    |
| <b>A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 006 + 013)</b>                             | <b>014</b> | <b>0,00</b>                      | <b>0,00</b>    |
| <b>Cash flow from investment activities</b>                                                   |            |                                  |                |
| 1 Cash receipts from sales of fixed tangible and intangible assets                            | 015        | 0,00                             | 0,00           |
| 2 Cash receipts from sales of financial instruments                                           | 016        | 0,00                             | 0,00           |
| 3 Interest received                                                                           | 017        | 0,00                             | 0,00           |
| 4 Dividends received                                                                          | 018        | 0,00                             | 0,00           |
| 5 Cash receipts from the repayment of loans and deposits                                      | 019        | 0,00                             | 0,00           |
| 6 Other cash receipts from investment activities                                              | 020        | 0,00                             | 0,00           |
| <b>III Total cash receipts from investment activities (ADP 015 to 020)</b>                    | <b>021</b> | <b>0,00</b>                      | <b>0,00</b>    |
| 1 Cash payments for the purchase of fixed tangible and intangible assets                      | 022        | 0,00                             | 0,00           |
| 2 Cash payments for the acquisition of financial instruments                                  | 023        | 0,00                             | 0,00           |
| 3 Cash payments for loans and deposits                                                        | 024        | 0,00                             | 0,00           |
| 4 Acquisition of a subsidiary, net of cash acquired                                           | 025        | 0,00                             | 0,00           |
| 5 Other cash payments from investment activities                                              | 026        | 0,00                             | 0,00           |
| <b>IV Total cash payments from investment activities (ADP 022 to 026)</b>                     | <b>027</b> | <b>0,00</b>                      | <b>0,00</b>    |
| <b>B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 021 + 027)</b>                            | <b>028</b> | <b>0,00</b>                      | <b>0,00</b>    |
| <b>Cash flow from financing activities</b>                                                    |            |                                  |                |
| 1 Cash receipts from the increase in initial (subscribed) capital                             | 029        | 0,00                             | 0,00           |
| 2 Cash receipts the from issue of equity financial instruments and debt financial instruments | 030        | 0,00                             | 0,00           |

|                                                                                                                   |            |             |             |
|-------------------------------------------------------------------------------------------------------------------|------------|-------------|-------------|
| 3 Cash receipts from credit principals, loans and other borrowings                                                | 031        | 0,00        | 0,00        |
| 4 Other cash receipts from financing activities                                                                   | 032        | 0,00        | 0,00        |
| <b>V Total cash receipts from financing activities (ADP 029 to 032)</b>                                           | <b>033</b> | <b>0,00</b> | <b>0,00</b> |
| 1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments | 034        | 0,00        | 0,00        |
| 2 Cash payments for dividends                                                                                     | 035        | 0,00        | 0,00        |
| 3 Cash payments for finance lease                                                                                 | 036        | 0,00        | 0,00        |
| 4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital                     | 037        | 0,00        | 0,00        |
| 5 Other cash payments from financing activities                                                                   | 038        | 0,00        | 0,00        |
| <b>VI Total cash payments from financing activities (ADP 034 to 038)</b>                                          | <b>039</b> | <b>0,00</b> | <b>0,00</b> |
| <b>C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 033+039)</b>                                                   | <b>040</b> | <b>0,00</b> | <b>0,00</b> |
| 1 Unrealised exchange rate differences in respect of cash and cash equivalents                                    | 041        | 0,00        | 0,00        |
| <b>D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 014 + 028 + 040 + 041)</b>                                       | <b>042</b> | <b>0,00</b> | <b>0,00</b> |
| <b>E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>                                                | <b>043</b> | 0,00        | 0,00        |
| <b>F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 042+043)</b>                                        | <b>044</b> | <b>0,00</b> | <b>0,00</b> |

| STATEMENT OF CHANGES IN EQUITY                                                                                                                                 |          |                                      |                  |                |                              |                                                |                    |                |                      |                                                                                        |                                     |                                                                      |                           |                                                                  |                                                                           |                                        |                                   |                                            | in EUR                              |                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------------------|------------------|----------------|------------------------------|------------------------------------------------|--------------------|----------------|----------------------|----------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------|---------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------|-----------------------------------|--------------------------------------------|-------------------------------------|----------------------------|
| for the period from 1.1.2026 to 30.9.2026                                                                                                                      |          | Attributable to owners of the parent |                  |                |                              |                                                |                    |                |                      |                                                                                        |                                     |                                                                      |                           |                                                                  |                                                                           |                                        |                                   |                                            |                                     |                            |
| Item                                                                                                                                                           | ADP code | 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 | 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                                | 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       | 67 402 375,00                        | 9 290 548,00     | 0,00           | 0,00                         | 0,00                                           | 0,00               | 0,00           | 10 930 957,00        | 0,00                                                                                   | 0,00                                | 0,00                                                                 | 0,00                      | 0,00                                                             | 0,00                                                                      | -12 549 886,00                         | 9 065 188,00                      | 84 139 182,00                              | 0,00                                | 84 139 182,00              |
| 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       | 67 402 375,00                        | 9 290 548,00     | 0,00           | 0,00                         | 0,00                                           | 0,00               | 0,00           | 10 930 957,00        | 0,00                                                                                   | 0,00                                | 0,00                                                                 | 0,00                      | 0,00                                                             | 0,00                                                                      | -12 549 886,00                         | 9 065 188,00                      | 84 139 182,00                              | 0,00                                | 84 139 182,00              |
| 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                                   | 9 687 324,00                      | 9 687 324,00                               | 0,00                                | 9 687 324,00               |
| 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                                                                      | 0,00                                   | 0,00                              | 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                                                                      | 9 065 188,00                           | -9 065 188,00                     | 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       | 67 402 375,00                        | 9 290 548,00     | 0,00           | 0,00                         | 0,00                                           | 0,00               | 0,00           | 10 930 957,00        | 0,00                                                                                   | 0,00                                | 0,00                                                                 | 0,00                      | 0,00                                                             | 0,00                                                                      | -3 484 698,00                          | 9 687 324,00                      | 93 826 506,00                              | 0,00                                | 93 826 506,00              |
| 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                                   | 9 687 324,00                      | 9 687 324,00                               | 0,00                                | 9 687 324,00               |
| 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                                                                      | 9 065 188,00                           | -9 065 188,00                     | 0,00                                       | 0,00                                | 0,00                       |
| Current period                                                                                                                                                 |          |                                      |                  |                |                              |                                                |                    |                |                      |                                                                                        |                                     |                                                                      |                           |                                                                  |                                                                           |                                        |                                   |                                            |                                     |                            |
| 1 Balance on the first day of the current business year                                                                                                        | 28       | 67 402 375,00                        | 9 290 548,00     | 0,00           | 0,00                         | 0,00                                           | 0,00               | 0,00           | 10 930 957,00        | 0,00                                                                                   | 0,00                                | 0,00                                                                 | 0,00                      | 0,00                                                             | 0,00                                                                      | -3 484 698,00                          | 9 687 324,00                      | 93 826 506,00                              | 0,00                                | 93 826 506,00              |
| 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       | 67 402 375,00                        | 9 290 548,00     | 0,00           | 0,00                         | 0,00                                           | 0,00               | 0,00           | 10 930 957,00        | 0,00                                                                                   | 0,00                                | 0,00                                                                 | 0,00                      | 0,00                                                             | 0,00                                                                      | -3 484 698,00                          | 9 687 324,00                      | 93 826 506,00                              | 0,00                                | 93 826 506,00              |
| 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                                   | 5 674 295,00                      | 5 674 295,00                               | 0,00                                | 5 674 295,00               |
| 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                                   |                                   |                                            |                                     |                            |

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

Name of the issuer: LUKA RIJEKA D.D.

Personal identification number (OIB): 92590920313

Reporting period: 01.01.2026. - 30.09.2026.

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

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 unconsolidated financial statements on September 30, 2026, 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 32 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 28 to the audited financial statements.

Lease obligations arising from the application of IFRS 16 are disclosed in AOP 108 and AOP 124, and explained in Note 31.

During the current period, the Group had an average of 554 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.

Investments in subsidiaries and associates using the equity method are explained in Note 18 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 32 to the audited annual financial statements.

In Rijeka, October 2026.

Pursuant to the Capital Market Act, Duško Grabovac, president of Management Board and Marina Cesarac Dorčić – member of Management Board, Marko Mišković 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 third quarter of 2026, 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     | <b>DUŠKO GRABOVAC</b>        | Digitally signed by<br>DUŠKO GRABOVAC<br>Date: 2026.10.30<br>17:38:30 +01'00'        |
| Marina Cesarac Dorčić, member of Management Board | <b>MARINA CESARAC DORČIĆ</b> | Digitally signed by<br>MARINA CESARAC DORČIĆ<br>Date: 2026.10.30 17:40:06<br>+01'00' |
| Marko Mišković, member of Management Board        | <b>MARKO MIŠKOVIĆ</b>        | Digitally signed by MARKO<br>MIŠKOVIĆ<br>Date: 2026.10.30 17:40:29<br>+01'00'        |