

2025

Consolidated unaudited business report for the period 01.01.2025.-30.09.2025.



Port of Rijeka j.s.c. Group
Riva 1, HR-51 000 RIJEKA
OIB:92590920313

Pursuant to Article 468 of the Capital Market Act, financial reporting includes:

- I. Report on the business results of the PORT OF RIJEKA j.s.c. Group for a nine months period from January 1, 2025 to September 30, 2025**
- II. Financial statements for the nine months period:**
 - Balance sheet
 - Profit and loss account and Statement of comprehensive income
 - Cash flow statement
 - Report on capital changes
 - Notes
- III. Statement of persons responsible for compiling the financial statements**

Basic information about the Company and the Group

PORT OF RIJEKA j.s.c. (the Company) was established through the privatization of a former public company registered as a joint stock company in 1994. The Company is headquartered at Riva 1, Rijeka, Croatia.

PORT OF RIJEKA j.s.c. is the largest concessionaire for dry cargo transshipment in the port of Rijeka area, and the Company's core activities include the provision of maritime transport services, port services for loading, unloading, transshipment and storage of goods, and mooring and unmooring of ships.

The parent company PORT OF RIJEKA j.s.c. and its subsidiaries and affiliates are collectively referred to as the Group. The Company is a 100% owner of the following subsidiaries: Stanovi d.o.o, Rijeka, Dubrovačka 4, whose main activity is real estate investment management, Luka Prijevoz d.o.o, Bakar, Kukuljanovo 460, whose main activity is road freight transport, Luka Rijeka Container Depo d.o.o, Bakar, Kukuljanovo 460, whose main activity is container terminal management.

PORT OF RIJEKA j.s.c. owns a 49% share in the company JADRANSKA VRATA d.d., Rijeka. The profit/loss of this company is attributed to Port of Rijeka j.s.c. in consolidated financial reports using the equity method.

The Company/Group has no established subsidiaries

The members of the Management Board are:

- * Duško Grabovac President
- * Marina Cesarac Dorčić Member
- * Marko Mišković Member

The members of the Supervisory Board are:

- * Alen Jugović President
- * Dragica Varljen Deputy President
- * Hrvoje Pauković Member
- * Roman Kratochvil Member
- * Martin Vozar Member

Cargo transshipment turnover of Port of Rijeka j.s.c. Group

The cargo transshipment turnover of the Group in the first three quarters of 2025 was 4,511,247 tons, which indicates an increase of 1% compared to the first three quarters of 2024 (4,561,506 tons). The Luka Rijeka Group, through the realization of the associated company Jadranska vrata d.d., which mostly performs the services of transshipment of containers from container ships to trucks and wagons, achieves significant container traffic.

The cargo transshipment turnover of the Group in the first half of 2025 was 3,020,753 tons, which indicates an increase of 3% compared to the first half of 2024 (2,926,229 tons). The Luka Rijeka Group, through the realization of the associated company Jadranska vrata d.d., which mostly performs the services of transshipment of containers from container ships to trucks and wagons, achieves significant container traffic.

Cargo Traffic (in tons)	2025.	2024.	Indeks
General cargo	481.302	509.885	94
Bulk cargo	618.345	943.091	66
Containers	148.775	119.117	125
Containers (in TEU)	66.198	71.149	93
TOTAL	1.248.422	1.572.093	79
Containers	3.262.825	2.989.413	109
Containers (in TEU)	342.628	306.835	112
JADRANSKA VRATA d.d.	3.262.825	2.989.413	109
Port of Rijeka Group TOTAL	4.511.247	4.561.506	99

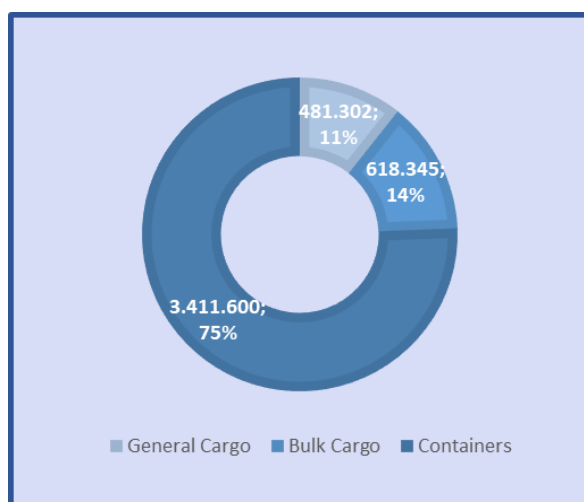
Structure by type of cargo for the Group

CONTAINERS

- Container traffic accounts for 75 % of total cargo handled. Container traffic is on the rise, and at the Group level, it increased by 10 % compared to the first three quarter of 2024.

GENERAL CARGO

- General cargo accounts for 11 % of the Group's turnover, and in 2025 it decreased by 6 % compared to the previous year
- within general cargo, the largest decrease was recorded in metal products (steel products), due to a decrease in their production on the European market, and exports to the world market
- we also recorded a decrease in the transshipment of refrigerated cargo as a result of changes in the logistics directions of movement of this cargo category.
- a decline in livestock transshipment was also recorded as a result of the outbreak of foot-and-mouth disease in neighboring countries, primarily Hungary, and the Republic of



Croatia banned the import of livestock from that country from early April 2025 until early June 2025.

- in the second and third quarter of 2025, a positive move was made towards the realization of transshipment of new, more profitable types of cargo (vehicles), with the intention of increasing the volume of transshipment of this cargo category

BULK CARGO

- Bulk cargo in the Group's transshipment structure accounts for 14 % of total cargo
- Bulk cargo traffic recorded a 34 % decline in traffic compared to the first three quarters of 2024, primarily due to a decline in grain, coal and scrap metal traffic
- a decline in grain traffic occurred due to adverse climate change, a decrease in grain prices on world stock exchanges and changes in logistics routes
- due to the reduced capacity of the ironworks, a decline in coal turnover was recorded
- a decrease in scrap metal traffic is a result of the fall in the price of this type of cargo on the destination market.

Financial performance indicators

Key performance indicators of Port of Rijeka j.s.c. Group

Profit and loss account	Luka Rijeka 30.09.2025.	Stanovi 30.09.2025.	Luka prijevoz 30.09.2025.	Consolidated 30.09.2025.	Consolidated 30.09.2024.	INDEX '25/'24
1	2	3	4	5	6	7
BUSINESS REVENUE	20.987.469	289.199	1.504.390	21.175.391	22.991.113	92
Revenue from port services	19.161.990	280.118	1.495.982	19.343.039	21.028.505	92
Other business revenue	1.825.479	9.081	8.408	1.832.352	1.962.608	93
BUSINESS COST	21.495.109	276.401	1.432.546	21.598.387	21.639.036	100
Material cost	5.671.827	157.504	689.391	4.913.053	5.515.884	89
Salaries	11.327.808	94.985	595.658	12.018.451	11.593.639	104
Depreciation	2.536.748	0	113.842	2.650.590	2.543.009	104
Other costs	1.958.726	23.912	33.655	2.016.293	1.986.504	101
Reservations	0	0	0	0	0	
Value adjustment	0	0	0	0	0	
FINANCIAL REVENUE	4.904.147	1.989	25	6.160	5.992	103
FINANCIAL COST	1.081.538	0	9.233	1.090.771	1.478.496	74
SHARE IN PROFITS FROM	0	0	0	8.655.781	6.464.196	134
TOTAL REVENUE	25.891.616	291.188	1.504.415	29.837.332	29.461.301	101
TOTAL COST	22.576.647	276.401	1.441.779	22.689.158	23.117.532	98
PROFIT/LOSS	3.314.969	14.787	62.636	7.148.174	6.343.769	113
EBIT	-507.640	12.798	71.844	-422.996	1.352.077	-31
EBITDA	2.029.108	12.798	185.686	2.227.594	3.895.086	57

Revenues from the sale of services fell by 8 % and amounted to €19.343 thousand compared to the realization achieved in the same period of the previous year (2024: €21.029 thousand). Revenues in the period are lower due to a lower volume of cargo transshipment, primarily general cargo in the metal products section, refrigerated cargo, and livestock transshipment, and within the bulk cargo, the volume of grain, coal, and scrap metal transshipment decreased.

Operating expenses for the stated period amounted to €21.598 thousand, i.e. they are at the same level as the previous year (2024: €21,639 thousand). Expenses for

material costs were reduced by 11 %, which is positive. The largest part of operating expenses is personnel costs, which are 4 % higher than the previous year. Staff costs also include other employee benefits, most of which refer to non-taxable benefits.

The Group achieved a positive financial result in the observed period, and operating profit for the first three quarters of 2025 amounted to €7.148 thousand, which is 13 % more than in the first half of 2024 (2024: €6.344 thousand).

Profitability indicators	30.09.2025.	30.09.2024.	Index '25/'24
EBITDA margin	10,52%	16,94%	62
EBIT margin	-2,00%	5,88%	-34
NET margin before tax	33,76%	27,59%	122

The EBITDA margin achieved in the first three quarters of 2025 is 10,52 % and is 38 % lower than the same period last year (16,94 %).

Liquidity indicators	01.-09.2025.	01.-09.2024.	Index '25/'24
Working capital (in 000 €)	4.642	(1.747)	n/a
Current liquidity	1,58	0,84	188
Debt indicators	01.-09.2025.	01.-09.2024.	Index '25/'24
Short-term liabilities/capital	0,09	0,13	69
Long-term liabilities/capital	0,33	0,39	85
Borrowing/capital	0,18	0,20	90
Total liabilities/assets	0,25	0,29	86

The company's working capital and liquidity have significantly improved compared to the previous year. This was primarily influenced by the higher fulfillment of investment obligations in the concession area. Additionally, the improvement in liquidity was positively influenced by the inflow of dividends from the company Jadranske vrata d.d. in the amount of EUR 4.9 million.

Personnel

On 30.09.2025. the Group has 596 employees, which is 44 employees (9,3%) less than at the end of the third quarter of 2024, when the number of employees was 640. The average number of employees in the first three quarters of 2025 was 605, while in the first three quarters of 2024 it was 652, which is 7,2 % less compared to the previous year.

Productivity Indicators	01.09.2025.	01.09.2024.	Index 5/'24
Average number of employees	605	652	93
Business revenue per employee (in 000 €)	35	35	100

Investment

The investment in the expansion of the Container Depot in Škrljevo continues with a total value of 5.7 million euros, which began in the third quarter of 2024. The project relates to the expansion of the container depot and the arrangement of a new storage and operational area, namely the construction of 9 additional plateaus for the placement of containers on an area of 66,615 m², and the arrangement of internal roads on it, with the necessary storm drainage and outdoor lighting, along with the asphaltting of the storage areas and the construction of additional electrical connections. The implementation of the project is expected to increase traffic, in the part of the manipulation and storage of empty containers, and it also opens up the possibility of providing a new service, the manipulation of full containers, which is currently taking place on a very modest scale.

As part of the aforementioned project, works worth 1.39 million euros have been carried out by the end of 2024. During the first three quarters of 2025, the project continues, and work worth 2.9 million euros has been carried out.

In addition to the construction of new storage areas, it was also necessary to rehabilitate the embankment on the edge of the Container Depo terminal. The value of the works carried out in 2025 is 0.2 million euros. In accordance with the expected growth of container traffic and the need for more efficient manipulation of empty and full containers, we started the process of purchasing two terminal tractors with a total purchase value of 0.4 million euros.

At the Škrljevo Terminal, it is planned to start the construction of an integrated solar power plant, as one of the imperatives of the green transition in the field of energy, which, in addition to positive environmental impacts, also has positive economic impacts, through reducing electricity costs. The tender documentation has been published, and bids are being collected, with the intention of starting the construction by the end of 2025. The expected value of the investment is EUR 0.5 million.

During March, a worn-out shore crane for timber handling was dismantled at the Bakar terminal on the Goranin pier and replaced with a higher-quality second-hand crane supplied from the Port of Split. The crane was thoroughly repaired by the Company's maintenance department and installed on the Goranin pier. The crane was put into operation in May 2025.

It is also planned to replace other worn-out cranes on the Goranin pier with a second-hand crane, which we have already purchased. It is expected that this crane will undergo repairs during the second and third quarter of 2025, and will then be installed and put into operation by the end of 2025.

In order to improve the working conditions of employees at the Bršica Terminal, four sanitary containers with a total value of 43 thousand euros were purchased and installed. In order to modernize the equipment and increase efficiency, the company

started the procurement of two motorized forklifts with a capacity of up to 6 tons, with a total value of EUR 101 thousand.

During the second quarter of 2025, the process of re-categorization of fire risk at the Rijeka Terminal began, the total value of which will be 0.2 million euros. The completion of the activity is planned by the end of the current year.

In order to ensure the efficient performance of mooring and unloading of ships, a pick-up vehicle with a purchase value of 33 thousand euros was purchased. The vehicle is used to transport employees and work equipment and to pull the heavy ship ropes needed when mooring ships.

The procurement of two trucks for the needs of the Maintenance Service with a total value of 44,000 euros is underway. Procurement is carried out to replace existing, worn-out vehicles.

The impact of the Russian invasion of Ukraine on the Company's operations

The war in Ukraine and the sanctions imposed on Russia have an impact on the world economy, and therefore on the European and Croatian economy, and indirectly on the Company's operations. Due to Russia's invasion of Ukraine and the interruption of the operation of their ports, there were significant disruptions of traffic routes through the ports of the Black Sea, as well as finding alternative traffic routes. The secondary effect of the conflict is visible in market disruptions in the supply of energy, disruptions in the food products market, and the growth of the inflation rate, which has an impact on the Company's operations, partly in the increase in operating costs. The company intends to continuously monitor costs, and with quick business decisions to influence the achievement of cost efficiency, which will result in more profitable operations.

The impact of the Red Sea crisis on the Company's operations

The Port of Rijeka, like all other ports in the world, is exposed to the action of a number of factors that can lead to a change in the direction of movement of ships, i.e. to a change in the flow of goods, which indicates the sensitivity of port systems and the great demands for the reorganization of entire logistics chains in order to enable smooth flow of goods. Due to the crisis in the Red Sea, shipping companies are rerouting their ships via the Cape of Good Hope, which increases the ship's travel time and also increases freight rates. It is difficult to predict to what extent the crisis will affect business; it will certainly depend on the duration of the navigation restrictions and the willingness of all shippers to maintain the existing lines at the ports of call.

Annex 1**ISSUER'S GENERAL DATA**

Reporting period:

01.01.2025.

to

30.09.2025.

Year:

2025

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

Street and house number:

RIVA 1

E-mail address:

uprava@lukarijeka.hr

Web address:

www.lukarijeka.hrNumber of employees
(end of the reporting

596

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

ŠKRLJEVO

1230000

STANOVI D.O.O

RIJEKA

1230077

LUKA RIJEKA CONTAINER DEPOT D.O.O

ŠKRLJEVO

5362164

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 30.09.2025.

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
A) RECEIVABLES FOR SUBSCRIBED CAPITAL UNPAID	001	0	0
B) FIXED ASSETS (ADP 003+010+020+031+036)	002	139.369.468	144.136.893
I INTANGIBLE ASSETS (ADP 004 to 009)	003	18.192.310	17.373.107
1 Research and development	004	0	0
2 Concessions, patents, licences, trademarks, software and other rights	005	18.140.952	17.321.098
3 Goodwill	006	0	0
4 Advances for the purchase of intangible assets	007	0	0
5 Intangible assets in preparation	008	51.358	52.009
6 Other intangible assets	009	0	0
II TANGIBLE ASSETS (ADP 011 to 019)	010	88.478.833	90.309.679
1 Land	011	37.317.191	37.317.191
2 Buildings	012	38.341.705	37.408.848
3 Plant and equipment	013	609.740	601.254
4 Tools, working inventory and transportation assets	014	8.582.909	8.587.823
5 Biological assets	015	0	0
6 Advances for the purchase of tangible assets	016	16.482	58.792
7 Tangible assets in preparation	017	3.068.012	5.801.459
8 Other tangible assets	018	43.233	43.233
9 Investment property	019	499.561	491.079
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	020	31.805.887	35.561.669
1 Investments in holdings (shares) of undertakings within the group	021	0	0
2 Investments in other securities of undertakings within the group	022	0	0
3 Loans, deposits, etc. to undertakings within the group	023	0	0
4. Investments in holdings (shares) of companies linked by virtue of participating interests	024	31.755.887	35.511.669
5 Investment in other securities of companies linked by virtue of participating interests	025	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	026	0	0
7 Investments in securities	027	0	0
8 Loans, deposits, etc. given	028	50.000	50.000
9 Other investments accounted for using the equity method	029	0	0
10 Other fixed financial assets	030	0	0
IV RECEIVABLES (ADP 032 to 035)	031	0	0
1 Receivables from undertakings within the group	032	0	0
2 Receivables from companies linked by virtue of participating interests	033	0	0
3 Customer receivables	034	0	0
4 Other receivables	035	0	0
V DEFERRED TAX ASSETS	036	892.438	892.438
C) CURRENT ASSETS (ADP 038+046+053+063)	037	14.882.041	12.421.484
I INVENTORIES (ADP 039 to 045)	038	349.247	317.197
1 Raw materials and consumables	039	349.247	317.197
2 Work in progress	040	0	0

3 Finished goods	041	0	0
4 Merchandise	042	0	0
5 Advances for inventories	043	0	0
6 Fixed assets held for sale	044	0	0
7 Biological assets	045	0	0
II RECEIVABLES (ADP 047 to 052)	046	6.439.342	5.165.866
1 Receivables from undertakings within the group	047	3.313	0
2 Receivables from companies linked by virtue of participating interests	048	0	0
3 Customer receivables	049	5.275.765	4.106.022
4 Receivables from employees and members of the undertaking	050	407	549
5 Receivables from government and other institutions	051	296.457	155.640
6 Other receivables	052	863.400	903.655
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	27.000	3.126.979
1 Investments in holdings (shares) of undertakings within the group	054	0	0
2 Investments in other securities of undertakings within the group	055	0	0
3 Loans, deposits, etc. to undertakings within the group	056	0	0
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	0	0
5 Investment in other securities of companies linked by virtue of participating interests	058	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	0	0
7 Investments in securities	060	0	0
8 Loans, deposits, etc. given	061	27.000	3.126.979
9 Other financial assets	062	0	0
IV CASH AT BANK AND IN HAND	063	8.066.452	3.811.442
D) PREPAID EXPENSES AND ACCRUED INCOME	064	47.184	218.846
E) TOTAL ASSETS (ADP 001+002+037+064)	065	154.298.693	156.777.223
OFF-BALANCE SHEET ITEMS	066	106.711	106.771
LIABILITIES			
A) CAPITAL AND RESERVES (ADP 068 to 070+076+077+083+086+089)	067	84.139.182	91.287.354
I INITIAL (SUBSCRIBED) CAPITAL	068	67.402.375	67.402.375
II CAPITAL RESERVES	069	9.290.548	9.290.548
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	070	0	0
1 Legal reserves	071	0	0
2 Reserves for treasury shares	072	0	0
3 Treasury shares and holdings (deductible item)	073	0	0
4 Statutory reserves	074	0	0
5 Other reserves	075	0	0
IV REVALUATION RESERVES	076	10.930.957	10.930.957
V FAIR VALUE RESERVES AND OTHER (ADP 078 to 082)	077	0	0
1 Financial assets at fair value through other comprehensive income (i.e. available for sale)	078	0	0
2 Cash flow hedge - effective portion	079	0	0
3 Hedge of a net investment in a foreign operation - effective portion	080	0	0
4 Other fair value reserves	081	0	0
5 Exchange differences arising from the translation of foreign operations (consolidation)	082	0	0
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 084-085)	083	-12.549.886	-3.484.699
1 Retained profit	084	0	0

2 Loss brought forward	085	12.549.886	3.484.699
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 087-088)	086	9.065.188	7.148.173
1 Profit for the business year	087	9.065.188	7.148.173
2 Loss for the business year	088	0	0
VIII MINORITY (NON-CONTROLLING) INTEREST	089	0	0
B) PROVISIONS (ADP 091 to 096)	090	774.905	774.905
1 Provisions for pensions, termination benefits and similar obligations	091	286.375	286.375
2 Provisions for tax liabilities	092	0	0
3 Provisions for ongoing legal cases	093	0	0
4 Provisions for renewal of natural resources	094	0	0
5 Provisions for warranty obligations	095	0	0
6 Other provisions	096	488.530	488.530
C) LONG-TERM LIABILITIES (ADP 098 to 108)	097	32.429.367	30.448.274
1 Liabilities to undertakings within the group	098	0	0
2 Liabilities for loans, deposits, etc. of undertakings within the group	099	0	0
3 Liabilities to companies linked by virtue of participating interests	100	0	0
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	101	0	0
5 Liabilities for loans, deposits etc.	102	0	0
6 Liabilities to banks and other financial institutions	103	15.726.332	13.995.511
7 Liabilities for advance payments	104	0	0
8 Liabilities to suppliers	105	115	70
9 Liabilities for securities	106	0	0
10 Other long-term liabilities	107	13.631.183	13.380.956
11 Deferred tax liability	108	3.071.737	3.071.737
D) SHORT-TERM LIABILITIES (ADP 110 to 123)	109	9.901.449	7.216.954
1 Liabilities to undertakings within the group	110	0	0
2 Liabilities for loans, deposits, etc. of undertakings within the group	111	0	0
3 Liabilities to companies linked by virtue of participating interests	112	0	0
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	113	0	0
5 Liabilities for loans, deposits etc.	114	50.367	0
6 Liabilities to banks and other financial institutions	115	2.747.371	2.437.860
7 Liabilities for advance payments	116	1.331	1.312
8 Liabilities to suppliers	117	4.455.046	2.155.708
9 Liabilities for securities	118	0	0
10 Liabilities to employees	119	754.999	809.008
11 Taxes, contributions and similar liabilities	120	687.561	611.464
12 Liabilities arising from the share in the result	121	0	0
13 Liabilities arising from fixed assets held for sale	122	0	0
14 Other short-term liabilities	123	1.204.774	1.201.602
E) ACCRUALS AND DEFERRED INCOME	124	27.053.790	27.049.736
F) TOTAL – LIABILITIES (ADP 067+090+097+109+124)	125	154.298.693	156.777.223
G) OFF-BALANCE SHEET ITEMS	126	106.711	106.771

STATEMENT OF PROFIT OR LOSS
for the period 01.01.2025. to 30.09.2025.

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
I OPERATING INCOME (ADP 002 to 006)	001	22.991.113	7.752.127	21.175.391	7.180.003
1 Income from sales with undertakings within the group	002	0	0	0	0
2 Income from sales (outside group)	003	21.028.505	6.959.359	19.343.039	6.580.441
3 Income from the use of own products, goods and services	004	0	0	0	0
4 Other operating income with undertakings within the group	005	0	0	0	0
5 Other operating income (outside the group)	006	1.962.608	792.768	1.832.352	599.562
II OPERATING EXPENSES (ADP 008+009+013+017+018+019+022+029)	007	21.639.036	7.123.026	21.598.388	7.340.190
1 Changes in inventories of work in progress and finished goods	008	0	0	0	0
2 Material costs (ADP 010 to 012)	009	5.515.884	1.703.442	4.913.053	1.655.519
a) Costs of raw materials and consumables	010	2.699.062	826.244	2.141.952	661.219
b) Costs of goods sold	011	0	0	0	0
c) Other external costs	012	2.816.822	877.198	2.771.101	994.300
3 Staff costs (ADP 014 to 016)	013	10.305.844	3.411.415	10.993.648	3.937.028
a) Net salaries and wages	014	6.433.447	2.129.950	6.787.386	2.402.575
b) Tax and contributions from salary costs	015	2.424.627	812.447	2.682.994	986.691
c) Contributions on salaries	016	1.447.770	469.018	1.523.268	547.762
4 Depreciation	017	2.543.009	857.114	2.650.590	886.577
5 Other costs	018	3.097.462	1.119.774	2.818.668	827.036
6 Value adjustments (ADP 020+021)	019	0	0	0	0
a) fixed assets other than financial assets	020	0	0	0	0
b) current assets other than financial assets	021	0	0	0	0
7 Provisions (ADP 023 to 028)	022	0	0	0	0
a) Provisions for pensions, termination benefits and similar obligations	023	0	0	0	0
b) Provisions for tax liabilities	024	0	0	0	0
c) Provisions for ongoing legal cases	025	0	0	0	0
d) Provisions for renewal of natural resources	026	0	0	0	0
e) Provisions for warranty obligations	027	0	0	0	0
f) Other provisions	028	0	0	0	0
8 Other operating expenses	029	176.837	31.281	222.429	34.030
III FINANCIAL INCOME (ADP 031 to 040)	030	5.992	2.214	6.160	2.072
1 Income from investments in holdings (shares) of undertakings within the group	031	0	0	0	0
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	0	0	0	0
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	0	0	0	0
4 Other interest income from operations with undertakings within the group	034	0	0	0	0
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	0	0	0	0
6 Income from other long-term financial investments and loans	036	0	0	0	0
7 Other interest income	037	3.863	1.715	6.160	2.072
8 Exchange rate differences and other financial income	038	2.129	499	0	0
9 Unrealised gains (income) from financial assets	039	0	0	0	0
10 Other financial income	040	0	0	0	0
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	1.478.496	482.951	1.090.771	357.142

1 Interest expenses and similar expenses with undertakings within the group	042	0	0	0	0
2 Exchange rate differences and other expenses from operations with undertakings within the group	043	0	0	0	0
3 Interest expenses and similar expenses	044	840.996	270.451	688.783	236.892
4 Exchange rate differences and other expenses	045	0	0	41.238	0
5 Unrealised losses (expenses) from financial assets	046	0	0	0	0
6 Value adjustments of financial assets (net)	047	0	0	0	0
7 Other financial expenses	048	637.500	212.500	360.750	120.250
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS	049	6.464.196	2.457.973	8.655.781	3.533.139
VI SHARE IN PROFIT FROM JOINT VENTURES	050	0	0	0	0
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	0	0	0	0
VIII SHARE IN LOSS OF JOINT VENTURES	052	0	0	0	0
IX TOTAL INCOME (ADP 001+030+049 +050)	053	29.461.301	10.212.314	29.837.332	10.715.214
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	23.117.532	7.605.977	22.689.159	7.697.332
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	6.343.769	2.606.337	7.148.173	3.017.882
1 Pre-tax profit (ADP 053-054)	056	6.343.769	2.606.337	7.148.173	3.017.882
2 Pre-tax loss (ADP 054-053)	057	0	0	0	0
XII INCOME TAX	058	0	0	0	0
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	6.343.769	2.606.337	7.148.173	3.017.882
1 Profit for the period (ADP 055-059)	060	6.343.769	2.606.337	7.148.173	3.017.882
2 Loss for the period (ADP 059-055)	061	0	0	0	0
DISCONTINUED OPERATIONS (to be filled in by undertakings subject to IFRS only with discontinued operations)					
XIV PRE-TAX PROFIT OR LOSS OF DISCONTINUED OPERATIONS (ADP 063-064)	062	0	0	0	0
1 Pre-tax profit from discontinued operations	063	0	0	0	0
2 Pre-tax loss on discontinued operations	064	0	0	0	0
XV INCOME TAX OF DISCONTINUED OPERATIONS	065	0	0	0	0
1 Discontinued operations profit for the period (ADP 062-065)	066	0	0	0	0
2 Discontinued operations loss for the period (ADP 065-062)	067	0	0	0	0
TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)					
XVI PRE-TAX PROFIT OR LOSS (ADP 055-+062)	068	0	0	0	0
1 Pre-tax profit (ADP 068)	069	0	0	0	0
2 Pre-tax loss (ADP 068)	070	0	0	0	0
XVII INCOME TAX (ADP 058+065)	071	0	0	0	0
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)	072	0	0	0	0
1 Profit for the period (ADP 068-071)	073	0	0	0	0
2 Loss for the period (ADP 071-068)	074	0	0	0	0
APPENDIX to the P&L (to be filled in by undertakings that draw up consolidated annual financial statements)					
XIX PROFIT OR LOSS FOR THE PERIOD (ADP 076+077)	075	6.343.769	2.606.337	7.148.173	3.017.882
1 Attributable to owners of the parent	076	6.343.769	2.606.337	7.148.173	3.017.882
2 Attributable to minority (non-controlling) interest	077	0	0	0	0
STATEMENT OF OTHER COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)					
I PROFIT OR LOSS FOR THE PERIOD	078	6.343.769	2.606.337	7.148.173	3.017.882
II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80+ 87)	079	0	0	0	0
III Items that will not be reclassified to profit or loss (ADP 081 to 085)	080	0	0	0	0
1 Changes in revaluation reserves of fixed tangible and intangible assets	081	0	0	0	0
2 Gains or losses from subsequent measurement of equity instruments at fair value through other comprehensive income	082	0	0	0	0

3 Fair value changes of financial liabilities at fair value through statement of profit or loss, attributable to changes in their credit risk	083	0	0	0	0
4 Actuarial gains/losses on the defined benefit obligation	084	0	0	0	0
5 Other items that will not be reclassified	085	0	0	0	0
6 Income tax relating to items that will not be reclassified	086	0	0	0	0
IV Items that may be reclassified to profit or loss (ADP 088 to 095)	087	0	0	0	0
1 Exchange rate differences from translation of foreign operations	088	0	0	0	0
2 Gains or losses from subsequent measurement of debt securities at fair value through other comprehensive income	089	0	0	0	0
3 Profit or loss arising from effective cash flow hedging	090	0	0	0	0
4 Profit or loss arising from effective hedge of a net investment in a foreign operation	091	0	0	0	0
5 Share in other comprehensive income/loss of companies linked by virtue of participating interests	092	0	0	0	0
6 Changes in fair value of the time value of option	093	0	0	0	0
7 Changes in fair value of forward elements of forward contracts	094	0	0	0	0
8 Other items that may be reclassified to profit or loss	095	0	0	0	0
9 Income tax relating to items that may be reclassified to profit or loss	096	0	0	0	0
V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087- 086 - 096)	097	0	0	0	0
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+097)	098	6.343.769	2.606.337	7.148.173	3.017.882
APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)					
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 100+101)	099	6.343.769	2.606.337	7.148.173	3.017.882
1 Attributable to owners of the parent	100	6.343.769	2.606.337	7.148.173	3.017.882
2 Attributable to minority (non-controlling) interest	101	0	0	0	0

STATEMENT OF CASH FLOWS - indirect method
for the period 01.01.2025. to 30.09.2025.

in EUR

Submitter: LUKA RIJEKA d.d.			
Item	ADP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from operating activities			
1 Pre-tax profit	001	6.343.769	7.148.173
2 Adjustments (ADP 003 to 010):	002	675.065	-5.042.658
a) Depreciation	003	2.543.009	2.650.590
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	0	-76.712
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	0	0
d) Interest and dividend income	006	-2.458.121	-4.910.287
e) Interest expenses	007	840.996	1.049.532
f) Provisions	008	-250.819	0
g) Exchange rate differences (unrealised)	009	0	0
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	0	-3.755.781
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	7.018.834	2.105.515
3 Changes in the working capital (ADP 013 to 016)	012	-598.644	-1.425.336
a) Increase or decrease in short-term liabilities	013	301.728	-2.384.288
b) Increase or decrease in short-term receivables	014	770.304	1.273.476
c) Increase or decrease in inventories	015	-132.420	32.050
d) Other increase or decrease in working capital	016	-1.538.256	-346.574
II Cash from operations (ADP 011+012)	017	6.420.190	680.179
4 Interest paid	018	-810.833	-692.513
5 Income tax paid	019	0	0
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	5.609.357	-12.334
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	147.710	76.712
2 Cash receipts from sales of financial instruments	022	0	0
3 Interest received	023	7.924	7.866
4 Dividends received	024	2.450.000	4.900.000
5 Cash receipts from repayment of loans and deposits	025	218.812	3.260
6 Other cash receipts from investment activities	026	0	
III Total cash receipts from investment activities (ADP 021 to 026)	027	2.824.446	4.987.838
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-4.921.454	-3.473.295
2 Cash payments for the acquisition of financial instruments	029	0	0
3 Cash payments for loans and deposits for the period	030	0	0
4 Acquisition of a subsidiary, net of cash acquired	031	0	0
5 Other cash payments from investment activities	032	0	0
IV Total cash payments from investment activities (ADP 028 to 032)	033	-4.921.454	-3.473.295
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027 +033)	034	-2.097.008	1.514.543
Cash flow from financing activities			
1 Cash receipts from the increase in initial (subscribed) capital	035	0	0

2 Cash receipts from the issue of equity financial instruments and debt financial instruments	036	0	0
3 Cash receipts from credit principals, loans and other borrowings	037	2.437.683	69.875
4 Other cash receipts from financing activities	038	1.781.925	0
V Total cash receipts from financing activities (ADP 035 to 038)	039	4.219.608	69.875
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-1.776.526	-2.076.873
2 Cash payments for dividends	041	0	0
3 Cash payments for finance lease	042	0	-29.601
4 Cash payments for the redemption of treasury shares and decrease in initial (subscribed) capital	043	0	0
5 Other cash payments from financing activities	044	-8.507.565	-3.759.418
VI Total cash payments from financing activities (ADP 040 to 044)	045	-10.284.091	-5.865.892
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039 +045)	046	-6.064.483	-5.796.017
1 Unrealised exchange rate differences in respect of cash and cash equivalents	047	0	38.798
D) NET INCREASE OR DECREASE IN CASH FLOWS (ADP 020+034+046+047)	048	-2.552.134	-4.255.010
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	049	5.458.288	8.066.452
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD(ADP 048+049)	050	2.906.154	3.811.442

STATEMENT OF CASH FLOWS - direct method
for the period 01.01.2025. to 30.09.2025.

in EUR

Submitter: LUKA RIJEKA d.d.			
Item	ADP code	Same period of the previous year	Current period
1	2	3	4
Cash flow from operating activities			
1 Cash receipts from customers	001	0	0
2 Cash receipts from royalties, fees, commissions and other revenue	002	0	0
3 Cash receipts from insurance premiums	003	0	0
4 Cash receipts from tax refund	004	0	0
5 Other cash receipts from operating activities	005	0	0
I Total cash receipts from operating activities (ADP 001 to 005)	006	0	0
1 Cash payments to suppliers	007	0	0
2 Cash payments to employees	008	0	0
3 Cash payments for insurance premiums	009	0	0
4 Interest paid	010	0	0
5 Income tax paid	011	0	0
6 Other cash payments from operating activities	012	0	0
II Total cash payments from operating activities (ADP 007 to 012)	013	0	0
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 006 + 013)	014	0	0
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	015	0	0
2 Cash receipts from sales of financial instruments	016	0	0
3 Interest received	017	0	0
4 Dividends received	018	0	0
5 Cash receipts from the repayment of loans and deposits	019	0	0
6 Other cash receipts from investment activities	020	0	0
III Total cash receipts from investment activities (ADP 015 to 020)	021	0	0
1 Cash payments for the purchase of fixed tangible and intangible assets	022	0	0
2 Cash payments for the acquisition of financial instruments	023	0	0
3 Cash payments for loans and deposits	024	0	0
4 Acquisition of a subsidiary, net of cash acquired	025	0	0
5 Other cash payments from investment activities	026	0	0
IV Total cash payments from investment activities (ADP 022 to 026)	027	0	0
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 021 + 027)	028	0	0
Cash flow from financing activities			
1 Cash receipts from the increase in initial (subscribed) capital	029	0	0
2 Cash receipts the from issue of equity financial instruments and debt financial instruments	030	0	0
3 Cash receipts from credit principals, loans and other borrowings	031	0	0
4 Other cash receipts from financing activities	032	0	0
V Total cash receipts from financing activities (ADP 029 to 032)	033	0	0

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

STATEMENT OF CHANGES IN EQUITY																			in EUR	
for the period from 1.1.2025 to 30.9.2025		ADP code	Attributable to owners of the parent																Minority (non-controlling) interest	Total capital and reserves
Item			Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Fair value of financial assets through other comprehensive income (available for sale)	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Other fair value reserves	Exchange rate differences from translation of foreign operations	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18 (3 to 6 - 7 + 8 to 17)	19	20 (18+19)	
Previous period																				
1 Balance on the first day of the previous business year	01	67.402.375	9.290.548	0	0	0	0	0	10.930.957	0	0	0	0	0	-20.727.963	8.178.077	75.073.994	0	75.073.994	
2 Changes in accounting policies	02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Correction of errors	03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	67.402.375	9.290.548	0	0	0	0	0	10.930.957	0	0	0	0	0	-20.727.963	8.178.077	75.073.994	0	75.073.994	
5 Profit/loss of the period	05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9.065.188	9.065.188	0	9.065.188	
6 Exchange rate differences from translation of foreign operations	06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Changes in revaluation reserves of fixed tangible and intangible assets	07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 Profit or loss arising from effective cash flow hedge	09	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Actuarial gains/losses on the defined benefit obligation	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 Other changes in equity unrelated to owners	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 Tax on transactions recognised directly in equity	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 Redemption of treasury shares/holdings	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19 Payments from members/shareholders	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 Payment of share in profit/dividend	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 Other distributions and payments to members/shareholders	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 Transfer to reserves according to the annual schedule	22	0	0	0	0	0	0	0	0	0	0	0	0	0	8.178.077	-8.178.077	0	0	0	
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 Balance on the last day of the previous business year reporting period (ADP 04 to 23)	24	67.402.375	9.290.548	0	0	0	0	0	10.930.957	0	0	0	0	0	-12.549.886	9.065.188	84.139.182	0	84.139.182	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
II COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+25)	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9.065.188	9.065.188	0	9.065.188	
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 23)	27	0	0	0	0	0	0	0	0	0	0	0	0	0	8.178.077	-8.178.077	0	0	0	
Current period																				
1 Balance on the first day of the current business year	28	67.402.375	9.290.548	0	0	0	0	0	10.930.957	0	0	0	0	0	-12.549.886	9.065.188	84.139.182	0	84.139.182	
2 Changes in accounting policies	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Correction of errors	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Balance on the first day of the current business year (restated) (ADP 28 to 30)	31	67.402.375	9.290.548	0	0	0	0	0	10.930.957	0	0	0	0	0	-12.549.886	9.065.188	84.139.182	0	84.139.182	
5 Profit/loss of the period	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7.148.173	7.148.173	0	7.148.173	
6 Exchange rate differences from translation of foreign operations	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 Changes in revaluation reserves of fixed tangible and intangible assets	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 Gains or losses from subsequent measurement of financial assets at fair value through other comprehensive income (available for sale)	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 Profit or loss arising from effective cash flow hedge	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Actuarial gains/losses on the defined benefit obligation	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 Other changes in equity unrelated to owners	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14 Tax on transactions recognised directly in equity	41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15 Decrease in initial (subscribed) capital (other than arising from the pre-bankruptcy settlement procedure or from the reinvestment of profit)	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16 Decrease in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 Decrease in initial (subscribed) capital arising from the reinvestment of profit	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 Redemption of treasury shares/holdings	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19 Payments from members/shareholders	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 Payment of share in profit/dividend	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 Other distributions and payments to members/shareholders	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 Carryforward per annual plane	49	0	0	0	0	0	0	0	0	0	0	0	0	0	9.065.188	-9.065.188	0	0	0	
23 Increase in reserves arising from the pre-bankruptcy settlement procedure	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 Balance on the last day of the current business year reporting period (ADP 31 to 50)	51	67.402.375	9.290.548	0	0	0	0	0	10.930.957	0	0	0	0	0	-3.484.698	7.148.173	91.287.355	0	91.287.355	
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																				
I OTHER COMPREHENSIVE INCOME FOR THE CURRENT PERIOD, NET OF TAX (ADP 33 to 41)	52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 32 do 52)	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7.148.173	7.148.173	0	7.148.173	
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 42 to 50)	54	0	0	0	0	0	0	0	0	0	0	0	0	0	9.065.188	-9.065.188	0	0	0	

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

Name of the issuer: LUKA RIJEKA D.D.

Personal identification number (OIB): 92590920313

Reporting period: 01.01.2025.-30.09.2025.

Notes to financial statements for quarterly periods include:

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

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

The Company has also prepared unconsolidated financial statements at September 30, 2025, 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 107 and AOP 123, and explained in Note 31.

During the current period, the Group had an average of 596 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 2025.

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 2025, 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 _____

Marina Cesarac Dorčić, member of Management Board _____

Marko Mišković, member of Management Board _____