

Unconsolidated 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 Operating Results of 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

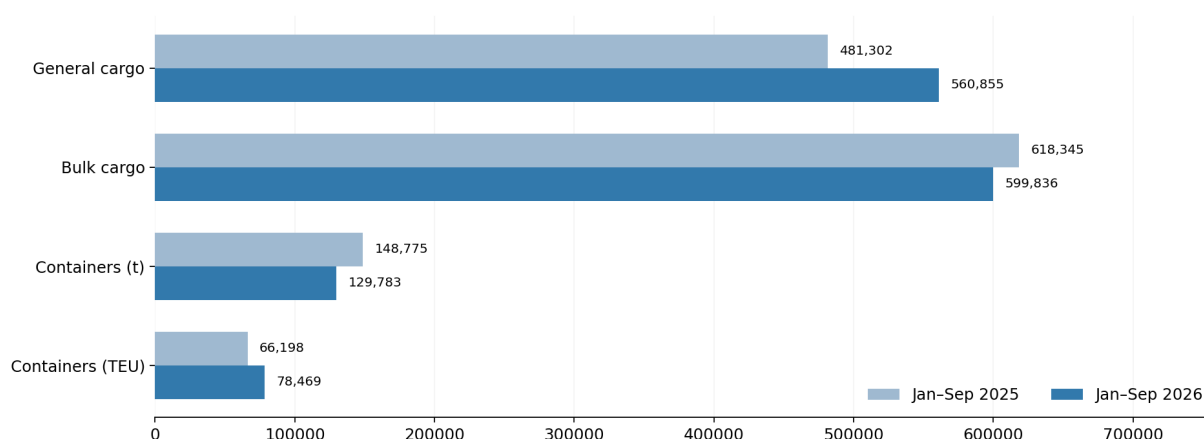


Cargo transshipment traffic of the Port of Rijeka d.d.

Cargo transshipment traffic 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).

Freight traffic (in tons)	2026	2025	Index
General Cargo	560,855	481,302	117
Bulk Cargo	599,836	618,345	97
Containers	129,783	148,775	87
Containers (TEU)	78,469	66,198	119
TOTAL	1,290,474	1,248,422	103

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



Service revenue increased by 12.6%, while transshipped tonnage 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.

Structure by cargo type

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.
- The largest growth was recorded in the category of metal products and vehicles;
-

BULK CARGO

- Bulk cargo predominates in the transshipment structure, accounting for 46% of the total cargo traffic

- Bulk cargo throughput decreased by 3% compared with the same period of the previous year, primarily due to differences in the timing of cargo arrivals. A vessel carrying 82,000 tonnes of coal arrived in early October. Adjusted for this timing difference, bulk cargo throughput increased by 10% compared with the same period of the previous year.
- Salt throughput increased due to adverse weather conditions, specifically a harsh winter that stimulated demand.
- The increased demand from the Italian market resulted in increased transshipment of stone aggregate

CONTAINERS

- Container traffic accounts for 10% of total cargo traffic. Container traffic has decreased by 13% due to increased capacities of other concessionaires. The decrease is primarily attributable to a drop in full container traffic.

Financial Performance Indicators

The first nine months of 2026 were marked by a strong improvement in the results of the core business of Luka Rijeka d.d. Service revenues increased by 12.6%, while operating expenses grew by 6.7%. The company achieved an operating profit (EBIT) of 2.311 million euros, compared to an operating loss of 0.508 million euros in the same period in 2025. EBITDA reached €4.951 million, and the EBITDA margin was 19.6%. This result shows progress in the profitability of port services and more efficient use of business capacity.

Key Performance Indicators of Luka Rijeka d.d.

DESCRIPTION	01.-09. 2026.	01.-09. 2025.	Index
BUSINESS REVENUE	25,245,317	20,987,469	120
Revenue from service sales	21,574,964	19,161,990	113
Other operating income	3,670,353	1,825,479	201
OPERATING EXPENSES	22,934,266	21,495,109	107
Change in inventory value	-63,887	0	-
Material costs	6,643,792	5,671,827	117
Personnel Costs	10.669.806	10,303,004	104
Depreciation	2,639,748	2,536,748	104
Other expenses	3,044,807	2,983,530	102
EARNINGS FROM OPERATING ACTIVITIES (EBIT)	2,311,051	-507,640	-
FINANCIAL INCOME	4,953,635	4,904,147	101
FINANCIAL EXPENSES	1,316,354	1,081,538	122
Result of Financial Activities	3,637,281	3,822,609	95
TOTAL REVENUE	30,198,952	25,891,616	117
TOTAL EXPENSES	24,250,620	22,576,647	107
INCOME BEFORE TAXES	5,948,332	3,314,969	179

DESCRIPTION	01.-09. 2026.	01.-09. 2025.	Index
EBITDA	4,950,799	2,029,108	244
EBITDA margin	19.6 %	9.7 %	203
EBIT margin	9.2 %	-2.4 %	–

Sales revenue from services for the reporting period amounts to EUR 21,575 thousand, representing a 13% increase compared to the previous year's results (2025: EUR 19,162 thousand). Revenues for the period are higher due to a larger volume of cargo transshipment, notably the growth of general cargo in the vehicle, metal products, stone, and construction materials sectors.

Operating expenses for the reporting period amount to 22,934 thousand euros, representing an increase of 7% compared to the previous year (2025: 21,495 thousand euros). The largest portion of operating expenses relates to personnel costs, which are 4% higher than in the previous year. The 17% increase in material costs is largely due to higher freight volumes.

Financial income for the reporting period amounts to EUR 4,954 thousand, at the same level as the previous year (2025: EUR 4,904 thousand). This is mainly related to dividend income from the associated company Jadranska Vrata d.d. in the amount of 4.9 million euros.

Profit before taxes for the first three quarters of 2026 amounts to €5,948 thousand, while in the same period of the previous year, a profit of €3,315 thousand was achieved. The result for 2026 was significantly impacted by income from the release of co-financed funds from the CEF project in the amount of EUR 1,301 thousand, which was not recognized in the comparative period. Based on the foregoing, normalized profit before taxes for the first nine months of 2026 would amount to approximately 4,647 thousand euros, which still represents a significant increase in profitability compared to the first three quarters of 2025. The increase in profitability primarily stems from more efficient cost management and increased throughput volumes.

The EBITDA margin for the reporting period was 19.6%, an increase of 9.9 percentage points compared to the same period of the previous year, when it was 9.7%.

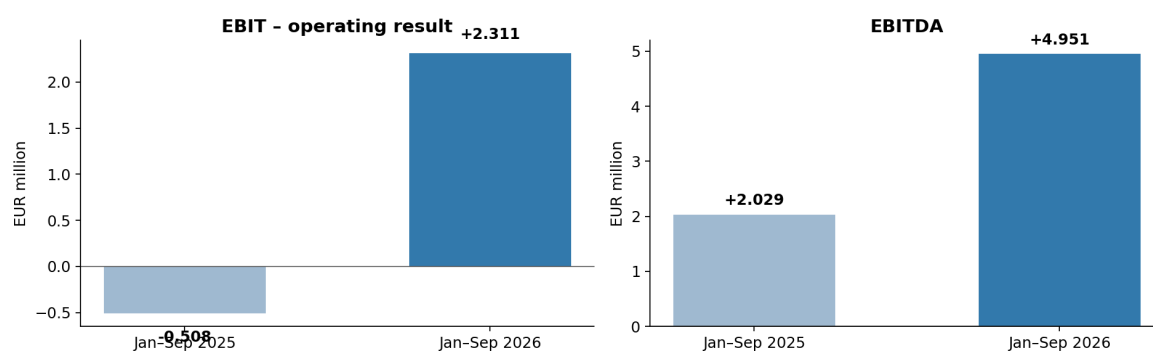
Growth in service revenue and operating profitability

Revenues from service sales increased from €19.162 to €21.575 million (+12.6%), while total transshipment volume grew by 3.4%. The significantly faster revenue growth than the growth in physical traffic indicates a higher realized revenue value for port and related services.

The ratio of service revenue to total throughput increased from €15.35 to €16.72 per ton (+8.9%). This indicator is not the average transshipment rate, as it includes various types of services, but rather an analytical measure of revenue movement in relation to physical throughput.

Operating result (EBIT) improved by €2.819 million, from a loss of €0.508 million to a profit of €2.311 million. EBITDA increased from €2.029 million to €4.951 million. When assessing comparability, the €1.301 million of proceeds from the release of co-financing funds for the CEF project, recognized in 2026, must be taken into account.

Strong growth in 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)	8,497	3,765	226
Current Liquidity	2.04	1.46	140
LEVERAGE			
Loan Liabilities / Equity	0.22	0.28	78

Personnel

As of September 30, 2026, the Company has 532 employees, which is 8% fewer than at the end of the third quarter of 2025, when the number of employees was 575. The average number of employees during the reporting period was 534, compared to 585 in the comparative period, a 9% decrease. The reduction in headcount is primarily the result of the implemented job systematization and optimization of the Company's organizational structure.

Productivity Indicators

Indicator	01-09 2026	01-09 2025	Index
Average number of employees	534	585	91
Business revenue per employee (EUR)	47,276	35,876	132

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 Škrlevo, which includes nine platforms and associated traffic areas, creates the prerequisites 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 will be put into permanent operation on September 29, 2026, contributes to energy efficiency and reduces long-term exposure to market price fluctuations for electricity, with a total value of approximately 558 thousand euros for construction, five years of maintenance, connection, and supervision.



Škrlevo Terminal – container depot and handling areas



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

Events After the Balance Sheet Date

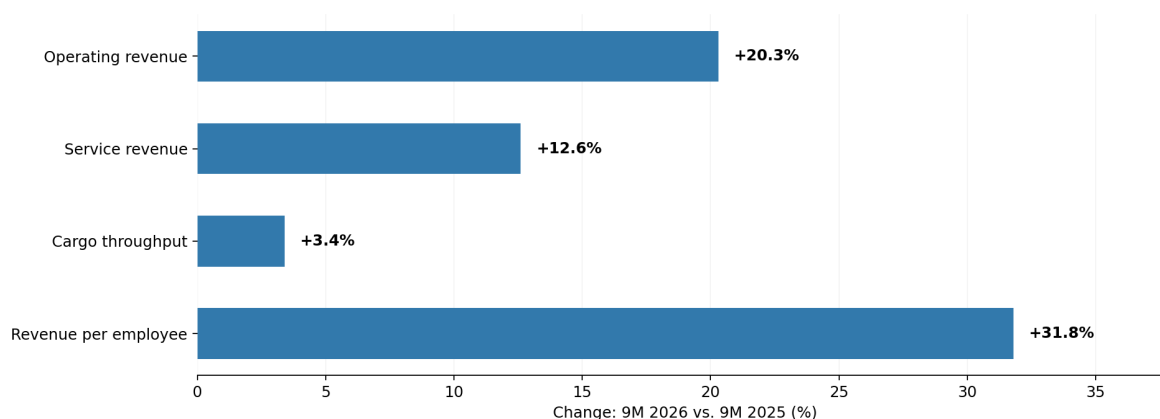
After September 30, 2026, final activities will continue on the reconstruction of the Škrljevo Terminal container depot, including preparing for the technical inspection and organizing the start of operations under the renewed conditions. The official opening is planned for November 2026. The completion of the project represents an important step in the modernization of port infrastructure and in creating the 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 capacity, and the Company's long-term competitiveness.

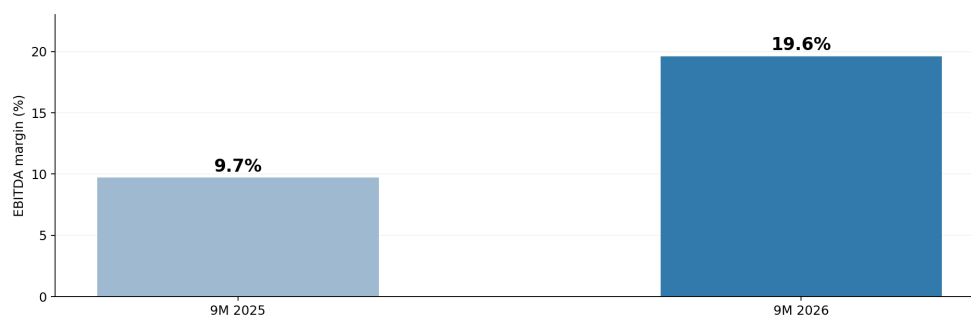
In October 2026, the Company received an additional dividend from Jadranska vrata d.d. in the amount of 4.9 million euros. Since the payment was received after the reporting date, this inflow was not included in the cash balance as of September 30, 2026. The accounting effects are recognized in accordance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

Achieved Results and Business Resilience

In the first nine months of 2026, Luka Rijeka d.d. achieved strong revenue growth and a significant improvement in its operating result, despite the instability of the international market environment, changing trade flows, cost pressures, and increased competition among logistics routes. Operating revenues increased by 20.3%, and service sales revenues by 12.6%, while operating expenses increased by 6.7%. EBIT improved by 2.82 million euros, from a loss of 0.51 million euros to a profit of 2.31 million euros. EBITDA increased from €2.03 million to €4.95 million, with the EBITDA margin growing from 9.7% to 19.6%.



It is particularly noteworthy that service revenues are growing faster than the physical volume of business: with a 3.4% increase in transshipped tonnage, service revenues grew by 12.6%. The ratio of service revenue to transshipped tonnage increased from approximately €15.35 to €16.72 per ton (+8.9%). This ratio is not a unitary tariff, but an analytical indicator influenced by the cargo structure and the scope of the various services provided.



At the same time, the average number of employees decreased from 585 to 534, while business revenue per average employee increased from approximately 35.9 to 47.3 thousand euros (+31.8%). This is a revenue efficiency indicator that must be viewed in conjunction with changes in revenue structure and business activities.

The results achieved confirm a strong turnaround in the profitability of the core business. In conditions of increased uncertainty in international markets, the Company achieved revenue growth that outpaced the growth in cargo volumes and business expenses, and significantly increased its operating profit. When assessing the year-over-year results, the impact of revenues recognized in connection with the CEF project must also be taken into account. With the ongoing modernization of terminals, equipment, and energy capacities, these results represent a solid foundation for further strengthening competitiveness, the quality of port services, and the sustainable development of the Port of Rijeka.

Annex 1

ISSUER'S GENERAL DATA

Reporting period:

01.01.2026.

to

30.09.2026.

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:

74780000FOFHSC596W39

Institution
code:

1333

Name of the issuer: LUKA RIJEKA D.D.

Postcode and town:

51000

RIJEKA

Flat and house number:

RIVA 1

E-mail address:

uprava@lukarijeka.hr

Web address:

www.lukarijeka.hr

Number of employees
(end of the reporting

532

Consolidated report:

KN

(KN-not consolidated/KD-consolidated)

Audited:

RN

(RN-not audited/RD-audited)

Names of subsidiaries (according to IFRS):

Registered office:

MB:

Bookkeeping firm:

No

(Yes/No)

(name of the bookkeeping firm)

Contact person:

Gordana Fućak

(only name and surname of the contact person)

Telephone:

051/496-629

E-mail address:

gordana.fucak@lukarijeka.hr

Audit firm:

(name of the audit firm)

Certified auditor:

(name and surname)

BALANCE SHEET

balance as at 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
A) RECEIVABLES FOR SUBSCRIBED CAPITAL UNPAID	001	0,00	0,00
B) FIXED ASSETS (ADP 003+010+020+031+036)	002	109.426.123,00	109.533.232,00
I INTANGIBLE ASSETS (ADP 004 to 009)	003	16.466.484,00	15.622.650,00
1 Research and development	004	0,00	0,00
2 Concessions, patents, licences, trademarks, software and other rights	005	16.398.960,00	15.553.200,00
3 Goodwill	006	0,00	0,00
4 Advances for the purchase of intangible assets	007	0,00	0,00
5 Intangible assets in preparation	008	67.524,00	69.450,00
6 Other intangible assets	009	0,00	0,00
II TANGIBLE ASSETS (ADP 011 to 019)	010	90.447.466,00	91.401.063,00
1 Land	011	35.914.416,00	36.059.930,00
2 Buildings	012	40.812.646,00	39.803.255,00
3 Plant and equipment	013	605.418,00	587.789,00
4 Tools, working inventory and transportation assets	014	8.119.246,00	7.981.020,00
5 Biological assets	015	0,00	0,00
6 Advances for the purchase of tangible assets	016	111.042,00	167.041,00
7 Tangible assets in preparation	017	3.058.855,00	5.016.946,00
8 Other tangible assets	018	43.233,00	43.233,00
9 Investment property	019	1.782.610,00	1.741.849,00
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	020	1.619.735,00	1.617.081,00
1 Investments in holdings (shares) of undertakings within the group	021	7.963,00	5.309,00
2 Investments in other securities of undertakings within the group	022	0,00	0,00
3 Loans, deposits, etc. to undertakings within the group	023	0,00	0,00
4 Investments in holdings (shares) of companies linked by virtue of participating interests	024	1.561.772,00	1.561.772,00
5 Investment in other securities of companies linked by virtue of participating interests	025	0,00	0,00
6 Loans, deposits etc. to companies linked by virtue of participating interests	026	0,00	0,00
7 Investments in securities	027	0,00	0,00
8 Loans, deposits, etc. given	028	50.000,00	50.000,00
9 Other investments accounted for using the equity method	029	0,00	0,00
10 Other fixed financial assets	030	0,00	0,00
IV RECEIVABLES (ADP 032 to 035)	031	0,00	0,00
1 Receivables from undertakings within the group	032	0,00	0,00
2 Receivables from companies linked by virtue of participating interests	033	0,00	0,00
3 Customer receivables	034	0,00	0,00
4 Other receivables	035	0,00	0,00
V DEFERRED TAX ASSETS	036	892.438,00	892.438,00
C) CURRENT ASSETS (ADP 038+046+053+063)	037	15.102.421,00	16.442.383,00
I INVENTORIES (ADP 039 to 045)	038	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
II RECEIVABLES (ADP 047 to 052)	046	4.871.540,00	4.855.045,00
1 Receivables from undertakings within the group	047	4.011,00	132.361,00
2 Receivables from companies linked by virtue of participating interests	048	0,00	0,00
3 Customer receivables	049	4.146.444,00	4.312.201,00
4 Receivables from employees and members of the undertaking	050	2.709,00	6.471,00
5 Receivables from government and other institutions	051	84.173,00	103.412,00
6 Other receivables	052	634.203,00	300.600,00
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	3.177.000,00	5.577.000,00
1 Investments in holdings (shares) of undertakings within the group	054	0,00	0,00
2 Investments in other securities of undertakings within the group	055	0,00	0,00
3 Loans, deposits, etc. to undertakings within the group	056	50.000,00	50.000,00
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
IV CASH AT BANK AND IN HAND	063	6.523.371,00	5.405.851,00
D) PREPAID EXPENSES AND ACCRUED INCOME	064	90.979,00	196.634,00
E) TOTAL ASSETS (ADP 001+002+037+064)	065	124.619.523,00	126.172.249,00
OFF-BALANCE SHEET ITEMS	066	106.711,00	106.711,00
LIABILITIES			
A) CAPITAL AND RESERVES (ADP 068 to 070+076+077+083+086+089)	067	57.426.301,00	63.374.633,00
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
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 085-086)	084	-34.055.753,00	-30.197.579,00
1 Retained profit	085	0,00	0,00
2 Loss brought forward	086	34.055.753,00	30.197.579,00
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 088-089)	087	3.858.174,00	5.948.332,00
1 Profit for the business year	088	3.858.174,00	5.948.332,00
2 Loss for the business year	089	0,00	0,00
VIII MINORITY (NON-CONTROLLING) INTEREST	090	0,00	0,00
B) PROVISIONS (ADP 092 to 097)	091	925.144,00	615.492,00
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
C) LONG-TERM LIABILITIES (ADP 099 to 109)	098	27.477.095,00	25.740.254,00
1 Liabilities to undertakings within the group	099	0,00	0,00
2 Liabilities for loans, deposits, etc. of undertakings within the group	100	0,00	0,00
3 Liabilities to companies linked by virtue of participating interests	101	0,00	0,00
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	102	0,00	0,00
5 Liabilities for loans, deposits etc.	103	0,00	0,00
6 Liabilities to banks and other financial institutions	104	13.221.481,00	11.527.070,00
7 Liabilities for advance payments	105	0,00	0,00
8 Liabilities to suppliers	106	0,00	0,00
9 Liabilities for securities	107	0,00	0,00
10 Other long-term liabilities	108	11.854.854,00	11.812.424,00
11 Deferred tax liability	109	2.400.760,00	2.400.760,00
D) SHORT-TERM LIABILITIES (ADP 111 to 124)	110	8.558.659,00	7.511.645,00
1 Liabilities to undertakings within the group	111	649.914,00	597.537,00
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	0,00	0,00
6 Liabilities to banks and other financial institutions	116	2.370.550,00	2.374.589,00
7 Liabilities for advance payments	117	1.312,00	1.312,00
8 Liabilities to suppliers	118	1.984.198,00	1.642.092,00
9 Liabilities for securities	119	0,00	0,00
10 Liabilities to employees	120	831.734,00	745.891,00
11 Taxes, contributions and similar liabilities	121	732.415,00	557.155,00
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	1.988.536,00	1.593.069,00
E) ACCRUALS AND DEFERRED INCOME	125	30.232.324,00	28.930.225,00
F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)	126	124.619.523,00	126.172.249,00
G) OFF-BALANCE SHEET ITEMS	127	106.711,00	106.711,00

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
I OPERATING INCOME (ADP 002 to 006)	001	20.987.469,00	7.080.326,00	25.245.317,00	7.746.898,00
1 Income from sales with undertakings within the group	002	269,00	66,00	342,00	118,00
2 Income from sales	003	19.161.721,00	6.478.069,00	21.574.622,00	6.337.830,00
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	10.348,00	3.448,00	13.792,00	3.452,00
5 Other operating income (outside the group)	006	1.815.131,00	598.743,00	3.656.561,00	1.405.498,00
II OPERATING EXPENSES (ADP 008+009+013+017+018+019+022+029)	007	21.495.109,00	7.271.538,00	22.934.266,00	7.386.461,00
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	5.671.827,00	1.906.560,00	6.643.792,00	2.117.635,00
a) Costs of raw materials and consumables	010	1.944.715,00	582.633,00	2.106.606,00	673.870,00
b) Costs of goods sold	011	0,00	0,00	0,00	0,00
c) Other external costs	012	3.727.112,00	1.323.927,00	4.537.186,00	1.443.765,00
3 Staff costs (ADP 014 to 016)	013	10.303.004,00	3.683.141,00	10.669.806,00	3.482.365,00
a) Net salaries and wages	014	6.396.226,00	2.260.399,00	6.551.654,00	2.164.090,00
b) Tax and contributions from salary costs	015	2.497.917,00	917.304,00	2.625.211,00	871.459,00
c) Contributions on salaries	016	1.408.861,00	505.438,00	1.492.941,00	446.816,00
4 Depreciation	017	2.536.748,00	842.998,00	2.639.748,00	878.070,00
5 Other costs	018	2.763.101,00	806.809,00	2.763.851,00	867.605,00
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	220.429,00	32.030,00	280.956,00	61.908,00
III FINANCIAL INCOME (ADP 031 to 040)	030	4.904.147,00	4.900.574,00	4.953.635,00	17.126,00
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	4.900.000,00	4.900.000,00	4.900.000,00	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	4.147,00	574,00	53.635,00	17.126,00

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
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	1.081.538,00	353.879,00	1.316.354,00	348.326,00
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	679.550,00	233.629,00	982.204,00	235.176,00
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	334.150,00	113.150,00
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS	049	0,00	0,00	0,00	0,00
VI SHARE IN PROFIT FROM JOINT VENTURES	050	0,00	0,00	0,00	0,00
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	0,00	0,00	0,00	0,00
VIII SHARE IN LOSS OF JOINT VENTURES	052	0,00	0,00	0,00	0,00
IX TOTAL INCOME (ADP 001+030+049 +050)	053	25.891.616,00	11.980.900,00	30.198.952,00	7.764.024,00
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	22.576.647,00	7.625.417,00	24.250.620,00	7.734.787,00
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
1 Pre-tax profit (ADP 053-054)	056	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
2 Pre-tax loss (ADP 054-053)	057	0,00	0,00	0,00	0,00
XII INCOME TAX	058	0,00	0,00	0,00	0,00
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
1 Profit for the period (ADP 055-059)	060	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
2 Loss for the period (ADP 059-055)	061	0,00	0,00	0,00	0,00
DISCONTINUED OPERATIONS (to be filled in by undertakings subject to IFRS only with discontinued operations)					
XIV PRE-TAX PROFIT OR LOSS OF DISCONTINUED OPERATIONS (ADP 063-064)	062	0,00	0,00	0,00	0,00
1 Pre-tax profit from discontinued operations	063	0,00	0,00	0,00	0,00
2 Pre-tax loss on discontinued operations	064	0,00	0,00	0,00	0,00
XV INCOME TAX OF DISCONTINUED OPERATIONS	065	0,00	0,00	0,00	0,00
1 Discontinued operations profit for the period (ADP 062-065)	066	0,00	0,00	0,00	0,00
2 Discontinued operations loss for the period (ADP 065-062)	067	0,00	0,00	0,00	0,00
TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)					
XVI PRE-TAX PROFIT OR LOSS (ADP 055+062)	068	0,00	0,00	0,00	0,00
1 Pre-tax profit (ADP 068)	069	0,00	0,00	0,00	0,00
2 Pre-tax loss (ADP 068)	070	0,00	0,00	0,00	0,00
XVII INCOME TAX (ADP 058+065)	071	0,00	0,00	0,00	0,00
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)	072	0,00	0,00	0,00	0,00
1 Profit for the period (ADP 068-071)	073	0,00	0,00	0,00	0,00
2 Loss for the period (ADP 071-068)	074	0,00	0,00	0,00	0,00
APPENDIX to the P&L (to be filled in by undertakings that draw up consolidated annual financial statements)					
XIX PROFIT OR LOSS FOR THE PERIOD (ADP 076+077)	075	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
1 Attributable to owners of the parent	076	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
2 Attributable to minority (non-controlling) interest	077	0,00	0,00	0,00	0,00
STATEMENT OF OTHER COMPREHENSIVE INCOME (to be filled in by undertakings subject to IFRS)					
I PROFIT OR LOSS FOR THE PERIOD	078	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80 + 87)	079	0,00	0,00	0,00	0,00

III Items that will not be reclassified to profit or loss (ADP 081 to 085)	080	0,00	0,00	0,00	0,00
1 Changes in revaluation reserves of fixed tangible and intangible assets	081	0,00	0,00	0,00	0,00
2 Profit or loss arising from subsequent measurement of equity securities at fair value through other comprehensive income	082	0,00	0,00	0,00	0,00
3 Changes in the fair value of the financial liability at fair value through statement of profit or loss that is attributable to changes in the credit risk of that liability	083	0,00	0,00	0,00	0,00
4 Actuarial gains/losses on the defined benefit obligation	084	0,00	0,00	0,00	0,00
5 Other items that will not be reclassified	085	0,00	0,00	0,00	0,00
6 Income tax relating to items that will not be reclassified	086	0,00	0,00	0,00	0,00
IV Items that may be reclassified to profit or loss (ADP 088 to 095)	087	0,00	0,00	0,00	0,00
1 Exchange rate differences from translation of foreign operations	088	0,00	0,00	0,00	0,00
2 Exchange rate differences from translation into the presentation currency	089	0,00	0,00	0,00	0,00
3 Profit or loss arising from subsequent measurement of debt securities at fair value through other comprehensive income	090	0,00	0,00	0,00	0,00
4 Profit or loss arising from effective cash flow hedging	091	0,00	0,00	0,00	0,00
5 Profit or loss arising from effective hedge of a net investment in a foreign operation	092	0,00	0,00	0,00	0,00
6 Share in other comprehensive income/loss of companies linked by virtue of participating interests	093	0,00	0,00	0,00	0,00
7 Changes in fair value of the time value of an option	094	0,00	0,00	0,00	0,00
8 Changes in fair value of the forward elements of forward contracts	095	0,00	0,00	0,00	0,00
9 Other items that may be reclassified to profit or loss	096	0,00	0,00	0,00	0,00
10 Income tax relating to items that may be reclassified to profit or loss	097	0,00	0,00	0,00	0,00
V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087 - 086 - 097)	098	0,00	0,00	0,00	0,00
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+099)	099	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)					
VII COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 101+102)	100	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
1 Attributable to owners of the parent	101	3.314.969,00	4.355.483,00	5.948.332,00	29.237,00
2 Attributable to minority (non-controlling) interest	102	0,00	0,00	0,00	0,00

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

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	3.314.969,00	5.948.332,00
2 Adjustments (ADP 003 to 010):	002	-1.440.168,00	-2.639.125,00
a) Depreciation	003	2.536.748,00	2.639.748,00
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	-4.904.147,00	-4.952.167,00
e) Interest expenses	007	1.040.299,00	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	-36.356,00	-1.418.859,00
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	1.874.801,00	3.309.207,00
3 Changes in the working capital (ADP 013 to 016)	012	-1.404.109,00	-1.129.565,00
a) Increase or decrease in short-term liabilities	013	-2.579.587,00	-655.586,00
b) Increase or decrease in short-term receivables	014	1.318.340,00	16.495,00
c) Increase or decrease in inventories	015	32.050,00	-73.977,00
d) Other increase or decrease in working capital	016	-174.912,00	-416.497,00
II Cash from operations (ADP 011+012)	017	470.692,00	2.179.642,00
4 Interest paid	018	-683.280,00	-987.993,00
5 Income tax paid	019	0,00	0,00
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	-212.588,00	1.191.649,00
Cash flow from investment activities			
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	1.706,00	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
III Total cash receipts from investment activities (ADP 021 to 026)	027	4.981.678,00	2.806.237,00
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-3.473.295,00	-2.662.250,00
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
IV Total cash payments from investment activities (ADP 028 to 032)	033	-3.473.295,00	-2.662.250,00
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)	034	1.508.383,00	143.987,00

Cash flow from financing activities			
1 Cash receipts from the increase in initial (subscribed) capital	035	0,00	0,00
2 Cash receipts from the issue of equity financial instruments and debt financial instruments	036	0,00	0,00
3 Cash receipts from credit principals, loans and other borrowings	037	0,00	0,00
4 Other cash receipts from financing activities	038	0,00	0,00
V Total cash receipts from financing activities (ADP 035 to 038)	039	0,00	0,00
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-2.014.166,00	-1.730.623,00
2 Cash payments for dividends	041	0,00	0,00
3 Cash payments for finance lease	042	-29.601,00	-10.767,00
4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital	043	0,00	0,00
5 Other cash payments from financing activities	044	-3.759.418,00	-711.766,00
VI Total cash payments from financing activities (ADP 040 to 044)	045	-5.803.185,00	-2.453.156,00
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)	046	-5.803.185,00	-2.453.156,00
1 Unrealised exchange rate differences in respect of cash and cash equivalents	047	38.798,00	0,00
D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 020+034+046+047)	048	-4.468.592,00	-1.117.520,00
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	049	7.762.094,00	6.523.371,00
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 048+049)	050	3.293.502,00	5.405.851,00

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
Cash flow from operating activities			
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
I Total cash receipts from operating activities (ADP 001 to 005)	006	0,00	0,00
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
II Total cash payments from operating activities (ADP 007 to 012)	013	0,00	0,00
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 006 + 013)	014	0,00	0,00
Cash flow from investment activities			
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
III Total cash receipts from investment activities (ADP 015 to 020)	021	0,00	0,00
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
IV Total cash payments from investment activities (ADP 022 to 026)	027	0,00	0,00
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 021 + 027)	028	0,00	0,00
Cash flow from financing activities			
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

V Total cash receipts from financing activities (ADP 029 to 032)	033	0,00	0,00
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
VI Total cash payments from financing activities (ADP 034 to 038)	039	0,00	0,00
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 033+039)	040	0,00	0,00
1 Unrealised exchange rate differences in respect of cash and cash equivalents	041	0,00	0,00
D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 014 + 028 + 040 + 041)	042	0,00	0,00
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	043	0,00	0,00
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 042+043)	044	0,00	0,00

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	-35 851 469.00	1 795 716.00	53 568 127.00	0.00	53 568 127.00		
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	-35 851 469.00	1 795 716.00	53 568 127.00	0.00	53 568 127.00		
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	3 858 174.00	3 858 174.00	0.00	3 858 174.00		
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	1 795 716.00	-1 795 716.00	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	-34 055 753.00	3 858 174.00	57 426 301.00	0.00	57 426 301.00		
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	3 858 174.00	3 858 174.00	0.00	3 858 174.00		
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	1 795 716.00	-1 795 716.00	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	-34 055 753.00	3 858 174.00	57 426 301.00	0.00	57 426 301.00		
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	-34 055 753.00	3 858 174.00	57 426 301.00	0.00	57 426 301.00		
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	5 948 332.00	5 948 332.00	0.00	5 948 332.00		
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	0.00	0.00	0.00	0.00		
19 Payments from members/shareholders	46	0.00	0.00	0.00	0.00	0.00	0.00	0.00														

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 consolidated 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 Company had an average of 532 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	DUŠKO GRABOVAC <small>Digitally signed by DUŠKO GRABOVAC Date: 2026.10.30 17:41:22 +01'00'</small>
Marina Cesarac Dorčić, member of Management Board	MARINA CESARAC DORČIĆ <small>Digitally signed by MARINA CESARAC DORČIĆ Date: 2026.10.30 17:42:00 +01'00'</small>
Marko Mišković, member of Management Board	MARKO MIŠKOVIĆ <small>Digitally signed by MARKO MIŠKOVIĆ Date: 2026.10.30 17:42:26 +01'00'</small>