

Unconsolidated unaudited business report for the period 01.01.2026.-30.06.2026.



Port of Rijeka j.s.c. 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 Company Port of Rijeka j.s.c. for the six months period from January 1, 2026 until June 30, 2026**
- II. Financial statements for the six-month period:**
 - Balance sheet
 - Statement of Profit or Loss and Other Comprehensive Income
 - Cash flow statement
 - Statement of Changes in Equity
 - Notes
- III. Statement of Responsible Persons for the Preparation of Financial Statements**

Basic information about the Company and the Group

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

Port of Rijeka j.s.c.(the Company) 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 of loading, unloading, transshipment and storage of goods, as well as the mooring and unmooring of vessels.

The parent company Port of Rijeka j.s.c. and its subsidiaries (Stanovi ltd, Luka Prijevoz ltd, Luka Rijeka Container Depo ltd) and the associated company (Adriatic Gate j.s.c.) are collectively referred to as the Group.

The Company/Group has no established branches.

Port of Rijeka j.s.c. owns a 49% share in the company Adriatic Gate j.s.c., 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 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, term of office expired on February 28, 2026
- * Roman Kratochvil, Member
- * Martin Vozar, Member

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

Cargo transshipment turnover in the first half of 2026 amounted to 948.737 tons, indicating a 12% increase compared to the corresponding period of 2025 (849.862 tons).

Cargo traffic (in tons)	2026	2025	Index
General Cargo	378.210	310.335	122
Bulk Cargo	479.338	431.040	111
Containers	91.189	108.487	84
TOTAL	948.737	849.862	112

Structure by type of cargo

GENERAL CARGO

- General cargo accounts for 40% of turnover and recorded a 22% increase in 2026 compared to the previous year.
- The structure of general cargo is dominated by the transshipment of wood and metallurgical products.
- Within general cargo, the strongest growth was recorded in metal products, hardwood and vehicles.

BULK CARGO

- Bulk cargo dominates the transshipment structure and accounts for 51% of total cargo
- Bulk cargo throughput recorded a 11% increase compared to the same period of the previous year, primarily due to higher salt and stone throughput
- The increase in salt throughput was driven by adverse weather conditions, particularly a harsh winter, which led to increased demand
- Increased demand from the Italian market resulted in higher stone transshipment

CONTAINERS

- Container transport accounts for 10% of the total transshipped cargo. In the reporting period, container throughput declined by 16%, primarily due to the expanded capacities of Adriatic Gate j.s.c. and Rijeka Gateway LLC. The decrease is primarily attributable to a decline in full-container volumes.

Financial performance indicators

Key performance indicators of the Company Port of Rijeka j.s.c.

ITEM	Realisation 01.-06.2026	Realisation 01.-06.2025	Index '2026/2025
OPERATING INCOME	17.498.419	13.907.143	126
Revenue from port services	15.237.016	12.683.855	120
Other operating income	2.261.403	1.223.288	185
OPERATING EXPENSES	15.547.805	14.223.569	109
Change in inventories	-42.765	0	-
Material costs	4.526.157	3.765.266	120
Employee benefits expense	7.187.441	6.619.863	109
Depreciation and amortisation	1.761.678	1.693.750	104
Other operating costs	2.115.294	2.144.690	99
PROFIT/(LOSS) from operating activities (EBIT)	1.950.614	-316.426	-
FINANCIAL INCOME	4.936.509	3.572	138.200
FINANCIAL COSTS	968.028	727.660	133
PROFIT/(LOSS) from financial activities	3.968.481	-724.088	-
TOTAL INCOME	22.434.928	13.910.715	161
TOTAL EXPENSES	16.515.833	14.951.229	110
PRE-TAX PROFIT/ (LOSS)	5.919.095	-1.040.514	-
EBITDA	3.712.292	1.377.324	270
EBITDA margin	21,2%	9,9%	214
EBIT margin	11,1%	-2,3%	-

Revenue from the sale of services in the reporting period amounted to EUR 15.237 thousand, representing an increase of 20% compared with the previous year (2025: EUR 12.684 thousand). The increase was driven by higher cargo transshipment volumes, primarily reflecting growth in general cargo, particularly vehicles and metal products, as well as higher transshipment volumes of salt and stone aggregates within the bulk cargo segment.

Operating expenses for the stated period amounted to EUR 15.548 thousand, representing a 9% increase compared to the previous year (2025: 14.224 thousand). The largest share of operating expenses relates to employee benefit expense, which increased by 9% compared with the previous year. Employee benefit expense also include other employee benefits, the majority of which relate to non-taxable benefits. The 20% increase in material expenses is primarily attributable to higher cargo volumes.

Financial income for the reporting period amounted to EUR 4.937 thousand. The increase was primarily driven by a dividend of EUR 4.900 thousand received from a related party.

Profit before tax for the first half of 2026 amounted to EUR 5.919 thousand, compared with a loss before tax of EUR 1.041 thousand in the corresponding period of the previous year. The 2026 result was significantly influenced by the EUR 4.900 thousand dividend received from the related party, which represents a one-off item and was not recognised in the comparative period. Excluding this effect, normalised profit before tax would have amounted to approximately EUR 1.019 thousand, still representing a significant improvement in profitability compared with the first half of 2025.

EBITDA margin for the reporting period amounted to 21%, representing an increase of 11 percentage points compared with the corresponding period of the previous year, when it stood at 10%.

Liquidity indicators	01.-06.2026.	01.-06.2025.	Index '26/'25
Working capital (000 eur)	9.456	206	4590
Current liquidity	2,06	1,02	202
Debt indicators	01.-06.2026.	01.-06.2025.	Index '26/'25
Borrowings-to-equity ratio	0,23	0,33	69

Personnel

As at June 30, 2026 the Company had 526 employees, representing a decrease of 9% compared to the end of the second quarter of 2025, when the number of employees was 575. The average number of employees during the reporting period was 537, compared with 591 in the corresponding period of the previous year, representing a decrease of 9%. The reduction in headcount was primarily the result of the implementation of a job classification review and the optimisation of the Company's organizational structure.

Productivity Indicators	01.-06.2026.	01.-06.2025.	Index '26/'25
Average number of employees	537	591	91
Business revenue per employee (000 EUR)	33	24	138

Business expectations

Planned investments in 2026 remain focused on the renewal of Port' of Rijeka's machinery and equipment. The existing terminal equipment is, to a certain extent, insufficient both in quantitative and qualitative terms for the needs of future operations. Consequently, the Group and the Company have been continuously investing in its renewal in recent years. A more intensive investment cycle commenced in 2023, continued throughout 2024 and 2025, and is expected to continue in 2026 through the gradual replacement of worn-out equipment. In 2026, the implementation of investments is planned to continue, with total planned investments amounting to approximately EUR 6 million. During the first half of the year, capital investments, together with investments in port infrastructure, amounted to EUR 2 million.

The key investments relate to the further equipping and modernisation of the Rijeka Terminal, for which investments of approximately EUR 1,1 million are planned during 2026.

At the Bršica Terminal, investments aimed at reducing material costs and improving operational efficiency will continue throughout 2026. One of the most significant investments in the previous period was the acquisition of a 20-tonne quay crane for timber handling in 2024, valued at EUR 2,5 million.

At the Škrljevo Terminal, the Company plans to acquire a 5-tonne forklift truck, while continuing investments in equipment following the previous acquisition of a 15-tonne forklift designed for handling heavy and oversized cargo. In addition, two 6-tonne forklift trucks are planned for acquisition, primarily intended for handling timber and other lighter cargo, with the objective of improving operational efficiency and enhancing the terminal's operational flexibility. Furthermore, remediation of the embankment near the power line at the Škrljevo Terminal is planned, with the aim of increasing the safety and stability of the operational areas.

These investments are aimed at increasing capacity, improving workplace safety, and further enhancing the operational efficiency of the Group and the Company, while adapting to the expected trends in cargo volumes. The Management Board expects stable business performance to continue during the second half of 2026 and, in the absence of significant disruptions in the economic and geopolitical environment, expects the positive trends achieved in the first half of 2026 to continue, especially regarding service-related revenues and overall operating profitability.

Geopolitical Factors Affecting the Operations of the Group and the Company

War in Ukraine

The war in Ukraine and the sanctions imposed on Russia are affecting the global economy and, consequently, the European and Croatian economies, as well as indirectly affecting the operations of the Group and the Company. Due to Russia's invasion of Ukraine and the suspension of operations at their ports, significant disruptions have occurred in transport routes through the Black Sea ports, creating a need to find alternative transport routes. The secondary effect of the conflict is visible in the increase in the prices of raw materials and materials, transport and energy compared with the pre-crisis period, which affects the operations of the Group and the Company, particularly through increased operating costs. The Group and the Company continuously monitor cost trends and seek to ensure greater cost efficiency, and consequently more profitable operations, through timely business decisions.

Red Sea Crisis and Broader Geopolitical Tensions

The Port of Rijeka, like all other ports in the world, is exposed to a range of factors that may lead to changes in vessel routes and, consequently, changes in cargo flows. This indicates the sensitivity of port systems and the significant requirements for the reorganisation of entire logistics chains in order to enable the uninterrupted flow of goods. As a result of the crisis in the Red Sea, shipping companies are rerouting their vessels via the Cape of Good Hope, which extends vessel travel times and at the same time increases freight rates. It is difficult to predict the extent to which this crisis will affect the operations of the Group and the Company, and this will certainly depend on the duration of the navigation restrictions and the willingness of shipping companies to maintain the existing routes to ports of call. The Group and the Company also monitor broader geopolitical tensions in the Middle East, as these may affect international maritime flows, transport costs and supply chains.

Annex 1**ISSUER'S GENERAL DATA**

Reporting period:

01.01.2026.

to

30.6.2026.

Year:

2026

Quarter:

2

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

Street and house number: RIVA 1

E-mail address: uprava@lukarijeka.hr

Web address: www.lukarijeka.hr

Number of employees
(end of the reporting

526

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 30.06.2026

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	109.556.399,00
I INTANGIBLE ASSETS (ADP 004 to 009)	003	16.466.484,00	15.902.085,00
1 Research and development	004	0,00	0,00
2 Concessions, patents, licences, trademarks, software and other rights	005	16.398.960,00	15.833.064,00
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	69.021,00
6 Other intangible assets	009	0,00	0,00
II TANGIBLE ASSETS (ADP 011 to 019)	010	90.447.466,00	91.142.141,00
1 Land	011	35.914.416,00	35.914.416,00
2 Buildings	012	40.812.646,00	40.139.719,00
3 Plant and equipment	013	605.418,00	571.091,00
4 Tools, working inventory and transportation assets	014	8.119.246,00	8.206.676,00
5 Biological assets	015	0,00	0,00
6 Advances for the purchase of tangible assets	016	111.042,00	161.446,00
7 Tangible assets in preparation	017	3.058.855,00	4.348.125,00
8 Other tangible assets	018	43.233,00	43.233,00
9 Investment property	019	1.782.610,00	1.757.435,00
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	020	1.619.735,00	1.619.735,00
1 Investments in holdings (shares) of undertakings within the group	021	7.963,00	7.963,00
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	18.047.879,00
I INVENTORIES (ADP 039 to 045)	038	530.510,00	580.170,00
1 Raw materials and consumables	039	270.837,00	277.732,00
2 Production in progress	040	259.673,00	302.438,00
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	5.651.942,00
1 Receivables from undertakings within the group	047	4.011,00	189,00

2 Receivables from companies linked by virtue of participating interests	048	0,00	0,00
3 Customer receivables	049	4.146.444,00	5.322.333,00
4 Receivables from employees and members of the undertaking	050	2.709,00	4.944,00
5 Receivables from government and other institutions	051	84.173,00	110.516,00
6 Other receivables	052	634.203,00	213.960,00
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	6.238.767,00
D) PREPAID EXPENSES AND ACCRUED INCOME	064	90.979,00	304.293,00
E) TOTAL ASSETS (ADP 001+002+037+064)	065	124.619.523,00	127.908.571,00
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	63.345.396,00
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	5.919.095,00
1 Profit for the business year	088	3.858.174,00	5.919.095,00
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	26.317.128,00
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	12.103.944,00
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	8.265.502,00
1 Liabilities to undertakings within the group	111	649.914,00	650.779,00
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	2.331.220,00
7 Liabilities for advance payments	117	1.312,00	10.712,00
8 Liabilities to suppliers	118	1.984.198,00	2.149.269,00
9 Liabilities for securities	119	0,00	0,00
10 Liabilities to employees	120	831.734,00	786.193,00
11 Taxes, contributions and similar liabilities	121	732.415,00	593.795,00
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	1.743.534,00
E) ACCRUALS AND DEFERRED INCOME	125	30.232.324,00	29.365.053,00
F) TOTAL – LIABILITIES (ADP 067+091+098+110+125)	126	124.619.523,00	127.908.571,00
G) OFF-BALANCE SHEET ITEMS	127	106.711,00	106.711,00

STATEMENT OF PROFIT OR LOSS
for the period 01.01.2026 to 30.06.2026

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	13.907.143,00	6.966.140,00	17.498.419,00	8.567.821,00
1 Income from sales with undertakings within the group	002	203	100	224,00	118,00
2 Income from sales	003	12.683.652	6.368.519	15.236.792,00	7.524.443,00
3 Income from the use of own products, goods and services	004	0	0	0,00	0,00
4 Other operating income with undertakings within the group	005	6.900	3.436	10.340,00	4.491,00
5 Other operating income (outside the group)	006	1.216.388	594.085	2.251.063,00	1.038.769,00
II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)	007	14.223.569,00	7.219.710,00	15.547.805,00	8.067.949,00
1 Changes in inventories of work in progress and finished goods	008	0,00	0,00	-42.765,00	-14.765,00
2 Material costs (ADP 010 to 012)	009	3.765.266,00	1.865.253,00	4.526.157,00	2.340.192,00
a) Costs of raw materials and consumables	010	1.362.082	640.010	1.432.736,00	722.365,00
b) Costs of goods sold	011	0	0	0,00	0,00
c) Other external costs	012	2.403.184	1.225.243	3.093.421,00	1.617.827,00
3 Staff costs (ADP 014 to 016)	013	6.619.863,00	3.346.251,00	7.187.441,00	3.596.688,00
a) Net salaries and wages	014	4.135.827	2.082.050	4.387.564,00	2.174.972,00
b) Tax and contributions from salary costs	015	1.580.613	807.232	1.753.752,00	870.733,00
c) Contributions on salaries	016	903.423	456.969	1.046.125,00	550.983,00
4 Depreciation	017	1.693.750	846.147	1.761.678,00	894.908,00
5 Other costs	018	1.956.291	1.048.205	1.896.246,00	1.073.522,00
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	0	0,00	0,00
b) Provisions for tax liabilities	024	0	0	0,00	0,00
c) Provisions for ongoing legal cases	025	0	0	0,00	0,00
d) Provisions for renewal of natural resources	026	0	0	0,00	0,00
e) Provisions for warranty obligations	027	0	0	0,00	0,00
f) Other provisions	028	0	0	0,00	0,00
8 Other operating expenses	029	188.399	113.854	219.048,00	177.404,00
III FINANCIAL INCOME (ADP 031 to 040)	030	3.572,00	2.937,00	4.936.509,00	4.922.413,00
1 Income from investments in holdings (shares) of undertakings within the group	031	0	0	0,00	0,00
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	0	0	4.900.000,00	4.900.000,00
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	0	0	0,00	0,00
4 Other interest income from operations with undertakings within the group	034	0	0	0,00	0,00
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	0	0	0,00	0,00
6 Income from other long-term financial investments and loans	036	0	0	0,00	0,00
7 Other interest income	037	3.572	2.937	36.509,00	22.413,00
8 Exchange rate differences and other financial income	038	0	0	0,00	0,00
9 Unrealised gains (income) from financial assets	039	0	0	0,00	0,00
10 Other financial income	040	0	0	0,00	0,00
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	727.660,00	365.020,00	968.028,00	655.910,00
1 Interest expenses and similar expenses with undertakings within the group	042	0	0	0,00	0,00
2 Exchange rate differences and other expenses from operations with undertakings within the group	043	0	0	0,00	0,00
3 Interest expenses and similar expenses	044	445.922	203.532	747.028,00	545.410,00

4 Exchange rate differences and other expenses	045	41.238	41.238	0,00	0,00
5 Unrealised losses (expenses) from financial assets	046	0	0	0,00	0,00
6 Value adjustments of financial assets (net)	047	0	0	0,00	0,00
7 Other financial expenses	048	240.500	120.250	221.000,00	110.500,00
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS	049	0	0	0,00	0,00
VI SHARE IN PROFIT FROM JOINT VENTURES	050	0	0	0,00	0,00
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	0	0	0,00	0,00
VIII SHARE IN LOSS OF JOINT VENTURES	052	0	0	0,00	0,00
IX TOTAL INCOME (ADP 001+030+049 +050)	053	13.910.715,00	6.969.077,00	22.434.928,00	13.490.234,00
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	14.951.229,00	7.584.730,00	16.515.833,00	8.723.859,00
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	-1.040.514,00	-615.653,00	5.919.095,00	4.766.375,00
1 Pre-tax profit (ADP 053-054)	056	0,00	0,00	5.919.095,00	4.766.375,00
2 Pre-tax loss (ADP 054-053)	057	-1.040.514,00	-615.653,00	0,00	0,00
XII INCOME TAX	058	0,00	0,00	0,00	0,00
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	-1.040.514,00	-615.653,00	5.919.095,00	4.766.375,00
1 Profit for the period (ADP 055-059)	060	0,00	0,00	5.919.095,00	4.766.375,00
2 Loss for the period (ADP 059-055)	061	-1.040.514,00	-615.653,00	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	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	0,00	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	-1.040.514,00	-615.653,00	5.919.095,00	4.766.375,00
1 Attributable to owners of the parent	076	-1.040.514	-615.653	5.919.095,00	4.766.375,00
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	-1.040.514	-615.653	5.919.095,00	4.766.375,00
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	0	0	0
2 Profit or loss arising from subsequent measurement of equity securities at fair value through other comprehensive income	082	0	0	0	0
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	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	0,00	0,00	0,00	0,00
1 Exchange rate differences from translation of foreign operations	088	0	0	0	0

2 Exchange rate differences from translation into the presentation currency	089	0	0	0	0
3 Profit or loss arising from subsequent measurement of debt securities at fair value through other comprehensive income	090	0	0	0	0
4 Profit or loss arising from effective cash flow hedging	091	0	0	0	0
5 Profit or loss arising from effective hedge of a net investment in a foreign operation	092	0	0	0	0
6 Share in other comprehensive income/loss of companies linked by virtue of participating interests	093	0	0	0	0
7 Changes in fair value of the time value of an option	094	0	0	0	0
8 Changes in fair value of the forward elements of forward contracts	095	0	0	0	0
9 Other items that may be reclassified to profit or loss	096	0	0	0	0
10 Income tax relating to items that may be reclassified to profit or loss	097	0,00	0,00	0	0
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	-1.040.514,00	-615.653,00	5.919.095,00	4.766.375,00
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	-1.040.514,00	-615.653,00	5.919.095,00	4.766.375,00
1 Attributable to owners of the parent	101	-1.040.514	-615.653	5.919.095,00	4.766.375,00
2 Attributable to minority (non-controlling) interest	102	0	0	0	0

STATEMENT OF CASH FLOWS - indirect method
for the period 01.01.2026 . to 30.06.2026.

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	-1.040.514	5.919.095
2 Adjustments (ADP 003 to 010):	002	2.271.916,00	-3.183.087,65
a) Depreciation	003	1.693.750	1.761.678
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004	-68.326	-110.327
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005	0	
d) Interest and dividend income	006	-1.132	-4.935.041
e) Interest expenses	007	686.422	968.028
f) Provisions	008	0	
g) Exchange rate differences (unrealised)	009	0	
h) Other adjustments for non-cash transactions and unrealised gains and losses	010	-38.798	-867.425
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	1.231.402,00	2.736.007,35
3 Changes in the working capital (ADP 013 to 016)	012	450.004,00	-1.362.358,00
a) Increase or decrease in short-term liabilities	013	-769.615	-8.825
b) Increase or decrease in short-term receivables	014	1.250.785	-780.403
c) Increase or decrease in inventories	015	39.828	-49.660
d) Other increase or decrease in working capital	016	-70.994	-523.470
II Cash from operations (ADP 011+012)	017	1.681.406,00	1.373.649,35
4 Interest paid	018	-346.313	-806.981
5 Income tax paid	019	0	0
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	1.335.093,00	566.668,38
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	68.326	130.000
2 Cash receipts from sales of financial instruments	022	0	
3 Interest received	023	1.132	35.041
4 Dividends received	024	0	4.900.000
5 Cash receipts from repayment of loans and deposits	025	3.260	
6 Other cash receipts from investment activities	026	0	
III Total cash receipts from investment activities (ADP 021 to 026)	027	72.718,00	5.065.041,35
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-2.451.343	-1.912.005
2 Cash payments for the acquisition of financial instruments	029	0	
3 Cash payments for loans and deposits for the period	030	0	-2.400.000
4 Acquisition of a subsidiary, net of cash acquired	031	0	
5 Other cash payments from investment activities	032	0	
IV Total cash payments from investment activities (ADP 028 to 032)	033	-2.451.343,00	-4.312.005,20
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027+033)	034	-2.378.625,00	753.036,15
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	0	0
4 Other cash receipts from financing activities	038	0	0

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	-1.097.829	-1.153.748
2 Cash payments for dividends	041	0	
3 Cash payments for finance lease	042	-27.324	
4 Cash payments for the redemption of own shares and decrease in initial (subscribed) capital	043	0	
5 Other cash payments from financing activities	044	-483.578	-450.560
VI Total cash payments from financing activities (ADP 040 to 044)	045	-1.608.731,00	-1.604.308,28
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039+045)	046	-1.608.731,00	-1.604.308,28
1 Unrealised exchange rate differences in respect of cash and cash equivalents	047	38.798	0
D) NET INCREASE OR DECREASE IN CASH FLOW (ADP 020+034+046+047)	048	-2.613.465,00	-284.603,75
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	049	7.762.094	6.523.371
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (ADP 048+049)	050	5.148.629,00	6.238.767,25

STATEMENT OF CASH FLOWS - direct method
for the period 01.01.2026 to 30.06.2026

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

for the period from 1.1.2026 to 30.6.2026

in FUR

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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.-30.06.2026.

Notes to financial statements for quarterly periods include:

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

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 June 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 526 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.