

LUKA PLOČE d.d.  
Trg kralja Tomislava 21  
20 340 Ploče  
OIB: 51228874907

**LUKA PLOČE GROUP**

**UNAUDITED CONSOLIDATED REPORT  
FOR PERIOD  
FROM 01.01. UNTIL 30.09.2013.**

Ploče, October 2013.



**CONTENTS:**

**a) MANAGEMENT BOARD'S REPORT ON THE POSITION OF THE COMPANY:**

- Balance sheet
- P & L (profit and loss account)
- Cash flow statement
- Change in capital statement

**b) STATEMENTS OF PERSONS RESPONSIBLE FOR PREPARATION OF FINANCIAL REPORTS**



**MANAGEMENT BOARD'S STATEMENT ON BUSINESS  
ACTIVITIES OF THE LUKA PLOČE GROUP IN PERIOD  
01.01.2013 - 30.09.2013.**

**Management Board's Report on the position of the Company with the financial reports for the third quarter of year 2013:**

Financial results of the Luka Ploče Group in the 3Q of year 2013. :

- Traffic of cargo through the port of Ploče: 1,99 million tones
- -2,1% decrease in comparison to the same period of the previous year
- Revenues from sales: 85,62 million kuna
- Representing 1,01% increase in comparison to the same period of the previous year
- EBITDA (profit before interests, taxation and depreciation): 6,86 million kuna
- EBITDA margin: 7,47%
- Net loss: -3,62 million kuna
- Cash flow from operating activities: 6,89 million kuna

Luka Ploče Group's operation in the third quarter of current year has been ongoing within the complex economic conditions.

Global economic crisis since year 2009. still affects our clients, producers of steel, electricity, aluminium and metallurgical coke.

Luka Ploče Group has completed the Workforce settlement (reduction) Program and has spent 23,85 million kuna for that purpose in year 2013., and has therefore brought up the expenses for that period by 8,5 million kuna.

Realized Company's loss of 3,6 million kuna is a result of Company's reorganization.

Company has not had any problems in respect of the liquidity / current ratio.

Ploče, October 30th 2013.

Capt. Ivan Pavlović

President of the Board



Luka Ploče Group's interim Report for the 3 Q of year 2013



Any clarification may be obtained at:

Investor relations:

Anita Galamboš

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**Appendix 1**

Reporting period:

01.01.2013.

to

30.09.2013.

**Quarterly financial report of entrepreneur - TFI-POD**

Registration number (MB) | 03036138 |

Identification number of subject | 0900065233 |

Personal identification number  
(OIB) | 5122874907 |

Issuer company: | LUKA PLOČE d.d. |

Postal code and place | 20340 | PLOČE |

Street and number | TRG KRALJA TOMISLAVA 21 |

E-mail address: | [financije@luka-ploce.htnet.hr](mailto:financije@luka-ploce.htnet.hr) |Internet address: | [www.luka-ploce.hr](http://www.luka-ploce.hr) |

Code and name of comune/town | 335 | PLOČE |

Code and county name | 19 | DUBROVAČKO-NERETVANSKA |

Number of employees | 593 |  
(at quarter end)

Consolidated statement | YES |

NKD/NWC code: | 5224 |

Subsidiaries subject to consolidation (according to IFRS):

Personal identification number (OIB)

LUKA PLOČE TRGOVINA d.o.o.	LUČKA CESTA bb, PLOČE	18102992360
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POMORSKI SERVIS LUKA PLOČE d.o.o.	LUČKA BOSANSKA OBALA bb, PLOČE	18875024938
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LUKA PLOČE ODRŽAVANJE d.o.o.	LUČKA CESTA bb, PLOČE	87501430734
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LUKA ŠPED d.o.o.	LUČKA CESTA bb, PLOČE	28527523504
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LUKA PLOČE USLUGE d.o.o.	LUČKA CESTA bb, PLOČE	38548671304
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LUKA PLOČE ENERGIJA d.o.o.	TRG KRALJA TOMISLAVA 21	18309760889
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PLOČANSKA PLOVIDBA d.o.o	LUČKA CESTA b.b. PLOČE	39778257122
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Book keeping service: | |

Contact person: | DODIG ŽELJKA |  
(fill in only surname and name of contact person)

Phone number: | 020 603 223 | Fascimile: | 020 679 170 |

E-mail address: | |

Surname and name | PAVLOVIĆ IVAN |  
(authorised person for representation)**Disclosure documents:**

1. Financial statements (balance sheet, profit and loss account, cash flow statement, statement of changes in capital and notes to the financial statements)
2. Statement of persons responsible for preparation of financial statements
3. Report of the Management Board on position of the Company

M.P.

(signed by authorised person for representation)

**BALANCE SHEET**  
as at 30.09.2013.

<b>Luka Ploče Group</b>			
Item	AOP code	Last year (net)	Current year (net)
1	2	3	4
<b>ASSETS</b>			
<b>A) RECEIVABLES FOR SUBSCRIBED BUT NOT PAID-IN CAPITAL</b>	<b>001</b>		
<b>B) LONG-TERM ASSETS (003+010+020+029+033)</b>	<b>002</b>	161.757.132	157.532.698
I. INTANGIBLE ASSETS (004 to 009)	<b>003</b>	0	0
1. Assets development	<b>004</b>		
2. Concessions, patents, licences fees, trade and service marks, software and other rights	<b>005</b>		
3. Goodwill	<b>006</b>		
4. Prepayments for purchase of intangible assets	<b>007</b>		
5. Intangible assets in preparation	<b>008</b>		
6. Other intangible assets	<b>009</b>		
II. TANGIBLE ASSETS (011 to 019)	<b>010</b>	157.589.287	153.364.853
1. Land	<b>011</b>	2.138.881	2.138.881
2. Buildings	<b>012</b>	22.950.068	22.462.952
3. Plant and equipment	<b>013</b>	92.446.952	86.209.728
4. Tools, facility inventory and transport assets	<b>014</b>	6.550.925	5.796.352
5. Biological assets	<b>015</b>		
6. Prepayments for tangible assets	<b>016</b>	84.010	156.200
7. Tangible assets in progress	<b>017</b>	28.263.625	31.517.958
8. Other tangible assets	<b>018</b>		
9. Investments in buildings	<b>019</b>	5.154.826	5.082.782
III. LONG-TERM FINANCIAL ASSETS (021 to 028)	<b>020</b>	424.522	424.522
1. Investments (shares) with related parties	<b>021</b>		
2. Loans given to related parties	<b>022</b>		
3. Participating interest (shares)	<b>023</b>	79.500	79.500
4. Loans to entrepreneurs in whom the entity holds participating interests	<b>024</b>		
5. Investments in securities	<b>025</b>		
6. Loans, deposits and similar assets	<b>026</b>	345.022	345.022
7. Other long - term financial assets	<b>027</b>		
8. Investments accounted by equity method	<b>028</b>		
IV. RECEIVABLES (030 to 032)	<b>029</b>	3.743.323	3.743.323
1. Receivables from related parties	<b>030</b>		
2. Receivables from based on trade loans	<b>031</b>	3.743.323	3.743.323
3. Other receivables	<b>032</b>		
V. DEFERRED TAX ASSETS	<b>033</b>		
<b>C) SHORT TERM ASSETS (035+043+050+058)</b>	<b>034</b>	300.324.671	271.300.455
I. INVENTORIES (036 to 042)	<b>035</b>	2.890.198	2.904.356
1. Raw-material and supplies	<b>036</b>	2.739.053	2.780.766
2. Work in progress	<b>037</b>		
3. Finished goods	<b>038</b>		
4. Merchandise	<b>039</b>	151.145	51.121
5. Prepayments for inventories	<b>040</b>		72.469
6. Long - term assets held for sales	<b>041</b>		
7. Biological assets	<b>042</b>		
II. RECEIVABLES (044 to 049)	<b>043</b>	26.513.688	33.746.382
1. Receivables from related parties	<b>044</b>		
2. Accounts receivable	<b>045</b>	24.489.454	27.810.873
3. Receivables from participating parties	<b>046</b>		53.746
4. Receivables from employees and members of related parties	<b>047</b>		86.109
5. Receivables from government and other institutions	<b>048</b>	833.867	1.561.310
6. Other receivables	<b>049</b>	1.190.367	4.234.344
III. SHORT TERM FINANCIAL ASSETS (051 to 057)	<b>050</b>	246.672.305	217.464.124
1. Shares (stocks) in related parties	<b>051</b>		
2. Loans given to related parties	<b>052</b>		
3. Participating interests (shares)	<b>053</b>	416.694	416.694
4. Loans to entrepreneurs in whom the entity holds participating interests	<b>054</b>		
5. Investments in securities	<b>055</b>		
6. Loans, deposits, etc.	<b>056</b>	246.255.611	217.047.430
7. Other financial assets	<b>057</b>		
IV. CASH AT BANK AND IN CASHIER	<b>058</b>	24.248.480	17.185.593
<b>D) PREPAID EXPENSES AND ACCRUED REVENUE</b>	<b>059</b>		
<b>E) TOTAL ASSETS (001+002+034+059)</b>	<b>060</b>	462.081.803	428.833.153
<b>F) OFF-BALANCE RECORDS</b>	<b>061</b>		

Item	AOP code	Last year (net)	Current year (net)
1	2	3	4
<b>LIABILITIES AND CAPITAL</b>			
<b>A) CAPITAL AND RESERVES (063+064+065+071+072+075+078)</b>	<b>062</b>	374.178.458	370.774.769
I. SUBSCRIBED CAPITAL	<b>063</b>	169.186.800	169.186.800
II. CAPITAL RESERVES	<b>064</b>	88.107.087	88.107.087
III. RESERVES FROM PROFIT (066+067-068+069+070)	<b>065</b>	37.864.336	37.444.858
1. Reserves prescribed by law	<b>066</b>	5.443.738	5.443.738
2. Reserves for treasury shares	<b>067</b>	8.257.800	7.838.243
3. Treasury stocks and shares (deduction)	<b>068</b>		
4. Statutory reserves	<b>069</b>		
5. Other reserves	<b>070</b>	24.162.798	24.162.877
IV. REVALUATION RESERVES	<b>071</b>		
V. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)	<b>072</b>	107.045.574	79.661.526
1. Retained earnings	<b>073</b>	107.045.574	79.661.526
2. Accumulated loss	<b>074</b>		
VI. PROFIT/LOSS FOR THE CURRENT YEAR (076-077)	<b>075</b>	-28.055.593	-3.625.502
1. Profit for the current year	<b>076</b>		
2. Loss for the current year	<b>077</b>	28.055.593	3.625.502
IX. MINORITY INTERESTS	<b>078</b>	30.254	
<b>B) PROVISIONS (080 to 082)</b>	<b>079</b>	4.919.259	3.323.646
1. Provisions for pensions, severance pay, and similar liabilities	<b>080</b>	2.929.644	2.931.778
2. Reserves for tax liabilities	<b>081</b>		
3. Other reserves	<b>082</b>	1.989.615	391.868
<b>C) LONG - TERM LIABILITIES (084 to 092)</b>	<b>083</b>	37.093.105	37.093.454
1. Liabilities to related parties	<b>084</b>		
2. Liabilities for loans, deposits etc.	<b>085</b>		
3. Liabilities to banks and other financial institutions	<b>086</b>	34.659.169	34.659.518
4. Liabilities for received prepayments	<b>087</b>		
5. Accounts payable	<b>088</b>		
6. Liabilities arising from debt securities	<b>089</b>		
7. Liabilities to entrepreneurs in whom the entity holds participating interests	<b>090</b>		
8. Other long-term liabilities	<b>091</b>	2.433.936	2.433.936
9. Deferred tax liability	<b>092</b>		
<b>D) SHORT - TERM LIABILITIES (094 to 105)</b>	<b>093</b>	45.890.981	17.641.284
1. Liabilities to related parties	<b>094</b>		
2. Liabilities for loans, deposits etc.	<b>095</b>		
3. Liabilities to banks and other financial institutions	<b>096</b>	12.695.291	5.294.678
4. Liabilities for received prepayments	<b>097</b>		46.484
5. Accounts payable	<b>098</b>	6.169.139	4.978.001
6. Liabilities arising from debt securities	<b>099</b>		
7. Liabilities to entrepreneurs in whom the entity holds participating interests	<b>100</b>	2.566.781	420.481
8. Liabilities to employees	<b>101</b>	4.140.393	3.190.701
9. Liabilities for taxes, contributions and similar fees	<b>102</b>	3.039.646	2.178.760
10. Liabilities to share - holders	<b>103</b>		
11. Liabilities for long-term assets held for sale	<b>104</b>		
12. Other short - term liabilities	<b>105</b>	17.279.731	1.532.179
<b>E) DEFERRED SETTLEMENTS OF CHARGES AND INCOME DEFERRED TO FUTURE PERIOD</b>	<b>106</b>		
<b>F) TOTAL – CAPITAL AND LIABILITIES (062+079+083+093+106)</b>	<b>107</b>	462.081.803	428.833.153
<b>G) OFF-BALANCE RECORDS</b>	<b>108</b>		
<b>APPENDIX to balance sheet(to be filled in by entrepreneur that prepares consolidated annual financial report)</b>			
<b>CAPITAL AND RESERVES</b>			
1. Attributed to equity holders of parent company	<b>109</b>	374.148.204	
2. Attributed to minority interest	<b>110</b>	30.254	0

**PROFIT AND LOSS ACCOUNT**  
for the period 01.01.2013. until 30.09.2013.

Item	AOP code	Last year		Current year	
		Comulative	Quarterly	Comulative	Quarterly
1	2	3	4	5	6
<b>I. OPERATING REVENUE (112+113)</b>	<b>111</b>	99.257.242	34.915.758	91.748.002	28.435.926
1. Sales revenue	112	84.442.135	22.798.018	85.618.114	26.302.519
2. Other operating revenues	113	14.815.107	12.117.740	6.129.888	2.133.407
<b>II. OPERATING EXPENSES (115+116+120+124+125+126+129+130)</b>	<b>114</b>	95.317.684	32.271.923	94.012.744	32.369.033
1. Changes in value of work in progress and finished products	115				
2. Material costs (117 to 119)	116	21.190.876	6.485.657	24.343.980	8.716.445
a) Raw material and material costs	117	10.006.552	2.751.007	10.288.935	3.920.274
b) Costs of goods sold	118	50.634	50.634		
c) Other external costs	119	11.133.690	3.684.016	14.055.045	4.796.171
3. Staff costs (121 to 123)	120	50.378.798	16.305.846	45.088.554	14.158.231
a) Net salaries and wages	121	32.452.350	10.580.796	29.104.476	9.129.147
b) Cost for taxes and contributions from salaries	122	10.908.889	3.578.497	9.990.770	3.151.395
c) Contributions on gross salaries	123	7.017.559	2.146.553	5.993.308	1.877.689
4. Depreciation	124	9.655.410	3.138.485	9.120.092	3.064.517
5. Other costs	125	12.893.869	6.249.936	15.460.118	6.429.840
6. Impairment (127+128)	126	873.052	0	0	0
a) Impairment of long-term assets (financial assets excluded)	127				
b) Impairment of short - term assets (financial assets excluded)	128	873.052			
7. Provisions	129				
8. Other operating costs	130	325.679	91.999		
<b>III. FINANCIAL INCOME (132 to 136)</b>	<b>131</b>	119.990	26.609	0	0
1. Interest income, foreign exchange gains, dividends and similar income from related	132				
2. Interest income, foreign exchange gains, dividends and similar income from non -	133	107.058	26.608		
3. Share in income from affiliated entrepreneurs and participating interests	134				
4. Unrealized gains (income) from financial assets	135				
5. Other financial income	136	12.932	1		
<b>IV. FINANCIAL EXPENSES (138 do 141)</b>	<b>137</b>	8.984.934	322.305	1.360.760	537.379
1. Interest expenses, foreign exchange losses, dividends and similar expenses from related	138				
2. Interest expenses, foreign exchange losses, dividends and similar expenses from non -	139	1.122.201	322.305	1.060.760	237.379
3. Unrealized losses (expenses) on financial assets	140	7.862.733			
4. Other financial expenses	141			300.000	300.000
<b>V. INCOME FROM INVESTMENT - SHARE IN PROFIT OF ASSOCIATED ENTREPRENEURS</b>	<b>142</b>				
<b>VI. LOSS FROM INVESTMENT - SHARE IN LOSS OF ASSOCIATED ENTREPRENEURS</b>	<b>143</b>				
<b>VII. EXTRAORDINARY - OTHER INCOME</b>	<b>144</b>				
<b>VIII. EXTRAORDINARY - OTHER EXPENSES</b>	<b>145</b>				
<b>IX. TOTAL INCOME (111+131+142 + 144)</b>	<b>146</b>	99.377.232	34.942.367	91.748.002	28.435.926
<b>X. TOTAL EXPENSES (114+137+143 + 145)</b>	<b>147</b>	104.302.618	32.594.228	95.373.504	32.906.412
<b>XI. PROFIT OR LOSS BEFORE TAXATION (146-147)</b>	<b>148</b>	-4.925.386	2.348.139	-3.625.502	-4.470.486
1. Profit before taxation (146-147)	149	0	2.348.139	0	0
2. Loss before taxation (147-146)	150	4.925.386	0	3.625.502	4.470.486
<b>XII. PROFIT TAX</b>	<b>151</b>				
<b>XIII. PROFIT OR LOSS FOR THE PERIOD (148-151)</b>	<b>152</b>	-4.925.386	2.348.139	-3.625.502	-4.470.486
1. Profit for the period (149-151)	153	0	2.348.139	0	0
2. Loss for the period (151-148)	154	4.925.386	0	3.625.502	4.470.486
<b>APPENDIX to P&amp;L account (to be filled in by entrepreneur that prepares consolidated financial report)</b>					
<b>XIV. PROFIT OR LOSS FOR THE PERIOD</b>					
1. Attributed to equity holders of parent company	155	17.592.061	12.816.693		
2. Attributed to minority interest	156	-103.553	-93.033		
<b>STATEMENT OF OTHER COMPREHENSIVE INCOME (IFRS)</b>					
<b>I. PROFIT OR LOSS FOR THE PERIOD (= 152)</b>	<b>157</b>	-4.925.386	2.348.139	-3.625.502	-4.470.486
<b>II. OTHER COMPREHENSIVE INCOME / LOSS BEFORE TAX (159 do 165)</b>	<b>158</b>	0	0	0	0
1. Exchange differences on translation of foreign operations	159				
2. Movements in revaluation reserves of long - term tangible and intangible assets	160				
3. Profit or loss from reevaluation of financial assets available for sale	161				
4. Gains or losses on efficient cash flow hedging	162				
5. Gains or losses on efficient hedge of a net investment in foreign countries	163				
6. Share in other comprehensive income / loss of associated companies	164				
7. Actuarial gains / losses on defined benefit plans	165				
<b>III. TAX ON OTHER COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>166</b>				
<b>IV. NET OTHER COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (158-166)</b>	<b>167</b>	0	0	0	0
<b>V. COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (157+167)</b>	<b>168</b>	-4.925.386	2.348.139	-3.625.502	-4.470.486
<b>APPENDIX to Statement of other comprehensive income (to be filled in by entrepreneur that prepares consolidated financial report)</b>					
<b>VI. COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD</b>					
1. Attributed to equity holders of parent company	169	17.592.061	12.816.693		
2. Attributed to minority interest	170	-103.553	-93.033		



**STATEMENT OF CASH FLOWS - INDIRECT METHOD**  
for the period from 01.01.2013. until 30.09.2013.

Item	AOP code	Last year	Current year
1	2	3	4
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
1. Profit before tax	<b>001</b>	-28.019.260	-3.625.502
2. Depreciation	<b>002</b>	12.786.099	9.120.092
3. Increase in short term liabilities	<b>003</b>	8.757.906	
4. Decrease in short term receivables	<b>004</b>	9.232.261	
5. Decrease in inventories	<b>005</b>	413.746	
6. Other increase in cash flow	<b>006</b>		16.969.942
<b>I. Total increase in cash flow from operating activities (001 to 006)</b>	<b>007</b>	3.170.752	22.464.532
1. Decrease in short term liabilities	<b>008</b>		3.337.438
2. Increase in short term receivables	<b>009</b>		3.375.165
3. Increase in inventories	<b>010</b>		14.158
4. Other decrease in cash flow	<b>011</b>	285.854	8.844.260
<b>II. Total decrease in cash flow from operating activities (008 to 011)</b>	<b>012</b>	285.854	15.571.021
<b>A1) NET INCREASE IN CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>013</b>	2.884.898	6.893.511
<b>A2) NET DECREASE IN IN CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>014</b>	0	0
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
1. Cash inflows from sales of long-term tangible and intangible assets	<b>015</b>	2.998.769	32.000
2. Cash inflows from sales of equity and debt instruments	<b>016</b>		
3. Interests receipts	<b>017</b>		
4. Dividend receipts	<b>018</b>		
5. Other cash inflows from investing activities	<b>019</b>		
<b>III. Total cash inflows from investing activities (015 to 019)</b>	<b>020</b>	2.998.769	32.000
1. Cash outflow for purchase of long-term tangible and intangible assets	<b>021</b>	5.073.110	6.667.854
2. Cash outflow for acquisition of equity and debt financial instruments	<b>022</b>		
3. Other cash outflow for investing activities	<b>023</b>	4.691.357	
<b>IV. Total cash outflow for investing activities (021 do 023)</b>	<b>024</b>	9.764.467	6.667.854
<b>B1) NET INCREASE IN CASH FLOW FROM INVESTING ACTIVITIES (020-024)</b>	<b>025</b>	0	0
<b>B2) NET DECREASE IN CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>026</b>	6.765.698	6.635.854
<b>CASH FLOW FROM FINANCIAL ACTIVITIES</b>			
1. Cash inflow from issuing property and debt financial instruments	<b>027</b>		
2. Proceeds from the credit principal, promissory notes, borrowings and other loans	<b>028</b>	3.955.650	338.910
3. Other proceeds from financial activities	<b>029</b>		
<b>V. Total cash inflows from financial activities (027 to 029)</b>	<b>030</b>	3.955.650	338.910
1. Cash outflow for repayment of credit principal and bonds	<b>031</b>	10.724.343	7.239.898
2. Cash outflow for dividends paid	<b>032</b>		
3. Cash outflow for financial lease	<b>033</b>		
4. Cash outflow for purchase of treasury shares	<b>034</b>	366.816	419.556
5. Other cash outflow for financial activities	<b>035</b>		
<b>VI. Total cash outflow for financial activities (031 to 035)</b>	<b>036</b>	11.091.159	7.659.454
<b>C1) NET INCREASE IN CASH FLOW FROM FINANCIAL ACTIVITIES</b>	<b>037</b>	0	0
<b>C2) NET DECREASE IN CASH FLOW FROM FINANCIAL ACTIVITIES</b>	<b>038</b>	7.135.509	7.320.544
Total increase in cash flow (013 – 014 + 025 – 026 + 037 – 038)	<b>039</b>	0	0
Total decrease in cash flow (014 – 013 + 026 – 025 + 038 – 037)	<b>040</b>	11.016.309	7.062.887
Cash and cash equivalents at the beginning of the period	<b>041</b>	35.264.789	24.248.480
Increase of cash and cash equivalents	<b>042</b>	0	0
Decrease of cash and cash equivalents	<b>043</b>	11.016.309	7.062.887
Cash and cash equivalents at the end of the period	<b>044</b>	24.248.480	17.185.593

**STATEMENT OF CHANGES IN EQUITY**  
for the period **1.1.2013** to **30.9.2013**

Item 1	AOP code 2	Last year 3	Current year 4
1. Subscribed capital	<b>001</b>	169.186.800	169.186.800
2. Capital reserves	<b>002</b>	88.107.087	88.107.087
3. Reserves from profit	<b>003</b>	37.864.336	37.444.858
4. Retained earnings or accumulated loss	<b>004</b>	107.402.956	79.661.526
5. Profit or loss for the current year	<b>005</b>	-28.382.721	-3.625.502
6. Revaluation of long - term tangible assets	<b>006</b>		
7. Revaluation of intangible assets	<b>007</b>		
8. Revaluation of financial assets available for sale	<b>008</b>		
9. Other revaluation	<b>009</b>		
<b>10. Total capital and reserves (AOP 001 do 009)</b>	<b>010</b>	374.178.458	370.774.769
11. Currency gains and losses arising from net investement in foreign operations	<b>011</b>		
12. Current and deferred taxes (part)	<b>012</b>		
13. Cash flow hedging	<b>013</b>		
14. Changes in accounting policy	<b>014</b>		
15. Correction of significant errors in prior period	<b>015</b>		
16. Other changes of capital	<b>016</b>		
<b>17. Total increase or decrease in capital (AOP 011 do 016)</b>	<b>017</b>	0	0
17 a. Attributed to equity holders of parent company	<b>018</b>	374.148.204	374.148.204
17 b. Attributed to minority interest	<b>019</b>	30.254	30.254

**Notes to financial statements**

## **MANAGEMENT LIABILITY STATEMENT**

Disclosed financial Statements are compiled in accordance with provisions of the Croatian Accounting Act (Official Gazette 109/07), Company Law ( Official Gazette 111/93, 34/99, 121/99, 52/00, 118/03, 107/07, 146/08, 137/09, 152/11, 111/12, 144/12), Capital Market Act (Official Gazette 88/08, 146/08, 74/09, 54/13).

Consolidated financial Statements for the third quarter of year 2013. give a complete and true representation of assets and obligations, losses and gains, financial status and business activities of the Company and of the companies being consolidated therein.

Capt. Ivan Pavlović

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President of the Company's Board