

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

LUKA PLOČE GROUP

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

Ploče, October 2013.



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a) UNAUDITED NON CONSOLIDATED FINANCIAL REPORTS:

- Balance sheet
- P & L (profit and loss account)
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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 |Internet address: | www.luka-ploce.hr |

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

Code and county name | 19 | DUBROVAČKO-NERETVANSKA |

Number of employees | 458 |
(at quarter end)

Consolidated statement | NO |

NKD/NWC code: | 5224 |

Subsidiaries subject to consolidation (according to IFRS):

Personal identification number (OIB)

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.

Luka Ploče d.d.			
Item	AOP code	Last year (net)	Current year (net)
1	2	3	4
ASSETS			
A) RECEIVABLES FOR SUBSCRIBED BUT NOT PAID-IN CAPITAL	001		
B) LONG-TERM ASSETS (003+010+020+029+033)	002	134.510.749	131.859.001
I. INTANGIBLE ASSETS (004 to 009)	003	0	0
1. Assets development	004		
2. Concessions, patents, licences fees, trade and service marks, software and other rights	005		
3. Goodwill	006		
4. Prepayments for purchase of intangible assets	007		
5. Intangible assets in preparation	008		
6. Other intangible assets	009		
II. TANGIBLE ASSETS (011 to 019)	010	105.315.170	101.980.176
1. Land	011	2.138.881	2.138.881
2. Buildings	012	9.097.803	8.956.052
3. Plant and equipment	013	82.801.970	77.443.160
4. Tools, facility inventory and transport assets	014	6.121.690	5.407.123
5. Biological assets	015		
6. Prepayments for tangible assets	016		
7. Tangible assets in progress	017		2.952.178
8. Other tangible assets	018		
9. Investments in buildings	019	5.154.826	5.082.782
III. LONG-TERM FINANCIAL ASSETS (021 to 028)	020	25.452.256	22.220.889
1. Investments (shares) with related parties	021	21.337.876	21.837.876
2. Loans given to related parties	022	3.731.367	
3. Participating interest (shares)	023	79.500	79.500
4. Loans to entrepreneurs in whom the entity holds participating interests	024		
5. Investments in securities	025		
6. Loans, deposits and similar assets	026	303.513	303.513
7. Other long - term financial assets	027		
8. Investments accounted by equity method	028		
IV. RECEIVABLES (030 to 032)	029	3.743.323	7.657.936
1. Receivables from related parties	030		3.914.613
2. Receivables from based on trade loans	031	3.743.323	3.743.323
3. Other receivables	032		
V. DEFERRED TAX ASSETS	033		
C) SHORT TERM ASSETS (035+043+050+058)	034	299.558.657	269.852.111
I. INVENTORIES (036 to 042)	035	1.060.481	1.037.199
1. Raw-material and supplies	036	1.060.481	1.037.199
2. Work in progress	037		
3. Finished goods	038		
4. Merchandise	039		
5. Prepayments for inventories	040		
6. Long - term assets held for sales	041		
7. Biological assets	042		
II. RECEIVABLES (044 to 049)	043	34.765.790	40.222.990
1. Receivables from related parties	044	12.783.245	11.752.753
2. Accounts receivable	045	20.511.102	23.603.681
3. Receivables from participating parties	046	625	43.442
4. Receivables from employees and members of related parties	047		86.109
5. Receivables from government and other institutions	048	767.708	1.198.667
6. Other receivables	049	703.110	3.538.338
III. SHORT TERM FINANCIAL ASSETS (051 to 057)	050	243.610.677	217.199.549
1. Shares (stocks) in related parties	051		
2. Loans given to related parties	052		
3. Participating interests (shares)	053	416.694	416.694
4. Loans to entrepreneurs in whom the entity holds participating interests	054		
5. Investments in securities	055		
6. Loans, deposits, etc.	056	243.193.983	216.782.855
7. Other financial assets	057		
IV. CASH AT BANK AND IN CASHIER	058	20.121.709	11.392.373
D) PREPAID EXPENSES AND ACCRUED REVENUE	059		
E) TOTAL ASSETS (001+002+034+059)	060	434.069.406	401.711.112
F) OFF-BALANCE RECORDS	061		

Item	AOP code	Last year (net)	Current year (net)
1	2	3	4
LIABILITIES AND CAPITAL			
A) CAPITAL AND RESERVES (063+064+065+071+072+075+078)	062	351.832.050	346.172.724
I. SUBSCRIBED CAPITAL	063	169.186.800	169.186.800
II. CAPITAL RESERVES	064	88.107.087	88.107.087
III. RESERVES FROM PROFIT (066+067-068+069+070)	065	36.591.324	36.171.767
1. Reserves prescribed by law	066	5.443.738	5.443.738
2. Reserves for treasury shares	067	8.257.800	7.838.243
3. Treasury stocks and shares (deduction)	068		
4. Statutory reserves	069		
5. Other reserves	070	22.889.786	22.889.786
IV. REVALUATION RESERVES	071		
V. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)	072	86.626.645	57.946.838
1. Retained earnings	073	86.626.645	57.946.838
2. Accumulated loss	074		
VI. PROFIT/LOSS FOR THE CURRENT YEAR (076-077)	075	-28.679.806	-5.239.768
1. Profit for the current year	076		
2. Loss for the current year	077	28.679.806	5.239.768
IX. MINORITY INTERESTS	078		
B) PROVISIONS (080 to 082)	079	4.173.051	2.575.304
1. Provisions for pensions, severance pay, and similar liabilities	080	2.183.436	2.183.436
2. Reserves for tax liabilities	081		
3. Other reserves	082	1.989.615	391.868
C) LONG - TERM LIABILITIES (084 to 092)	083	36.921.098	36.921.098
1. Liabilities to related parties	084		
2. Liabilities for loans, deposits etc.	085		
3. Liabilities to banks and other financial institutions	086	34.487.162	34.487.162
4. Liabilities for received prepayments	087		
5. Accounts payable	088		
6. Liabilities arising from debt securities	089		
7. Liabilities to entrepreneurs in whom the entity holds participating interests	090		
8. Other long-term liabilities	091	2.433.936	2.433.936
9. Deferred tax liability	092		
D) SHORT - TERM LIABILITIES (094 to 105)	093	41.143.207	16.041.986
1. Liabilities to related parties	094	3.635.763	3.715.397
2. Liabilities for loans, deposits etc.	095		
3. Liabilities to banks and other financial institutions	096	10.817.434	4.817.809
4. Liabilities for received prepayments	097		
5. Accounts payable	098	4.220.401	3.483.198
6. Liabilities arising from debt securities	099	14.192	34.247
7. Liabilities to entrepreneurs in whom the entity holds participating interests	100	2.563.472	420.417
8. Liabilities to employees	101	3.047.463	2.258.693
9. Liabilities for taxes, contributions and similar fees	102	1.440.339	1.156.058
10. Liabilities to share - holders	103		
11. Liabilities for long-term assets held for sale	104		156.167
12. Other short - term liabilities	105	15.404.143	
E) DEFERRED SETTLEMENTS OF CHARGES AND INCOME DEFERRED TO FUTURE PERIOD	106		
F) TOTAL – CAPITAL AND LIABILITIES (062+079+083+093+106)	107	434.069.406	401.711.112
G) OFF-BALANCE RECORDS	108		
APPENDIX to balance sheet(to be filled in by entrepreneur that prepares consolidated annual financial report)			
CAPITAL AND RESERVES			
1. Attributed to equity holders of parent company	109		
2. Attributed to minority interest	110	0	0

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

Luka Ploče d.d.

Item	AOP code	Last year		Current year	
		Comulative	Quarterly	Comulative	Quarterly
1	2	3	4	5	6
I. OPERATING REVENUE (112+113)	111	83.899.194	29.918.959	76.915.225	22.934.360
1. Sales revenue	112	69.302.214	17.403.266	71.635.682	21.364.099
2. Other operating revenues	113	14.596.980	12.515.693	5.279.543	1.570.261
II. OPERATING EXPENSES (115+116+120+124+125+126+129+130)	114	80.849.495	27.828.529	81.126.804	29.072.751
1. Changes in value of work in progress and finished products	115				
2. Material costs (117 to 119)	116	24.665.730	8.194.094	25.783.999	9.247.208
a) Raw material and material costs	117	6.844.996	2.102.189	6.862.971	2.334.976
b) Costs of goods sold	118				
c) Other external costs	119	17.820.734	6.091.905	18.921.028	6.912.232
3. Staff costs (121 to 123)	120	37.618.204	12.154.346	33.505.121	10.330.286
a) Net salaries and wages	121	24.256.086	7.876.045	21.614.629	6.658.941
b) Cost for taxes and contributions from salaries	122	8.119.268	2.665.193	7.430.828	2.300.433
c) Contributions on gross salaries	123	5.242.850	1.613.108	4.459.664	1.370.912
4. Depreciation	124	7.877.918	2.600.094	7.593.892	2.548.332
5. Other costs	125	10.439.297	4.829.542	14.243.792	6.946.925
6. Impairment (127+128)	126	0	0	0	0
a) Impairment of long-term assets (financial assets excluded)	127				
b) Impairment of short - term assets (financial assets excluded)	128				
7. Provisions	129				
8. Other operating costs	130	248.346	50.453		
III. FINANCIAL INCOME (132 to 136)	131	0	0	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				
3. Share in income from affiliated entrepreneurs and participating interests	134				
4. Unrealized gains (income) from financial assets	135				
5. Other financial income	136				
IV. FINANCIAL EXPENSES (138 do 141)	137	8.587.554	310.322	1.028.189	522.850
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	1.109.038	310.322	728.189	222.850
3. Unrealized losses (expenses) on financial assets	140	7.478.516			
4. Other financial expenses	141			300.000	300.000
V. INCOME FROM INVESTMENT - SHARE IN PROFIT OF ASSOCIATED ENTREPRENEURS	142				
VI. LOSS FROM INVESTMENT - SHARE IN LOSS OF ASSOCIATED ENTREPRENEURS	143				
VII. EXTRAORDINARY - OTHER INCOME	144				
VIII. EXTRAORDINARY - OTHER EXPENSES	145				
IX. TOTAL INCOME (111+131+142 + 144)	146	83.899.194	29.918.959	76.915.225	22.934.360
X. TOTAL EXPENSES (114+137+143 + 145)	147	89.437.049	28.138.851	82.154.993	29.595.601
XI. PROFIT OR LOSS BEFORE TAXATION (146-147)	148	-5.537.855	1.780.108	-5.239.768	-6.661.241
1. Profit before taxation (146-147)	149	0	1.780.108	0	0
2. Loss before taxation (147-146)	150	5.537.855	0	5.239.768	6.661.241
XII. PROFIT TAX	151				
XIII. PROFIT OR LOSS FOR THE PERIOD (148-151)	152	-5.537.855	1.780.108	-5.239.768	-6.661.241
1. Profit for the period (149-151)	153	0	1.780.108	0	0
2. Loss for the period (151-148)	154	5.537.855	0	5.239.768	6.661.241
APPENDIX to P&L account (to be filled in by entrepreneur that prepares consolidated financial report)					
XIV. PROFIT OR LOSS FOR THE PERIOD					
1. Attributed to equity holders of parent company	155				
2. Attributed to minority interest	156				
STATEMENT OF OTHER COMPREHENSIVE INCOME (IFRS)					
I. PROFIT OR LOSS FOR THE PERIOD (= 152)	157	-5.537.855	1.780.108	-5.239.768	-6.661.241
II. OTHER COMPREHENSIVE INCOME / LOSS BEFORE TAX (159 do 165)	158	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				
III. TAX ON OTHER COMPREHENSIVE INCOME FOR THE PERIOD	166				
IV. NET OTHER COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (158-166)	167	0	0	0	0
V. COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (157+167)	168	-5.537.855	1.780.108	-5.239.768	-6.661.241
APPENDIX to Statement of other comprehensive income (to be filled in by entrepreneur that prepares consolidated financial report)					
VI. COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD					
1. Attributed to equity holders of parent company	169				
2. Attributed to minority interest	170				

STATEMENT OF CASH FLOWS - INDIRECT METHOD
for the period 01.01.2013 to 30.06. 2013.

Item	AOP code	Last year	Current year
1	2	3	4
CASH FLOW FROM OPERATING ACTIVITIES			
1. Profit before tax	001	-28.679.806	-5.239.768
2. Depreciation	002	10.471.485	7.593.892
3. Increase in short term liabilities	003	10.306.941	
4. Decrease in short term receivables	004	7.146.547	
5. Decrease in inventories	005	245.082	23.286
6. Other increase in cash flow	006		12.929.563
I. Total increase in cash flow from operating activities (001 to 006)	007	-509.751	15.306.973
1. Decrease in short term liabilities	008		2.800.624
2. Increase in short term receivables	009		2.104.904
3. Increase in inventories	010		
4. Other decrease in cash flow	011	144.807	8.023.610
II. Total decrease in cash flow from operating activities (008 to 011)	012	144.807	12.929.138
A1) NET INCREASE IN CASH FLOW FROM OPERATING ACTIVITIES	013	0	2.377.835
A2) NET DECREASE IN IN CASH FLOW FROM OPERATING ACTIVITIES	014	654.558	0
CASH FLOW FROM INVESTING ACTIVITIES			
1. Cash inflows from sales of long-term tangible and intangible assets	015	2.998.769	32.000
2. Cash inflows from sales of equity and debt instruments	016		
3. Interests receipts	017		
4. Dividend receipts	018		
5. Other cash inflows from investing activities	019		
III. Total cash inflows from investing activities (015 to 019)	020	2.998.769	32.000
1. Cash outflow for purchase of long-term tangible and intangible assets	021	95.371	4.258.900
2. Cash outflow for acquisition of equity and debt financial instruments	022		
3. Other cash outflow for investing activities	023	4.546.853	800.000
IV. Total cash outflow for investing activities (021 do 023)	024	4.642.224	5.058.900
B1) NET INCREASE IN CASH FLOW FROM INVESTING ACTIVITIES (020-024)	025	0	0
B2) NET DECREASE IN CASH FLOW FROM INVESTING ACTIVITIES	026	1.643.455	5.026.900
CASH FLOW FROM FINANCIAL ACTIVITIES			
1. Cash inflow from issuing property and debt financial instruments	027		
2. Proceeds from the credit principal, promissory notes, borrowings and other loans	028	337.650	338.910
3. Other proceeds from financial activities	029		
V. Total cash inflows from financial activities (027 to 029)	030	337.650	338.910
1. Cash outflow for repayment of credit principal and bonds	031	7.371.380	5.999.625
2. Cash outflow for dividends paid	032		
3. Cash outflow for financial lease	033		
4. Cash outflow for purchase of treasury shares	034	366.816	419.556
5. Other cash outflow for financial activities	035		
VI. Total cash outflow for financial activities (031 to 035)	036	7.738.196	6.419.181
C1) NET INCREASE IN CASH FLOW FROM FINANCIAL ACTIVITIES	037	0	0
C2) NET DECREASE IN CASH FLOW FROM FINANCIAL ACTIVITIES	038	7.400.546	6.080.271
Total increase in cash flow (013 – 014 + 025 – 026 + 037 – 038)	039	0	0
Total decrease in cash flow (014 – 013 + 026 – 025 + 038 – 037)	040	9.698.559	8.729.336
Cash and cash equivalents at the beginning of the period	041	29.820.268	20.121.709
Increase of cash and cash equivalents	042	0	0
Decrease of cash and cash equivalents	043	9.698.559	8.729.336
Cash and cash equivalents at the end of the period	044	20.121.709	11.392.373

STATEMENT OF CHANGES IN EQUITY

for the period **1.1.2013** to **30.6.2013**

Item	AOP code	Last year	Current year
1	2	3	4
1. Subscribed capital	001	169.186.800	169.186.800
2. Capital reserves	002	88.107.087	88.107.087
3. Reserves from profit	003	36.591.324	36.171.767
4. Retained earnings or accumulated loss	004	86.626.645	57.946.838
5. Profit or loss for the current year	005	-28.679.806	-5.239.768
6. Revaluation of long - term tangible assets	006		
7. Revaluation of intangible assets	007		
8. Revaluation of financial assets available for sale	008		
9. Other revaluation	009		
10. Total capital and reserves (AOP 001 do 009)	010	351.832.050	346.172.724
11. Currency gains and losses arising from net investement in foreign operations	011		
12. Current and deferred taxes (part)	012		
13. Cash flow hedging	013		
14. Changes in accounting policy	014		
15. Correction of significant errors in prior period	015		
16. Other changes of capital	016		
17. Total increase or decrease in capital (AOP 011 do 016)	017	0	0
17 a. Attributed to equity holders of parent company	018		
17 b. Attributed to minority interest	019		

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).

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.

Capt. Ivan Pavlović

President of the Board