

THE PORT OF RIJEKA GROUP

UNAUDITED CONSOLIDATED

BUSINESS REPORT

FOR 01.01.-30.06.2019.

The Port of Rijeka j. s. c.

Riva 1, HR-51 000 RIJEKA

Personal identification number: 92590920313

Rijeka, July 2019



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**THE BUSINESS PERFORMANCE REPORT FOR THE PORT OF RIJEKA GROUP
IN THE PERIOD BETWEEN 01.01.-30.06.2019.**

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THE BUSINESS PERFORMANCE REPORT FOR THE PORT OF RIJEKA GROUP IN THE PERIOD BETWEEN 01.01.-30.06.2019.

GENERAL INFORMATION

The Port of Rijeka Group consists of:

THE PORT OF RIJEKA j. s. c. Rijeka, the parent company, the largest concessionaire for the transshipment of dry cargo in the area of the port of Rijeka, which provides the services related to maritime traffic, stevedoring, warehousing of goods and forwarding agents activities.

LUKA - PRIJEVOZ ltd. Škrljevo, 100% owned by the parent company, the main business activity of which is providing transport services.

STANOVI ltd. Rijeka, 100% owned by the parent company, the main business activity of which is the management of dwellings owned by the parent company and the activities related to the management of buildings.

The Port of Rijeka j. s. c. owns a 49% share in the company Adriatic Gate j. s. c. Profit/loss of this company is attributed to the Port of Rijeka j. s. c. by applying the ownership share method.

SALES PERFORMANCE INDICATORS

Total turnover of Luka Rijeka j.s.c. and company Jadranska vrata j.s.c.

CARGO TRAFFIC	Realization 01.-06.2018.	Realization 01.-06.2019.	Index 2019/2018
Luka Rijeka d.d.	1.163.246	988.684	85
General cargo (tons)	444.267	449.231	101
Dry Bulk Cargo (tons)	718.979	539.453	75
Jadranska vrata d.d.			
Containers (tons)	1.139.851	1.293.148	113
<i>Containers (TEU)</i>	<i>110.535</i>	<i>130.164</i>	<i>118</i>
TOTAL (tons)	2.303.097	2.281.832	99

Annex 1**ISSUER'S GENERAL DATA**

Reporting period:

01.01.2019.

to

30.06.2019.

Year:

2019

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

603

Consolidated report:

KD

(KN-not consolidated/KD-consolidated)

Audited:

RN

(RN-not audited/RD-audited)

Names of subsidiaries (according to IFRS):

Registered office:

MB:

LUKA PRIJEVOZ D.O.O.**ŠKRLJEVO****1230000****STANOVI D.O.O.****RIJEKA****1230077**

Bookkeeping firm:

No

(Yes/No)

(name of the bookkeeping firm)

Contact person: **Mirta Bačić Vidović**
(only name and surname of the contact person)

Telephone: **051 496 629**

E-mail address: **financije@lukarijeka.hr**

Audit firm:
(name of the audit firm)

Certified auditor:
(name and surname)

BALANCE SHEET
balance as at 30.06.2019.

in HRK

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	
B) FIXED ASSETS (ADP 003+010+020+031+036)	002	718.538.339	754.444.614
I INTANGIBLE ASSETS (ADP 004 to 009)	003	325.643	17.245.865
1 Research and development	004	0	0
2 Concessions, patents, licences, trademarks, software and other rights	005	325.643	17.245.865
3 Goodwill	006	0	0
4 Advances for the purchase of intangible assets	007	0	0
5 Intangible assets in preparation	008	0	0
6 Other intangible assets	009	0	0
II TANGIBLE ASSETS (ADP 011 to 019)	010	600.669.602	613.487.539
1 Land	011	214.283.420	214.283.420
2 Buildings	012	217.757.923	339.486.848
3 Plant and equipment	013	2.127.531	1.990.885
4 Tools, working inventory and transportation assets	014	47.744.006	46.833.713
5 Biological assets	015	0	0
6 Advances for the purchase of tangible assets	016	480.590	50.000
7 Tangible assets in preparation	017	111.964.323	4.754.957
8 Other tangible assets	018	325.736	325.736
9 Investment property	019	5.986.073	5.761.980
III FIXED FINANCIAL ASSETS (ADP 021 to 030)	020	101.300.635	107.468.449
1 Investments in holdings (shares) of undertakings within the group	021	0	0
2 Investments in other securities of undertakings within the group	022	0	0
3 Loans, deposits, etc. to undertakings within the group	023	0	0
4. Investments in holdings (shares) of companies linked by virtue of participating interests	024	101.176.109	107.345.602
5 Investment in other securities of companies linked by virtue of participating interests	025	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	026	0	0
7 Investments in securities	027	124.526	122.847
8 Loans, deposits, etc. given	028	0	0
9 Other investments accounted for using the equity method	029	0	0
10 Other fixed financial assets	030	0	0
IV RECEIVABLES (ADP 032 to 035)	031	3.096.861	3.096.861
1 Receivables from undertakings within the group	032	0	0
2 Receivables from companies linked by virtue of participating interests	033	0	0
3 Customer receivables	034	3.096.861	3.096.861
4 Other receivables	035	0	0
V DEFERRED TAX ASSETS	036	13.145.598	13.145.900
C) CURRENT ASSETS (ADP 038+046+053+063)	037	90.834.852	87.533.985
I INVENTORIES (ADP 039 to 045)	038	1.803.894	1.951.456
1 Raw materials and consumables	039	1.803.894	1.951.456
2 Work in progress	040	0	0
3 Finished goods	041	0	0
4 Merchandise	042	0	0
5 Advances for inventories	043	0	0
6 Fixed assets held for sale	044	0	0
7 Biological assets	045	0	0
II RECEIVABLES (ADP 047 to 052)	046	26.958.913	28.820.309

1 Receivables from undertakings within the group	047	536.598	554.808
2 Receivables from companies linked by virtue of participating interests	048	0	0
3 Customer receivables	049	25.306.035	27.181.971
4 Receivables from employees and members of the undertaking	050	893	5.413
5 Receivables from government and other institutions	051	693.942	491.245
6 Other receivables	052	421.445	586.872
III CURRENT FINANCIAL ASSETS (ADP 054 to 062)	053	9.992.658	9.933.556
1 Investments in holdings (shares) of undertakings within the group	054	0	0
2 Investments in other securities of undertakings within the group	055	0	0
3 Loans, deposits, etc. to undertakings within the group	056	0	0
4 Investments in holdings (shares) of companies linked by virtue of participating interests	057	0	0
5 Investment in other securities of companies linked by virtue of participating interests	058	0	0
6 Loans, deposits etc. to companies linked by virtue of participating interests	059	0	0
7 Investments in securities	060	0	0
8 Loans, deposits, etc. given	061	9.992.658	9.933.556
9 Other financial assets	062	0	0
IV CASH AT BANK AND IN HAND	063	52.079.387	46.828.664
D) PREPAID EXPENSES AND ACCRUED INCOME	064	803.986	587.868
E) TOTAL ASSETS (ADP 001+002+037+064)	065	810.177.177	842.566.467
OFF-BALANCE SHEET ITEMS	066	804.016	804.016
LIABILITIES			
A) CAPITAL AND RESERVES (ADP 068 to	067	663.835.669	666.817.861
I INITIAL (SUBSCRIBED) CAPITAL	068	539.219.000	539.219.000
II CAPITAL RESERVES	069	38.623.828	38.623.828
III RESERVES FROM PROFIT (ADP 071+072-073+074+075)	070	0	0
1 Legal reserves	071	0	0
2 Reserves for treasury shares	072	0	0
3 Treasury shares and holdings (deductible item)	073	0	0
4 Statutory reserves	074	0	0
5 Other reserves	075	0	0
IV REVALUATION RESERVES	076	34.104.072	34.102.696
V FAIR VALUE RESERVES (ADP 078 to 080)	077	0	0
1 Fair value of financial assets available for sale	078	0	0
2 Cash flow hedge - effective portion	079	0	0
3 Hedge of a net investment in a foreign operation - effective portion	080	0	0
VI RETAINED PROFIT OR LOSS BROUGHT FORWARD (ADP 082-083)	081	80.776.102	51.888.770
1 Retained profit	082	80.776.102	51.888.770
2 Loss brought forward	083	0	0
VII PROFIT OR LOSS FOR THE BUSINESS YEAR (ADP 085-086)	084	-28.887.333	2.983.567
1 Profit for the business year	085	0	2.983.567
2 Loss for the business year	086	28.887.333	0
VIII MINORITY (NON-CONTROLLING) INTEREST	087	0	0
B) PROVISIONS (ADP 089 to 094)	088	5.140.220	6.119.215
1 Provisions for pensions, termination benefits and similar obligations	089	2.477.663	2.477.663
2 Provisions for tax liabilities	090	0	0
3 Provisions for ongoing legal cases	091	2.662.557	3.641.552
4 Provisions for renewal of natural resources	092	0	0
5 Provisions for warranty obligations	093	0	0
6 Other provisions	094	0	0
C) LONG-TERM LIABILITIES (ADP 096 to 106)	095	66.425.753	98.605.903
1 Liabilities to undertakings within the group	096	0	0
2 Liabilities for loans, deposits, etc. of undertakings within the group	097	0	0

3 Liabilities to companies linked by virtue of participating interests	098	0	0
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	099	0	0
5 Liabilities for loans, deposits etc.	100	0	0
6 Liabilities to banks and other financial institutions	101	48.558.363	71.486.024
7 Liabilities for advance payments	102	0	0
8 Liabilities to suppliers	103	5.326.860	3.401.589
9 Liabilities for securities	104	0	0
10 Other long-term liabilities	105	0	11.177.760
11 Deferred tax liability	106	12.540.530	12.540.530
D) SHORT-TERM LIABILITIES (ADP 108 to 121)	107	49.573.455	48.280.660
1 Liabilities to undertakings within the group	108	70.370	4.209
2 Liabilities for loans, deposits, etc. of undertakings within the group	109	0	0
3 Liabilities to companies linked by virtue of participating interests	110	0	0
4 Liabilities for loans, deposits etc. of companies linked by virtue of participating interests	111	0	0
5 Liabilities for loans, deposits etc.	112	7.770.423	8.085.902
6 Liabilities to banks and other financial institutions	113	7.747.730	9.348.181
7 Liabilities for advance payments	114	0	191.862
8 Liabilities to suppliers	115	22.497.609	11.400.600
9 Liabilities for securities	116	0	0
10 Liabilities to employees	117	3.593.762	3.491.246
11 Taxes, contributions and similar liabilities	118	3.571.491	2.600.094
12 Liabilities arising from the share in the result	119	0	0
13 Liabilities arising from fixed assets held for sale	120	0	0
14 Other short-term liabilities	121	4.322.070	13.158.566
E) ACCRUALS AND DEFERRED INCOME	122	25.202.080	22.742.828
F) TOTAL – LIABILITIES (ADP 067+088+095+107+122)	123	810.177.177	842.566.467
G) OFF-BALANCE SHEET ITEMS	124	804.016	804.016

STATEMENT OF PROFIT OR LOSS
for the period 01.01.2019 to 30.06.2019

in HRK

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 126 to 130)	125	77.422.478	41.517.900	79.139.228	40.343.942
1 Income from sales with undertakings within the group	126	0	0	0	0
2 Income from sales (outside group)	127	70.109.404	37.078.800	72.371.560	37.505.012
3 Income from the use of own products, goods and services	128	0	0	0	0
4 Other operating income with undertakings within the group	129	52.982	17.661	40.178	20.098
5 Other operating income (outside the group)	130	7.260.092	4.421.439	6.727.490	2.818.832
II OPERATING EXPENSES (ADP 132+133+137+141+142+143+146+153)	131	79.950.392	41.595.989	84.403.671	43.221.250
1 Changes in inventories of work in progress and finished goods	132	0	0	0	0
2 Material costs (ADP 134 to 136)	133	29.069.709	15.162.818	25.126.364	12.034.714
a) Costs of raw materials and consumables	134	8.880.587	4.247.166	9.014.889	3.916.674
b) Costs of goods sold	135	0	0	0	0
c) Other external costs	136	20.189.122	10.915.652	16.111.475	8.118.040
3 Staff costs (ADP 138 to 140)	137	34.405.052	17.796.775	33.044.398	17.058.111
a) Net salaries and wages	138	21.188.045	10.849.018	20.565.372	10.574.724
b) Tax and contributions from salary costs	139	8.144.504	4.324.803	7.766.825	4.051.761
c) Contributions on salaries	140	5.072.503	2.622.954	4.712.201	2.431.626
4 Depreciation	141	5.176.673	2.535.720	13.064.945	7.074.382
5 Other costs	142	10.759.965	5.834.193	11.419.137	5.873.215
6 Value adjustments (ADP 144+145)	143	3.541	3.541	0	0
a) fixed assets other than financial assets	144	3.541	3.541	0	0
b) current assets other than financial assets	145	0	0	0	0
7 Provisions (ADP 147 to 152)	146	0	0	978.995	978.995
a) Provisions for pensions, termination benefits and similar obligations	147	0	0	0	0
b) Provisions for tax liabilities	148	0	0	0	0
c) Provisions for ongoing legal cases	149	0	0	978.995	978.995
d) Provisions for renewal of natural resources	150	0	0	0	0
e) Provisions for warranty obligations	151	0	0	0	0
f) Other provisions	152	0	0	0	0
8 Other operating expenses	153	535.452	262.942	769.832	201.833
III FINANCIAL INCOME (ADP 155 to 164)	154	2.132.067	1.061.014	810.056	585.646
1 Income from investments in holdings (shares) of undertakings within the group	155	0	0	0	0
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	156	0	0	0	0
3 Income from other long-term financial investment and loans granted to undertakings within the group	157	0	0	0	0
4 Other interest income from operations with undertakings within the group	158	0	0	0	0
5 Exchange rate differences and other financial income from operations with undertakings within the group	159	0	0	0	0
6 Income from other long-term financial investments and loans	160	0	0	0	0
7 Other interest income	161	0	0	0	0
8 Exchange rate differences and other financial income	162	2.132.067	1.061.014	810.056	585.646
9 Unrealised gains (income) from financial assets	163	0	0	0	0
10 Other financial income	164	0	0	0	0
IV FINANCIAL EXPENSES (ADP 166 to 172)	165	2.521.921	1.308.069	2.007.731	1.031.407
1 Interest expenses and similar expenses with undertakings within the group	166	0	0	0	0
2 Exchange rate differences and other expenses from operations with undertakings within the group	167	0	0	0	0
3 Interest expenses and similar expenses	168	0	0	0	0
4 Exchange rate differences and other expenses	169	2.041.968	1.033.309	1.384.120	714.602
5 Unrealised losses (expenses) from financial assets	170	0	0	0	0
6 Value adjustments of financial assets (net)	171	0	0	0	0
7 Other financial expenses	172	479.953	274.760	623.611	316.805
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS	173	6.824.127	3.018.346	9.445.685	5.383.007
VI SHARE IN PROFIT FROM JOINT VENTURES	174	0	0	0	0
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	175	0	0	0	0
VIII SHARE IN LOSS OF JOINT VENTURES	176	0	0	0	0
IX TOTAL INCOME (ADP 125+154+173 + 174)	177	86.378.672	45.597.260	89.394.969	46.312.595
X TOTAL EXPENDITURE (ADP 131+165+175 + 176)	178	82.472.313	42.904.058	86.411.402	44.252.657
XI PRE-TAX PROFIT OR LOSS (ADP 177-178)	179	3.906.359	2.693.202	2.983.567	2.059.938
1 Pre-tax profit (ADP 177-178)	180	3.906.359	2.693.202	2.983.567	2.059.938

2 Pre-tax loss (ADP 178-177)	181	0	0	0	0
XII INCOME TAX	182				
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 179-182)	183	3.906.359	2.693.202	2.983.567	2.059.938
1 Profit for the period (ADP 179-182)	184	3.906.359	2.693.202	2.983.567	2.059.938
2 Loss for the period (ADP 182-179)	185	0	0	0	0
DISCONTINUED OPERATIONS (to be filled in by undertakings subject to IFRS only with discontinued operations)					
XIV PRE-TAX PROFIT OR LOSS OF DISCONTINUED OPERATIONS (ADP 187-188)	186	0	0	0	0
1 Pre-tax profit from discontinued operations	187				
2 Pre-tax loss on discontinued operations	188				
XV INCOME TAX OF DISCONTINUED OPERATIONS	189				
1 Discontinued operations profit for the period (ADP 186-189)	190				
2 Discontinued operations loss for the period (ADP 189-186)	191				
TOTAL OPERATIONS (to be filled in only by undertakings subject to IFRS with discontinued operations)					
XVI PRE-TAX PROFIT OR LOSS (ADP 179+186)	192				
1 Pre-tax profit (ADP 192)	193				
2 Pre-tax loss (ADP 192)	194				
XVII INCOME TAX (ADP 182+189)	195				
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 192-195)	196				
1 Profit for the period (ADP 192-195)	197				
2 Loss for the period (ADP 195-192)	198				
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 200+201)	199	3.906.359	2.693.202	2.983.567	2.059.938
1 Attributable to owners of the parent	200	3.906.359	2.693.202	2.983.567	2.059.938
2 Attributable to minority (non-controlling) interest	201	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	202	3.906.359	2.693.202	3.983.567	2.059.938
II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 204 to 211)	203	-50.377	-50.377	-1.679	-1.679
1 Exchange rate differences from translation of foreign operations	204				
2 Changes in revaluation reserves of fixed tangible and intangible assets	205				
3 Profit or loss arising from subsequent measurement of financial assets available for sale	206	-50.377	-50.377	-1.679	-1.679
4 Profit or loss arising from effective cash flow hedging	207				
5 Profit or loss arising from effective hedge of a net investment in a foreign operation	208				
6 Share in other comprehensive income/loss of companies linked by virtue of participating interests	209				
7 Actuarial gains/losses on the defined benefit obligation	210				
8 Other changes in equity unrelated to owners	211				
III TAX ON OTHER COMPREHENSIVE INCOME FOR THE PERIOD	212	-9.068	-9.068	-302	-302
IV NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 203-212)	213	-41.309	-41.309	-1.377	-1.377
V COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 202+213)	214	3.865.050	2.651.893	3.982.190	2.058.561
APPENDIX to the Statement on comprehensive income (to be filled in by undertakings that draw up consolidated statements)					
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 216+217)	215	3.865.050	2.651.893	3.982.190	2.058.561
1 Attributable to owners of the parent	216	3.865.050	2.651.893	3.982.190	2.058.561
2 Attributable to minority (non-controlling) interest	217				

STATEMENT OF CASH FLOWS - indirect method
for the period 01.01.2019 . To 30.06.2019.

in HRK

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	3.906.359	2.983.567
2 Adjustments (ADP 003 to 010):	002	5.176.673	12.846.266
a) Depreciation	003	5.176.673	13.064.945
b) Gains and losses from sale and value adjustment of fixed tangible and intangible assets	004		
c) Gains and losses from sale and unrealised gains and losses and value adjustment of financial assets	005		
d) Interest and dividend income	006	0	74.015
e) Interest expenses	007	0	-824.355
f) Provisions	008		978.995
g) Exchange rate differences (unrealised)	009		176.277
h) Other adjustments for non-cash transactions and unrealised gains and losses	010		-623.611
I Cash flow increase or decrease before changes in working capital (ADP 001+002)	011	9.083.032	15.829.833
3 Changes in the working capital (ADP 013 to 016)	012	-36.478.413	7.363.308
a) Increase or decrease in short-term liabilities	013	-29.576.317	-1.162.386
b) Increase or decrease in short-term receivables	014	2.533.882	-1.950.936
c) Increase or decrease in inventories	015	-623.353	-147.562
d) Other increase or decrease in working capital	016	-8.812.625	10.624.192
II Cash from operations (ADP 011+012)	017	-27.395.381	23.193.141
4 Interest paid	018		-789.786
5 Income tax paid	019		
A) NET CASH FLOW FROM OPERATING ACTIVITIES (ADP 017 to 019)	020	-27.395.381	22.403.355
Cash flow from investment activities			
1 Cash receipts from sales of fixed tangible and intangible assets	021	1.618.572	1.860.845
2 Cash receipts from sales of financial instruments	022		
3 Interest received	023	315.540	180.472
4 Dividends received	024	8.954.913	3.276.192
5 Cash receipts from repayment of loans and deposits	025		
6 Other cash receipts from investment activities	026	29.385.703	0
III Total cash receipts from investment activities (ADP 021 to 026)	027	40.274.728	5.317.509
1 Cash payments for the purchase of fixed tangible and intangible assets	028	-12.090.315	-25.882.882
2 Cash payments for the acquisition of financial instruments	029		
3 Cash payments for loans and deposits for the period	030		
4 Acquisition of a subsidiary, net of cash acquired	031		
5 Other cash payments from investment activities	032		-2.548.898
IV Total cash payments from investment activities (ADP 028 to 032)	033	-12.090.315	-28.431.780
B) NET CASH FLOW FROM INVESTMENT ACTIVITIES (ADP 027 +033)	034	28.184.413	-23.114.271
Cash flow from financing activities			
1 Cash receipts from the increase in initial (subscribed) capital	035		
2 Cash receipts from the issue of equity financial instruments and debt financial instruments	036		
3 Cash receipts from credit principals, loans and other borrowings	037	11.288.279	
4 Other cash receipts from financing activities	038	0	0
V Total cash receipts from financing activities (ADP 035 to 038)	039	11.288.279	0
1 Cash payments for the repayment of credit principals, loans and other borrowings and debt financial instruments	040	-5.764.986	-2.535.510
2 Cash payments for dividends	041		

3 Cash payments for finance lease	042	-1.499.204	-2.004.297
4 Cash payments for the redemption of treasury shares and decrease in initial (subscribed) capital	043		
5 Other cash payments from financing activities	044	-568.364	0
VI Total cash payments from financing activities (ADP 040 to 044)	045	-7.832.554	-4.539.807
C) NET CASH FLOW FROM FINANCING ACTIVITIES (ADP 039 +045)	046	3.455.725	-4.539.807
1 Unrealised exchange rate differences in respect of cash and cash equivalents	047		
D) NET INCREASE OR DECREASE IN CASH FLOWS (ADP 020+034+046+047)	048	4.244.757	-5.250.723
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	049	3.753.584	52.079.387
F) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD(ADP 048+049)	050	7.998.341	46.828.664

STATEMENT OF CHANGES IN EQUITY
for the period from 1.1.2019 to 30.6.2019

in HRK

Item	ADP code	Attributable to owners of the parent														Minority (non-controlling) interest	Total capital and reserves	
		Initial (subscribed) capital	Capital reserves	Legal reserves	Reserves for treasury shares	Treasury shares and holdings (deductible item)	Statutory reserves	Other reserves	Revaluation reserves	Fair value of financial assets available for sale	Cash flow hedge - effective portion	Hedge of a net investment in a foreign operation - effective portion	Retained profit / loss brought forward	Profit/loss for the business year	Total attributable to owners of the parent			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16 (3 to 6 + 8 to 15)	17	18 (16+17)	
Previous period																		
1 Balance on the first day of the previous business year	01	539.219.000	38.623.828						38.634.056	78.947				82.070.886	-1.294.783	695.331.934		695.331.934
2 Changes in accounting policies	02																	
3 Correction of errors	03																	
4 Balance on the first day of the previous business year (restated) (ADP 01 to 03)	04	539.219.000	38.623.828	0	0	0	0	0	38.634.056	78.947	0	0	0	82.070.886	-1.294.783	695.331.934	0	695.331.934
5 Profit/loss of the period	05	0	0	0	0	0	0	0	0	0	0	0	0	0	-28.887.333	-28.887.333	0	-28.887.333
6 Exchange rate differences from translation of foreign operations	06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Changes in revaluation reserves of fixed tangible and intangible assets	07	0	0	0	0	0	0	0	-2.579.477	0	0	0	0	0	-2.579.477	-2.579.477	0	-2.579.477
8 Profit or loss arising from subsequent measurement of financial assets available for sale	08	0	0	0	0	0	0	0	0	-29.454	0	0	0	0	-29.454	-29.454	0	-29.454
9 Profit or loss arising from effective cash flow hedge	09	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Actuarial gains/losses on the defined benefit obligation	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Other changes in equity unrelated to owners	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Tax on transactions recognised directly in equity	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Increase/decrease in initial (subscribed) capital (other than from reinvesting profit and other than arising from the pre-bankruptcy settlement procedure)	15																	
16 Increase in initial (subscribed) capital arising from the reinvestment of profit	16																	
17 Increase in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	17																	
18 Redemption of treasury shares/holdings	18																	
19 Payment of share in profit/dividend	19																	
20 Other distribution to owners	20																	
21 Transfer to reserves according to the annual schedule	21													-1.294.783	1.294.783	0	0	0
22 Increase in reserves arising from the pre-bankruptcy settlement procedure	22																	
23 Balance on the last day of the previous business year reporting period (04 to 22)	23	539.219.000	38.623.828	0	0	0	0	0	34.054.579	49.493	0	0	0	80.776.103	-28.887.333	663.835.670	0	663.835.670
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)	24	0	0	0	0	0	0	0	-2.579.477	-29.454	0	0	0	0	-2.608.931	0	-2.608.931	
II COMPREHENSIVE INCOME OR LOSS FOR THE PREVIOUS PERIOD (ADP 05+24)	25	0	0	0	0	0	0	0	-2.579.477	-29.454	0	0	0	-28.887.333	-31.496.264	0	-31.496.264	
III TRANSACTIONS WITH OWNERS IN THE PREVIOUS PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 15 to 22)	26	0	0	0	0	0	0	0	0	0	0	0	-1.294.783	1.294.783	0	0	0	
Current period																		
1 Balance on the first day of the current business year	27	539.219.000	38.623.828						34.054.579	49.493				80.776.103	-28.887.333	663.835.670		663.835.670
2 Changes in accounting policies	28																	
3 Correction of errors	29																	
4 Balance on the first day of the current business year (restated) (ADP 27 to 29)	30	539.219.000	38.623.828	0	0	0	0	0	34.054.579	49.493	0	0	0	80.776.103	-28.887.333	663.835.670	0	663.835.670
5 Profit/loss of the period	31	0	0	0	0	0	0	0	0	0	0	0	0	0	2.983.567	2.983.567	0	2.983.567
6 Exchange rate differences from translation of foreign operations	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Changes in revaluation reserves of fixed tangible and intangible assets	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Profit or loss arising from subsequent measurement of financial assets available for sale	34	0	0	0	0	0	0	0	0	-1.679	0	0	0	0	-1.679	-1.679	0	-1.679
9 Profit or loss arising from effective cash flow hedge	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Profit or loss arising from effective hedge of a net investment in a foreign operation	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Share in other comprehensive income/loss of companies linked by virtue of participating interests	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Actuarial gains/losses on the defined benefit obligation	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Other changes in equity unrelated to owners	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Tax on transactions recognised directly in equity	40	0	0	0	0	0	0	0	0	0	302	0	0	0	302	302	0	302
15 Increase/decrease in initial (subscribed) capital (other than from reinvesting profit and other than arising from the pre-bankruptcy settlement procedure)	41																	
16 Increase in initial (subscribed) capital arising from the reinvestment of profit	42																	
17 Increase in initial (subscribed) capital arising from the pre-bankruptcy settlement procedure	43																	
18 Redemption of treasury shares/holdings	44																	
19 Payment of share in profit/dividend	45																	
20 Other distribution to owners	46																	
21 Transfer to reserves according to the annual schedule	47													-28.887.333	28.887.333	0	0	0
22 Increase in reserves arising from the pre-bankruptcy settlement procedure	48																	
23 Balance on the last day of the current business year reporting period (ADP 30 to 48)	49	539.219.000	38.623.828	0	0	0	0	0	34.054.579	48.116	0	0	0	51.888.770	2.983.567	666.817.860	0	666.817.860
APPENDIX TO THE STATEMENT OF CHANGES IN EQUITY (to be filled in by undertakings that draw up financial statements in accordance with the IFRS)																		
I OTHER COMPREHENSIVE INCOME FOR THE CURRENT PERIOD, NET OF TAX (ADP 32 to 40)	50	0	0	0	0	0	0	0	0	-1.377	0	0	0	0	-1.377	0	-1.377	
II COMPREHENSIVE INCOME OR LOSS FOR THE CURRENT PERIOD (ADP 31+50)	51	0	0	0	0	0	0	0	0	-1.377	0	0	0	2.983.567	2.982.190	0	2.982.190	
III TRANSACTIONS WITH OWNERS IN THE CURRENT PERIOD RECOGNISED DIRECTLY IN EQUITY (ADP 41 to 48)	52	0	0	0	0	0	0	0	0	0	0	0	0	-28.887.333	28.887.333	0	0	

In Rijeka, July 2019.

Pursuant to the Capital Market Act, Duško Grabovac, president of Management Board, Bartłomiej Pastwa – member of Management Board and Tomislav Kalafatić – 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 second quarter of 2019, 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 _____

Bartłomiej M. Pastwa, member of Management Board _____

Tomislav Kalafatić, member of Management Board _____

