

STATEMENT OF PROFIT OR LOSS
for the period 01.01.2021. to 31.12.2022.

in HRK

Submitter: **JADRAN 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	147,517,798	15,115,461	241,560,526	27,298,486
1 Income from sales with undertakings within the group	002	0	0	0	0
2 Income from sales (outside group)	003	133,741,797	11,847,116	220,523,114	14,569,280
3 Income from the use of own products, goods and services	004	0	0	0	0
4 Other operating income with undertakings within the group	005	935,457	522,435	969,106	258,304
5 Other operating income (outside the group)	006	12,840,544	2,745,910	20,068,306	12,470,902
II OPERATING EXPENSES (ADP 08+009+013+017+018+019+022+029)	007	147,147,958	35,794,746	210,388,533	43,371,384
1 Changes in inventories of work in progress and finished goods	008	0	0	0	0
2 Material costs (ADP 010 to 012)	009	54,359,111	9,046,132	90,457,377	12,728,475
a) Costs of raw materials and consumables	010	23,789,942	4,472,043	43,729,079	4,534,822
b) Costs of goods sold	011	192,044	7,185	274,206	15,567
c) Other external costs	012	30,377,125	4,566,904	46,454,092	8,178,086
3 Staff costs (ADP 014 to 016)	013	40,493,279	11,968,077	60,641,768	17,007,944
a) Net salaries and wages	014	28,088,314	8,531,214	40,934,101	12,669,384
b) Tax and contributions from salary costs	015	7,829,678	2,151,627	12,415,531	2,677,431
c) Contributions on salaries	016	4,575,287	1,285,236	7,292,136	1,661,129
4 Depreciation	017	46,026,005	12,603,718	46,502,847	9,613,700
5 Other costs	018	8,285,320	1,820,394	11,844,764	3,176,375
6 Value adjustments (ADP 020+021)	019	-2,723,192	0	120,105	120,105
a) fixed assets other than financial assets	020	0	0	0	0
b) current assets other than financial assets	021	-2,723,192	0	120,105	120,105
7 Provisions (ADP 023 to 028)	022	0	0	0	0
a) Provisions for pensions, termination benefits and similar obligations	023	0	0	0	0
b) Provisions for tax liabilities	024	0	0	0	0
c) Provisions for ongoing legal cases	025	0	0	0	0
d) Provisions for renewal of natural resources	026	0	0	0	0
e) Provisions for warranty obligations	027	0	0	0	0
f) Other provisions	028	0	0	0	0
8 Other operating expenses	029	707,435	356,425	821,672	724,785
III FINANCIAL INCOME (ADP 031 to 040)	030	3,275,818	98,672	1,845,324	41,988
1 Income from investments in holdings (shares) of undertakings within the group	031	0	0	0	0
2 Income from investments in holdings (shares) of companies linked by virtue of participating interests	032	0	0	0	0
3 Income from other long-term financial investment and loans granted to undertakings within the group	033	0	0	0	0
4 Other interest income from operations with undertakings within the group	034	526,562	87,777	220,298	38,039
5 Exchange rate differences and other financial income from operations with undertakings within the group	035	0	0	0	0
6 Income from other long-term financial investments and loans	036	0	0	0	0
7 Other interest income	037	1,235	21	1,677	1,499
8 Exchange rate differences and other financial income	038	2,748,021	10,874	1,623,349	2,450
9 Unrealised gains (income) from financial assets	039	0	0	0	0
10 Other financial income	040	0	0	0	0
IV FINANCIAL EXPENSES (ADP 042 to 048)	041	11,221,436	3,113,656	10,909,447	2,241,079
1 Interest expenses and similar expenses with undertakings within the group	042	0	0	0	0
2 Exchange rate differences and other expenses from operations with undertakings within the group	043	0	0	0	0
3 Interest expenses and similar expenses	044	9,122,948	2,318,975	8,695,577	1,968,990
4 Exchange rate differences and other expenses	045	2,098,488	794,681	2,213,870	272,089
5 Unrealised losses (expenses) from financial assets	046	0	0	0	0
6 Value adjustments of financial assets (net)	047	0	0	0	0
7 Other financial expenses	048	0	0	0	0
V SHARE IN PROFIT FROM UNDERTAKINGS LINKED BY VIRTUE OF PARTICIPATING INTERESTS	049	0	0	0	0
VI SHARE IN PROFIT FROM JOINT VENTURES	050	0	0	0	0
VII SHARE IN LOSS OF COMPANIES LINKED BY VIRTUE OF PARTICIPATING INTEREST	051	0	0	0	0
VIII SHARE IN LOSS OF JOINT VENTURES	052	0	0	0	0
IX TOTAL INCOME (ADP 001+030+049 +050)	053	150,793,616	15,214,133	243,405,850	27,340,474
X TOTAL EXPENDITURE (ADP 007+041+051 + 052)	054	158,369,394	38,908,402	221,297,980	45,612,463
XI PRE-TAX PROFIT OR LOSS (ADP 053-054)	055	-7,575,778	-23,694,269	22,107,870	-18,271,989
1 Pre-tax profit (ADP 053-054)	056	0	0	22,107,870	0

2 Pre-tax loss (ADP 054-053)	057	-7,575,778	-23,694,269	0	-18,271,989
XII INCOME TAX	058	0	0	0	0
XIII PROFIT OR LOSS FOR THE PERIOD (ADP 055-059)	059	-7,575,778	-23,694,269	22,107,870	-18,271,989
1 Profit for the period (ADP 055-059)	060	0	0	22,107,870	0
2 Loss for the period (ADP 059-055)	061	-7,575,778	-23,694,269	0	-18,271,989
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	0	0	0
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	0	0	0
2 Discontinued operations loss for the period (ADP 065-062)	067	0	0	0	0
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	0	0	0
1 Pre-tax profit (ADP 068)	069	0	0	0	0
2 Pre-tax loss (ADP 068)	070	0	0	0	0
XVII INCOME TAX (ADP 058+065)	071	0	0	0	0
XVIII PROFIT OR LOSS FOR THE PERIOD (ADP 068-071)	072	0	0	0	0
1 Profit for the period (ADP 068-071)	073	0	0	0	0
2 Loss for the period (ADP 071-068)	074	0	0	0	0
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	0	0	0	0
1 Attributable to owners of the parent	076	0	0	0	0
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	0	0	22,107,870	-18,271,989
II OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAX (ADP 80+ 87)	079	0	0	0	0
III Items that will not be reclassified to profit or loss (ADP 081 to 085)	080	0	0	0	0
1 Changes in revaluation reserves of fixed tangible and intangible assets	081	0	0	0	0
2 Gains or losses from subsequent measurement of equity instruments at fair value through other comprehensive income	082	0	0	0	0
3 Fair value changes of financial liabilities at fair value through statement of profit or loss, attributable to changes in their credit risk	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	0	0	0
1 Exchange rate differences from translation of foreign operations	088	0	0	0	0
2 Gains or losses from subsequent measurement of debt securities at fair value through other comprehensive income	089	0	0	0	0
3 Profit or loss arising from effective cash flow hedging	090	0	0	0	0
4 Profit or loss arising from effective hedge of a net investment in a foreign operation	091	0	0	0	0
5 Share in other comprehensive income/loss of companies linked by virtue of participating interests	092	0	0	0	0
6 Changes in fair value of the time value of option	093	0	0	0	0
7 Changes in fair value of forward elements of forward contracts	094	0	0	0	0
8 Other items that may be reclassified to profit or loss	095	0	0	0	0
9 Income tax relating to items that may be reclassified to profit or loss	096	0	0	0	0
V NET OTHER COMPREHENSIVE INCOME OR LOSS (ADP 080+087-086 - 096)	097	0	0	0	0
VI COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (ADP 078+097)	098	0	0	22,107,870	-18,271,989
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 100+101)	099	0	0	0	0
1 Attributable to owners of the parent	100	0	0	0	0
2 Attributable to minority (non-controlling) interest	101	0	0	0	0