Year	2025
Institution Code	Luka Rijeka d.d.

		ANSWER	EXPLANATION	LINK TO THE SOCIETY'S WEBSITE
1. Leadership/Collaboration	Does the company's bylaws and/or other internal documents clearly define the responsibilities of the supervisory board and the management, in accordance with the applicable laws and arrangements under which the management and the supervisory board cooperate?	YES		
1. Leadership/Collaboration	Is the company's bylaws (and/or other internal documents) available free of charge on the company's website?	YES		https://lukarijeka.hr/akti-drustva/
1. Leadership/Collaboration	Has the supervisory board adopted a resolution listing the categories of decisions and legal transactions that require its prior consent, and for which decisions the management must consult with the supervisory board before making them?	NO	Acting in accordance with the bylaws	
1. Leadership/Collaboration	Is a summary of the resolution available free of charge on the company's website?	Partially	the bylaws are available	
1. Leadership/Collaboration	Does the company's articles of association and/or internal regulations provide for the prior consent of the supervisory board for making important decisions that affect the company's strategy, expenses, risk exposure, and reputation?	YES		
1. Leadership/Collaboration	Does the company's articles of association and/or internal regulations provide that the supervisory board and its committees have timely access to documents, premises, as well as senior management and employees when necessary to perform their duties?	YES		
1. Leadership/Collaboration	Management reported to the supervisory board at regular intervals on the company's operational performance, financial situation, material financial and other risks, the company's resilience, and the results of interactions with shareholders and other stakeholders?	YES		
1. Leadership/Collaboration	Have the management and the supervisory board agreed on the content, format, and frequency of these reports?	YES		
1. Leadership/Collaboration	Does the articles of association and/or internal regulations stipulate that the CEO must inform the supervisory board if an event arises, or is likely to arise, that could potentially affect the company's results, financial position, or reputation?	YES		
1. Leadership/Code of Conduct	Has the supervisory board approved the code of conduct (or other internal policy) that establishes the rules of conduct to be followed by members of the management and supervisory board, employees, and others acting on behalf of the company?	YES		
1. Leadership/Code of Conduct	Does the Code of Conduct (or other internal policy) contain provisions that ensure an inclusive work environment, equal opportunities for different genders, and prohibit any form of discrimination, as well as rules of conduct and the measures that will be taken in case of their violation?	YES		
1. Leadership/Code of Conduct	Is the Code of Conduct (or other internal policy) available free of charge on the company's website?	YES		https://lukarijeka.hr/akti-drustva/
1. Leadership/Code of Conduct	Does the Supervisory Board oversee the implementation of and monitor the effectiveness of the Code of Conduct (or other internal act)?	YES		
1. Leadership/Code of Conduct	Does the Code of Conduct (and/or other internal act) take into account the recommendations for responsible business conduct as prescribed by the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the applicable OECD Due Diligence Guidelines for Responsible Business Conduct?	NO	A revision of some of the company's documents is planned	
2. Duties of Management Board and Supervisory Board Members / Conflict of Interest	Are directors and supervisory board members prohibited from participating in decision-making when they are in a conflict of interest?	YES		
2. Duties of Management Board and Supervisory Board Members / Conflict of	Has the company adopted a policy for managing conflicts of interest?	NO	Acting in accordance with the law, the bylaws, and the company's regulations	
2. Duties of Management Board and Supervisory Board Members / Conflict of Interest	Has the Supervisory Board given prior approval to the conflict of interest policy?	NO	Policies have not yet been adopted	
2. Duties of Management Board and Supervisory Board Members / Conflict of Interest	Is the policy for managing conflicts of interest available free of charge on the company's website?	NO	as previously	
2. Duties of Management Board and Supervisory Board Members / Conflict of Interest	Do members of the supervisory board have an obligation to notify the entire supervisory board that they are in an actual or potential conflict of interest?	YES		
2. Duties of Management Board and Supervisory Board Members / Conflict of Interest	Are management members required to notify the chair of the supervisory board and other members of management of an actual or potential conflict of interest?	YES		

2. Duties of Management Board and Supervisory Board Members / Conflict of Interest	Is the supervisory board required to maintain a record of all notifications relating to an existing or potential conflict of interest, including a description of the action taken and the outcome of that action for each such conflict?	Partially	no such notifications
2. Duties of Management Board and Supervisory Board Members / Conflict of Interest	Are members of the management board and supervisory board required to notify the chairman of the supervisory board if they believe that another member of the management board or supervisory board is in an actual or potential conflict of interest that they have not disclosed, or to notify the deputy chairman of the supervisory board if it concerns the chairman of the supervisory board?	NO	not provided for in the company's existing documents
2. Duties of Management Board and Supervisory Board Members / Competition Prohibition	Members of the supervisory board and management do not engage in activities that compete with the company's business, either for their own account or for the account of others?	YES	
2. Duties of Management Board and Supervisory Board Members / Competition Prohibition	Members of the supervisory board and management are not members of the management or supervisory board of companies that engage in activities competing with the company's business?	YES	
2. Duties of Management Board and Supervisory Board Members / Competition Prohibition	Members of the supervisory board and management do not hold significant stakes in companies that compete with the company's business?Members of the supervisory board and management are not members of the board of directors or supervisory board of companies that perform activities competing with the company's business?Members of the supervisory board and management do not engage in activities that compete with the company's business, either for their own account or for the account of others?Members of the board of directors and supervisory board who have stakes in companies with which the company competes have notified the company secretary of such stakes?	YES	
2. Duties of Management Board and Supervisory Board Members / Competition Prohibition	Have members of the board of directors and supervisory board who hold shares in companies competing with the company notified the company secretary of such holdings?	NO	No such case
2. Duties of Management Board and Supervisory Board Members / Competition Prohibition	Details of the supervisory board and management's holdings in companies that compete with the company's business are available free of charge on the company's website?	NO	as previously
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	No transaction between a member of the management board or supervisory board and the company (or persons associated with any party) may be entered into without the prior consent of the supervisory board?	YES	
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	Must the fair value of each material transaction, as defined by law, be confirmed by an independent expert before each such transaction?	NO	not regulated by the company's articles of association
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	Must the independent expert's report on the fair value of each material transaction be made available free of charge on the company's website?	NO	as previously
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	If the board of directors, for the purpose of granting prior approval for related-party transactions, has appointed a special committee in accordance with the law or has authorized the audit committee, are the members of such committee subject to the independence requirements prescribed for members of the board of directors?	NO	there have been no such transactions
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	If the supervisory board for deciding on prior consent for related-party transactions has appointed a special committee in accordance with the law or authorized the audit committee, are the members of such a committee independent with respect to the persons and transactions that are the subject of the prior consent?	NO	as previously
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	Has the company adopted procedures for approving and disclosing transactions between members of the management board or supervisory board and the company (or persons affiliated with any party)?	NO	not regulated by the company's bylaws, nor were any such transactions mentioned
2. Duties of the Management Board and Supervisory Board / Transactions with	Does the Audit Committee evaluate the effectiveness of these procedures once a year?	NO	as previously
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	Does the company promptly publish on its website information about related-party transactions requiring prior approval by the supervisory board, as well as information on the company's own transactions and on related-party transactions of its subsidiaries with related parties of the parent company?	NO	not regulated by the company's bylaws, nor were any such transactions mentioned
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	The related party transaction notice contains at least information on the nature of the relationship with the related party, the names of the related parties, the date, and the value of the transaction?	NO	as previously

2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	Such a notification of transactions is made available to the public for at least five years on the company's website?	NO	as previously
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	Does the management prepare an annual report on related-party transactions in the content prescribed by the Commercial Companies Act?	NO	there have been no such transactions
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	The auditor has audited the related party transaction report and submitted its signed report to the company's management?	NO	as previously
2. Duties of the Management Board and Supervisory Board / Transactions with Related Parties	Has the supervisory board reviewed the related party transaction report, expressed an opinion on the audit results, and reported on this to the general assembly in its report submitted to the general assembly?	NO	as previously
3. Appointment of Management and the Board of Supervisors / Role of the Supervisory Board	Is the Supervisory Board responsible for the appointment and removal of members of the Management Board and for making recommendations for a candidate for the Supervisory Board to the General Meeting?	YES	
3. Appointment of Management and the Board of Supervisors / Role of the Supervisory Board	Has the Supervisory Board adopted formal and transparent procedures for the appointment to the management and the Supervisory Board, and for the selection of senior management?	Partially	Actions are taken in accordance with the law, the bylaws, and the decisions of the Supervisory Board.
3. Appointment of Management and the Board of Supervisors / Role of the Supervisory Board	Has the Supervisory Board adopted a succession plan?	NO	Actions are taken in accordance with the law, the bylaws, and the decisions of the Supervisory Board.
3. Appointment of Management and the Board of Supervisors / Role of the Supervisory Board	Do the procedures for appointments to the board of directors and supervisory board, and for the selection of senior management, include objective criteria for appointment or selection, giving preference under the same conditions to a person of the underrepresented gender?	NO	There are no procedures for appointments
3. Appointment of Management and the Board of Supervisors / Role of the Supervisory Board	Has a prior impact assessment of the procedures for appointing to the board of directors and supervisory board, as well as for selecting senior management and the succession plan, on gender equality been conducted?	NO	as previously
3. Appointment of Management and the Board of Supervisors / Role of the Supervisory Board	Has a prior assessment of the effectiveness of procedures for appointments to the management and supervisory board, as well as for the selection of senior management and the succession plan, in terms of gender equality been published free of charge on the company's website?	NO	as previously
3. Appointment of Management and the Board of Supervisors / Role of the Supervisory Board	Has representation of at least 40% members of the underrepresented gender been ensured in the supervisory board or in the supervisory board and management board combined?	YES	
3. Appointment of Management and the Board of Supervisors / Role of the Supervisory Board	If a representation of at least 40% members of the underrepresented gender has not been achieved, has the company taken measures to achieve the prescribed representation and adopted a plan and deadline for achieving it, which cannot be longer than two years from the occurrence of the unbalanced gender representation?	NO	the representation has been achieved
3. Appointment of Management and the Board of Supervisors / Role of the Supervisory Board	Does the company publish in its annual report all measures it is taking, the plan and timeline for achieving the prescribed representation of the underrepresented gender, along with an explanation of why the percentage was not achieved?	NO	the representation has been achieved
3. Appointment of Management and Supervisory Board Members / Role of the Nomination Committee	Does the Nomination Committee oversee the nomination process for the supervisory board and management to ensure that it is fair, transparent, and non-discriminatory, that it promotes diversity, inclusion, and equal opportunities, and that it achieves a balanced representation of both genders?	NO	A nominations committee has not been established
3. Appointment of Management and Supervisory Board Members / Role of the Nomination Committee	Has the Nomination Committee developed role and candidate descriptions for each vacancy in accordance with the board or management profile, and identified and recommended suitable candidates to the board?	NO	A nominations committee has not been established
3. Appointment of Management and Supervisory Board Members / Role of the Nomination Committee	When seeking independent supervisory board candidates, did the Nomination Committee determine that the candidates were independent and, if so, based on which criteria (as defined in Annex A)?	NO	A nominations committee has not been established
3. Appointment of Management and Supervisory Board Members / Role of the Nomination Committee	Has the Nomination Committee prepared a succession plan for the reappointment or replacement of board and management members, in consultation with the Chair of the Board and the Chair of Management, respectively?	NO	A nominations committee has not been established
3. Appointment of Management and Supervisory Board Members / Role of the Nomination Committee	Has the Nominating Committee monitored progress toward achieving the percentage of female members of the board of directors and management, as well as senior management?	NO	A nominations committee has not been established
3. Appointment of Management and Supervisory Board Members / Role of the Nomination Committee	Has the Nominating Committee overseen the management's policies for selecting and appointing senior management?	NO	A nominations committee has not been established

3. Appointment of Management and Supervisory Board Members / Role of the Nomination Committee	Has the Nomination Committee overseen the implementation of internal evaluations and surveys on employees' perception of gender equality and equal opportunity in the company?	NO	A nominations committee was not established	
3. Appointment of Board of Directors and NOM / Election of Supervisory Board Members at the General Meeting	When proposing candidates for the supervisory board to the general meeting, does the company make all information from Article 19 of the Code available free of charge on the company's website as part of the materials for the general meeting?	YES		https://lukarijeka.hr/izvjesca-i-obavijesti/
3. Appointment of Board of Directors and NOM / Election of Supervisory Board Members at the General Meeting	The proposal for the election of supervisory board members must include for each proposed member a statement as to whether they are independent within the meaning of Article 255(6). of the Companies Act, and why the supervisory board considers the candidate to be independent and based on which criteria from the Companies Act/Code?	YES		https://lukarijeka.hr/izvjesca-i-obavijesti/
3. Appointment of Board of Directors and NOM / Election of Supervisory Board Members at the General Meeting	In the event that an incumbent member of the supervisory board is proposed, do the materials for the general meeting also contain all the information from Article 20 of the Code?	NO	no assessment was conducted	
3. Appointment of Board of Directors and NOM / Election of Supervisory Board Members at the General Meeting	Are the information from Articles 19 and 20 of the Code available free of charge on the company's website, and also in the case of the appointment of a worker representative or another supervisory board member who is not elected by the shareholders at the general meeting?	NO	Assessment not conducted	
4. Supervisory Board and its committees/Competence of the Supervisory Board	The supervisory board's duties include: appointing and dismissing management board members and succession planning; contributing to the development and approving the company's strategy, business plan, and budget; and monitoring management's performance in achieving its goals and in the manner in which it carries out its duties, as well as how it engages with shareholders and other stakeholders?	YES		
4. Supervisory Board and its committees/Competence of the Supervisory Board	The supervisory board's tasks also include ensuring at least 40% representation of the underrepresented gender on the supervisory board, or on the supervisory board and management together?	Partially	acts in accordance with the law	
4. Board of Supervisors and its committees/Composition of the Board of Supervisors	Has the supervisory board established a supervisory board profile that determines the minimum number of members and the combination of age, gender, skills, knowledge, and education, as well as the professional and practical experience required for the supervisory board?	Partially	is not defined in the company's bylaws, but it is acted upon in accordance with the aforementioned profile	
4. Board of Supervisors and its committees/Composition of the Board of Supervisors	Does the Supervisory Board include members of different genders, ages, profiles, and experiences to ensure a diversity of perspectives when making decisions and a balanced representation of both genders?	YES		
4. Board of Supervisors and its committees/Composition of the Board of Supervisors	Are the majority of the supervisory board members independent in accordance with the definition in Annex A of the Code?	YES		
4. Board of Supervisors and its committees/Composition of the Board of	Is the chair or deputy chair of the supervisory board independent?	YES		
4. Board of Supervisors and its committees/Composition of the Board of Supervisors	If a majority of the board members are not independent, has the board adopted measures, a plan, and a timeline to achieve independence that cannot be longer than two years from the date a majority of the board members cease to be independent?	NO	majority is independent	
4. Board of Supervisors and its committees/Composition of the Board of Supervisors	Does the company publish in its annual report all measures it takes to achieve the supervisory board's independence, the plan and timeline for achieving independence, along with an explanation of why independence was not achieved?	Partially	majority is independent	
4. The Supervisory Board and its committees/Chairman	Does the Chairman of the Supervisory Board have the duties specified in Article 26 of the Code?	YES		
4. NO and its committees/Supervisory Board Committees	Has the Supervisory Board established a Nomination Committee?	NO	acts in accordance with the company's bylaws and the decisions of the Board of Directors	
4. NO and its committees/Supervisory Board Committees	Has the Supervisory Board established a Remuneration Committee?	NO	acts in accordance with the company's bylaws and the decisions of the Board of Directors	
4. NO and its committees/Supervisory Board Committees	Has the Supervisory Board established an Audit Committee?	NO	appointed by the General Assembly in accordance with the Articles of Incorporation	
4. NO and its committees/Supervisory Board Committees	Has the Supervisory Board determined the mandate and activities of each of its committees?	NO	determined at the General Assembly	
4. NO and its committees/Supervisory Board Committees	Does each supervisory board committee consist of members who have the necessary skills, knowledge, and education, as well as professional and practical experience to effectively perform the functions of that committee?	NO	The Supervisory Board has not appointed a single committee	
4. NO and its committees/Supervisory Board Committees	Each audit committee has at least three members?	NO	The Supervisory Board has not appointed a single committee	
4. NO and its committees/Supervisory Board Committees	The majority of the members of each supervisory board committee are independent in accordance with the definition in Annex A of the Code?	NO	The Supervisory Board has not appointed a single committee	
4. NO and its committees/Supervisory Board Committees	Are executive officers prohibited from serving as members of the supervisory board?	YES		

4. NO and its committees/Supervisory Board Committees	The independence of the supervisory board is ensured through its independent members?	NO	The Supervisory Board has not appointed a single committee	
4. NO and its committees/Supervisory Board Committees	The charter of each audit committee is available free of charge on the company's website?	NO	The Supervisory Board has not appointed a single committee	
4. NO and its committees/Supervisory Board Committees	Does the company include in its annual report a report on the work of each supervisory board committee, including information on the number of meetings held, the committee members, and the independence of each member?	NO	The Supervisory Board has not appointed a single committee	
4. NOM and its committees/Time commitment	Is the expected minimum time commitment for each supervisory board member determined at the time of their appointment?	NO	There are no stated provisions	
4. NOM and its committees/Time commitment	Is the attendance record of each supervisory board member at the meetings of the supervisory board and its committees published in the company's annual report?	YES		https://lukarijeka.hr/financijska-izvjesca/
4. NOM and its committees/Time commitment	Does the company's bylaws and/or internal regulations require supervisory board members to notify the company secretary of their membership on the supervisory board or management of other companies?	Partially	they comply with legal regulations, but in the case of potential competition, they would have to report it anyway	
4. Board of Supervisors and its committees/Frequency and manner of	Are supervisory board meetings held at least once every three months?	YES		
4. Board of Supervisors and its committees/Frequency and manner of holding meetings	Has the Supervisory Board adopted a work plan that includes the schedule and agenda for future meetings?	YES		
4. Board of Supervisors and its committees/Frequency and manner of holding meetings	The supervisory board committees meet as often as necessary to effectively carry out their duties and regularly report to the supervisory board on their activities?	NO	The Supervisory Board has not appointed a single committee	
4. Board of Supervisors and its committees/Frequency and manner of holding meetings	Meetings of the supervisory board may be held without the presence of management members when the supervisory board deems it appropriate?	YES		
4. Board of Supervisors and its committees/Frequency and manner of holding meetings	Members of management do not attend meetings where the supervisory board discusses the performance and remuneration of management and its members?	YES		
4. Board of Supervisors and its committees/Frequency and manner of holding meetings	Individuals who are not members of the supervisory board may participate in board meetings only by invitation of the board?	NO	The Supervisory Board has not appointed a single committee	
4. NOM and its committees/Support	Has the company appointed a person to serve as the company secretary?	YES		
4. NOM and its committees/Support	In accordance with the bylaws (or other internal documents), the company secretary is responsible for ensuring the supervisory board acts in accordance with its procedures, advising the supervisory board on governance matters, providing support to the chair of the supervisory board, and assisting the supervisory board and its committees?	Partially	not regulated by the bylaws	
4. BO and its committees/Quality and timeliness of information	All materials necessary for a board of supervisors or a board of supervisors committee meeting are provided to their members at least one week before the meeting?	Partially	three to five days	
4. BO and its committees/Quality and timeliness of information	Is the minutes of the supervisory board meeting available to all supervisory board members?	YES		
4. BO and its committees/Quality and timeliness of information	Do minutes of board of supervisors meetings include information on voting results, including details on individual members' votes?	YES		
4. BO and its committees/Quality and timeliness of information	The supervisory board has the right to receive information/advice from persons outside the company at the company's expense if it deems it necessary for the successful performance of its duties, and the procedure for this is specified in the internal management regulations with the prior consent of the supervisory board?	YES		
4. Board of Supervisors and its committees/Training and development	Did all members of the supervisory board receive an induction training for their role upon appointment?	NO	There is no training for the members of the SB	
4. Board of Supervisors and its committees/Training and development	Are all members of the supervisory board continuously trained and educated to enhance and improve their skills and knowledge?	NO	There is no training for the members of the SB	
4. Board of Supervisors and its committees/Training and development	Does the continuous training of board members cover topics of business sustainability, responsible business conduct, and achieving a balanced gender representation on the board of directors, in management, and in senior leadership?	NO	There is no training for the members of the SB	
4. Board of Supervisors and its committees/Training and development	Do members of the supervisory board regularly receive updates and summaries from management and experts on issues that are important to the company and the duties of supervisory board members?	YES		
4. Board of Supervisors and its committees/Board of Supervisors Evaluation	Has the Board of Supervisors evaluated its effectiveness and composition over the past twelve months?	Partially	The assessment is partially contained in the SB report	

4. Board of Supervisors and its committees/Board of Supervisors Evaluation	Has the Board of Supervisors evaluated the effectiveness and composition of its committees in the last twelve months?	NO	The Supervisory Board has not appointed a single committee
4. Board of Supervisors and its committees/Board of Supervisors Evaluation	Has the Supervisory Board evaluated the individual performance of its members and the members of its committees in the last twelve months?	NO	The SB has not appointed any committees, and the members of the SB are not evaluated individually
4. Board of Supervisors and its committees/Board of Supervisors Evaluation	Was the evaluation led by the chair or vice chair of the supervisory board if the chair is not independent?	NO	as previously
4. Board of Supervisors and its committees/Board of Supervisors Evaluation	Did the evaluation of the supervisory board and its committees include an assessment of all circumstances under Article 43 of the Code?	NO	as previously
4. Board of Supervisors and its committees/Board of Supervisors Evaluation	Does the evaluation of the supervisory board and the supervisory board committee identify whether there is a need for improvements in the functioning and preparation of board meetings?	NO	Evaluation not conducted
4. Board of Supervisors and its committees/Board of Supervisors Evaluation	Does the annual report include the report on the evaluation of the supervisory board and its committees?	NO	Evaluation not conducted
4. Board of Supervisors and its committees/Board of Supervisors Evaluation	Does the report on the evaluation of the supervisory board and its committees include how the evaluation was conducted, whether external evaluators were engaged, who was consulted during the process, and a summary of the actions that have been or will be taken based on the evaluation results?	NO	Evaluation not conducted
5. Management/Management Responsibilities	Does the Management have duties specified in Article 45 of the Code?	YES	
5. Management/Management Responsibilities	Has the Board set a target percentage for underrepresented gender representation in senior management to be achieved within the next five years?	YES	
5. Management/Management Responsibilities	The annual report published the set percentage of underrepresented gender representation in senior management, along with an explanation for why it was chosen and why the percentage was not achieved, if applicable, measures the company is taking to achieve it, and a plan and timeline for its implementation that cannot exceed five years, along with a statement on progress against the plan?	Partially	the percentage of representation of the underrepresented gender has been achieved
5. Management/Management Responsibilities	The management has adopted a management work rules that defines the allocation of responsibilities and the manner of cooperation among the management members, including procedures for holding meetings and making decisions?	YES	
5. Management/Management Responsibilities	Must the board of directors' rules of procedure be approved by the supervisory board?	YES	
5. Management/Management Responsibilities	In the case of a group, the management of the parent company has ensured effective oversight of the activities of other companies in the group and the existence of appropriate cooperation within the group?	YES	
5. Management/Management Responsibilities	In the case of a group, the management of the parent company has established rules governing areas of responsibility, duties, and reporting procedures at the level of the parent company and its subsidiaries, as well as rules to prevent conflicts of interest?	YES	
5. Management/Management Responsibilities	In the case of a group, information on the system of supervision and cooperation within the group and the group's operating rules are available free of charge on the company's website?	Partially	regulated by the company's bylaws
5. Management/Management Responsibilities	In the event that a management contract has not been entered into, has the management of the subsidiary prepared a report on the company's relationships with its related parties within the first three months of the business year?	Partially	The parent company prepares consolidated financial statements
5. Management/Management Responsibilities	The dependent company's management report on relationships with related parties contains all legal transactions that the company entered into in the previous year with the parent company or its related companies, or at their direction in the interest of those companies, as well as all other actions, which it has undertaken or failed to undertake in the past year upon the instructions of those companies?	YES	
5. Management/Management Responsibilities	Does the report of the management of the subsidiary on its relationships with related parties include, for both legal transactions and other transactions, all the information required by Articles 497(1) and (2) of the Companies Act?	YES	
5. Management/Management Responsibilities	Has the auditor audited the dependent company's management report on its relationships with related parties and submitted their signed report to the company's management?	Partially	A separate report was not prepared

5. Management/Management Responsibilities	Has the supervisory board examined the management report of the subsidiary on its relationships with related parties, taken a position on the results of the audit, and reported on this to the general assembly in its report submitted to the general assembly?	NO	No special examination was performed	
5. Management/Composition	Does the Supervisory Board ensure that the management maintains a profile that specifies the minimum number of members and the combination of members with regard to age, gender, skills, knowledge, and education, as well as professional and practical experience, while ensuring a balanced representation of both genders?	YES		
5. Management/Chairman	Is the CEO responsible for all activities under Article 49 of the Code?	YES		
5. Management/Limitations on Other Appointments	Do the company's internal regulations require that members of the management board obtain prior consent from the supervisory board before accepting an appointment to the board of directors or supervisory board of a company that is not part of the same group?	YES		
5. Management/Limitations on Other Appointments	Do board members not hold more than two positions on the board or supervisory board of companies that are not part of the same group?	YES		
5. Management/Management Assessment	Has the supervisory board evaluated the effectiveness of the cooperation arrangements between the supervisory board and the management, as well as the adequacy of the support and information it receives from the management, in the last 12 months?	YES		
5. Management/Management Assessment	Are the results of the assessment of the cooperation arrangements between the supervisory board and the management included in the annual report?	YES		https://lukarijeka.hr/wp-content/uploads/2026/04/LUR-FS-31.12.2025.-HRV_potpisan-28.04.2026.pdf
5. Management/Management Assessment	Has management evaluated its own performance and that of individual members at least once a year, applying the same criteria and avoiding any form of discrimination?	NO	Evaluation is not conducted	
5. Management/Management Assessment	Has the management reported to the supervisory board on the conclusions regarding the assessment of its own effectiveness and the effectiveness of individual members?	NO	Evaluation is not conducted	
6. Remuneration of the Management Board and Supervisory Board / Role of the Remuneration Committee	The Remuneration Committee recommends to the Board of Directors a compensation policy for the members of the management board at least every three years, taking into account the amount and structure of remuneration for senior management and employees as a whole, and having conducted a prior assessment of the effects of the said policy on the gender pay gap for equal work and/or work of equal value?	NO	a remuneration committee has not been established	
6. Remuneration of the Management Board and Supervisory Board / Role of the Remuneration Committee	Did the Remuneration Committee recommend to the Supervisory Board remuneration for the members of the management board based on an assessment of the company's performance and their individual performance, taking into account the gender pay gap for equal work and/or work of equal value?	NO	a remuneration committee has not been established	
6. Remuneration of the Management Board and Supervisory Board / Role of the Remuneration Committee	Has the Remuneration Committee recommended to the Supervisory Board a remuneration policy for the members of the Supervisory Board and conducted a prior assessment of the effects of said policy on the equality of remuneration between different genders for equal work and/or work of equal value, which policy has been submitted to the General Meeting for approval?	Partially	a remuneration committee has not been established	
6. Remuneration of the Management Board and Supervisory Board / Role of the Remuneration Committee	Has the Remuneration Committee overseen the amount and structure of remuneration for senior management and employees as a whole, taking into account gender pay equity for equal work and/or work of equal value, and made recommendations to the management on its policies?	NO	a remuneration committee has not been established	
6. Remuneration of the Management Board and Supervisory Board / Role of the Remuneration Committee	Did the Remuneration Committee oversee the preparation of the legally mandated mandatory annual remuneration report for the supervisory board's approval?	NO	a remuneration committee has not been established	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration of Management Board Members	Did the Supervisory Board determine the annual remuneration for each member of the Management Board, based on the recommendations of the Remuneration Committee and in accordance with the approved remuneration policy?	Partially	a remuneration committee has not been established	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration of Management Board Members	Is the compensation policy non-discriminatory, aligned with sustainability objectives, and prepared in accordance with applicable legal requirements?	YES		

6. Remuneration of Management Board and Supervisory Board Members/Remuneration of Management Board Members	Does the level of executive compensation take into account the agreed-upon strategy, risk appetite, the economic environment in which the company operates, the achievement of sustainability goals, and the wages and conditions of the company's employees?	YES		
6. Remuneration of Management Board and Supervisory Board Members/Remuneration of Management Board Members	Does the compensation policy stipulate that a director may not dispose of shares granted to them as part of their compensation for at least two years from the date of grant?	NO	shares have not been granted	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration of Management Board Members	The Remuneration Policy stipulates that a member of the board of directors may not exercise stock options granted as part of their remuneration for at least two years from the date of grant?	NO	stock options not granted	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration of Management Board Members	Does the compensation policy include provisions that further specify the circumstances under which part of a director's compensation would be withheld or require its return?	NO	not specifically defined	
6. Remuneration of executive and supervisory board members/Remuneration of supervisory board members	Does the level of remuneration for the Chairman of the Supervisory Board and for other members of the Supervisory Board reflect their time commitment and responsibilities, including the time commitment and responsibilities on supervisory boards?	YES		
6. Remuneration of executive and supervisory board members/Remuneration of supervisory board members	Does the company's compensation policy and/or internal rules prohibit including variable elements or other performance-related elements in supervisory board compensation?	YES		
6. Executive and Board of Directors Compensation/Compensation Reporting	Has the company adopted a compensation policy for the supervisory board, management, and senior executives?	Partially	Adopted compensation policy for management and the Board of Directors	
6. Executive and Board of Directors Compensation/Compensation Reporting	Has the company conducted an assessment of the impact of its compensation policies on gender pay equity?	NO	There is no formal document with the assessment	
6. Executive and Board of Directors Compensation/Compensation Reporting	Has the remuneration policy been approved by shareholders at the general meeting?	YES		
6. Executive and Board of Directors Compensation/Compensation Reporting	Is the approved company remuneration policy available free of charge on the company's website?	YES		https://lukarijeka.hr/wp-content/uploads/2024/07/Privitak-tocke-8.-dnevnog-reda-Glavne-skupstine.pdf
6. Executive and Board of Directors Compensation/Compensation Reporting	Is an assessment of the impact of the remuneration policies on the equality of remuneration between the sexes available free of charge on the company's website?	Partially	the remuneration policy is available	
6. Remuneration of Management and Supervisory Board Members/Remuneration Reporting	Does the Annual Remuneration Report include remuneration information for each individual member of the supervisory board and management, in the content as required by Article 60 of the Code and the Companies Act?	YES		
6. Executive and Board of Directors Compensation/Compensation Reporting	The annual remuneration report contains information on how the executive remuneration policy is determined, the relationship between compensation and long-term performance, sustainability, and the company's resilience, the structure and parameters of the executive compensation calculation, the alignment of executive compensation with the compensation of senior management and employees as a whole, and the reasons for any deviation from the application of the executive compensation policy, if applicable?	Partially	does not contain the alignment of executive compensation with senior management and employee compensation overall, sustainability information, and information on reasons for any deviation	
6. Executive and Board of Directors Compensation/Compensation Reporting	The annual compensation report includes compensation data for each member of the supervisory board who is not a member of the management board, if applicable.	NO	There are no committees of the Board of Supervisors	
6. Executive and Board of Directors Compensation/Compensation Reporting	Is the annual compensation report available free of charge on the company's website?	YES		https://lukarijeka.hr/wp-content/uploads/2025/07/Privitak-Tocke-7.-Dnevnog-reda-GS.pdf
6. Executive and Board of Directors Compensation/Compensation Reporting	Is the auditor's report on the review of the annual income statement available free of charge on the company's website?	YES		https://lukarijeka.hr/wp-content/uploads/2025/07/Privitak-Tocke-7.-Dnevnog-reda-GS.pdf
7. Risks, Internal Control and Audit/Role of the Supervisory Board and Management	Management, with the prior approval of the supervisory board, has adopted a risk management policy that determines the nature and extent of risks the company must and is willing to take in order to achieve its long-term strategic goals?	Partially	There is no risk management policy, but there is a risk control system	
7. Risks, Internal Control and Audit/Role of the Supervisory Board and Management	Does the risk management policy take sustainability issues into account?	Partially	There is no risk management policy, but there is a risk control system	
7. Risks, Internal Control and Audit/Role of the Supervisory Board and Management	Does the company's bylaws and/or internal regulations prescribe the management's responsibility for identifying material financial, operational, and external risks related to the implementation of the strategy and the maintenance of the company's activities, and for maintaining an appropriate system of risk management and internal control to manage and avoid these risks?	YES		

7. Risks, Internal Control and Audit/Role of the Supervisory Board and Management	Does the company's management regularly report to the supervisory board on the status of significant risks?	YES	
7. Risks, Internal Control, and Audit/Role of the Audit Committee	Does the Audit Committee oversee the accuracy and completeness of the company's financial statements, accounting policies, and other official disclosures related to the company's financial results?	YES	
7. Risks, Internal Control, and Audit/Role of the Audit Committee	Does the Audit Committee oversee the accuracy and completeness of the corporate sustainability reports and sustainability reporting policies, as well as other official disclosures related to the company's sustainability performance?	YES	
7. Risks, Internal Control, and Audit/Role of the Audit Committee	Does the Audit Committee oversee the implementation of tax planning, including the allocation of income tax on profits generated from cross-border activities?	YES	
7. Risks, Internal Control, and Audit/Role of the Audit Committee	Does the Audit Committee oversee the effectiveness of the company's internal financial controls?	YES	
7. Risks, Internal Control, and Audit/Role of the Audit Committee	Does the Audit Committee ensure the adequacy, independence, and effectiveness of the external audit function?	YES	
7. Risks, Internal Control, and Audit/Role of the Audit Committee	Does the Audit Committee ensure the independence and adequacy of the internal audit function?	YES	
7. Risks, Internal Control, and Audit/Role of the Audit Committee	Does the Audit Committee oversee the implementation of measures identified as a result of external and internal audits and its own oversight?	YES	
7. Risks, Internal Control, and Audit/Role of the Audit Committee	Does the Supervisory Board (or a special committee of the Supervisory Board or the Audit Committee) undertake oversight activities to assess the effectiveness of the company's entire internal control and risk management system?	Partially	There are no committees of the Board of Supervisors
7. Risks, Internal Control, and Audit/Role of the Audit Committee	Does the Supervisory Board (or a special committee of the Supervisory Board or the Audit Committee) oversee the implementation of procedures for reporting violations of laws or the company's internal codes of conduct?	Partially	There are no committees of the Board of Supervisors
7. Risks, Internal Control, and Audit/Relationship with the External Auditor	Does the Audit Committee oversee the process for the selection and appointment of the external auditor in accordance with legal requirements and make recommendations to the Supervisory Board for the selection of the external auditor and the terms of his/her appointment?	YES	
7. Risks, Internal Control, and Audit/Relationship with the External Auditor	Has the Audit Committee approved the external auditor's work plan in the past twelve months, which includes the scope and content of the activities to be subject to the audit?	YES	
7. Risks, Internal Control, and Audit/Relationship with the External Auditor	Does the Audit Committee meet with the external auditor as needed to discuss issues identified during the audit and to oversee the quality of services provided?	YES	
7. Risks, Internal Control, and Audit/Relationship with the External Auditor	Does the Audit Committee oversee the independence and objectivity of the external auditor?	YES	
7. Risks, Internal Control, and Audit/Relationship with the External Auditor	Has the Audit Committee approved the policy on permissible non-audit services provided by the external auditor and monitors the implementation of that policy?	NO	there is no such policy policy
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	The Audit Committee has assessed the effectiveness of the risk management and internal control systems as a whole at least annually?	YES	
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	Has the Audit Committee made recommendations to the Board of Supervisors and management regarding the effectiveness of risk management and internal control systems, as necessary?	YES	
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	Did the company state in its annual report how the supervisory board conducted oversight of the effectiveness of risk management and the internal control system?	Partially	Not specifically highlighted
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	Did the company describe in its annual report which significant internal controls were not effective and the measures and activities that were taken or proposed to improve them?	NO	This was not the case
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	The Company maintains an effective risk management system that ensures reliable identification of risks, measurement, responses, reporting, and monitoring.	YES	

7. Risks, Internal Control, and Audit/Risk Management and Internal Control	The risk management system covers all risks the company faces or may face, including climate and environmental risks, health crises, supply chain disruptions, geopolitical tensions, tax risks, and risks related to cybersecurity and the application of digital technologies, as well as financial and operational risks?	YES		
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	Has the company established clear internal responsibilities for maintaining the risk management system and a clear procedure for maintaining contact between responsible individuals and the audit committee?	Partially	procedure has not been developed, planned for the future	
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	Has the company established an internal audit function responsible for monitoring the effectiveness of the internal control system, including risk management?	YES		
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	Has the Audit Committee approved the internal audit plan in the last twelve months?	YES		
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	Has the Audit Committee received reports from the internal auditor and monitored the implementation of their recommendations?	YES		
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	Is the Audit Committee required to recommend to the supervisory board the appointment or dismissal of the head of the internal audit function?	NO	edited by systematization	
7. Risks, Internal Control, and Audit/Risk Management and Internal Control	If the company does not have an internal audit function, the audit committee has, within the last 12 months, assessed the need for such a function as part of its assessment of the internal control system	NO	a position exists	
7. Risks, Internal Control and Audit/Reporting of Irregularities	Has the management, with the prior approval of the supervisory board, adopted procedures for reporting violations of law, the company's internal rules, or unethical conduct, including cases where there is suspicion of a violation or the possibility of one occurring?	YES		
7. Risks, Internal Control and Audit/Reporting of Irregularities	Does the procedure ensure that employees or external stakeholders do not suffer negative consequences for reporting suspected misconduct and that the identity of the whistleblower remains protected?	YES		
7. Risks, Internal Control and Audit/Reporting of Irregularities	Are the procedures compliant with regulations on whistleblower protection, gender equality, protection from all forms of harassment, and the fight against discrimination?	YES		
7. Risks, Internal Control and Audit/Reporting of Irregularities	Is a detailed description of the procedure for reporting violations of law, the company's internal rules, or unethical conduct available on the company's website at no cost?	Partially	is available on the company's bulletin board	
7. Risks, Internal Control and Audit/Reporting of Irregularities	Has management appointed a person responsible for handling reported irregularities?	YES		
7. Risks, Internal Control and Audit/Reporting of Irregularities	Do the company's bylaws and/or internal regulations require management to immediately report any irregularities to the supervisory board, arrange for the necessary measures to be implemented, and report the results of those measures to the supervisory board?	YES		
7. Risks, Internal Control and Audit/Reporting of Irregularities	Does the company's bylaws and/or internal regulations require management to inform the whistleblower of the results of the measures taken, unless otherwise provided by a relevant regulation?	YES		
7. Risks, Internal Control and Audit/Reporting of Irregularities	Does the company's bylaws and/or internal regulations require management to ensure the protection of the whistleblower's identity and protection from possible retaliation?	YES		
7. Risks, Internal Control and Audit/Reporting of Irregularities	Has the Audit Committee at least once a year assessed the effectiveness of the whistleblowing procedure and its application?	NO	there was no need	
8. Disclosure and Transparency/Use of the Company's Website	All information that the company is required to disclose in accordance with the law, listing rules, the Code, and its own articles of association is available free of charge on the company's website?	YES		
8. Disclosure and Transparency/Use of the Company's Website	Are the company's websites easily accessible, user-friendly, and organized in a way that makes it easy to find information?	YES		
8. Disclosure and Transparency/Use of the Company's Website	Is the company's annual report available on the company's website?	YES		
8. Disclosure and Transparency/Use of the Company's Website	Are the company's semi-annual and quarterly reports and other required financial information available on the company's website?	YES		https://lukarijeka.hr/financijska-izvjesca/

8. Disclosure and Transparency/Use of the Company's Website	Is information related to sustainability, which could reasonably be expected to affect an investor's assessment of the company's value or their investment or voting decisions, available on the company's website?	YES		https://lukarijeka.hr/wp-content/uploads/2026/04/LUR-FS-31.12.2025.-HRV_potpisan-28.04.2026.pdf
8. Disclosure and Transparency/Use of the Company's Website	Is information available on the company's website regarding the rules of procedure, composition, and members of the supervisory board and its committees, as well as the management, including the independence of each individual board member and the criteria for their independence?	Partially	there are no supervisory board committees, it remains to be	
8. Disclosure and Transparency/Use of the Company's Website	Is the company's bylaws and other internal acts available on the company's website in accordance with this Code?	YES		https://lukarijeka.hr/akti-drustva/
8. Disclosure and Transparency/Use of the Company's Website	Are the company's policies on social and environmental impact, human rights, including children's rights, the work environment, bribery and corruption, and discrimination available on the company's website?	Partially	As part of the annual sustainability report aligned with ESRS standards, most topics are covered; however, separate policies have not been issued. The company has adopted a Quality, Energy, Environmental Protection, and Sustainability Policy.	
8. Disclosure and Transparency/Use of the Company's Website	Are the company's internal rules and the procedure for reporting irregularities available on the company's website?	YES		https://lukarijeka.hr/akti-drustva/
8. Disclosure and Transparency/Use of the Company's Website	Is an organizational chart with a detailed view of the company's position within the group, if the company is part of a group, available on the company's website, including intra-group policies?	NO	is publicly posted on the Company's bulletin board	
8. Disclosure and Transparency/Use of the Company's Website	Is information on mutual shareholdings where the company is involved available on the company's website?	NO	no such template exists	
8. Disclosure and Transparency/Use of the Company's Website	Is the report on information on corporate income tax available on the company's website?	Partially	available as part of the RDG	
8. Disclosure and Transparency/Use of the Company's Website	Is the related-party transaction report available on the company's website?	NO	no transactions	
8. Disclosure and Transparency/Use of the Company's Website	Is a report on the company's relationships with related parties available on the company's website?	Partially	available in the Annual Report	
8. Disclosure and Transparency/Use of the Company's Website	Is information on the company's website available regarding shareholder agreements entered into, including details on the contracting parties, the primary purpose of the agreement, and how it is implemented, as required by law?	NO	No agreements were entered into	
8. Disclosure and Transparency/Use of the Company's Website	Are details of changes in the shareholdings of members of the supervisory board and management, other persons performing management functions, and persons closely associated with them, which must be reported under applicable laws and regulations, as well as details of related-party transactions, available on the company's website?	YES		https://lukarijeka.hr/izvjesca-i-obavijesti/
8. Disclosure and Transparency/Use of the Company's Website	The company's website provides the compensation policy for members of the supervisory board, management, and senior management, as well as the annual compensation report?	Partially	management and the Supervisory Board	
8. Disclosure and Transparency/Use of the Company's Website	Is the dividend policy available on the company's website?	NO	the company did not pay a dividend	
8. Disclosure and Transparency/Use of the Company's Website	Is the company's risk management policy available on its website, including information on the nature and effectiveness of related procedures and due diligence measures?	Partially	There is no risk management policy, but there is a risk control system	
8. Disclosure and Transparency/Use of the Company's Website	Is a calendar of events for the next twelve months available on the company's website, including the dates of the annual general meeting, earnings releases, dividend payments, and investor conferences?	YES		https://lukarijeka.hr/wp-content/uploads/2025/12/Kalendar-vaznih-dogadanja-u-2026.-16.12.2025.pdf
8. Disclosure and Transparency/Use of the Company's Website	Are all materials related to the general assembly meetings, including the minutes, available on the company's website?	YES		https://lukarijeka.hr/izvjesca-i-obavijesti/
8. Disclosure and Transparency/Use of the Company's Website	Are the names and contact information of the persons responsible for investor relations available on the company's website?	Partially	Contact information for the head of the Management Office who handles these matters is available	
8. Disclosure and Transparency/Use of the Company's Website	Has the company ensured that the information on its website is current and posted within the deadlines prescribed by law and regulations?	YES		
8. Disclosure and Transparency/Use of the Company's Website	Is all information on the website available free of charge and unconditionally in the Croatian language?	YES		

8. Disclosure and Transparency/Use of the Company's Website	Is all information on the website available free of charge and unconditionally in English?	YES	
8. Publication and Transparency/Annual Report	Does the company's annual report contain a record of the number of meetings held of the supervisory board and its committees, and the attendance of each member at those meetings?	YES	
8. Publication and Transparency/Annual Report	Does the company's annual report contain information on all shares and other financial instruments of the company held by members of the supervisory board and management, as well as senior management, for which there is a reporting obligation under applicable laws and regulations, and in other companies whose business is in competition with the company's business?	NO	there was no need
8. Publication and Transparency/Annual Report	Does the company's annual report contain information on all contracts and agreements entered into between members of the management board or supervisory board and the company (or persons associated with any party)?	NO	there were no agreements
8. Publication and Transparency/Annual Report	Does the company's annual report contain the results of the supervisory board's evaluation regarding its effectiveness and the effectiveness of the arrangements for cooperation with the management?	NO	No evaluation was conducted
8. Publication and Transparency/Annual Report	Does the company's annual report include a report on the work of each supervisory board committee, including information on the number of meetings held, the committee members, and their attendance records?	NO	There are no committees of the Board of Supervisors
8. Publication and Transparency/Annual Report	Does the company's annual report include information on shareholder agreements entered into, including details on the contracting parties, the underlying purpose of the agreement, and how it is achieved, as required by law?	NO	No agreements were entered into
8. Publication and Transparency/Annual Report	The company's annual report includes a report on gender equality, stating whether the requirements for a balanced representation of both genders on the supervisory board, in management, and in senior management have been met, with a justification if they have not?	Partially	As part of the annual sustainability report, there are statements on the representation in the total number of employees and the share in management or leadership positions, and the representation on the Management Board
8. Publication and Transparency/Annual Report	Does the company's annual report contain information on the fulfillment of the conditions regarding the independence of supervisory board members and their independence criteria?	NO	planned for the future
8. Publication and Transparency/Annual Report	Does the company's annual report include a description of the objectives related to sustainability issues that the company has established and a report on their fulfillment?	YES	
8. Publication and Transparency/Annual Report	The annual report includes information on bonds issued, debt agreements entered into, including information on the obligations the company has undertaken under such agreements, which, in the event of a breach of the agreement's terms, may limit the rights of management and shareholders or require changes in the company's operations, as well as information on the likelihood of such events occurring?	NO	No bonds have been issued
8. Publication and Transparency/Annual Report	Is the report on the application of the corporate governance code included in the company's annual report?	YES	
8. Publication and Transparency/Annual Report	Does the report on the application of the corporate governance code include everything required by the Accounting Act?	YES	
8. Publication and Transparency/Annual Report	The company has ensured that all shareholders, regardless of the number or class of shares they hold, have equal access to information about the company and how they can exercise and protect their rights?	YES	
9. Shareholders and the General Meeting/Shareholder Relations	The company has effective mechanisms that allow minority shareholders to ask questions directly to the CEO and the Board of Directors, and all information is available on the company's website.	NO	internal regulations apply
9. Shareholders and the General Meeting/Shareholder Relations	Information on the formal mechanisms that allow minority shareholders to ask questions directly to the CEO and the Chairman of the Supervisory Board is available free of charge on the company's website?	NO	as previously
9. Shareholders and the General Meeting/Shareholder Relations	Has the company designated an individual to act as the contact person for investor relations for all shareholders, whose duties include responding promptly to requests for information?	YES	

9. Shareholders and the General Meeting/General Meeting	Does the company's articles of association and/or bylaws in no way restrict a shareholder's ability to convene a general meeting, to participate in it, or to add items to the agenda?	YES		
9. Shareholders and the General Meeting/General Meeting	Does the company's articles of association and/or internal regulations allow shareholders to exercise their voting rights through a proxy without limitation?	YES		
9. Shareholders and the General Meeting/General Meeting	Does the company's bylaws and/or internal regulations allow shareholders to exercise their voting rights via electronic communication without limitation?	NO	must be physically present	
9. Shareholders and the General Meeting/General Meeting	Are the other ways in which shareholders can exercise their voting rights explained in the documents for the annual general meeting?	NO	no other method exists	
9. Shareholders and the General Meeting/General Meeting	Is the company's charter or a decision by the management allowing the annual general meeting to be held in a hybrid format?	NO	not provided for in the bylaws	
9. Shareholders and the General Meeting/General Meeting	Does the company's bylaws or a board resolution allow shareholders who do not attend the annual general meeting to cast their votes in writing or by electronic communication (proxy voting) after the notice for the annual general meeting has been published and before the meeting is held?	NO	not provided for in the bylaws	
9. Shareholders and the General Meeting/General Meeting	Notice of the general meeting is published no later than 30 days before the date of the meeting?	YES		
9. Shareholders and the General Meeting/General Meeting	Is the agenda, resolutions, and all other materials necessary for the general meeting available free of charge on the company's website?	YES		https://lukarijeka.hr/izvjesca-i-obavijesti/
9. Shareholders and the General Meeting/General Meeting	All documents are available in Croatian and English?	YES		
9. Shareholders and the General Meeting/General Meeting	Has the company published on its website how shareholders can participate in the annual general meeting and exercise their voting rights, particularly when doing so via electronic communication, and how the company has ensured the legally required conditions for using electronic communication?	YES		
9. Shareholders and the General Meeting/General Meeting	Were the Chairman and Deputy Chairman of the Supervisory Board, the chairs of the Supervisory Board committees, and all members of the Management Board present at the Annual General Meeting in the past twelve months?	Partially	There are no committees of the Board of Supervisors	
9. Shareholders and the General Meeting/General Meeting	Was the external auditor present at the general meeting where the financial statements were presented?	YES		
9. Shareholders and the General Meeting/General Meeting	Did the company make the minutes of the general meeting available on its website free of charge?	YES		https://lukarijeka.hr/izvjesca-i-obavijesti/
9. Shareholders and the General Meeting/General Meeting	Did the company, within 30 days of the date of the general meeting, make the answers to the questions asked at the general meeting available on its website free of charge?	NO	no questions	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Has the Supervisory Board and management agreed upon and adopted policies regarding the assessment of the impact of the company's activities on the environment and community, and the management of associated risks, across the entire value chain?	Partially	Risks related to environmental and social impacts in the Company's value chain have been identified and described in the annual sustainability report, prepared in accordance with ESRS standards, including a double materiality analysis. However, these findings are not currently formalized in the form of a separate adopted policy by the Company's Supervisory Board and Management.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	The Supervisory Board and Management have agreed upon and adopted policies regarding the protection of human rights, children's rights, and workers' rights, particularly for persons with disabilities, throughout the value chain?\n	Partially	The Company addresses topics related to human rights and workers' rights, including measures against discrimination and occupational health and safety, in its annual sustainability report prepared in accordance with ESRS standards (ESRS S1 and ESRS S2). It also includes information on workers' rights and the inclusion of persons with disabilities. The Company currently does not have a separately adopted policy on human and children's rights, workers' rights, and the rights of persons with disabilities, formally agreed upon and approved by the Supervisory Board. However, the Company plans to consider formalizing separate policies during the next business year.	

10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Has the Supervisory Board and management agreed upon and adopted policies regarding the creation of an inclusive work environment, especially for persons with disabilities?	Partially	The company does not currently have a separately adopted policy on an inclusive work environment for people with disabilities, formally agreed upon and approved by the supervisory board and management. However, in its annual sustainability report in accordance with ESRS standards (ESRS S1), the company addresses the topics of diversity and inclusion within its workforce. The report does not include specific measures. However, in accordance with the above, the Company plans to consider formalizing separate policies during the next business year.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and management agreed upon and adopted policies related to achieving a work-life balance for employees?	Partially	In its annual sustainability report, the Company addresses the topic of balancing work and private life for employees (use of maternity, paternity, and paid leave); however, it does not have a separate policy formally agreed upon and approved by the supervisory board and management. The company will consider formalizing this policy as well.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Has the Supervisory Board and Management Board harmonized and adopted policies regarding ensuring equal remuneration for different genders for equal work and/or work of equal value?	Partially	The Society's Salary Regulations, Women's and Men's Pay Equality, Art. 4 of the regulations, published publicly on the society's bulletin board.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Has the Supervisory Board and management agreed upon and adopted policies regarding the prevention and sanctioning of all forms of discrimination, particularly on the basis of gender and disability, and the protection of discrimination whistleblowers?	YES		https://lukarijeka.hr/wp-content/uploads/2020/09/Eti%C4%8Dki-kodeks.pdf
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	The Supervisory Board and management have agreed upon and adopted policies regarding the prevention and sanctioning of bribery and corruption, as well as the protection of whistleblowers?	YES		https://lukarijeka.hr/wp-content/uploads/2020/09/Eti%C4%8Dki-kodeks.pdf
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Has the Supervisory Board and management agreed upon and adopted policies regarding tax planning that ensure the payment of the majority of taxes in the countries where activities are conducted and income is generated?	NO	Such policies have not been adopted	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and management agreed upon and adopted policies regarding communication between the company and its key stakeholders?	Partially	The Company communicates with its main stakeholders through, for example, customer satisfaction surveys and employee satisfaction surveys. This stakeholder engagement approach is also partially described in the Company's annual report. The Company does not have a separate, comprehensive stakeholder communication policy that is formally agreed upon and approved by the Supervisory Board and management. However, it plans to consider developing this policy during the next business year.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	The Supervisory Board and management have agreed upon and adopted policies regarding the application of due diligence procedures and measures in the company, its subsidiaries and, as necessary, its direct and indirect business partners?	Partially	As part of its quality management system, the Company conducts supplier evaluations and customer satisfaction surveys. The results are reviewed as part of the management review of the quality management system. The Company does not have a separate, formally adopted due diligence policy; however, it plans to consider developing a due diligence policy that will cover both its subsidiaries and, in accordance with OECD guidelines, its direct and indirect business partners.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	The Supervisory Board and management, when coordinating and adopting the policies referred to in Article 88. of the Code have been guided by the recommendations for responsible business conduct as set forth in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the applicable OECD Due Diligence Guidelines for Responsible Business Conduct?	Partially	The Company's Supervisory Board and Management have not yet formally agreed on the written policies referred to in Article 88 of the Code, nor has the procedure been formally documented as required by the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the applicable OECD Due Diligence Guidelines. The Company plans to consider drafting and formalizing the policies from Article 88 of the Code during the next business year.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	All policies from Article 88 of the Code are available free of charge on the company's website?	NO	as previously	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Has the Supervisory Board and management ensured periodic monitoring of the implementation and effectiveness of all policies they have agreed upon and adopted in accordance with Article 88 of the Code?	NO	as previously	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	When management seeks prior approval from the board of directors for decisions, the accompanying documentation explains how the recommended action complies with the policies set forth in Article 88 of the Code?	NO	policies have not been adopted	
10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	Have the Board of Directors and management jointly identified who they consider to be key stakeholders of the company?	YES		

10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	Has the management ensured the existence of effective mechanisms for regular interaction with key stakeholders, as well as for informing the supervisory board about the results of these communications?	Partially	Within the quality management system, customer satisfaction surveys are conducted, which form an integral part of management's assessment of the quality management system, as well as periodic employee satisfaction surveys. The survey results are part of management's assessment of the quality management system and are an integral component of the annual sustainability report.
10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	Is the Supervisory Board authorized, upon prior notice to the Chairman of the Management Board, to organize meetings with external stakeholders when it deems it necessary?	YES	
10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	The powers of each supervisory board committee clearly define the purposes for which the committee chair may communicate directly with stakeholders, as well as the procedure to be followed in such cases?	NO	There are no committees of the Board of Supervisors
10. Stakeholders, Sustainability, and Resilience/Internal Training	Does the Company organize continuous training for the supervisory board, management, and all employees regarding gender equality, the inclusion of persons with disabilities, and children's rights, and especially when the employee structure changes significantly or when there are significant changes to regulations related to these areas?	NO	The Company is not currently conducting ongoing training for the supervisory board, management, and employees on gender equality, the inclusion of persons with disabilities, and children's rights. The Company intends to develop a plan in cooperation with the relevant institutions regarding this training. The Company will report on the implementation of the education plan in the following reports
10. Stakeholders, Sustainability, and Resilience/Internal Training	Training is organized in cooperation with the relevant institutions, civil society organizations, or experts who deal with these issues in the field of employment and labor?	NO	as previously