Form: POD-BIL

KOYKAN GROUP – CONSOLIDATED REPORT

VAT ID (OIB); Company name

90924418279; Planets Group d.o.o.
66180461010; Koykan Food d.o.o.
70550826705; Food Planets d.o.o.
79410976960; Koykan Mall d.o.o.
91666098518; Chill Cantina d.o.o.
47070559997; Koykan CC d.o.o.
53869392020; Koykan Partners d.o.o.
34982351153; KMGM and Partners d.o.o.
50063784220; Koykan See d.o.o.

PROFIT AND LOSS ACCOUNT

for period from 01/01/2023 to 31/12/2023

Pos. no.		Position	Note no.	AMOUNT	
				Previous year (net)	Current year (net)
1	2	3	4	5	6
I		**INCOME** (1+2)			1.178.954,67
1		Income from sales (inside the group)			0,00
2		Income from sales (outside the group)			1.154.284,28
3		Income on the basis of the use of liabilities of goods and services			0,00
4		Other operating income (inside the group)			0,00
5		Other operating income (outside the group)			24.670,39
II		**EXPENSES** (1 + 3 to 9 or 3 to 9 - 2)			1.066.079,32
1		Change in inventories of work in progress			0,00
2		Material expenses (a+b+c)			688.342,67
		a) Costs of raw materials			406.441,22
		b) Cost of goods sold			0,00
		c) Other external costs			281.901,45
3		Employee benefits expenses (a+b+c)			222.823,93
		a) Net salaries and wages			154.531,07
		b) Tax and contributions from salary expenses			41.344,58
		c) Contributions on salaries			26.948,28
4		Amortization			44.118,69
5		Other expenses			96.855,50
6		Value adjustment (a+b)			0,00
		a) Value adjustment of long term assets (except financial assets)			0,00
		b) Value adjustment of short term assets (except financial assets)			0,00
7		Provisions			0,00
8		Other operating expenses			13.938,53
III		**FINANCIAL INCOME** (1 to 5)			20.345,65
1		Income from investing in shares (shares) of entrepreneurs within a group			0,00
2		Income from investments in shares (shares) of affiliated companies participating interests			0,00
3		Income from other long-term financial investments and loans to intra-group entrepreneurs			0,00
4		Other income from interest from intra-group business interests			11.838,47
5		Exchange differences and other financial income from the relationship with entrepreneurs within the group			0,00
6		Income from other long-term financial investments and loans			6.833,27

Pos. no.		Position	Note no.	AMOUNT	
				Previous year (net)	Current year (net)
1	2	3	4	5	6
7		Other interest income			1.660,75
8		Interests, foreign exchange differences, dividends and similar income from third parties			13,08
9		Unrealized gains (income) from financial assets			0,00
10		Other financial income			0,08
IV		**FINANCIAL EXPENSES** (1 to 4)			18.646,33
1		Interests, foreign currency losses and other financial expenses from affiliated companies			4.340,99
2		Exchange differences and other expenditures with intra-group entrepreneurs			0,00
3		Interests, foreign currency losses and other financial expenses from third parties			13.961,48
4		Exchange differences and other expense			343,86
5		Unrealized losses (expenses) of financial assets			0,00
6		Impairment of financial assets (net)			0,00
7		Other financial expenses			0,00
V		**PROFIT FROM ASSOCIATED COMPANIES**			0,00
VI		**LOSS FROM ASSOCIATED COMPANIES**			0,00
VII		**EXTRAORDINARY – OTHER INCOME**			0,00
VIII		**EXTRAORDINARY – OTHER EXPENSES**			0,00
IX		**TOTAL INCOME** (I+III+V)			1.199.300,32
X		**TOTAL EXPENSES** (II+IV+VI)			1.084.725,65
XI		**PROFIT OR LOSS BEFORE TAXATION** (VII-VIII)			114.574,67
1		Profit before taxation			114.574,67
2		Loss before taxation			0,00
XII		**INCOME TAX EXPENSE**			76,54
XIII		**PROFIT OR LOSS FOR THE PERIOD**(IX-XI)			114.498,13
1		Profit for the period			114.498,13
2		Loss for the period			0,00

ADDITION TO PROFIT AND LOSS ACCOUNT (to be completed by companies preparing consolidated financial statements)

XIV		**PROFIT OR LOSS FOR THE PERIOD**			
1		Attributable to majority owners			
2		Attributable to minority interest			
		COMPRIHENSIVE INCOME STATEMENT (just for MSFI users)			
I		PROFIT OR LOSS FOR THE PERIOD (=152)			
II		OTHER COMPREHENSIVE INCOME/LOSS BEFORE TAXATION		0	0
1		Exchange differences from net investments of foreign operations			
2		Revaluation of tangible and intangible assets			
3		Profit or loss from re-evaluation of financial assets held for sale			
4		Profit or loss from cash flow hedging			
5		Profit or loss from hedging of foreign investments			
6		Share of other comprehensive income/loss from associated companies			
7		Actuarial gains/losses from defined benefit plans			
III		**TAXATION OF OTHER COMPREHENSIVE INCOME FOR THE PERIOD**			
IV		**NET OTHER COMPREHENSIVE INCOME FOR THE PERIOD**			
V		**COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD**			
ADDITION TO STATEMENT OF OTHER COMPREHENSIVE INCOME (only for consolidated financial statements)					
VI		**COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD**			
1		Attributable to majority owners			
2		Attributable to minority interest			