

U skladu s člankom 272.r Zakona o trgovačkim društvima (ZTD), Uprava i Nadzorni odbor Brodogradilišta Viktor Lenac d.d. Rijeka sastavljaju sljedeće:

## IZVJEŠĆE O PRIMICIMA UPRAVE I NADZORNOG ODBORA ZA 2023. GODINU

### 1. Uvod

Sustav korporativnog upravljanja Brodogradilišta Viktor Lenac d.d. Rijeka (dalje u tekstu: Društvo) temelji se na dualističkom ustroju organa upravljanja, koji se sastoji od Nadzornog odbora i Uprave, a koji zajedno s Glavnom skupštinom čine obveze organe upravljanja sukladno Statutu Društva i ZTD-u.

Sustav primitaka članova Uprave i članova Nadzornog odbora, uređen je internim aktima Društva, s ciljem usklađenja primitaka s dugoročnim interesima i etičkim provođenjem strategije Društva, vodeći računa o mogućnostima i motivaciji upravljačkih struktura za stvaranje novih vrijednosti za Društvo i njegove dioničare, odgovorno i stabilno donošenje odluka bez poduzimanja nepotrebnih rizika, transparentno poslovanje i promicanje temeljnih vrijednosti u poslovnim odnosima i korporativnoj kulturi, istovremeno razumijevajući uvjete tržišta i okruženja u kojima Društvo posluje.

Primanja Uprave i članova Nadzornog odbora za 2023. godinu temelje se na Ugovoru o radu člana Uprave, kojeg član Uprave zaključuje s Nadzornim odborom i Odluci o naknadama za rad članovima Nadzornog odbora koju je ranije donijela Glavna Skupština Društva. Politiku primitaka Društvo je usvojilo u prosincu 2020. godine i ista je u svojim glavnim odredbama u skladu s ugovorom člana Uprave, važećim tijekom 2023. godine.

### 2. Uprava

Sukladno Statutu Društva, Upravu Društva čine ukupno do 3 člana Uprave, odnosno predsjednik i do dva člana Uprave, koju imenuje i opoziva Nadzorni odbor na mandat do najviše pet godina.

Tijekom 2023. godine, Upravu Društva činio je jedini član Uprave, Sandra Uzelac.

Sandra Uzelac je radnik Društva od 24.7.1994. godine. U trenutku prvog imenovanja članom Uprave imala je status radnog odnosa na neodređeno vrijeme. Funkciju člana Uprave obavlja u Društvu neprekidno od 10.4.2008. godine, odnosno od datuma prvog imenovanja.

Status člana Uprave reguliran je Menadžerskim ugovorom o obavljanju poslova iz djelokruga Uprave, koji je zaključen za razdoblje od 30.4.2021. do 30.4.2024. i kojim ugovorom su članici Uprave bila revidirana prava i obveze u odnosu na prethodni važeći ugovor člana Uprave.

Pursuant to Article 272.r of the Companies Act (hereinafter referred to as the "CA"), the Management Board and the Supervisory Board of the Viktor Lenac Shipyard Rijeka submit the following

## REPORT ON REMUNERATION OF THE MANAGEMENT BOARD AND THE SUPERVISORY BOARD FOR 2023

### 1. Introduction

Corporate governance system of the Viktor Lenac Shipyard Rijeka (hereinafter: the "Company") is based on a dualistic structure of governing bodies, consisting of the Supervisory Board and the Management Board, which together with the General Assembly constitute mandatory governing bodies in accordance with the Company's Articles of Association and CA.

The remuneration system for the members of the Management Board and members of the Supervisory Board is regulated by internal acts of the Company, with the aim of aligning remuneration with long-term interests and ethical implementation of the Company's strategy, taking into account the possibilities and motivation of management structures for creating new values for the Company and its shareholders, responsible and stable decision-making without taking unnecessary risks, transparent operations and promotion of fundamental values in business relations and corporate culture, while understanding the market conditions and environments in which the Company operates.

Remuneration of the member(s) of the Management Board and the members of the Supervisory Board for 2023 was agreed on the employment contract concluded between the member of the Management Board and the Supervisory Board and the Decision on Remuneration of the members of the Supervisory Board previously adopted by the General Assembly. The Remuneration Policy was adopted by the Company in December 2020. The policy is in line with the existing Management Board member's employment contract in its main provisions.

### 2. Management Board

Pursuant to the Company's Articles of Association, the Company's Management Board is composed of a total of up to 3 members of the Management Board or the President and up to two members of the Management Board, appointed and revoked by the Supervisory Board for a maximum term of five years.

During 2023, the Management Board of the Company consisted solely of one member of the Management Board, Sandra Uzelac.

Sandra Uzelac has been employed with the Company since July 24, 1994. At the time of her first appointment as a member of the Management Board, she had an indefinite-term employment contract. She has been performing the function of a member of the Management Board continuously since April 10, 2008 or from the date of her first appointment.

Her status of a member of the Management Board has been regulated by a Managerial contract for performing administration and management functions of the company, which was concluded for the period from 30 April 2021 until 30 April 2024 and by which

Prava i obveze članice Uprave regulirana su i proizlaze iz navedenog Ugovora, akata Društva i zakonskih propisa.

## 2.1. Primici članova Uprave

### 2.1.1. Fiksni primici

Sukladno odredbama Menadžerskog ugovora, članica Uprave Društva za svoj rad ima pravo na fiksni primitak, određen u mjesečnom neto iznosu od 5.000 EUR, plativo u kunskoj protuvrijednosti prema srednjem tečaju HNB-a.

Fiksni primitak, određen Menadžerskim ugovorom usklađen je s Politikom primitaka, vodeći računa o poticanju povećanja učinka u Društvu, postizanju rezultata razvoja i kompetencija Društva, te raspodjeli ovlasti, odgovornosti i zakonske odgovornosti između članova Uprave.

Prema oba dokumenta, fiksni primici predstavljaju ukupnu naknadu za rad u i izvan redovnog radnog vremena, kao naknada plaće u neradnim danima i za vrijeme spriječenosti za rad i godišnjih odmora, bez prava na dodatke plaće za prekovremeni rad i druge dodatke plaći koji se primjenjuju na ostale radnike Društva, kao ni naknade i nagrade za rad u drugim organima Grupe.

### 2.1.2. Varijabilni primici

Menadžerskim ugovorom članici Uprave predviđena je mogućnost odobrenja posebne nagrade za rad i postignute rezultate u poslovanju Društva, koja se može odrediti kao sudjelovanje u dobiti ili u određenom novčanom iznosu, i koji se može isplatiti u novcu ili ustupanjem vlastitih dionica Društva.

Postojeći menadžerski ugovor u skladu je s Politikom primitaka Društva, koja predviđa mogućnost odobrenja i isplate varijabilnih primitaka u novcu i/ili dionicama Društva, a sukladno odluci Nadzornog odbora temeljem ostvarenja financijskih i nefinancijskih ciljeva Društva. Metode za ispunjenje ciljeva utvrđuje Nadzorni odbor na osnovu pokazatelja iz revidiranih godišnjih izvješća i temeljem procjene o ispunjenju nefinancijskih ciljeva.

Kriteriji nisu utvrđeni, kao što još temeljem Politike primitaka nisu utvrđene metode za ispunjenje ciljeva. Slijedom toga, članici Uprave nije određena niti isplaćena posebna nagrada za rad i postignute rezultate u poslovanju Društva, kako za 2022. godinu, tako ni za prethodne tri godine.

contract the rights and obligations of the member of the Management Board were revised in relation to the previous contract of the member of the Management Board.

The rights and obligations of the member of the Management Board are stipulated and derived from the Managerial contract, the Company's acts and legal regulations.

## 2.1. Remuneration paid to Management Board members

### 2.1.1. Fixed remuneration

Pursuant to the provisions of the Managerial contract, the member of the Management Board is entitled to a fixed remuneration in a monthly net amount of EUR 5,000.00 for her work, payable in HRK based on middle exchange rate of HNB.

Fixed remuneration, determined by the Managerial contract is aligned with the Remuneration Policy, with the aim of encouraging better performance, achieving results in developing and increasing the Company's competencies, and the distribution of powers, responsibilities and authorities among members of the Management Board.

According to both documents, fixed remuneration represents the total remuneration for work in and out of regular working hours, and compensation for non-working days and sick and annual leave, without the right to overtime allowance or other allowances paid to other Company's employees, as well as fees and rewards for work in other bodies of the Group.

### 2.1.2. Variable remuneration

The Managerial contract provides for the possibility to pay a special remuneration for work and results achieved in managing the Company's operations, which can be approved as participation in profit or a certain amount of money, which can be paid in cash or by granting the Company's own shares.

The existing Managerial contract is in accordance with the Company's Remuneration Policy, which provides for the possibility to approve and pay variable remuneration in cash and / or the Company's shares, and in accordance with a decision of the Supervisory Board based on financial and non-financial goal achievement-based assessment. Methodologies to determine the fulfillment of objectives are established by the Supervisory Board based on indicators from the audited annual statements and based on an assessment of the achievement of non-financial objectives.

The criteria have not been established, just as the methodologies to determine the fulfillment of objectives have not yet been established under the Remuneration Policy. Consequently, the member of the Management Board was not approved or paid a special remuneration for work and achieved results in managing the Company's operations for 2022, and neither for the previous three years.

### 2.1.3. Druge pogodnosti u novcu, stvarima i pravima

Član Uprave ima pravo na druge pogodnosti u novcu, stvarima i pravima, koji proizlaze iz Menadžerskog ugovora, odnosno pravilnika Društva ukoliko takve pogodnosti nisu regulirane Menadžerskim ugovorom.

Naime, politikom primitaka utvrđeno je da članovi Uprave mogu ostvariti takve primitke sukladno važećim pravilnicima Društva, ukoliko svrha takvih primitaka već nije osigurana putem menadžerskih ugovora (osiguranje, liječnički pregledi, prigodne neoporezive isplate i slično) ili naknade troškova prijevoza na posao i s posla, ukoliko član Uprave nema na raspolaganju službeni automobil za korištenje 24 sata.

Posebne pogodnosti članici Uprave Sandri Uzelac, regulirane Menadžerskim ugovorima su tijekom 2023. godine bile kako slijedi:

- Korištenje službenog automobila 24 sata
- Prigodne neoporezive naknade i slične neoporezive primitke temeljem Kolektivnog ugovora na jednak način i uz iste uvjete kao i za sve radnike Društva, osim prava na nadoknadu troškova prijevoza, s obzirom na pravo korištenja službenog automobila

Sukladno internim aktima Društva, članica Uprave Društva ostvarila je, na jednaki način i u jednakim propisanim iznosima kao i ostali radnici Društva primitke s osnova prigodnih neoporezivih nagrada i naknada u ukupnom iznosu u novcu u visini 796,36 EUR, te dodatno u naravi 132,72 EUR, sve u skladu s propisima o oporezivanju.

### 2.1.4. Ukupni primici članice Uprave za 2023. godinu

Ukupni primici članice Uprave za 2023. godinu iznosili su kako slijedi:

R.b r.	Vrsta primitka	Ukupan trošak za 2023	Ukupni bruto primitak za 2023	Ukupni neto primitak za 2023
a)	Fiksni mjesečni primitak	115.270,32	98.944,48	60.000,01
b)	Neoporezivi primici i naknade	929,08		929,08
c)	Primici u naravi	29.476,82	25.301,99	13.382,24
Ukupno:		145.676,22	124.246,47	74.311,33

Iskazani iznos primitaka u naravi odnosi se na obračunatu naknadu za korištenje službenog automobila na stalnom raspolaganju 24 sata, te na uplaćenu premiju poslovnog osiguranja od odgovornosti direktora i menadžera (D&O polica), koja ne predstavlja životno osiguranje, a zbog pravila

### 2.1.3. Other benefits in money, rights, and things

The member of the Management Board is entitled to other benefits in money, rights and things, which arise from the Managerial contract or the Company's Regulations if such benefits are not regulated by managerial contract.

Specifically, the Remuneration Policy stipulates that members of the Management Board may receive such remuneration in accordance with the applicable regulations of the Company, if the purpose of such remuneration is not already established through managerial contracts (insurance, medical examinations, occasional non-taxable payments, etc.) or reimbursement of transportation costs to-from work, if a member of the Management Board does not have a Company's car available for use 24 hours a day.

The member of the Management Board Sandra Uzelac had the following benefits during 2023 that are stipulated by her Managerial contract:

- Company's car available for use 24 hours a day
- Nontaxable benefits in the same manner and in the same amounts as other employees of the Company as collectively arranged, except for reimbursement of travel expenses, considering availability of Company's car

Pursuant to the Company's internal acts, the member of the Management Board received, in the same manner and in the same prescribed amounts as other employees of the Company, payments arising from occasional non-taxable rewards and fees in the total amount of EUR 796.36, and additionally benefit in kind EUR 132.72, all in accordance with tax regulations.

### 2.1.4. Total remuneration of the member of the Management Board for 2023

The total remuneration of the member of the Management Board for 2023 was as follows:

No	Type of remuneration	Total cost for 2023	Total gross remuneration for 2023	Total net remuneration for 2023
a)	Fixed monthly remuneration	115.270,32	98.944,48	60.000,01
b)	Non-taxable compensations and fees	929,08		929,08
c)	Receipts in kind	29.476,82	25.301,99	13.382,24
Total:		145.676,22	124.246,47	74.311,33

The stated amount of receipts in kind refers to the calculated receipt for the use of a Company's car for use 24 hours a day and to the paid business insurance premium from the liability of directors and managers (D&O policy), which is not life insurance and which was distributed in equal amounts between member of the Management Board and directors of sales and production, for the taxation purposes.

oporezivanja raspoređena je dohodovno na člana Uprave te direktore prodaje i proizvodnje, u jednakim iznosima.

Svi isplaćeni iznosi imaju karakter fiksnih unaprijed definiranih primitaka, koji ne ovise o rezultatima Društva, slijedom čega fiksni primici predstavljaju 100% ukupnih primitaka isplaćenih za 2023. godinu.

## 2.2. Usporedni prikaz kretanja prihoda i dobiti/(gubitka) Društva i primitaka radnika i članova Uprave za posljednjih 5 godina

U usporednom prikazu kretanja u posljednjih 5 godina, ukupni prihodi i neto dobit Društva iskazani su prema ostvarenom u pojedinoj poslovnoj godini, kao i primici radnika i članice Uprave, koji se iskazuju prema isplatama koje se odnose na pojedinu godinu, neovisno o razdoblju kada su isplate izvršene.

Društvo izvršava uplate s osnova primitaka radnika i Uprave do 10. u mjesecu za prethodni mjesec, pa je pomak između razdoblja isplate i razdoblja na koje se primitak odnosi najviše jedan mjesec.

Iskazani trošak primitaka uključuje sve neto i bruto naknade, s uključenim svim pripadajućim porezima i doprinosima, uključivo i onima koji se obračunavaju na bruto primitke odnosno plaće.

<i>Iznosi u EUR</i>				
Godina	Ukupni prihod Društva	Neto dobit/(gubitak) Društva	Prosječni trošak godišnjih primitaka po zaposlenom	Prosječni trošak godišnjih primitaka po članu Uprave
2019	42.446.033	2.765.645	20.811,03	185.825,59
2020	40.601.555	4.671.711	21.934,89	103.801,98
2021	39.996.436	2.500.762	22.467,25	134.119,51
2022	86.506.710	5.342.382	27.211,98	144.040,80
2023	87.463.111	4.716.185	28.614,49	145.676,22

U izračun prosječnog troška (s uključenim svim pripadajućim porezima i doprinosima iz i na plaće) godišnjih primitaka po zaposlenom u Društvu, uključeni su svi fiksni i varijabilni dijelovi plaće zaposlenih, svi dodaci koji radnicima pripadaju temeljem Pravilnika o radu i Kolektivnom ugovoru Društva, kao i dodatne stimulacije i nagrade za učinak temeljem akata Društva. Iskazani primici radnika uključuju i materijalna prava i druge neoporezive prigodne isplate temeljem pravilnika Društva, poput naknada za prijevoz, prigodne godišnje neoporezive nagrade i potpore, jubilarne nagrade, otpremnina za mirovinu i otpremnina sukladno Zakonu o radu i slično.

Iskazani prosječni bruto godišnji primitak po zaposlenom iskazan je dijeljenjem ukupnog troška godišnjih primitaka radnika s prosječnim brojem radnika, izračunatog temeljem broja radnika koncem svakog mjeseca za svaku iskazanu godinu. Time je u najvećoj mjeri anulirana fluktuacija radnika, budući je tijekom godine postojao broj radnika koji su primili plaću radeći na puno radno vrijeme, ali za dio mjeseca, odnosno poslovne godine.

U troškovima primitaka Uprave iskazani su svi troškovi za članove Uprave i to:

- Za 2019. godinu iskazani su troškovi primitaka i za bivšeg predsjednika Uprave, koji je s te funkcije odstupio 25. ožujka 2019. godine (nakon čega je preostala samo

All paid amounts have the character of fixed predefined remuneration, which do not depend on the Company's results, therefore the total remuneration paid for 2023 is fixed remuneration.

## 2.2. Comparative presentation of the trends of revenues and profit/(loss) and remuneration of employees and members of the Management Board for the last 5 years

In a comparative presentation of trends in the last 5 years, total revenues and net profit of the Company are indicated per business year, as well as remuneration of employees and members of the Management Board, paid per year, regardless of the period when the payments were made.

The Company makes payments to employees and members of the Management Board by the 10th of the month for the previous month, so the shift between the payment period and the period to which the remuneration relates is a maximum of one month.

The remuneration cost includes all net and gross compensations, including all related taxes and contributions, as well as those calculated on gross remuneration or salaries.

<i>Amounts in EUR</i>				
Year	Total revenue of the Company	Net profit/(loss) of the Company	Average cost of annual remuneration per employee	Average cost of annual remuneration per member of the Management Board
2019	42.446.033	2.765.645	20.811,03	185.825,59
2020	40.601.555	4.671.711	21.934,89	103.801,98
2021	39.996.436	2.500.762	22.467,25	134.119,51
2022	86.506.710	5.342.382	27.211,98	144.040,80
2023	87.463.111	4.716.185	28.614,49	145.676,22

The average cost (including all related taxes and contributions) of annual remuneration per employee includes all fixed and variable salaries, all allowances paid to employees based on the Rules of Procedure and the Company's Collective Agreement, as well as additional incentives and performance rewards based on Company acts. The employee remuneration cost includes material rights and other non-taxable occasional payments based on the Company's regulations, such as transportation fees, occasional annual non-taxable rewards and grants, jubilee awards, severance pay for retirement and severance pay in accordance with the Labor Act etc.

The average gross annual remuneration per employee is expressed by dividing the total cost of annual employee remuneration by the average number of employees, calculated based on the number of employees at the end of each month for each reported year. This largely eliminated the turnover of workers, since during the year there was a number of workers who received a salary working full time, but for part of the month, or business year.

The Management Board member remuneration total cost includes:

- 2019: remuneration cost involving the president of the Management Board who resigned from that position on March 25, 2019 (after which only the current member of the Management Board Sandra Uzelac remained, as the only



sadašnja članica Uprave Sandra Uzelac, kao jedini član Uprave), pa prosječan broj članova Uprave za tu godinu iznosi 1,25.

- Za 2020., 2021., 2022. i 2023. godinu iskazan je trošak primitaka samo za jedinog člana Uprave

U troškovima primitaka Uprave za 2019. godinu, uključeni su i troškovi isplaćene otpremnine predsjedniku Uprave, slijedom prestanka menadžerskog ugovora prije isteka redovnog mandata.

### 2.3. Ostale informacije u svezi primitaka Uprave

Uprava nije primila niti dionice Društva niti opcije na dionice Društva.

Članica Uprave nije primila varijabilne dijelove primitka, pa nije bilo osnove za postavljanje zahtjeva za njihov povrat.

Politika primitaka Društva usvojena je u prosincu 2020. godine, te je u svojem bitnom sadržaju usklađena s menadžerskim ugovorom članice Uprave važećim u 2023. godini. Nadzorni odbor Društva tijekom godine nije odstupio od odredbi menadžerskog ugovora, a s obzirom usklađenost ugovora i politike, može se zaključiti da nije bilo odstupanja niti od politike primitaka.

Ovo Izvješće o primicima Uprave će se podnijeti Glavnoj skupštini na odobrenje u skladu s člankom 276. a Zakona o trgovačkim Društvima.

Članica Uprave nije primila nikakve isplate, niti ima bilo kakvo potraživanje od trećih osoba u vezi poslova koje obavlja kao član Uprave Društva ili član Uprave društava u Grupi.

### 3. Nadzorni odbor i primici članova Nadzornog odbora

Članovi Nadzornog odbora Društva, temeljem važeće odluke Glavne skupštine od 22. prosinca 2020. godine, imaju pravo na naknadu za članstvo u Nadzornom odboru i to:

- Predsjednik Nadzornog odbora neto mjesečnu naknadu u iznosu od 298,63 EUR, a
- Članovi Nadzornog odbora na neto mjesečnu naknadu u iznosu od 199,08 EUR.

Odlukom Glavne skupštine od 22. prosinca 2020. godine nisu predviđene druge naknade i nadokande troškova predsjedniku i članovima Nadzornog odbora Društva, kao ni naknade za rad u komisijama Nadzornog odbora u kojima su pojedini članovi imenovani.

Tijekom 2023. godine članove Nadzornog odbora Društva činili su:

- Vittorio Carratù (do 14.09.2023.)
- Francesco Ciaramella
- Antonio Gennarelli (do 14.07.2023.)

member of the Management Board), so the average number of Management Board members for that year is 1.25;

- 2020, 2021, 2022 and 2023: remuneration costs involving the only member of the Management Board.

The Management Board member remuneration cost for 2019 also includes the costs of severance pay to the president of the Management Board following the termination of his managerial contracts before the expiration of their regular term of office.

### 2.3. Other information regarding the remuneration of the members of the Management Board

The Management Board did not receive any shares of the Company or options on the Company's shares.

Member of the Management Board did not receive any variable remuneration, so there was no basis for requesting its return.

The Company's Remuneration Policy was adopted in December 2020, and in its essential content it is aligned with the Managerial contract of the member of the Management Board valid in 2022. The Supervisory Board did not deviate from the provisions of the Managerial contract during the year and given the compliance of the contract and the policy, it can be concluded that there were no deviations from the Remuneration Policy.

This Report on Remuneration of the Management Board is prepared for the first time and shall be submitted to the General Assembly for approval in accordance with Article 276.a of the Companies Act.

The member of the Management Board has not received any payments, nor has she had any receivables from third parties in connection with the activities she performs as a member of the Management Board of the Company or a member of the Management Board of the Group companies.

### 3. Supervisory Board and remuneration of members of the Supervisory Board

Members of the Supervisory Board of the Company, based on a valid decision of the General Assembly of December 22, 2020 are entitled to compensation for membership in the Supervisory Board, as follows:

- The President of the Supervisory Board is entitled to a net monthly fee in the amount of EUR 298.63;
- Members of the Supervisory Board are entitled to a net monthly fee in the amount of EUR 199.08.

The decision of the General Assembly of 22 December 2020 does not provide for other fees or reimbursement of expenses to the President and members of the Supervisory Board of the Company, as well as fees for work in the committees of the Supervisory Board in which they are appointed.

During 2023, the Supervisory Board of the Company consisted of the following members:

- Vittorio Carratù (until 14 September 2023)
- Francesco Ciaramella
- Antonio Gennarelli (until 14 July 2023)

- Antonio Palumbo
- Antonietta Capodanno (od 26.10.2023.)
- Damir Amić, kao predstavnik radnika u Nadzornom odboru društva.

Članovima Nadzornog odbora su za 2023. godinu isplaćeni slijedeći primici, iskazani u ukupnom trošku isplate (neto primici s pripadajućim porezima i doprinosima).

U EUR:

Re d. br.	Ime i prezime	Funkcija	Ukupno isplaćena bruto nagrada za 2023. godinu
1.	Vittorio Carratù	Predsjednik	3.775,12
2.	Francesco Ciaramella	Član	3.566,88
3.	Antonio Gennarelli	Član	1.917,63
4.	Antonio Palumbo	Član/Predsjednik	3.892,90
5.	Antonietta Capodanno	Član	652,00
6.	Damir Amić	Član	3.686,04
<b>Ukupno:</b>			<b>17.490,57</b>

#### 4. Zaključne odredbe

Ovo Izvješće o primicima Društvo podnosi revizoru na ispitivanje, te će se zajedno s Izvješćem revizora o ispitivanju Izvješća o primicima podnijeti na usvajanje na redovnoj Glavnoj skupštini Društva, koja će se održati u 2024. godini.

Po odobrenju ovog Izvješća od strane Glavne skupštine Društva, Izvješće će se, zajedno s Izvješćem revizora o ispitivanju Izvješća objaviti na internet stranici Društva te učiniti besplatno dostupnim na razdoblje od deset godina.

Ovo Izvješće odobreno je od strane Uprave i Nadzornog odbora, dana 29.04.2024.



Sandra Uzelac  
Predsjednik Uprave



Antonio Palumbo  
Predsjednik Nadzornog odbora



Luka Hrboka  
Član Uprave

- Antonio Palumbo
- Antonietta Capodanno (from 26 October 2023)
- Damir Amić, as a workers' representative in the Supervisory Board.

The following compensation was paid to the members of the Supervisory Board for 2023, expressed as the total cost (net remuneration with related taxes and contributions).

In EUR:

No.	Name and surname	Position	Total gross remuneration paid for 2023
1.	Vittorio Carratù	President	3.775,12
2.	Francesco Ciaramella	Member	3.566,88
3.	Antonio Gennarelli	Member	1.917,63
4.	Antonio Palumbo	Member/President	3.892,90
5.	Antonietta Capodanno	Member	652,00
6.	Damir Amić	Member	3.686,04
<b>Total:</b>			<b>17.490,57</b>

#### 4. Final provisions

This Report on remuneration is submitted by the Company to the auditor for review, and together with the Auditor's Report on the Report on remuneration shall be submitted for adoption at the regular General Assembly of the Company, which shall be held in 2024.

Upon approval of this Report by the General Assembly, the Report, together with the Auditor's Report, shall be published on the Company's website and made available free of charge for a period of ten years.


This Report was approved by the Management Board and the Supervisory Board on April 29, 2024.



Sandra Uzelac  
President of the  
Management Board



Luka Hrboka  
Member of the  
Management Board



Antonio Palumbo  
President of the  
Supervisory Board



# IRISNOVA

REVIZIJA, POREZNO SAVJETOVANJE,  
FINANCIJSKE ANALIZE I USLUGE

**NEOVISNO IZVJEŠĆE S IZRAŽAVANJEM  
OGRANIČENOG UVJERENJA O IZVJEŠĆU O  
PRIMICIMA  
ZA 2023. GODINU**

**Upravi i Nadzornom odboru društva  
Brodogradilište Viktor Lenac d.d., Rijeka**

Angažirani smo od strane Uprave društva Brodogradilište Viktor Lenac dioničko društvo, Rijeka, Martinšćica 8, Hrvatska („Društvo“), kako bismo na temelju odredbi članka 272.r stavka 3. Zakona o trgovačkim društvima obavili angažman s izražavanjem ograničenog uvjerenja priloženog Izvješća o primicima uprave i nadzornog odbora za 2023. godinu („Izvješće o primicima“) koje su sastavili Uprava i Nadzorni odbor Društva.

Naš je zadatak, na osnovi provedenih procedura i prikupljenih dokaza, izraziti zaključak u obliku neovisnog izvješća o izražavanju ograničenog uvjerenja o ispitivanju Izvješća o primicima.

**Predmet ispitivanja i primjenjivi kriteriji**

Angažman s izražavanjem ograničenog uvjerenja se odnosi na sljedeći predmet ispitivanja na koje se primjenjuje sljedeći primjenjivi kriteriji:

- Izvješće o primicima koje je Društvo pripremio za godinu koja završava 31. prosinca 2023. sadrži podatke u skladu s člankom 272.r stavcima 1. i 2. Zakona o trgovačkim društvima.

**INDEPENDENT REPORT WITH EXPRESSING A  
LIMITED ASSURANCE ON THE REMUNERATION  
REPORT  
FOR 2023**

**To the Management Board and Supervisory  
Board of Brodogradilište Viktor Lenac d.d.,  
Rijeka**

We have been appointed by the Management Board of Brodogradilište Viktor Lenac, joint stock Company, Rijeka, Martinšćica 8, Croatia (the “Company”) to perform an engagement based on the provisions of Article 272r, paragraph 3 of the Companies Act to express a limited assurance on the attached Remuneration Report of the Management Board and the Supervisory Board for 2023 (“Remuneration Report”) prepared by the Management Board and the Supervisory Board of the Company.

Our task, based on the procedures performed and the evidence gathered, is to express a conclusion in the form of an independent report expressing a limited assurance on the examination of the Remuneration Report.

**Subject of examination and applicable criteria**

The limited assurance engagement relates to the following subject matter to which the following applicable criteria apply:

- Remuneration Report prepared by the Company for the year ending 31 December 2023 contains data in accordance with Article 272r, paragraphs 1 and 2 of the Companies Act.



## Odgovornosti Uprave i Nadzornog odbora

Uprava i Nadzorni odbor Društva odgovorni su za:

- sastavljanje Izvješća o primicima za 2023. godinu u skladu sa zahtjevima za objavom iz članka 272.r stavcima 1. i 2. Zakona o trgovačkim društvima,
- utvrđivanje pojedinaca koji će biti uključeni u Izvješće o primicima u skladu s člankom 272.r stavkom 1. Zakona o trgovačkim društvima,
- odabir i primjenu odgovarajućih politika primitaka, kao i za donošenje razumnih prosudbi i procjena u odnosu na podatke objavljene u Izvješću o primicima,
- mjerenje primitaka za godinu koja je završila 31. prosinca 2023. u skladu s odredbama članka 272.r stavaka 1. i 2. Zakona o trgovačkim društvima, i
- objavljivanje Izvješća o primicima na internetskoj stranici Društva u skladu s odredbama članka 272.r stavka 4. Zakona o trgovačkim društvima.

Uprava i Nadzorni odbor Društva odgovorni su za dizajn, implementaciju i održavanje sustava internih kontrola koji u razumnoj mjeri osiguravaju da prethodno opisani podaci ne sadrže materijalne greške, bilo zbog prijave ili pogreške. Dodatno, Uprava i Nadzorni odbor Društva odgovorni su osigurati potpunost i točnost dokumentacije koja nam je dostavljena.

## Naše odgovornosti

Proveli smo angažman s izražavanjem uvjerenja prema članku 272.r stavku 3. Zakona o trgovačkim društvima i u skladu s Međunarodnim standardom za angažmane s izražavanjem uvjerenja (MSIU) 3000 – Angažmani s izražavanjem uvjerenja različiti od revizija ili uvida povijesnih financijskih informacija (izmijenjen). Ova regulativa zahtijeva da zadovoljavamo etičke standarde te planiramo i izvršimo angažman kako bismo na osnovi prikupljenih dokaza formirali zaključak o tome sadrži li izvješće informacije zahtijevane sukladno relevantnim zakonskim zahtjevima.

## Responsibilities of the Management Board and the Supervisory Board

The Management Board and the Supervisory Board of the Company are responsible for:

- preparation of the Remuneration Report for 2023 in accordance with the requirements referred to in Article 272r, paragraphs 1 and 2 of the Companies Act,
- identification of individuals to be included in the Remuneration Report in accordance with Article 272r, paragraph 1 of the Companies Act,
- selection and application of appropriate remuneration policies, as well as for making reasonable judgments and estimates in relation to the data published in the Remuneration Report,
- measurement of receipts for the year ended 31 December 2023 in accordance with the provisions of Article 272r paragraphs 1 and 2 of the Companies Act, and
- publishing the Remuneration Report on the Company's website in accordance with the provisions of Article 272r, paragraph 4 of the Companies Act.

The Management Board and the Supervisory Board of the Company are responsible for the design, implementation and maintenance of the internal control system that reasonably ensures that the previously described data do not contain material errors, either due to fraud or error. In addition, the Management Board and the Supervisory Board of the Company are responsible for ensuring the completeness and accuracy of the documentation submitted to us.

## Our responsibilities

We conducted this assurance engagement in accordance with the article 272r, paragraph 3 of the Companies Act and in accordance with International Standard for Assurance Engagements (ISAE) 3000 - Assurance engagements other than audits or reviews of historical financial information (revised). This regulation requires that we meet ethical standards and plan and perform an engagement to form a conclusion based on the evidence gathered as to whether the report contains the information required in accordance with the relevant legal requirements.



Primjenjujemo Međunarodni standard upravljanja kvalitetom 1 (MSUK 1) te sukladno navedenom, održavamo sveobuhvatan sustav kontrole kvalitete, uključujući dokumentirane politike i procedure vezane za usklađenost s etičkim zahtjevima i profesionalnim standardima te s primjenjivim zakonskim i regulatornim zahtjevima.

Usklađeni smo sa zahtjevima o neovisnosti i ostalim etičkim zahtjevima utvrđenim Kodeksom etike za profesionalne računovođe, koji postavlja temeljna načela integriteta, objektivnosti, stručnosti i dužne brige, povjerljivosti te profesionalnog ponašanja.

Priroda i opseg naših postupaka određeni su u smislu procjene rizika i naše stručne prosudbe kako bismo stekli ograničeno uvjerenje.

U vezi predmeta ispitivanja proveli smo sljedeće postupke:

- postavili smo upite članovima Uprave, Nadzornog odbora i drugim osobama u Društvu, u svrhu stjecanja razumijevanja politika primitaka i postupka sastavljanja Izvješća o primicima;
- od Društva smo dobili popis svih članova Uprave i Nadzornog odbora Društva (i/ili izvršnih direktora i članova upravnog odbora Društva, ako je primjenjivo po politici primitaka) tijekom 2023. godine i provjerili smo jesu li njihovi primici objavljeni u Izvješću o primicima;
- podatke o primicima prikazane u Izvješću o primicima uskladili smo s računovodstvenim evidencijama Društva (glavna knjiga i pomoćne knjige) za godinu koja je završila 31. prosinca 2023.;
- pregledali smo, na osnovu uzorka, relevantnu dokumentaciju Društva (ugovore i isplate) vezanu za podatke o primicima prikazane u Izvješću o primicima; i
- provjerili smo sadrži li Izvješće o primicima sve podatke koje zahtijevaju odredbe članka 272.r stavaka 1. i 2. Zakona o trgovačkim društvima.

We apply International Standard on Quality Management 1 (ISQM 1) and, in accordance with the above, maintain a comprehensive quality control system, including documented policies and procedures related to compliance with ethical requirements and professional standards and with applicable legal and regulatory requirements.

We comply with the independence and other ethical requirements set out in the Code of Ethics for Professional Accountants, which sets out the basic principles of integrity, objectivity, professionalism and due diligence, confidentiality and professional conduct.

The nature and extent of our actions are determined in terms of risk assessment and our expert judgment in order to gain limited assurance.

Regarding the subject of the examination, we performed the following procedures:

- we made inquiries to members of the Management Board, the Supervisory Board and other persons in the Company, in order to gain an understanding of remuneration policies and the procedure for compiling the Remuneration Report;
- we received from the Company a list of all members of the Management Board and Supervisory Board of the Company (and/or executive directors and members of the Management Board of the Company, if applicable by the remuneration policy) during 2023 and checked whether their receipts were published in the Remuneration Report;
- data on receipts presented in the Remuneration Report were reconciled with the Company's accounting records (general ledger and subsidiary books) for the year ended 31 December 2023;
- we reviewed, based on the sample, the relevant documentation of the Company (contracts and payments) related to the data on receipts presented in the Remuneration Report; and
- we checked whether the Remuneration Report contains all the information

Opseg angažmana s izražavanjem ograničenog uvjerenja znatno je manji od opsega angažmana s izražavanjem razumnog uvjerenja u pogledu postupaka procjene rizika, uključujući razumijevanje interne kontrole i postupaka provedenih kao odgovor na procijenjene rizike.

Vjerujemo da su dokazi koje smo dobili dostatni i primjereni te da čine odgovarajuću osnovu za naš ograničeni zaključak.

### **Zaključak s izražavanjem ograničenog uvjerenja**

Temeljeno na obavljenim postupcima i pribavljenim dokazima, ništa nam nije privuklo pažnju što bi uzrokovalo da vjerujemo kako Izvješće o primicima za 2023. godinu pripremljeno od strane Brodogradilište Viktor Lenac dioničko društvo, Rijeka, Martinšćica 8, Hrvatska, ne sadrži podatke, u svim značajnim aspektima, sukladno članku 272.r stavcima 1. i 2. Zakona o trgovačkim društvima.

### **Ograničenja upotrebe našeg Izvješća**

Naše izvješće namijenjeno je isključivo Upravi i Nadzornom odboru Društva u svrhe izvještavanja o Izvješću o primicima koje je Društvo pripremlilo za godinu koja završava 31. prosinca 2023. u skladu s člankom 272.r Zakona o trgovačkim društvima. Naše izvješće nije, niti ono predstavlja, pravno mišljenje o usklađenosti s člankom 272.r Zakona o trgovačkim društvima.

U slučaju dodatnih informacija ili podataka koji su nam dostavljeni, ili u slučaju obmanjujućih usmenih ili pisanih izjava ili objašnjenja, naši nalazi, tumačenja ili zaključci u našem neovisnom izvješću s izražavanjem ograničenog uvjerenja mogu biti nepotpuni ili mogu rezultirati potrebom za dodatnim postupcima koji nisu uključeni u opseg ovog angažmana.

required by the provisions of article 272r, paragraphs 1 and 2 of the Companies Act.

The scope of engagement with limited assurance is significantly smaller than the scope of engagement with reasonable assurance regarding risk assessment procedures, including an understanding of internal control and procedures performed in response to assessed risks.

We believe that the evidence we have obtained is sufficient and appropriate to provide an appropriate basis for our limited conclusion.

### **Conclusion with expression of limited belief**

Based on the performed procedures and the obtained evidence, nothing attracted our attention which would cause us to believe that the Remuneration Report for 2023 prepared by Brodogradilište Viktor Lenac, joint stock company, Rijeka, Martinšćica 8, Croatia, does not contain data, in all significant aspects, in accordance with Article 272.r paragraphs 1 and 2 of the Companies Act.

### **Restrictions on the use of our Report**

Our report is intended solely for the Management Board and the Supervisory Board of the Company for the purpose of reporting on the Remuneration Report prepared by the Company for the year ended 31 December 2023 in accordance with article 272r of the Companies Act. Our report is not, nor does it represent, a legal opinion on compliance with article 272r of the Companies Act.

In the case of additional information or data provided to us, or in the case of misleading oral or written statements or explanations, our findings, interpretations or conclusions in our independent report may be incomplete or may result in the need for additional procedures not included in the scope of this engagement.

U najvećoj mjeri u kojoj je to dopušteno zakonima, ne prihvaćamo nikakvu odgovornost i ne pristajemo ni na kakve obveze prema bilo kojoj drugoj strani, osim prema Upravi i Nadzornom odboru Društva, vezano uz naš rad ili ovo neovisno izvješće s izražavanjem ograničenog uvjerenja ili zaključke do kojih smo došli.

To the fullest extent permitted by law, we do not accept any responsibility or consent to any obligations to any party other than the Management and Supervisory Boards of the Company in connection with our work, or this independent report expressing limited assurance or conclusions to which we came.

Rijeka, 29-04-2024.

Rijeka, 29-04-2024.

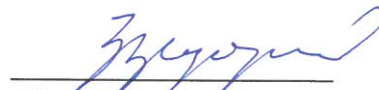
IRIS nova, revizija, porezno savjetovanje,  
financijske analize i usluge, d.o.o.  
Rijeka, Fiorello la Guardia 13/III  
Hrvatska


IRIS NOVA, audit, tax consulting, financial  
analysis and services, limited liability company  
Rijeka, Fiorello la Guardia 13/III  
Croatia

U ime i za IRIS nova d.o.o.

On behalf of IRIS NOVA d.o.o.

  
Ljiljana Blagojević  
Uprava

  
Ljiljana Blagojević  
Management

  
Zdravko Ružić  
Ovlašteni revizor

  
Zdravko Ružić  
Chartered auditor

  
**IRIS NOVA**  
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