



## Sustainability Report Assurance Statement

### Objective and scope of assurance

In accordance with the current GRI Sustainability Reporting Standards, SIQ Ljubljana (hereinafter SIQ) was engaged by **Luka Koper, d.d.**, Vojkovo nabrežje 38, 6000 Koper, Slovenia, to conduct an independent external assurance of the "Annual Report 2023, Luka Koper Group and Luka Koper, d.d." (hereinafter Report). The objective was to assure interested parties of Luka Koper, d.d. and the Luka Koper Group, that the presented Report accurately, reliably, and comprehensively reflects the reported information on sustainable development within the company and the Group. The scope was limited to assessing the performance and quality of information included in the report for the reporting period of the calendar year 2023, aligning with the disclosures of the GRI standards (Consolidated Reporting Standards on Sustainable Development, including all applicable versions for reports published in 2024).

### Limitations

The Report refers to the Luka Koper Group and the parent company Luka Koper, d.d, to the extent and limitations as detailed in Chapter 16.3 and in individual disclosures within the Report. While it is a joint report, certain disclosures pertain solely to either parent company Luka Koper, d.d or the Luka Koper Group. Stakeholders contributed to the materiality analysis via an online survey resulting in 52 questionnaires (25 % response). Luka Koper, d.d conducted a materiality analysis based on these results, culminating in a Materiality Matrix outlined in Chapter 17.5. The methodology for determining material content is described in Chapter 17 of the Report, comprising four steps. As the graphic design of the Report was in progress at the time of the assurance, we assured the accuracy of references to various chapters and pages of the Report in force at the time of the assurance (March 18, 2024) in the GRI Table of Contents (Chapter 29).

### Methodology

Stakeholders did not participate in the assurance process, as this was not requested by the contracting authority. The assurance process entailed reviewing the Report of the company and the Group, conducting interviews with the responsible company representatives, and assurance with respect to the documentation and other company data. SIQ used a high level of reliability approach throughout the process, focusing on the areas it considers to be the most important for Luka Koper d.d., Luka Koper Group, and its stakeholders. The data in the financial statement were not audited.

### Responsibilities and Independence

Management of Luka Koper, d.d. and the Luka Koper Group is responsible for the data presented in the Report and for setting assessment criteria. It is also responsible for collecting, classifying, and certifying data, and for reporting. SIQ and its representatives were not involved in processing and presentation of the Report. The SIQ representatives are responsible for the independent assurance of the Report's compliance with the GRI Standards and the actual state. The evidence obtained are sufficient and appropriate as a basis for the preparation of this assurance statement, included in the Report.

### Conclusions

The Report was examined to ensure compliance with reporting standards and principles, including mandatory disclosures as GRI 1 basics and report quality, GRI 2 general disclosures and GRI 3 determination of material topics, list of material topics and management of individual material topics. Within the scope of the assurance, various reported GRI thematic indicators were evaluated, the company determined 18 specific standard areas in its Report, as part of the materiality analysis. Disclosures concerning management approaches and performance indicators confirm the sustainability-oriented nature of both the parent company and the Luka Koper Group.

Based on our independent assurance engagement, no issues were identified to indicate non-compliance with GRI Standards or lack of credibility in the reported information regarding the management systems and sustainable operations of Luka Koper, d.d., and the Luka Koper Group for the defined reporting period. Considering the above limitations and assurance methodology, we confirm that the Report, including environmental, social and management performance, meets the requirements of the GRI Sustainability Reporting Standards. By opting for independent external assurance of the Sustainability Report for the parent company and the Luka Koper Group, the management of Luka Koper, d.d. underscores the significance of sustainable development, contributing to the establishment of internationally comparable best practices in sustainable development reporting. Sustainable development aligns with strategic objectives outlined in Luka Koper Strategic Guidelines.

### Recommendations

During the assurance process, several opportunities were identified for enhancing operations and reporting in sustainable development, detailed in a separate Assurance Report OSV 00325/2024.

Ljubljana, 18<sup>th</sup> March 2024

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