



December 29, 2025

Under Croatian law transposing the EU Public Country-by-Country (CbC) Reporting Directive, LPT d.o.o. is generally required to publish a CbC Report on its website. However, Croatian legislation provides an exemption for companies that publish their CbC Report on the Croatian Register of Annual Financial Statements maintained by Financijska Agencija (FINA). LPT d.o.o. has applied this exemption for the CbC Report covering the period January 1, 2024 through December 31, 2024. The CbC report is available on FINA's official registry website and can be accessed at <https://www.fina.hr/>.