

**HRVATSKE AUTOCESTE d.o.o.**  
**Širolina 4, Zagreb**

**Annual Financial Statements and  
Independent Auditor's Report  
for 2017**

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Hrvatske autoceste d.o.o., Zagreb  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the year ended 31 December 2017 - continued

Investments in land are shown as follows:

Description	31 Dec 2016	Increase	Decrease	31 Dec 2017
	HRK '000	HRK '000	HRK '000	HRK '000
Istarski Ipsilon	32,344	4,977	(3,595)	33,726
Motorway Zagreb - Goričan	0	15	(15)	0
Motorway Zagreb - Macelj	0	469	(2)	467
Bosiljevo - Junction Sveti Rok	0	295	(295)	0
Junction Sveti Rok - Tunnel Sveti Rok - Split	0	357	(357)	0
Split - Metković - Ploče	0	370	(370)	0
Ploče - Dubrovnik	715	0	0	715
Motorway Zagreb - Lipovac	63	407	(410)	60
Motorway Rupe - Rijeka - Žuta Lokva	0	3	(3)	0
Motorway Beli Manastir - Osijek - B.and H.- Ploče	51,710	172	100	51,982
Krk bridge	0	204	0	204
Junction Vrbovec - Koprivnica - Border crossing	368	423	0	791
Junction Vrbovec - Bjelovar - Border crossing	26,579	263	0	26,842
Motorway Zagreb - Sisak	16,199	2,601	(2,521)	16,279
<b>Total</b>	<b>127,978</b>	<b>10,556</b>	<b>(7,468)</b>	<b>131,066</b>

Investments in construction objects are shown as follows:

Description	31 Dec 2016	Increase	Decrease	31 Dec 2017
	HRK '000	HRK '000	HRK '000	HRK '000
Istarski Ipsilon	6,736	1,272	0	8,008
Motorway Zagreb - Goričan	1,204	2,027	(2,475)	756
Motorway Zagreb - Macelj	0	0	0	0
Bosiljevo - Junction Sveti Rok	437	1,128	(1,353)	212
Junction Sveti Rok - Tunnel Sveti Rok - Split	600	346	(133)	813
Split - Metković - Ploče	17,566	5,381	(9,730)	13,217
Entry into the Port of Ploče, EU Project	55,619	701	(56,320)	0
Ploče - Dubrovnik	1,331	0	0	1,331
Junction Metković - Border crossing with Bosnia and Herzegovina	4	0	0	4
Motorway Zagreb - Lipovac	25,815	30,018	(3,170)	52,663
Motorway Beli Manastir - Osijek - Svilaž	1,167,059	66,467	(365)	1,233,161
Zagreb detour	1,370	25	0	1,395
Junction Vrbovec - Koprivnica - Border crossing	20,731	3,703	0	24,434
Junction Vrbovec - Bjelovar - Border crossing	268,363	37,099	0	305,462
Motorway Zagreb - Sisak	14,511	14,570	(14,421)	14,660
<b>Total</b>	<b>1,581,346</b>	<b>162,737</b>	<b>(87,967)</b>	<b>1,656,116</b>



































**EXHIBIT [illegible]**

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