



# GODIŠNJI IZVJEŠTAJ

# 20 23

## ANNUAL BUSINESS REPORT



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## UVOD

Izveštaj o poslovanju JP Elektroprivreda BiH d.d. - Sarajevo za 2023. godinu obuhvata najznačajnije pokazatelje poslovanja, prije svega o realizaciji elektroenergetskog bilansa, finansijskog plana, plana ljudskih resursa i plana ulaganja. Kroz izvještaj su data poređenja ostvarenih energetske i finansijske veličine u odnosu na planirane, te ostvarenja iz ranijih godina, a obrazložena su i najvažnija odstupanja.

Kada se u Izveštaju navode izrazi plan ili planirano, pod istim se smatra Revidovani plan poslovanja za period 2023-2025. usvojen u oktobru 2023. godine, u dijelu koji se odnosi na 2023. godinu. Bitno je napomenuti da je sagledavanje EEB-a iz septembra 2023. godine poslužilo kao jedna od ključnih podloga za izradu Revidovanog plana, u dijelu koji se odnosi na 2023. godinu.

Realizaciju elektroenergetskog bilansa u 2023. godini obilježili su relativno povoljni dotoci vode na profilima HE na Neretvi tokom većeg dijela godine. Međutim, u situaciji izostanka isporuka značajnih količina uglja za potrebe termoelektrana kao posljedica manje proizvodnje uglja u ZD rudnicima uglja, te problema u radu termoblokova zbog slabijeg kvaliteta uglja, nije bilo moguće da JP Elektroprivreda BiH d.d. - Sarajevo pozitivno posluje u 2023. godini.

JP Elektroprivreda BiH d.d. - Sarajevo (u daljnjem tekstu EPBiH ili Društvo) je u protekloj godini:

- ostvarila obim proizvodnje od 5.333,5 GWh, što je smanjenje za 9% u odnosu na 2022. godinu, pri čemu je ostvarena solidna raspoloživost proizvodnih jedinica, s obzirom na starost postrojenja;
- snabdijevala uredno svoje krajnje kupce i u djelatnosti Trgovine realizirala ugovorene isporuke i obaveze prema EES-u BiH;
- bila aktivna na regionalnom tržištu električne energije i tržištu pomoćnih usluga u BiH, uz ostvarenje visokih pozitivnih efekata po osnovu kupoprodaje električne energije i pružanja pomoćnih usluga;
- priključila veliki broj novih kupaca i malih proizvođača te ostvarila rekordno visoke prihode po osnovu priključenja;

- zadržala procenat distributivnih gubitaka ispod 8% u odnosu na bruto distributivnu potrošnju;
- realizirala ulaganja od oko 105,1 mil. KM u vlastite djelatnosti;
- likvidno poslovala i pomogla održanje likvidnosti ZD rudnika uz uredno podmirenje finansijskih obaveza;
- realizirala značajne investicije u distribuciji i proizvodnji;

a sve to u otežanim uslovima poslovanja praćenim nastavkom ratnih sukoba u Ukrajini, energetske krizom u svijetu i drugim poteškoćama, pri čemu ni u jednom segmentu poslovanja nije bilo ugroženo obavljanje ključnih funkcija kompanije.

Nastavljeno je s provođenjem mjera na povećanju efikasnosti u poslovanju u skladu sa zahtjevima i ciljevima, odnosno poslovnim politikom Društva. Uz realizirana značajna ulaganja u elektroprivrednim djelatnostima, nastavljeno je s aktivnostima na realizaciji kapitalnih ulaganja u nove proizvodne objekte. EPBiH je i u protekloj 2023. godini nastavila s naporima za popravljivanje situacije u zavisnim društvima – rudnicima uglja s ciljem da se na dugi rok obezbijede isporuke uglja, domaće sirovine za proizvodnju električne energije, s krajnjim ciljem pouzdanog i sigurnog snabdijevanja kupaca električnom energijom. Nastavljeni su značajni naponi na prestrukturiranju ZD rudnika, gdje se EPBiH i dalje suočava sa snažnim otporima ovom procesu koji je neophodan, ako se želi imati održiv energetske sektor u Federaciji BiH. Zbog podbačaja u isporukama uglja nije realiziran nivo proizvodnje u TE predviđen EEB-om, te je propuštena prilika da se u situaciji visokih cijena električne energije na regionalnom tržištu ostvari značajna zarada. Nije dostignut planirani i potrebni nivo proizvodnje i kvaliteta uglja, posebno u smislu stabilnosti i količine isporuka, što je negativno uticalo i na rezultate EPBiH i na rezultate rudnika uglja koji nisu ostvarili planiranu proizvodnju kao ni druge bitne parametre.

Broj krajnjih kupaca je povećan za 8,52 hiljade u odnosu na kraj 2022. godine, a zabilježeno je i povećanje obima krajnje potrošnje na

distributivnoj mreži (kod svih kategorija, osim kupci na 110 kV i javna rasvjeta). Društvo je očuvalo i učvrstilo dominantnu leadersku poziciju na tržištu krajnjih kupaca, gdje je na svom području snabdijevanja pred kraj 2023. godine ostvareno (energetski izraženo) tržišno učešće od 99,9%.

### KLJUČNI POKAZATELJI O DRUŠTVU

Pokazatelji		2023. KORIGOVANO	R. plan 2023.	2022.
Dionički kapital	mil. KM	2.237,0	2.237,0	2.237,0
Operativni prihod	mil. KM	1.148,1	1.141,8	1.278,2
Operativni rashod	mil. KM	1.070,9	1.052,5	1.009,1
<b>EBITDA</b>	<b>mil. KM</b>	<b>70,3</b>	<b>89,3</b>	<b>269,2</b>
Ukupan prihod	mil. KM	1.179,8	1.164,9	1.310,4
Prihod od prodaje el. energije i PU	mil. KM	1.089,0	1.092,4	1.230,0
Ostali prihodi	mil. KM	90,9	72,6	80,4
Ukupni troškovi i rashodi	mil. KM	1.507,4	1.244,9	1.299,7
Amortizacija	mil. KM	169,1	170,9	156,2
<b>Dobit prije oporezivanja / Gubitak</b>	<b>mil. KM</b>	<b>-327,6</b>	<b>-80,0</b>	<b>10,7</b>
Proizvodnja	GWh	5.334	5.520	5.849
Neto distribucija EPBiH	GWh	4.631	4.609	4.517
Tržišna prodaja	GWh	825	817	1.217
Broj kupaca (kraj godine)		805.717	804.000	797.260
Broj zaposlenih (na dan 31.12. neodređeno)		3.842	4.094	3.909

Nadzorni odbor je na 27. (vanrednoj) sjednici, održanoj 2. 4. 2024. godine, donio Odluku o davanju prethodne saglasnosti o privremenoj obustavi rudarskih radova u Pogonu Raspotočje, dok je u 2023. godini donesena Odluka o zatvaranju jamskog prostora Stara jama. U skladu s tim, uvažavajući dosadašnje iskustvo s naplatom potraživanja od rudnika, uvažavajući i zakonske obaveze, pravilnike i procedure iz oblasti računovodstva, donesena je Odluka o knjiženju IV ulaganja u rudnike, za čiju procjenu je angažovan konsultant, te Odluka o knjiženju IV potraživanja od RMU „Zenica“ (potraživanja po osnovu datih pozajmica realiziranih do 31.12. 2023. godine, potraživanja po osnovu PDV-a po ranije datim avansima, pretvorenim u pozajmice, te potraživanje po osnovu datih avansa na dan 31. 12. 2023. godine).

Uprava Društva je na 80. sjednici, održanoj 14. 6. 2024. godine, usvojila Izveštaj o procjeni vrijednosti udjela u zavisnim društvima - rudnicima uglja na dan 31. 12. 2023. godine, gdje implementacija rezultata Izveštaja o procjeni utiče na poslovni rezultat EPBiH ostvaren u 2023. godini.

# 1. STATUTARNI ELEMENTI DRUŠTVA

EPBiH je elektroprivredno društvo, koje obavlja djelatnosti: proizvodnje električne energije, distribucije električne energije, snabdijevanja i trgovine električnom energijom.

EPBiH posluje u okviru devet podružnica i to:

Hidroelektrane na Neretvi, Jablanica,  
Termoelektrana „Kakanj“, Kakanj,  
Termoelektrana „Tuzla“, Tuzla,  
„Elektrodistribucija“ Bihać,  
„Elektrodistribucija“ Mostar,  
„Elektrodistribucija“ Travnik,  
„Elektrodistribucija“ Sarajevo,  
„Elektrodistribucija“ Tuzla,  
„Elektrodistribucija“ Zenica,  
uz organiziranu Direkciju u sjedištu Društva.

Društvo zastupaju i predstavljaju generalni direktor, izvršni direktori i direktori podružnica, u skladu sa Statutom i posebnim aktom Uprave Društva.

Organi Društva su:

- Skupština,
- Nadzorni odbor,
- Uprava i
- Odbor za reviziju.

Upravljanje Društvom, u skladu sa Zakonom o privrednim društvima, Zakonom o javnim preduzećima i Statutom, vrši Uprava Društva koju čine:

- generalni direktor,
- izvršni direktor za proizvodnju,
- izvršni direktor za distribuciju,

- izvršni direktor za snabdijevanje i trgovinu,
- izvršni direktor za ekonomske poslove,
- izvršni direktor za pravne poslove i ljudske resurse,
- izvršni direktor za kapitalne investicije.

Društvo ima sekretara Društva čije su nadležnosti utvrđene Zakonom i Statutom.

Direkcija Društva je organizirana u sjedištu Društva radi obavljanja zajedničkih funkcija za potrebe Društva kao cjeline, te za potrebe pojedinih elektroprivrednih djelatnosti i zavisnih društava.

## **PRIMJENA PRAVILA KORPORATIVNOG UPRAVLJANJA**

Društvo je u 2023. godini pratilo i primijenilo preporuke utvrđene Kodeksom korporativnog upravljanja JP Elektroprivreda BiH d.d. - Sarajevo, od 20. 4. 2012. godine. U Kodeksu korporativnog upravljanja JP Elektroprivreda BiH d.d. - Sarajevo uvažene su specifičnosti koje proizlaze iz činjenice da je Društvo javno preduzeće, na koje se primjenjuje i Zakon o javnim preduzećima u Federaciji BiH.

U 2023. godini su pravovremeno izvršavane sve obaveze koje se odnose na objavu informacija predviđenih Kodeksom korporativnog upravljanja JP Elektroprivreda BiH d.d. – Sarajevo i Pravilnikom o objavljivanju informacija i izvještavanju na tržištu vrijednosnih papira.

EPBiH je dioničko društvo. Prema listi dioničara, koju je Društvo pribavilo od Registra vrijednosnih papira za potrebe održavanja 79. (vanredne) sjednice Skupštine, Društvo je na dan 24. 10. 2023. godine imalo ukupno 2.608 dioničara (31.506.541 dionica). Na taj dan prvih deset dioničara su:

Redni broj	Dioničar	Broj dionica	Udio (%)
1.	Federacija Bosne i Hercegovine	28.472.181	90,3691
2.	Raiffeisen BANK d.d. Bosna i Hercegovina	388.823	1,2341
3.	ZIF CROBIH FOND d.d. Mostar	272.468	0,8648
4.	ZIF HERBOS FOND d.d. Mostar	210.011	0,6666
5.	ZIF „PROF-PLUS“ d.d. Sarajevo	206.577	0,6557
6.	ZIF „prevent INVEST“ d.d. Sarajevo	204.113	0,6478
7.	ZIF „BONUS“ d.d. Sarajevo	180.904	0,5742
8.	OAIF „VIB FOND“ a.d. Banja Luka	111.950	0,3553
9.	ASA FINANCE d.d. Sarajevo	88.624	0,2813
10.	ZIF „FORTUNA FOND“ d.d.	74.929	0,2378

Društvo je u 2023. godini sazvalo ukupno četiri (4) sjednice Skupštine Društva: 75. (redovnu) sjednicu, održanu 30. 6. 2023. godine; 76. (vanrednu) sjednicu, održanu 22. 8. 2023. godine; 77. (vanrednu) sjednicu, održanu 17. 10. 2023. godine te 78. (vanrednu) sjednicu, održanu 23. 11. 2023. godine. Obavještenja o sazivanju objavljena su u dnevnim novinama i na web stranici Društva. Materijali za Skupštinu Društva objavljeni su na web stranici Društva, kao i donesene odluke na održanim sjednicama Skupštine.

Nadzorni odbor Društva je do 22. 8. 2023. godine djelovao u sastavu:

- dr. sci. Izet Žigić, predsjednik,
- dr. sci. Admir Softić, član,
- dr. sci. Safet Isić, član,
- dr. sci. Milenko Obad, član,
- Muhidin Zametica, član,
- Selvedin Subašić, član,
- Ivan Gržić, član.

Od 23. 8. 2023. godine Nadzorni odbor djeluje u sastavu:

- Ženja Ljubuškić, v.d. član (predsjednik),
- Vedran Kaser, v.d. član,
- dr. sci. Milenko Obad, v.d. član,
- Edin Hamzić, v.d. član,
- mr. sci. Damir Okanović, v.d. član,
- Idham Kruško, v.d. član,
- Ivan Gržić, član.

Niti jedan član Nadzornog odbora nije dioničar EPBiH i nema u vlasništvu dionice/udjele u društvima koja se mogu smatrati konkurentskim društvima EPBiH.

Nadzorni odbor nadzire poslovanje Društva i radi na osnovu Zakona o privrednim društvima, Zakona o javnim preduzećima, Statuta Društva i Poslovnika o radu Nadzornog odbora. U toku 2023. godine održano je 26 sjednica Nadzornog odbora i to: 15 redovnih i 9 vanrednih sjednica, 1 tematska i 1 konstituirajuća sjednica. Bliži opis aktivnosti Nadzornog odbora u 2023. godini je sadržan u Izvještaju o radu Nadzornog odbora za 2023. godinu.

Odbor za reviziju se sastoji od 3 člana. Odbor za reviziju djeluje u sastavu:

- mr. sci. Almira Zulić, dipl.ecc,
- Mustafa Šakić, dipl. ecc,
- Ismeta Jakupović-Divković, dipl. ecc.

Mandat aktuelnog saziva Odbora za reviziju ističe 28. 5. 2024. godine. Članovi Odbora za reviziju nemaju u vlasništvu dionice/udjele u društvima koja se mogu smatrati konkurentskim društvima EPBiH. Odbor za reviziju obavlja poslove u skladu sa Zakonom o privrednim društvima, Zakonom o javnim preduzećima, Statutom Društva, Poslovníkom o radu Odbora za reviziju i drugim aktima Društva. Bliži opis aktivnosti Odbora

za reviziju u 2023. godini je u Izvještaju o radu Odbora za reviziju za 2023. godinu.

Uprava Društva je do 23. 8. 2023. godine djelovala u sastavu:

- Admir Anđelića, generalni direktor,
- mr. sci. Samir Selimović, izvršni direktor za proizvodnju,
- mr. sci. Elvir Lojić, izvršni direktor za distribuciju,
- Zlatan Planinčić, izvršni direktor za snabdijevanje i trgovinu,
- Muhamed Kozadra, izvršni direktor za ekonomske poslove,
- Ružica Burić, izvršna direktorica za pravne poslove i ljudske resurse,
- dr. sci. Senad Salkić, izvršni direktor za kapitalne investicije.

Od članova Uprave Društva, dr. sci. Senad Salkić, izvršni direktor za kapitalne investicije, dioničar je Društva s 29 dionica, što čini 0,0001% ukupnog broja dionica. Članovi Uprave Društva nemaju u vlasništvu dionice/udjele u društvima koja se mogu smatrati konkurentskim društvima EPBiH.

Počevši od 24. 8. 2023. godine, Uprava Društva djeluje u sastavu:

- dr. sci. Sanel Buljubašić, v.d. generalnog direktora,
- Fahrudin Tanović, v.d. izvršnog direktora za proizvodnju,
- Edisej Sjerotanović, v.d. izvršnog direktora za distribuciju,
- dr. sci. Nevad Ikanović, v.d. izvršnog direktora za snabdijevanje i trgovinu,
- Sanela Jurišić, v.d. izvršnog direktora za ekonomske poslove,
- Amra Obranović, v.d. izvršnog direktora za pravne poslove i ljudske resurse,
- Harun Gadžo, v.d. izvršnog direktora za kapitalne investicije.

Vršioći dužnosti članova Uprave su imenovani do okončanja konkursne procedure, a najduže na vremenski period do šest mjeseci (v.d. generalnog direktora, v.d. izvršnog direktora za ekonomske poslove, v.d. izvršnog

direktora za pravne poslove i ljudske resurse i v.d. izvršnog direktora za kapitalne investicije), odnosno 12 mjeseci (v.d. izvršnog direktora za proizvodnju, v.d. izvršnog direktora za distribuciju i v.d. izvršnog direktora za snabdijevanje i trgovinu).

Niti jedan član Uprave Društva nije dioničar EPBiH i nema u vlasništvu dionice/udjele u društvima koja se mogu smatrati konkurentskim društvima EPBiH.

Kretanje cijene i promet dionicama Društva

Početkom 2023. godine cijena dionice Društva (oznaka JPESR) na Sarajevskoj berzi (SASE) bila je oko 16 KM, dok je na kraju 2023. godine cijena iznosila oko 13,00 KM, što predstavlja pad u odnosu na početak godine od 19 %. Posmatrajući po obimu prometa dionica na SASE za 2023. godinu, EPBiH je na 4. mjestu (1.924.883,58 KM), dok je 2. po broju zaključenih transakcija u toku godine (433 transakcije).

## 2. REALIZACIJA POSLOVNE POLITIKE I CILJEVA DRUŠTVA

### U OBLASTI DJELATNOSTI PROIZVODNJE

U prvih 8 mjeseci 2023. godine zbog povoljnih hidroloških prilika ostvarena proizvodnja HE je bila veća za 38,1%, dok je u TE bila manja za 15,7% kao posljedica zaliha uglja na depoima obje termoelektrane na kraju 2022. godine koje su znatno manje u odnosu na planirane zalihe prema Elektroenergetskom bilansu za 2023. godinu. Shodno navedenom, slijede podaci koji karakterišu rad proizvodnih kapaciteta u 2023. godini:

- ukupna ostvarena proizvodnja električne energije u 2023. godini iznosila je 5.333,5 GWh, a što je za 184,7 GWh ili 3,4% manje u odnosu na planiranu proizvodnju prema Sagledavanju EE prilika za period IX-XII 2023. godine; u poređenju s ukupnom ostvarenom proizvodnjom u 2022. godini, ukupna ostvarena proizvodnja električne energije u 2023. godini je manja za 515,7 GWh ili izraženo u procentima za 8,8%;
- ukupna ostvarena proizvodnja električne energije u hidroelektranama (uključujući i male HE) u 2023. godini iznosila je 1.639,3 GWh i veća je za 9,2 GWh ili 0,6% u odnosu na planiranu proizvodnju prema Sagledavanju EE prilika za period IX-XII 2023. godine;
- ukupna ostvarena proizvodnja električne energije u VE „Podveležje“ u 2023. godini iznosila je 100,2 MWh i manja je za 24,6 MWh ili 19,7% u odnosu na planiranu proizvodnju prema Sagledavanju EE prilika za period IX-XII 2023. godine;
- ukupna ostvarena proizvodnja električne energije u termoelektranama u 2023. godini iznosila je 3.593,9 GWh i manja je za 169,3 GWh ili 4,5% u odnosu na planiranu proizvodnju prema Sagledavanju EE prilika za period IX-XII 2023. godine, a što je posljedica manje ostvarene proizvodnje u obje termoelektrane;
- udio ostvarene proizvodnje električne energije u hidroelektranama (uključujući i male hidroelektrane) u ukupnoj ostvarenoj proizvodnji u 2023. godini je 30,7%, dok udio ostvarene proizvodnje električne energije u termoelektranama u ukupnoj ostvarenoj proizvodnji u

razmatranoj planskoj godini iznosi 67,4%, od čega TE „Tuzla“ učestvuje sa 37,1%, a TE „Kakanj“ sa 30,3%; također, udio ostvarene proizvodnje električne energije u VE „Podveležje“ u ukupnoj ostvarenoj proizvodnji u 2023. godini je 1,9%; dakle, udio ostvarene proizvodnje električne energije iz obnovljivih izvora u 2023. godini u ukupno ostvarenoj proizvodnji je 32,6%, od čega hidroelektrane učestvuju s 30,7%, a VE „Podveležje“ sa 1,9 %;

- ukupna nabavka uglja u 2023. godini iznosila je 4.383.224 tone, a što je za 2.158.157 tona manje u odnosu na ugovorene 6.541.381 tonu uglja. Za isti period prema Sagledavanju EE prilika za period IX-XII 2023. godine planirano je nabaviti 4.475.000 tona uglja; iz naprijed navedenog, vidljivo je da je 91.776 tona ili 2,05% uglja isporučeno manje u odnosu na planirane količine iz Sagledavanja EE prilika za period IX-XII 2023. godine;
- za potrebe proizvodnje električne energije, toplotne energije i tehnološke pare u termoelektranama je ukupno utrošeno 4.120.007 tona uglja, od čega je u TE „Tuzla“ utrošeno 2.428.175 tona uglja, a u TE „Kakanj“ je utrošeno 1.691.832 tona uglja; od ukupne količine utrošenog uglja, 3.932.756 tona uglja ili 95,5% je utrošeno za proizvodnju električne energije, dok je količina od 187.251 tona uglja ili 4,5% utrošeno za proizvodnju toplotne energije i tehnološke pare;
- ukupni ostvareni specifični utrošak toplote u termoelektranama iznosio je 12.781 kJ/kWh i veći je od planiranog specifičnog utroška toplote prema Sagledavanju EE prilika za period IX-XII 2023. godine za 899 kJ/kWh, ili za 7,6%; u odnosu na 2022. godinu ukupni ostvareni specifični utrošak toplote u 2023. godini je veći za 495 kJ/kWh;
- svi uposlenici djelatnosti Proizvodnje se u potpunosti pridržavaju trenutno važećeg zakona kao i propisa iz oblasti zaštite zdravlja i sigurnosti na radu.

## U OBLASTI DJELATNOSTI DISTRIBUCIJE

- bruto distributivna potrošnja ostvarena je u količini od 5.021,42 GWh i za 1,5% je veća u odnosu na bilansiranu bruto potrošnju za 2023. godinu, a za 112,62 GWh (2,3 %) veća je od ostvarenja u 2022. godini;
- distributivni gubici su ostvareni u iznosu od 351,96 GWh (7,6 % u odnosu na bruto potrošnju) i manji su od planiranih u 2023. godini (planirano 7,7%); energija gubitaka je smanjena u odnosu na ostvareni rezultat za 2022. godinu (366,07 GWh);
- posmatrajući cijeli elektrodistributivni sistem, ostvareni indeks broja prekida po kupcu (SAIFI) je za oko 14% viši (lošiji) nego što je to bilo prošle godine, dok je indeks trajanja prekida po kupcu (SAIDI) za oko 23% viši (lošiji) od ostvarenog u 2022. godini;
- nastavljaju se aktivnosti proširenja sistema daljinskog nadzora i upravljanja, te aktivnosti eliminisanja subpotrošnje;
- kontinuirano se realiziraju aktivnosti na izgradnji i rekonstrukciji elektrodistributivnih objekata radi stvaranja uslova za priključenje novih krajnjih korisnika na distributivnu mrežu (detaljnije u Realizaciji Plana ulaganja);
- kontinuirano se realiziraju aktivnosti na zamjeni 10 kV opreme sa 20 kV opremom u cilju prilagođavanja elektrodistributivnog sistema za rad na 20 kV naponskom nivou.

## U OBLASTI DJELATNOSTI SNABDIJEVANJA

- ukupna isporuka električne energije krajnjim kupcima ostvarena je u količini od 5.124 GWh (isključujući energiju za vlastitu potrošnju), što je za 2,1 % više u odnosu na 2022. godinu;
- ugovaranje tržišnog snabdijevanja za period isporuke električne energije u toku 2023. godine je vršeno u skladu s internim aktima i Odlukom Vlade Federacije BiH o ograničavanju povećanja cijena snabdijevanja električnom energijom („Službene novine Federacije BiH“, broj: 87/22);
- uspješno je realizirano redovno ugovaranje tržišnog snabdijevanja za

2024. godinu, a skladu s internim aktima i Odlukom Vlade FBiH o uvođenju posebnih mjera kontrole cijena snabdijevanja električnom energijom za 2024. godinu („Službene novine Federacije BiH“, broj: 96/23);

- u segmentu tržišnog snabdijevanja uspješno je ostvarena zahtijevana isporuka električne energije;
- u segmentu tržišnog snabdijevanja zadržan je udio na otvorenom tržištu (prihod i broj kupaca) u skladu s planom poslovanja;
- izvršena je nadogradnja softvera za podršku procesu prodaje u cilju povećanja produktivnosti i pojednostavljenja procesa izrade ugovora za snabdijevanje električnom energijom za tržišno snabdijevanje za 2024. godinu uz primjenu Odluke Vlade Federacije BiH o uvođenju posebnih mjera kontrole cijena snabdijevanja električnom energijom za 2024. godinu;
- pokrenute su aktivnosti na uspostavi novog proizvoda tržišnog snabdjevača – zelena energija;
- novi Zakon o električnoj energiji Federacije BiH („Službene novine Federacije BiH“, broj: 60/23) je stupio na snagu 17. 8. 2023. godine, a novi Zakon o korištenju obnovljivih izvora energije i efikasne kogeneracije („Službene novine Federacije BiH“, broj: 82/23) je u primjeni od 2. 5. 2024. godine; navedene zakonske izmjene donose promjene i izazove kako u pogledu potencijalno značajnog povećanja broja kupaca (mjernih mjesta) koji se snabdijevaju u okviru tržišnog snabdijevanja tako i u pogledu novih tržišnih proizvoda, usluga, shema snabdijevanja i sl.;
- tokom 2023. godine evidentirano je značajno povećanje objava javnih nabavki električne energije objavljenih od strane obveznika primjene Zakona o javnim nabavkama BiH;
- u cilju adekvatnog i efikasnog odgovora na navedene izazove, praćene značajnim povećanjem obima posla na strani tržišnog snabdjevača, prepoznata je neophodnost reorganizacije i sistematizacije Sektora za tržišno snabdijevanje;
- u segmentu javnog snabdijevanja vršeno je kontinuirano snabdijevanje električnom energijom svih kupaca na javnom

- snabdijevanju standardnog kvaliteta;
- u 2023. godini povećan je broj mjernih mjesta na kojima se isporučuje električna energija na javnom snabdijevanju za 8.416 novih mjernih mjesta ili 1,1 % više u odnosu na 31. 12. 2022. godine;
- uspješno su provedene aktivnosti na realizaciji Odluke o primjeni Odluke o provedbi mjera za smanjenje troškova električne energije domaćinstvima i stimulaciji energetske efikasnosti („Službene novine Federacije BiH“, broj: 44/11 s naknadnim izmjenama);
- u kontinuitetu je vršena realizacija usluga printanja, kovertiranja i dostave računa i drugih pratećih dokumenata (opomene, obavještenja o isključenju, kamatni listovi, IOS obrasci) kupcima električne energije putem ugovora s BH Poštom;
- ostvaren je stepen naplate od 99,5% (bez salda potraživanja iz ranijih godina), a 96,8% (sa saldonom potraživanja iz ranijih godina) posmatrajući odnos fakturisanog i ukupno naplaćenog prihoda u tekućoj godini;
- u kontinuitetu je vršena realizacija naplate potraživanja putem postojećih i zaključivanja novih ugovora o izmirenju duga za isporučenu električnu energiju (reprograma);
- u kontinuitetu su provođene aktivnosti na prilagođavanju i doradama billing sistema korisničkim zahtjevima i potrebama uslovljenim promjenama u legislativi;
- pokrenute su aktivnosti na doradama billing sistema koje će omogućiti primjenu blok tarife;
- koordinacija djelatnosti snabdijevanja i distribucije, s ciljem definisanja obaveza i odgovornosti, te unapređenje efikasnosti i kvaliteta dodirnih procesa;
- koordinacija s regulatornim organima i inicijativa za unapređenje regulatornih akata koji definišu djelatnost snabdijevanja električnom energijom;
- redovno i pravovremeno su realizirane aktivnosti u vezi s obnovljivim izvorima energije;
- realizacija sporazuma i ugovora o naplati računa za električnu energiju putem trajnih naloga i elektronskih naloga kod poslovnih

banaka, te kartičnog plaćanja;

- provođene su marketinške aktivnosti na promociji e-računa; tokom 2023. godine broj korisnika e-računa je povećan za 11.573 (20,1%), te na dan 31.12.2023. godine ukupan broj korisnika e-računa iznosi 66.673.

## **U OBLASTI DJELATNOSTI TRGOVINE**

- ukupna prodaja električne energije ostvarena je u količini od 825,4 GWh, što je za 8,6 GWh ili za 1,05% više od planiranog obima prodaje, odnosno za 391,8 GWh ili za 32,19% manje od ostvarene prodaje u 2022. godini;
- ukupan prihod od prodaje električne energije ostvaren je u iznosu od 227,69 mil. KM, što je za 2,09 mil. KM ili za 0,93% više od planiranog prihoda, a za 180,88 mil. KM ili za 44,27% manje od ukupno ostvarenog prihoda od prodaje električne energije u 2022. godini;
- prihod na kapacitetima od pomoćnih usluga ostvaren je u iznosu od 6,54 mil. KM, što je za 0,25 mil. KM ili za 3,71% manje od planiranog prihoda po ovom osnovu, a za 1,82 mil. KM ili za 38,53% više od ukupno ostvarenog prihoda na ime kapaciteta od pomoćnih usluga u 2022. godini;
- prihod od usluge balansiranja nezavisnih proizvođača ostvaren je u ukupnom iznosu od 2,16 mil. KM, što je za 0,23 mil. KM ili za 11,99% više od planiranog prihoda po ovom osnovu, a za 0,19 mil. KM ili za 9,71% više od ukupno ostvarenog prihoda na ime usluge balansiranja nezavisnih proizvođača u 2022. godini;
- zbirni prihod (prihod od prodaje električne energije, prihod od kapaciteta za pomoćne usluge i prihod na ime balansiranja nezavisnih proizvođača) ostvaren je u iznosu od 236,39 mil. KM, što je za 2,08 mil. KM ili za 0,89% više od planiranog ukupnog prihoda, odnosno za 178,87 mil. KM ili za 43,07% manje od ostvarenog ukupnog prihoda u 2022. godini;
- realizirana je kratkoročna prodaja električne energije u količini od 44,4 GWh, odnosno u ukupnoj vrijednosti od 10,3 mil. KM (stepen naplate isporučenih količina električne energije je 100%);

- realizirana je vezana trgovina električnom energijom u ukupnoj količini od 379,7 GWh, s ukupnim iznosom prihoda od 171,05 mil. KM i ukupnim iznosom troškova od 96,85 mil. KM, čime je ostvarena zarada u iznosu od 74,20 mil. KM;
- ukupna kupovina električne energije ostvarena je u količini od 924,6 GWh, što je za 146,8 GWh ili za 18,87% više od planiranog obima kupovine, odnosno za 370,4 GWh ili za 66,85% više od ostvarene kupovine u 2022. godini;
- ukupni troškovi za kupovinu električne energije ostvareni su u iznosu od 187,04 mil. KM, što je za 23,06 mil. KM ili 14,06% više od planiranih troškova, a za 17,90 mil. KM ili za 10,59% više od ukupno ostvarenih troškova za kupovinu električne energije u 2022. godini;
- troškovi na ime kapaciteta od pomoćnih usluga ostvareni su u iznosu od 0,41 mil. KM, što je za 0,06 mil. KM ili za 12,78% manje od planiranih troškova po ovom osnovu, a za 0,45 mil. KM ili za 52,22% manje od ukupno ostvarenih troškova na ime kapaciteta od pomoćnih usluga u 2022. godini;
- zbirni troškovi (troškovi od kupovine električne energije i troškovi na ime kapaciteta za pomoćne usluge) ostvareni su u iznosu od 187,45 mil. KM, što je za 23,00 mil. KM ili za 13,99% više od planiranih ukupnih troškova, odnosno za 17,46 mil. KM ili za 10,27% više od ostvarenih ukupnih troškova u 2022. godini;
- realizirane su sve obaveze iz licenci i u potpunosti zadovoljeni uslovi iz licenci FERK-a i DERK-a, a po pitanju snabdijevanja električnom energijom drugog reda i međunarodne trgovine električnom energijom.
- u vezi s realizacijom Projekta Blok 7 u TE „Tuzla“ obavljane su aktivnosti na ispunjavanju uslova i obaveza definisanih ugovorom o kreditu kod konzorcija domaćih banaka, kao što su kontinuirano izvještavanje o statusu projekta, dostavljanje izvještaja prema zahtjevima banaka, odgovori na upite tokom izvještajnog perioda, plaćanje dospjelih rata po kreditu za finansiranje dijela avansa;
- u periodu I - XII 2023. godine izvršeno je oročavanje novčanih sredstava u iznosu od 45 mil. eura uz još 14,67 mil. KM, a po osnovu kamata na oročene depozite ostvaren je prihod od 1,77 mil. KM;
- aktivnosti na implementaciji donacija KfW u vezi s odobrenim investicionim projektima;
- tender po osnovu kolektivnog osiguranja zaposlenika za period 1. 10. 2023. – 1. 10. 2026. je uspješno okončan potpisivanjem Okvirnog sporazuma: na osnovu navedenog potpisan je jednogodišnji ugovor i polica osiguranja za period 1. 10. 2023. – 1. 10. 2024. godine;
- pripreme za tender, 1. 10. 2024. - 1. 10. 2027., po osnovu osiguranja imovine i osiguranja po osnovu opće odgovornosti, VE „Podveležje 1“, u prethodnom periodu uspješno je okončan; na osnovu navedenog plan je da se navedeni tenderi objave do 10. 4. 2024. godine;
- kontinuirano vršena stručna pomoć na obradi likvidacije i naplati šteta nastalih na imovini i zaposlenicima EPBiH; također, prema tekućim potrebama, realiziraju se poslovi osiguranja u vezi s investicionim projektima koji su u toku;
- realizacija godišnjih ugovora s poslovnim bankama za usluge platnog prometa u zemlji i inostranstvu, Ugovora za kredit kod konzorcija banaka, avans za B7 gdje je tokom IV kvartala, odnosno 23. 12. 2023. godine plaćena i 14. rata predviđena otplatnim planom, te kontinuirana saradnja s bankama po osnovu zaključenih ugovora;
- kontinuirana provedba aktivnosti na obezbjeđenju garancija za potrebe Društva u skladu s novim Okvirnim sporazumom koji je zaključen sredinom septembra 2022. godine s tri banke;
- u skladu s internim procedurama i Planom nabavki Sektora za upravljanje finansijama za 2022. godinu, u okviru kojeg je predviđena nabavka bankarskih usluga platnog prometa, okončan je postupak

## U OBLASTI EKONOMSKIH POSLOVA

U oblasti ekonomskih poslova koji obuhvataju upravljanje finansijama (uključujući PIU), računovodstvene poslove, te poslove planiranja, izvještavanja i analize, najvažnije aktivnosti u izvještajnom periodu, uz angažman u projektnim timovima, stručnim timovima i komisijama, bile su sljedeće:

- nabavke usluga platnog prometa u zemlji i s inostranstvom, zaključeni su trogodišnji ugovori za period 2023 -2025. godina s pet banaka za 10 lotova;
- aktivnosti na raspisivanju tendera za usluge izdavanja bankovnih garancija tokom III kvartala 2022. godine okončane potpisivanjem novog okvirnog sporazuma, realizacija zaključenog okvirnog sporazuma nastavljena i u IV kvartalu 2023. godine;
  - kontinuirano praćenje i realizacija dužničko-povjerilačkih odnosa sa ZD rudnicima, tokom izvještajnog perioda, a na osnovu odluka organa Društva kojim je izvršeno pretvaranje uplaćenih, a neopravdanih avansa u dugoročne pozajmice rudnicima, realizacija protokola i dokapitalizacije rudnika, te priprema informacija o navedenom; davanje pozajmica u skladu sa zaključcima Uprave, dostavljanje komentara i mišljenja u vezi s nacrtima dokumenata u vezi s poslovanjem rudnika;
  - učešće u pripremi tenderskih dokumenata u oblasti finansija u saradnji sa sektorima i službama direkcije, po osnovu više projekata u oblasti obnovljivih izvora FNE „Gračanica“ I i II, projekti odsumporavanja i revitalizacije kotlova u TE „Kakanj“ i TE „Tuzla“ i sl.;
  - pravovremeno su obavljani operativni poslovi (poslovi platnog prometa, obračuna plata i ostalih isplata), redovno izmirene obaveze prema dobavljačima i državi, vodeći računa o održavanju likvidnosti;
  - urađen je godišnji obračun za 2022. godinu i sve prateće aktivnosti (godišnja inventura za 2022. godinu, izrada elaborata o popisu sredstava i obaveza, obrasci godišnjeg obračuna su završeni i predani FIA-i u propisanom roku);
  - priprema podataka za potrebe primjene MSFI 9 za 2022. godinu;
  - pripreme za reviziju finansijskih izvještaja za 2023. godinu te koordinacija s nezavisnom revizorskom kućom i Odborom za reviziju na izradi revizorskih izvještaja za 2022. godinu;
  - priprema konsolidiranih finansijskih izvještaja za 2022. godinu u saradnji s nadležnim iz subjekata koji podliježu konsolidaciji;
  - priprema dokumentacije za Ured za reviziju institucija za reviziju za 2022. godinu;
  - testirane i implementirane izmjene Kontnog plana;
  - izmjena SAP evidencije stalnih sredstava i zaliha u skladu s novom organizacijom;
  - aktivnosti u vezi s predrevizijom za 2023. godinu;
  - izrada poreznog bilansa za 2022. godinu, uz sve prateće obrasce za Poreznu upravu;
  - izrada Studije o transfernim cijenama za 2022. godinu te priprema za izradu Studije za 2023. godinu;
  - podnošenje mjesečnih PDV prijava, dostavljanje Obrasca Dodatak na PDV prijavu, priprema i dostavljanje elektronskih datoteka uz PDV prijavu;
  - rad sa SAP konsultantima na izmjeni i dopuni Tehničkog uputstva za podnošenje knjigovodstvenih evidencija elektronskim putem prema UINO;
  - priprema tendera za primjenu MRS 36, pregledi ponuda, odgovori na žalbe, priprema dokumentacije za potrebe realizacije ugovora, koordinacija sa ZD rudnicima uglja;
  - priprema Tendera za izradu Studije o transfernim cijenama, pregledi ponuda, odgovori na žalbe;
  - priprema podataka za aktuaara i sudske sporove i knjiženje;
  - vanredni popis na dan 31. 8./30. 9. 2023. godine;
  - priprema primjene standarda MSFI 16 – Najmovi, za podružnice Društva – način evidentiranja, shema knjiženja, priprema otplatnih planova;
  - urađen Izvještaj o poslovanju JP Elektroprivreda BiH za 2022. godinu koji je Nadzorni odbor prihvatio krajem februara;
  - obračun starosne strukture zaliha uz godišnji obračun za 2022. godinu kao i sa 30. 6. 2023. godine;
  - u koordinaciji s drugim nadležnim sektorima i službama iz Direkcije i podružnica usaglašeni trogodišnji planovi djelatnosti, podružnica i Direkcije; izvršen unos plana s planskom mjesečnom dinamikom za 2023. godinu u SAP sistem;
  - pravovremeno urađeni poslovi u vezi sa statističkim izvještavanjem te mjesečno informisanje Uprave o isplaćenim platama i drugim

- naknadama;
- mjesečni izvještaji (tabelarni pregledi o rezultatima poslovanja, zalihama, ulaganjima, itd.);
- u koordinaciji s nadležnim organizacionim jedinicama u podružnicama urađeni poslovi redovnog godišnjeg finansijskog izvještavanja FERK-a (za sve regulisane djelatnosti) za 2022. godinu;
- urađena i računovodstveno evidentirana raspodjela prihoda od električne energije i pomoćnih usluga za 2022. godinu;
- urađeni kvartalni izvještaji o poslovanju za period I - III 2023. godine, odnosno I - IX 2023. godine, te polugodišnji izvještaj za period I - VI 2023. godine;
- provedene aktivnosti na izradi *Revidovanog plana poslovanja EPBiH za period 2023.-2025. godina u dijelu koji se odnosi na 2023. godinu*;
- urađeno više sagledavanja rezultata poslovanja Društva za 2023. i naredne godine te analiza uticaja
- započete aktivnosti na izradi trogodišnjeg Plana poslovanja za period 2024 - 2026. godine;
- učešće u realizaciji tehničke pomoći EBRD za projekt prelaska Bloka 3 u TE „Tuzla“ (2x 50MW) s uglja na biomasu s pilot-projektom energetskih zasada; realizaciji ugovora za izradu studije izvodljivosti za VE „Bitovnja“; realizaciji tehničke pomoći GGF na izradi studije izvodljivosti za FNE „Bijele vode“, realizaciji ugovora za studiju kritičnih staništa za VE „Vlašić“, realizaciji ugovora dvogodišnjeg osmatranja ptica i šišmiša na VE „Podveležje“, realizaciji tehničke pomoći EBRD za analizu dekarbonizacije i izradu dekarbonizacijskog plana EPBiH do 2050. godine;
- učešće u procesu nabavke na projektu SE „Gračanica“ 1 i 2;
- aktivnosti na obezbjeđenju finansiranja Projekta solarni portfolio procijenjene vrijednosti cca 170 mil. eura (cca. 180 MW), EBRD je izrazila spremnost da finansijski podrži Projekt, potpisano Mandatno pismo s okvirnim uslovima finansiranja;
- aktivnosti sa Svjetskom bankom u vezi s tranzicijom rudnika uglja u okviru Pravedne tranzicije;
- aktivnosti u vezi s prenamjenom kredita EIB (Električna distribucija

- II);
- aktivnosti na pripremi aplikacije za investicijski grant u iznosu 20,1 mil. eura za sufinansiranje projekta izgradnje VE „Vlašić“, WBIF je odobrio aplikaciju;
- aktivnosti na pripremi Ugovora o kreditu između BiH i EIB na iznos 36 mil. eura za finansiranje projekta izgradnje VE „Vlašić“, Ugovor o kreditu potpisan;
- aktivnosti na obezbjeđenju finansiranja Projekta Lukavačka rijeka 1, 2 i 3. KfW je izrazila spremnost da finansijski podrži projekt. Održana pretprocjenjivačka misija projekta.

### **U OBLASTI PRAVNIH, KADROVSKIH I OPĆIH POSLOVA**

- kontinuirano pružanje pravne podrške osnovnim djelatnostima Društva, kao i poslovima podrške;
- aktivnosti na zastupanju EPBiH u postupcima pred sudovima u BiH;
- registracija i poslovi registracije vezani za registracije novih zavisnih društava, izmjene lica ovlaštenih za predstavljanje i zastupanje;
- aktivnosti na izradi i analizi normativnih akata;
- učešće u rješavanju zahtjeva zavisnih društava - rudnika uglja;
- učešće u aktivnostima sačinjavanja složenih ugovora i ugovora velike vrijednosti u Društvu;
- provođenje postupaka eksproprijacije zemljišta;
- učešće u rješavanju imovinsko-pravnih odnosa u Društvu;
- pravni poslovi u vezi s koordinacijom i rješavanjem imovinsko-pravnih odnosa Društva, za imovinu koja nije u funkciji proizvodnje, distribucije i snabdijevanja električnom energijom;
- poslovi u vezi s komunikacijom i postupanjem prema Agenciji za privatizaciju, u vezi s imovinom koja se nalazi u registru pasivnog podbilansa;
- pravni poslovi u vezi s projektima koji se realiziraju putem kapitalnih investicija, kao i pružanje druge vrste pravne podrške kapitalnim investicijama;
- pravni poslovi u vezi s poslovima zastupanja i rješavanja imovinsko-

- pravnih odnosa za nekretnine Društva u inostranstvu;
- učešće u postupku usklađenja akata zavisnih društava s aktima Vladajućeg društva, kao i priprema i izrada uputstava, odluka, smjernica i dr.;
- provođenje aktivnosti u vezi s okončanjem i izvršenjem arbitražne presude za HE „Vranduk“;
- provođenje aktivnosti u vezi sa zahtjevima, prijedlozima i upitima pravnog karaktera iz podružnica Društva;
- učešće na aktivnosti provođenja prestrukturiranja i reorganizacije EPBiH i Koncerna;
- učešće u aktivnostima koje se odnose na izmjene akata o sistematizaciji i vrednovanju radnih mjesta;
- aktivnosti i poslovi iz oblasti upravljanja ljudskim resursima, kadrovskih poslova i radnih odnosa na nivou Društva;
- učešće u postupcima selekcije kadrova po osnovu javnog oglašavanja, u skladu s Uredbom o postupku prijema u radni odnos u javnom sektoru u Federaciji BiH i Odlukom o načinu izbora, postupku i kriterijima za izbor novih radnika i pripravnika u EPBiH;
- učešće u izradi općih akata i izrada akata sistema kvaliteta u vezi sa strateškim upravljanjem ljudskim resursima, obrazovanjem, radnim odnosima i kadrovskim poslovima na nivou Društva;
- aktivnosti i poslovi u vezi sa zapošljavanjem i ostvarivanjem prava iz rada i po osnovu rada, izrada ugovora o radu i svih drugih pojedinačnih akata iz oblasti radnih odnosa;
- aktivnosti na razvoju kadrova i obučavanju radnika;
- zastupanje Društva u radnim sporovima i ostale aktivnosti;
- redovne aktivnosti na prijevozu zaposlenika, čuvanja arhivske građe i tehničke dokumentacije, opsluživanja Uprave, Nadzornog odbora i drugih potrebnim materijalima za razmatranje i odlučivanje, štampanja, umnožavanja i kopiranja, vođenja propisane putne dokumentacije za vozila i utrošak goriva, tehničkog održavanja i registracije vozila, čišćenja poslovnih prostorija i objekata i ugostiteljske usluge;
- poslovi servisiranja, osiguranja, registracije, te satelitskog nadzora

- vozila Direkcije, obavljanje poslova za prijem novih vozila, te priprema dokumentacije i otprema novih vozila za sve dijelove EPBiH;
- održavanje opreme, infrastrukture i izvođenje radova koje provode zaposlenici OJ za opće poslove ili angažovani dobavljači, održavanje zelenih površina kao i održavanje službenih stanova;
- kontinuirane aktivnosti na realizaciji sporazuma s Elektroprijenosom OP Sarajevo.

### **U OBLASTI KAPITALNIH INVESTICIJA**

U periodu aktivnosti organizacionih jedinica kapitalne investicije odnosile su se na pripremu izgradnje termoelektrana, hidroelektrana, vjetroelektrana i fotonaponskih elektrana, a obuhvatile su:

- izradu investiciono-tehničke dokumentacije;
- ispitivanja i istraživanja;
- pribavljanje potrebnih dozvola i saglasnosti;
- investitorski nadzor;
- vođenje postupaka za eksproprijaciju nekretnina;
- zatvaranje finansijske konstrukcije;
- pripremu tenderske dokumentacije za izbor isporučilaca opreme i izvođača za usluge i radove.

Navedenom treba dodati i aktivnosti po javnom pozivu za zakup/otkup zemljišta za izgradnju fotonaponskih elektrana putem javnih oglasa i objavu jednog tendera za izgradnju FNE.

### **U OBLASTI RAZVOJA**

#### **Poslovni razvoj**

- urađen Elaborat „Model organizovanja funkcija potpore za područja snabdijevanja i pogone proizvodnje u okviru Sektora za obnovljive izvore“;

- sačinjen dokument „Analiza efekata primjene Pravilnika o organizaciji i efekata sistematizacije i vrednovanja radnih mjesta u EPFBiH sa prijedlogom organizacionih promjena“;
- urađen dokument „Analiza angažiranja radnika u drugim podružnicama i drugim organizacionim jedinicama unutar iste podružnice“;
- urađen Elaborat „Analiza konačnog obračuna troškova - kolaudacija svih vrsta investicionih projekata u ED Sarajevo s prijedlogom mjera za poboljšanje informatizacije procesa“;
- učešće u radu Stručnog tima za razvoj i implementaciju aplikacije za informatizaciju procesa kolaudacije investicija u distributivnoj djelatnosti EPBiH („Kolaudacija“);
- sačinjen Elaborat „Usporedna analiza poslovanja EPBiH sa elektroprivrednim kompanijama u regiji“;
- aktivnosti s Konsultantskim timom Svjetske banke na prestrukturiranju EPBiH - Projekt „Strategic review of EPBiH“ (Strateška analiza EPBiH) - sačinjen Projektni zadatak (ToR-Terms of Reference);
- urađen Elaborat tehno-ekonomske opravdanosti formiranja novog zavisnog društva koje bi se bavilo ESCO biznisom;
- sačinjen Elaborat „Analiza voznog parka u djelatnosti Proizvodnje sa prijedlogom rješenja prijevoza radnika na posao i sa posla“;
- urađena „Analiza trenutnog tehno-ekonomskog stanja u zavisnom društvu GEOLP d.o.o. Kakanj sa prijedlogom odluka i mjera prema ovom zavisnom društvu“;
- sačinjena „Analiza trenutnog tehno-ekonomskog stanja u zavisnom društvu MiOD d.o.o. Tuzla sa prijedlogom odluka i mjera prema ovom zavisnom društvu“;
- urađen dokument „Mapa poslovnih procesa EPBiH“;
- izrada Elaborata „Analiza izvođenja priključaka u djelatnosti Distribucije EPBiH sa prijedlogom optimalnog rješenja“ (aktivnosti su u završnoj fazi);
- učešće u Elaboratu „Katalog standardnih poslova u djelatnosti Distribucije EPBiH“;

- učešće u Elaboratu „Analiza opskrbe krečnjaka i kreča za postrojenja deSOx planiranim u TE 'Tuzla' i TE 'Kakanj' i upravljanje nusproizvodima“;
- učešće u izradi dokumenta „Analiza opcija pravnog razdvajanja djelatnosti distribucije“;
- učešće u izradi dokumenta „Analiza sistematizacije radnih mjesta sa aspekta efekata uvođenja kategorija neperspektivnih radnih mjesta i radnih mjesta sa prekobrojnim brojem izvršilaca“;
- učešće u izradi Elaborata „Analiza posla na radnim mjestima u djelatnosti Snabdijevanja - javno snabdijevanje“.

### **Strateški razvoj**

#### **Strateški planski dokumenti i sistemske aktivnosti upravljanja energijom**

- učešće u Radnoj grupi za uspostavu sistema garancija porijekla; aktivnosti koordinira MVTEO;
- učešće u timu za izradu PZ Analiza mogućnosti korištenja Cloud tehnologija u odnosu na on-premise rješenja u informacionom sistemu EPBiH.

### **Razvoj proizvodnje/OIE**

- razvoj Projekta „VE 'Bitovnja' - Mjerenje parametara vjetra“, te izrada Feasibility studije;
- izrada i revizija Elaborata opravdanosti izgradnje plutajućih fotonaponskih elektrana; PFNE „Modrac“, PFNE „Sniježnica“;
- izrada i revizija Elaborata priključenja na ED mrežu plutajućih fotonaponskih elektrana; PFNE „Modrac“, PFNE „Sniježnica“, dobivena PEES za FNE „Sniježnica“;
- izrada i revizija Elaborata opravdanosti izgradnje fotonaponskih elektrana na slobodnim površinama rudnika Koncerna EPBiH; FNE „Višća“, FNE „Bašigovci“;

- izrada i revizija Elaborata opravdanosti izgradnje fotonaponskih elektrana na slobodnim površinama rudnika Koncerna EPBiH; FNE „Bedrok“ 1, FNE „Bedrok“ 2, FNE „Bedrok“ 3 i FNE „Potočari“ 1;
- priprema i izrada Elaborata priključenja na EES FNE „Višća“, FNE „Bedrok“ 1, FNE „Bedrok“ 2, FNE „Bedrok“ 3 i FNE „Potočari“ 1;
- izrada i revizija Elaborata opravdanosti izgradnje FNE na slobodnim površinama rudnika Koncerna EPBiH; FNE „Lukavačka rijeka“ 1A, 1B, 2 i 3;
- izrada Elaborata priključenja FNE „Lukavačka rijeka“ 1A, 1B;
- izrada i revizija Elaborata opravdanosti izgradnje FNE na slobodnim površinama rudnika Koncerna EPBiH; FNE „Stranjani“;
- pripreme aktivnosti i izrada ToR za izgradnje 10 projekata FNE EPBiH u saradnji sa EBRD;
- pripreme aktivnosti i izrada ToR za izgradnje projekata FNE „Lukavačka rijeka“ 1A, 1B, 2 i 3 u saradnji s KfW;
- izrada Elaborata „Modeli izgradnje krovnih fotonaponskih elektrana kod potencijalnih aktivnih kupaca uz podršku EPBiH“; nakon revizije, izvršit će se ažuriranje u skladu s novim zakonskim okvirom.

### **Razvoj ED**

- izrada Elaborata „Projekat sistema za monitoring kvaliteta električne energije u JP Elektroprivreda BiH d.d. – Sarajevo“, aktivnost u realizaciji;
- izrada Elaborata „Automatizacija distributivnih SN mreža na nivou EPBiH“;
- analiza inicijativa za ažuriranje tehničkih preporuka TP 2 i TP 3;
- izrada Elaborata „Analiza prenosne mreže u uslovima priključenja proizvodnih objekata električne energije na bazi OIE koji se priključuju direktno na srednjonaponske sabirnice transformatorskih stanica koje su u vlasništvu Elektroprijenosa BiH ili preko distributivne mreže ODS-a na području EPBiH“.

### **Razvoj elektromobilnosti**

- realizacija Pilot-projekta „Izgradnja infrastrukture javnih AC punionica za električna vozila u Bosni i Hercegovini“ (10 AC punionica) - završena procedura javne nabavke, potpisan ugovor, ishodomane dozvole;
- realizacija Pilot-projekta „Integracija na komercijalnoj osnovi punionica za električna vozila u vlasništvu trećih lica u CPMS sistem nadzora i upravljanja“, projekt u realizaciji;
- završen Elaborat „Uvođenje naplate punjenja na punionicama EPBiH kao i naplate korištenja usluga CPMS softvera za treća lica“;
- aktivnosti u skladu sa Strategijom i Planom aktivnosti za realizaciju strategije razvojnog projekta elektromobilnosti u EPBiH za period 2021 - 2023. godine;
- učešće u radu Udruženja za elektromobilnost pri Privrednoj komori FBiH – pokretanje inicijative za uspostavu regulatornog okvira za oblast elektromobilnosti u BiH.

### **Međunarodni projekti, saradnja**

- završen Erasmus + projekt SUCCESS (Saradnja univerziteta i industrije u kreiranju nastavnih programa s ciljem poboljšanja zapošljavanja diplomiranih studenata);
- učešće u pripremi aplikacije projekta INITIATE Horizon 2020 – odobren projekt, dobijen grant, formiran projektni tim na nivou EPBiH;
- učešće u aktivnostima na Projektu GIZ – formirana radna grupa na nivou EPBiH;
- priprema i realizacija projekta za Danube Interreg program – projekt ESINERGY, odobren projekt, dobijen grant, formiran projektni tim na nivou EPBiH.

### **U OBLASTI SISTEMA KVALITETA**

- kontinuirane aktivnosti – nadzor, održavanje i poboljšanje sistema upravljanja prema ISO 9001:2015, ISO 45001:2018 i ISO 50001:2018 u

- Direkciji Društva;
- proveden prvi nadzorni audit integriranog sistema upravljanja u Direkciji Društva od strane ovlaštene certifikacijske kuće i potvrđeno da je sistem upravljanja koji je primijenjen u organizaciji usklađen sa zahtjevima standarda ISO 9001:2015, ISO 45001:2018 i ISO 50001:2018;
- priprema i provođenje internog audita prema zahtjevima ISO 90001:2015, ISO 450001:2018 i 50001:2018 u Direkciji Društva;
- kontinuirane aktivnosti – održavanja i poboljšanja dokumenata sistema upravljanja prema međunarodnim standardima: za procese koji se na jedinstven način realiziraju u elektroprivrednim djelatnostima;
- kontinuirana saradnja i stručna pomoć kod uspostave i održavanja sistema upravljanja u podružnicama i zavisnim društvima;
- kontinuirane aktivnosti praćenja ugovora (sukcesivna isporuka i ažuriranja međunarodnih i evropskih standarda (ISO, IEC, IEE, DIN, EN itd.) i bosanskohercegovačkih standarda (BAS) od Instituta za standardizaciju BiH za potrebe EPBiH.

## U OBLASTI IKT-A

Najznačajnije aktivnosti u oblasti IKT-a, a u vezi s realizacijom poslovne politike:

- operativna podrška za poslovne servise koji su definisani Katalogom poslovnih IKT servisa, a čiji su korisnici različite djelatnosti unutar EPBiH;
- obezbjedjivanje IKT infrastrukturne i servisne osnove za uvođenje novih servisa, a u cilju podrške;
- uspješnom vođenju, upravljanju i održavanju elektroenergetskog sistema
- efikasnom provođenju svih poslovnih procesa i planiranju razvoja elektroenergetskog sistema;
- izgradnja IKT infrastrukture u skladu sa zakonskom regulativom i propisima Regulatorne agencije za komunikacije, te politikom

- sigurnosti IKT sistema;
- obezbjedjivanje integriteta informacije u IKT sistemu (jedinствен unos informacije i njena višestruka upotreba) kroz konsolidaciju tehničkog i poslovnog informacionog sistema;
- kontinuirano poboljšavanje sistema za upravljanje servisima;
- aktivno učešće u realizaciji razvojnih i kapitalnih projekata.

Pored navedenih IKT projekata koji su implementirani tokom 2023. godine, u oblasti informaciono-komunikacionih tehnologija se pruža operativna podrška za 58 poslovnih servisa, a čiji su korisnici različite djelatnosti unutar EPBiH. Održavanje se obavljalo u organizaciji Sektora za IKT podružnica i Direkcije, te uz angažman eksternih dobavljača u slučaju nekih informacionih sistema ili dijelova IKT infrastrukture.

## U OBLASTI SIGURNOSTI I ZAŠTITE

- realizirani ugovoreni poslovi u vezi s pružanjem usluga fizičko-tehničke zaštite u EPBiH;
- ovlaštena firma izvršila je ispitivanje aparata za početno gašenje požara, ispravnost i funkcionisanje ugrađenog sistema aktivne zaštite od požara i ispravnost i funkcionalnost hidrantske mreže, kao i ispitivanje i funkcionisanje sistema vatrodojave;
- iz oblasti zaštite od požara vršena je kontinuirana saradnja s licima koja obavljaju ove poslove u podružnicama Društva, kao i određena stručna pomoć;
- u skladu sa Zakonom o zaštiti na radu i Pravilnikom o zaštiti na radu EPBiH, realizirane su ugovorene obaveze Procjena rizika na radnim mjestima u EPBiH;
- kontinuirano su vršene aktivnosti na provođenju usvojenog Sistema upravljanja zdravljem i sigurnošću na radu OHSAS 18001:2007;
- realizirane su sve planirane aktivnosti na provođenju zakona, tehničkih smjernica i drugih propisa na svim područjima koja su povezana sa zaštitom zdravlja i sigurnosti na radu, s posebnim akcentom na praćenje broja povreda i nezgoda na radu koje su uzročno povezane

s izvršavanjem radnih obaveza i prevencija za smanjenje materijalnih gubitaka zbog povreda na radu;

- realizirana je izrada Elaborata i Procjena ugroženosti za sve objekte EPBiH, koji se štite fizičko-tehničkom zaštitom, te za iste su dobivene saglasnosti Federalnog ministarstva unutrašnjih poslova.

## **U OBLASTI RUDARSTVA**

- analize i praćenje poslovanja svih zavisnih društava rudnika uglja na mjesečnom nivou;
- priprema akata u vezi s realizacijom finansijske podrške rudnicima, te neposredne aktivnosti na implementaciji Odluke o izmjenama Odluke o rasporedu odobrenih sredstava za davanje pozajmice zavisnim društvima – rudnicima uglja broj: SD – 12872/21-69./8. od 25. 5. 2021. godine, broj: SD-31960/23-77./5. od 17. 10. 2023. godine i Odluke izmjenama Odluke o rasporedu odobrenih sredstava za davanje pozajmice zavisnim društvima - rudnicima uglja broj: NO – 15835/21-55./10. od 25. 5. 2021. godine, broj: NO-29799/21-63./18. od 29. 9. 2021. godine, broj: NO-34549/23-4./8. od 17. 10. 2023. godine u vezi s odobravanjem pozajmica;
- priprema akata u vezi s donošenjem Odluke o izmjenama Odluke o pretvorbi uplaćenih a neopravdanih avansa ZD rudnicima uglja u dugoročnu pozajmicu SD-31960/23-77./4. od 17. 10. 2023. godine;
- izrada, učešće u realizaciji i praćenje aktivnosti po Operativnom akcionom planu prestrukturiranja rudnika uglja broj: U-01-16245 /21-101./3. od 24. 5. 2021. godine i U-01-21219-1/23-261/7. od 21. 6. 2023. godine, broj: U-01-31936-1/23-6/3 od 26. 9. 2023. godine;
- kontinuirano vođenje aktivnosti proizašlih iz odluka o dokapitalizaciji zavisnih društava rudnika uglja (detaljnije o ovom u poglavlju Realizacija plana ulaganja);
- učešće u aktivnostima u sklopu Pilot-projekta „Uspostava testnih zasada brzorastuće drvenaste biomase na zemljištu rudnika koncerna EPBiH“;
- kontinuirano vođenje aktivnosti proizašlih iz programa zbrinjavanja

viška radnika u zavisnim društvima - rudnicima uglja;

- učešće u aktivnostima izrade Mape puta za tranziciju u regijama bogatim ugljem u Bosni i Hercegovini koje provodi Svjetska banka;
- učešće u izradi planova dostizanja proizvodnih parametara za sva zavisna društva - rudnike uglja u kojima su definisani i razrađeni svi preduslovi, dinamika dostizanja potrebnih parametara s rokovima i odgovornim osobama.

Mjere na prevazilaženju teškog tehničko-tehnološkog, organizacionog i finansijskog stanja u zavisnim društvima rudnicima uglja se provode od strane EPBiH u saradnji sa zavisnim društvima rudnicima uglja i poduzimaju u tri osnovna pravca:

- realizacija programa prestrukturiranja zavisnih društava - rudnika uglja;
- intenziviranje investicionih ulaganja putem odluka o dokapitalizaciji i
- finansijska podrška davanjem pozajmica kojima se reprogramiraju postojeće obaveze ZD-RU prema EPBiH i stvaraju preduslovi za rješavanje viška neproizvodnih radnika u ZD-RU.

## **OSTALA ZAVISNA I POVEZANA DRUŠTVA I IMOVINA**

- kontinuirano praćenje i izvještavanje o realizaciji aktivnosti zavisnih društava Eldis Tehnika d.o.o. Sarajevo, Hotel „ELBIH“ d.d. Makarska, TTU energetik d.o.o. Tuzla, Iskraemeco d.o.o. Sarajevo, ETI Sarajevo d.o.o. Sarajevo, GEOLP do.o. Kakanj i MiOD.o.o. Kakanj, putem planova poslovanja i godišnjih izvještaja o poslovanju;
- učešće u izradi analize poslovanja svih zavisnih i povezanih društava;
- učešće u realizaciji i praćenju aktivnosti Operativnog akcionog plana za rad ZD GEOLP d.o.o. Kakanj u punom planiranom kapacitetu;
- praćenje realizacije Operativnog akcionog plana za uspostavu i potpuno funkcionisanje ZD MiOD d.o.o. Tuzla u skladu s Elaboratom tehno-ekonomske opravdanosti formiranja i Odlukom o osnivanju;

- učešće u izradi cjelovite uporedne informacije o trenutnom tehničko-tehnološkom i ekonomsko-finansijskom stanju poslovanja u odnosu na elaborate tehno-ekonomske opravdanosti osnivanja zavisnih društava MiOD d.o.o. Tuzla i GEOLP d.o.o. Kakanj - utvrđivanje uzroka lošeg poslovanja i predlagane mjere i način rješavanja problema u novoosnovanim ZD MiOD d.o.o. Tuzla i GEOLP d.o.o. Kakanj;
- koordinacija, učešće i izvještavanje po Elaboratu tehno-ekonomske opravdanosti proširenja proizvodnje metalnih kućišta za Eldis tehniku d.o.o. Sarajevo, juni 2023. godine;
- koordinacija pri realizaciji Projekta uspostave sistema upravljanja kvalitetom u ZD Eldis tehnika d.o.o. Sarajevo;
- učešće u izradi Izvještaja o izvršenim ulaganjima i efektima ulaganja u ostalim zavisnim društvima;
- učešće u izradi Izvještaja o upotrebi osnivačkih uloga u ZD GEOLP d.o.o. Kakanj i MiOD d.o.o. Tuzla;
- učešće u pripremi akata: odluka, saglasnosti za raspolaganje imovinom, preporuka, naredbi, naloga i drugih akata za ostala zavisna i povezana društva;
- povremeno učešće praćenja predmeta prometovanja neelektroprivrednom imovinom po pitanju zakupa, prodaje ili kupovine u saradnji sa Sektorom za pravne poslove;
- kontinuirane aktivnosti uz učešće Sektora za pravne poslove s Agencijom za privatizaciju na regulisanju statusa i povratu imovine u RH.

## **REALIZACIJA OKOLINSKE POLITIKE I PLANOVA ZAŠTITE OKOLIŠA**

### **TE „Kakanj“**

- proveden certifikacijski audit sistema okolinskog upravljanja prema zahtjevima Standarda ISO 14001:2015. (TE „Kakanj“ se certificirala prema zahtjevima Standarda 14001 2008. godine);
- u skladu sa zakonskim zahtjevima provedeno zbrinjavanje opasnog otpada;

- provedena godišnja provjera automatskog sistema za mjerenje emisija zagađujućih materija u zrak;
- izvršena ocjena usklađenosti automatskog mjernog sistema emisije zagađujućih materija u zrak, od strane ovlaštenog inspekcijskog tijela;
- izvršena redovna gamaspektrometrijska analiza ugljeva korištenih u TE „Kakanj“;
- izvršena sanacija neutralizacione jame za obradu otpadnih voda;
- u cilju smanjenja temperature ispuštene vode u rijeku Bosnu, izvršena rekonstrukcija rashladnog tornja broj 15 (rashladnog sistema blokova 5 i 6); rashladni toranj stavljen u funkciju;
- izvršena izgradnja sistema za prikupljanje i tretman otpadnih voda s betonskih i asfaltnih površina na deponiji šljake i pepela, s pozicije oko zgrade SPP;
- objavljen tender za izgradnju postrojenja za odsumporavanje dimnih plinova u TE „Kakanj“;
- redovno vršena analiza kvaliteta ispuštenih voda iz TE „Kakanj“ u rijeku Bosnu;
- pokrenute aktivnosti u cilju obnavljanja Vodne dozvole;
- završena izrada Glavnog projekta deponije šljake i pepela;
- izvršena rekultivacija preostalog dijela šeste etaže zapadne kosine deponije šljake i pepela;
- u skladu sa zakonskim zahtjevima interno vršena edukacija radnika iz oblasti zaštite okoliša;
- redovno vršena analiza kvaliteta korištenih ugljeva;
- poboljšan sistem upravljanja otprašivanja na silosima pepela;
- u cilju poboljšanja rada pogona za tretman otpadnih voda, izvršena rekonstrukcija dovodnih kanala u PS1 i PS2;
- redovno vršen tretman otpadnih voda.

### **TE „Tuzla“**

- aktivnost izbora ponuđača u postupku pretkvalifikacije kandidata za projekt izgradnje odsumporavanje dimnih plinova Bloka 6 nije

- završena, zbog žalbe dostavljene URŽ-u od strane ponuđača;
- kontinuirano održavanje mjernih uređaja sistema za monitoring emisije zagađujućih materija u zrak na dimnjacima blokova 3, 4, 5 i 6 i provjera ispravnosti uređaja;
- ishodovana obnovljena integralna okolinska dozvola za TE „Tuzla“ i utvrđena pravosnažnost, ali „Aarhus centar u BiH“ iz Sarajeva podnio tužbu protiv FMOIT, zbog izdavanja iste;
- redovno provođenje zbrinjavanja opasnog otpada, mjerenje EBS-a i ambijentalne buke, mjerenje radioaktivnosti i validacija podataka o emisijama u zrak;
- kontinuirana upotreba zatvorenog ciklusa povratnih otpadnih voda s odlagališta produkta procesa Jezero;
- u toku izrada projekta rekultivacije za saniranje odlagališta Plane i Divkovići;
- u toku realizacija usluge ispitivanja kvaliteta zemljišta, u skladu sa zahtjevom iz okolinske dozvole;
- proveden drugi nadzorni audit integrisanog sistema poslovnog upravljanja kvalitetom i okolinom, prema zahtjevima standarda ISO 9001:2015 i ISO 14001:2015.

### **HE na Neretvi, Jablanica**

- izvršeno ispitivanje hemijskih, fizikalnih i bioloških svojstava otpadnih voda (monitoring otpadnih voda), dva puta godišnje prema okolinskim dozvolama pogona HE „Jablanica“, HE „Grabovica“ i HE „Salakovac“;
- redovno održavanje i servisiranje uređaja za prečišćavanje otpadnih voda;
- izvršeno ispitivanje emisije zagađujućih materija u zrak iz kotlovnice;
- izvršena nabavka materijala za apsorpciju (upijač maramice za ulje);
- sukcesivno se zbrinjava opasni otpad od strane ovlaštenog operatora;
- kontinuirano se vrši uklanjanje i zbrinjavanje plutajućeg otpada s akumulacije HE „Jablanica“;
- potpisani i realizirani sporazumi s udruženjima sportskih ribolovaca

Jablanica, Konjic i Prozor-Rama o regulisanju zaostalih obaveza prema Ribarskim osnovama i odobrenim godišnjim programima poribljavanja za 2023. godinu;

- izvršena nabavka alohtonih vrsta riblje mlađi/ribe za poribljavanje sliva rijeke Neretve za 2023. godinu (šaran, jezerske zlatovčice i kalifornijske pastrmke), a nije izvršena nabavka alohtonih vrsta (linjak i jegulja) kao i nabavka autohtonih vrsta riblje mlađi/ribe (potočne pastrmke, glavatice i mekousne pastrmke).

### **ED Sarajevo**

- u funkciji skladišta za privremeno skladištenje otpada Azići (Kanton Sarajevo) i Vitkovići (Bosansko-podrinjski kanton Goražde);
- kontinuirano izvještavanje o ispunjenju uslova iz dozvole za upravljanje otpadom za objekat skladišta za privremeno skladištenje otpada Azići;
- dobijena rješenja o produženju dozvole za upravljanje otpadom i vodne dozvole za period 2023 - 2028. godine za objekat skladišta za privremeno skladištenje otpada Azići;
- kontinuirano unošenje podataka o otpadu nastalom u 2023. godini u aplikaciju Informacioni sistem upravljanja otpadom, kojim upravlja Fond za zaštitu okoliša Federacije BiH;
- kontinuirano ugovaranje usluga zbrinjavanja opasnog otpada i prodaja otpada, te predaja otpada ovlaštenim operaterima;
- kontinuirana nabavka sredstava za zaštitu okoliša (apsorbensa); u 2023. godini podružnica realizirala centraliziranu nabavku;
- realizirana nabavka kontejnera za otpadni papir;
- urađena projektna dokumentacija i zaključen ugovor za građevinske radove na izgradnji sistema za prikupljanje i tretman oborinskih voda i asfaltiranje otvorenog dijela centralnog skladišta u Azićima;
- urađena četrdeset tri (43) plana upravljanja građevinskim otpadom (PUGO) u skladu sa Zakonom o prostornom uređenju Kantona Sarajevo („Službene novine Kantona Sarajevo“, broj 24/17);
- izvršen obilazak i snimak postojećeg stanja uljnih jama s ciljem

sanacije u svrhu obezbjeđenja nepropusnosti, te nabavke usluge održavanja od ovlaštenih pravnih lica;

- nastavljena implementacija UNDP projekta „Okolinski prihvatljivo upravljanje postojanim organskim zagađujućim materijama (POPs) u industrijskom i sektoru upravljanja otpadom u Bosni i Hrcegovini“, kroz UNEP projekt, Child 1.1 „Smanjenje zagađenja od štetnih hemikalija i otpada u mediteranskim žarištima i praćenje napretka prema postizanju ciljeva“, finansiran od strane GEF-a „Program Mediteranskog mora (MedProgram): Obezbeđenje zaštite okoliša“; podružnica će u okviru navedenog projekta zbrinuti opremu koja sadrži PCB;
- realizirano godišnje poribljavanje rijeke Osanice u Goraždu.

### **ED Tuzla**

- kontinuirano se vrši zbrinjavanje opasnog otpada i prodaja otpada ovlaštenim operaterima, u skladu sa zaključenim ugovorima;
- kontinuirano se nabavljaju sredstva za zaštitu okoliša (apsorbensi), na stanju u skladištu u toku 2023. godine su zadovoljavajuće količine raznih vrsta apsorbenasa;
- realizirana usluga servisiranja i održavanja hvatača ulja (dva separatora), uz zbrinjavanje zauljenog otpada – od strane ovlaštenog operatera preuzeto na zbrinjavanje 1750,00 kg zauljene vode i taloga;
- realizirana redovna kontrola mjera provođenja zaštite okoliša na terenu, uz kontrolu provođenja mjera zaštite na radu i protivpožarne zaštite, radi preventivnog djelovanja i sprečavanja nastanka zagađenja i neadekvatnog postupanja s otpadom;
- pokrenuta nabavka novog kontejnera za prikupljanje papira, realizacija nabavke planirana je u januaru 2024. godine;
- proveden je audit Integriranog sistema upravljanja, koji uključuje i Sistem okolinskog upravljanja prema standardu ISO 14001.

### **ED Bihać**

- u toku je izdavanje urbanističke saglasnosti za skladište za privremeno skladištenje otpada na lokalitetu Centralnog skladišta Podružnice ED Bihać;
- u skladu sa zaključenim sporazumima izvršeno redovno godišnje poribljavanje slivova rijeka Une i Krušnice;
- kontinuirano se ugovara zbrinjavanje opasnog otpada (uključujući i otpad nastao u Pogonu proizvodnja električne energije), putem ovlaštenih operatera;
- kontinuirano se vrši ugovaranje prodaje sekundarnih sirovina i otpadnih materijala;
- u toku je ponovljeni postupak nabavke usluge izrade projektne dokumentacije za izgradnju i sanaciju uljnih jama na TS 35/10 kV;
- kroz realizaciju ugovora o sanaciji građevinskog dijela objekata TS 10(20)/04 kV, vrši se i sanacija „uljnih jama“ na istima (zavisno od izvedbe objekta vrši se čišćenje prostora, zamjena tampona i premazivanje nepropusnim premazom);
- realizacija aktivnosti i mjere zaštite voda i zaštite okoliša naložene važećim okolinskim i vodnim dozvolama;
- izvršena nabavka sredstava za zaštitu okoliša (apsorbensi).

### **ED Travnik**

- predat električni i elektronski otpad operatoru sistema za prikupljanje električnog i elektronskog otpada;
- objavljen Javni poziv za prikupljanje ponuda za prodaju sekundarnih sirovina i otpadnih materija; ugovor potpisan i u potpunosti realiziran;
- objavljen Javni oglas za prikupljanje ponuda za prodaju sekundarnih sirovina i otpadnih materija. Ugovor potpisan, ali nije u potpunosti realiziran, jer nije realizirano preuzimanje auto-guma;
- objavljen Javni oglas za prikupljanje ponuda za prodaju vozila, traktora i viljuškara rashodovanih i otpisanih 2022. godine; sva teretna i poslovna vozila su prodana;

- potpisan Ugovor za nabavku roba – sredstva za zaštitu okoline (apsorbensi), koji je realiziran u potpunosti;
- objavljen Javni poziv za prikupljanje ponuda za prodaju sekundarnih sirovina – papira u registratorima – kutijama. Ugovor potpisan i realiziran u potpunosti.

### **ED Zenica**

- objavljen Javni oglas za prikupljanje ponuda za prodaju sekundarnih sirovina i otpadnih materija; nakon završenog postupka, potpisan i realiziran Ugovor.

### **ED Mostar**

- kontinuirano se vrši ugovaranje usluga zbrinjavanja opasnog otpada i prodaja sekundarnih sirovina ovlaštenim operaterima i nabavka sredstava za zaštitu okoliša (apsorbensi);
- predaja odbačene električne i elektronske opreme operateru sistema upravljanja otpadnom električnom i elektronskom opremom.
- Kontinuirano se vrši nadzor nad ispravnošću uljnih jama u zidanim TS 35/10 kV i 20(10)/04 kV i po potrebi se interveniše na istim.

### 3. REALIZACIJA ELEKTROENERGETSKOG BILANSA

Rad elektroenergetskog sistema EPBiH u 2023. godini karakterišu:

- ukupna proizvodnja električne energije manja za 3,3% od bilansirane po EEB-u, a za 8,8% manja od proizvodnje u 2022. godini;
- ukupno ostvareni prirodni dotoci vode veći od planiranih za 513,6 GWh ili za 26,0%, a za 798,5 GWh ili 47,2% veći od ostvarenih dotoka u 2022. godini;
- ukupne nabavke uglja manje od planiranih količina za 9,1%, a za 8,1% više od nabavki u 2022. godini;
- ukupne nabavke uglja manje od ugovorenog plana za 22,7%;
- zbog netipičnog kvara na 30 kV postrojenju osam agregata VE „Podveležje“ nalazilo se van pogona od 24. 9. 2023. do 17. 12. 2023. godine pa je ukupna proizvodnja manja od plana za 19,7%, a za 17,3% manja od proizvodnje iz 2022. godine;
- ukupna potrošnja električne energije manja od planirane za 38,4 GWh ili za 0,7%, a za 122,4 GWh ili 2,3% veća od ukupno ostvarene potrošnje u 2022. godini;
- tržišna prodaja električne energije veća je od bilansirane za 8,6 GWh odnosno 1,1%, a za 391,8 GWh ili za 32,2% manja od ostvarene tržišne prodaje iz 2022. godine.

S aspekta količina i dinamike, isporuke električne energije u 2023. godini su:

- u potpunosti zadovoljene sve potrebe krajnjih kupaca koje snabdijeva EPBiH u količini od 5.134,8 GWh;
- realizirana prodaja električne energije u količini 49,2 GWh;
- realizirana ukupna prodaja električne energije vezane trgovine u količini 379,7 GWh;
- realizirana ukupna prodaja po osnovu pokrivanja prijenosnih gubitaka u količini 175,7 GWh;
- realizirana prodaja po osnovu ugovora o poslovno-tehničkoj saradnji

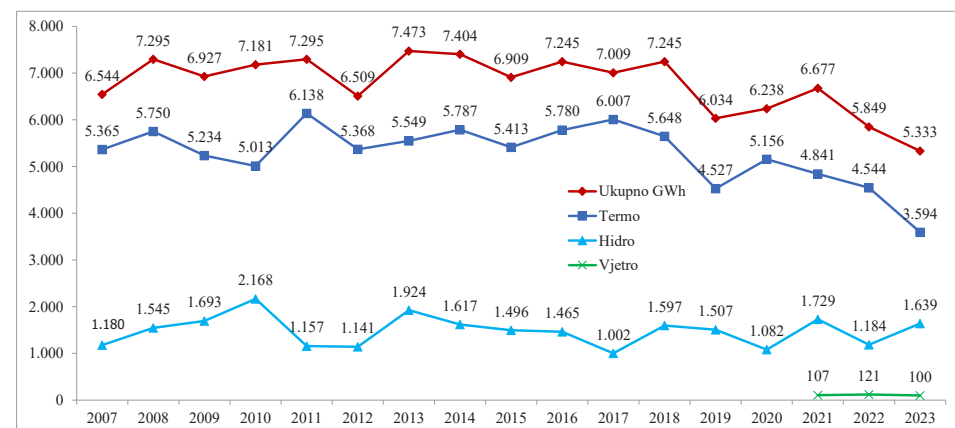
u količini 177,9 GWh;

- realizirana prodaja električne energije po osnovu ostvarenog debalansa i regulacije u količini 42,9 GWh.

Ostvarena je ukupna proizvodnja električne energije u količini 5.333,5 GWh, što je za 184,7 GWh ili 3,3% manje od planirane proizvodnje, a za 515,7 GWh ili za 8,8% manje od ostvarene proizvodnje u 2022. godini.

Proizvodnja (GWh)	2016.	2017.	2018.	2019.	2020.	2021.	2022.	2023.
HE	1.465	1.002	1.597	1.506	1.082	1.729	1.184	1.639
TE	5.780	6.007	5.648	4.527	5.156	4.841	4.544	3.594
VE						107	121	100
<b>Ukupno</b>	<b>7.245</b>	<b>7.009</b>	<b>7.245</b>	<b>6.034</b>	<b>6.238</b>	<b>6.677</b>	<b>5.849</b>	<b>5.333</b>

#### TREND-Proizvodnja električne energije (GWh)



Hidroelektrane („Jablanica“, „Grabovica“, „Salakovac“ i male hidroelektrane u vlasništvu EPBiH) su proizvele 1.639,3 GWh, što je za 9,2 GWh ili za 0,6% više od plana, te za 455,3 GWh ili za 38,5% više od ostvarene proizvodnje u 2022. godini.

Hidroelektrane na Neretvi („Jablanica“, „Grabovica“, „Salakovac“)

proizvele su 1.565,7 GWh, što je za 9,3 GWh ili 0,6% više od planirane, a za 440,0 GWh ili za 39,1% više od ostvarene proizvodnje u 2022. godini. Male hidroelektrane u vlasništvu EPBiH, uključujući i udio proizvodnje male HE „Bogatići“, proizvele su 73,6 GWh, što je u nivou planirane proizvodnje, a za 26,2% više od proizvodnje ostvarene u 2022. godini.

Tokom većeg dijela 2023. godine vladale su relativno povoljne hidrološke prilike izuzimajući tromjesečni sušni period august - oktobar, a bitno je napomenuti da su tokom septembra i oktobra prirodni dotoci vode bili značajno manji od plana.

Ostvareni prirodni dotoci vode na profilima hidroelektrana na rijeci Neretvi, uključujući i HE „Rama“, ostvareni su u ukupnoj količini 2.491,4 GWh i bili su veći od planiranih za 513,6 GWh ili za 26,0%, a za 798,5 GWh ili za 47,2% veći od ostvarenih dotoka u 2022. godini.

Ostvareni priljev vode na HE „Jablanica“, HE „Grabovica“ i HE „Salakovac“ u toku 2023. godine, kada su prirodni dotoci na profilima hidroelektrana po svom intenzitetu prelazili instalirane vrijednosti dotoka, odgovara energetsom ekvivalentu od 23,7 GWh.

Na kraju 2023. godine ukupne zalihe energije u akumulacijama HE „Rama“ i HE „Jablanica“ bile su veće od planiranih pri čemu su ukupne zalihe energije ostvarene u količini 436,0 što je za 95,7 GWh više u odnosu na plan.

Termoelektrane „Tuzla“ i „Kakanj“ ostvarile su proizvodnju 3.594,0 GWh, što je za 169,3 GWh ili za 4,5% manje od plana, a za 950,1 GWh ili 20,9% manje u odnosu na proizvodnju TE u 2022. godini. Kod TE „Tuzla“ proizvodnja je realizirana ispod planirane za 6,3%, dok je kod TE „Kakanj“ taj procenat iznosio 2,2%. Ukupnu elektroenergetsku situaciju tokom 2023. godine su uvjetovale ukupne nabavke uglja, cijena električne energije na tržištu, kao i hidrološke prilike energije na tržištu, kao i hidrološke prilike.

Proizvodnja (%)	2023.	Bilans 2023.	2022.	2021.	2020.	2019.	2018.	2017.	2016.
Hidroelektrane	30,7	29,5	20,2	25,9	17,3	25,0	22,0	14,3	20,2
Termoelektrane	67,4	68,2	77,7	72,5	82,7	75,0	78,0	85,7	79,8
Vjetroelektrane	1,9	2,3	2,1	1,6					

Od ukupne proizvodnje za 2023. godinu, 67,4% odnosi se na proizvodnju termoelektrana, 30,7% na proizvodnju hidroelektrana, dok se 1,9% odnosi na proizvodnju vjetroelektrana. Ovo predstavlja povoljan hidro-termo odnos u poređenju s bilansom i nekoliko prethodnih godina.

Ukupna potrošnja električne energije obuhvata bruto distributivnu potrošnju (bez neto potrošnje drugih snabdjevača) i potrošnju direktnih potrošača. U 2023. godini, ukupna potrošnja električne energije ostvarena je u količini 5.518,8 GWh, što je za 38,4 GWh ili 0,7% manje od planirane, a za 122,4 GWh ili za 2,3% više od potrošnje u 2022. godini.

Ukupna potrošnja obuhvata:

- bruto distributivnu potrošnju (bez neto potrošnje drugih snabdjevača) ostvarenu u količini 5.014,6 GWh,
- potrošnju direktnih potrošača (krajnji kupci na 110 kV naponu) 504,2 GWh (manje od planirane za 11,2%).

Ukupnu bruto distributivnu potrošnju čine neto distributivna potrošnja kupaca EPBiH od 4.630,6 GWh, neto distributivna potrošnja kupaca drugih snabdjevača u količini od 9,9 GWh, te distributivni gubici u količini od 384,0 GWh. Procenat distributivnih gubitaka u odnosu na bruto distributivnu potrošnju je 7,64%, što je lošije od planiranog procenta (7,50%), Kod ED Tuzla i ED Zenica procenat distributivnih gubitaka je bio ispod planiranog, dok je u ostalim distributivnim podružnicama bio iznad. Najmanje procentualne gubitke u odnosu na bruto distributivnu potrošnju imala je ED Tuzla 7,04%, dok su najveći ostvareni gubici kod ED Bihać 8,97% i ED Travnik 8,54%, zbog nepovoljne konfiguracije

distributivne mreže i većeg učešća potrošnje na niskom naponu u odnosu na ostale distribucije.

U 2023. godini je iz elektroenergetskog sistema EPBiH primljeno u saldu 185,3 GWh, (prodaja i isporuka 952,8 GWh, kupovina i prijem 1.138,1 GWh).

Ukupna količina tržišne prodaje iznosila je 825,4 GWh što je za 8,6 GWh ili 1,1% više od planirane po EEB-u, a za 391,8 GWh ili 32,2% manje u odnosu na 2022. godinu.

Od ukupne tržišne prodaje djelatnosti Trgovine:

- 49,2 GWh se odnosi na ugovorene obaveze,
- 379,7 GWh se odnosi na prodaju za vezanu trgovinu,
- 177,9 GWh se odnosi na ugovore o poslovno-tehničkoj saradnji (UPTS) sa EP HZ HB i ERS,
- 42,9 GWh je količina prodaje - isporuke po osnovu ostvarenog debalansa i regulacija,
- 175,7 GWh je količina prodaje za pokrivanje prijenosnih gubitaka.

U 2023. godini kupljena je količina električne energije od 1.005,8 GWh od čega:

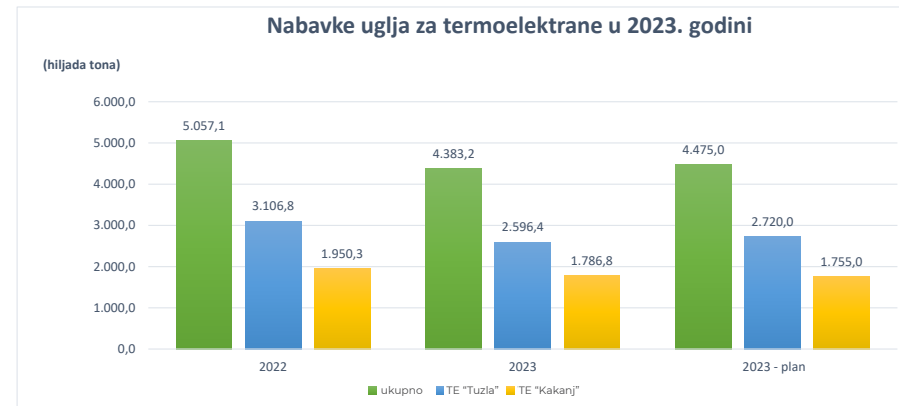
- 379,7 GWh se odnosi na vezanu trgovinu,
- 277,9 GWh se odnosi na havarijsku kratkoročnu kupovinu,
- 183,9 GWh se odnosi na ugovore o poslovno tehničkoj saradnji (UPTS),
- 81,2 GWh iznosi kupovina od neovisnih proizvođača (industrijske TE i obnovljivi izvori),
- 83,1 GWh po osnovu ostvarenog debalansa i regulacija.

Osim električne energije ostvarena je i proizvodnja sporednih proizvoda u termoelektranama i to:

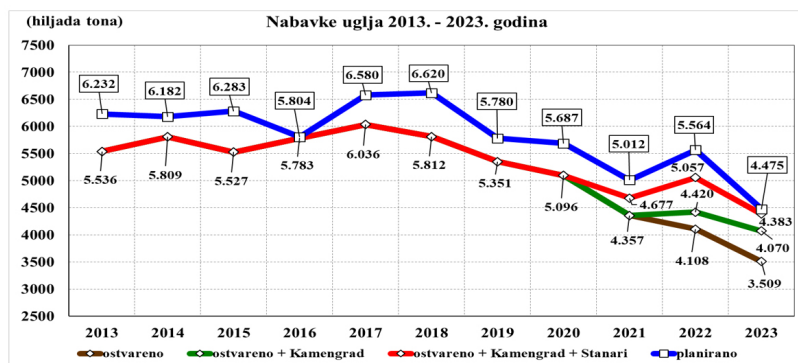
- toplotna energija i tehnološka para, ukupno 127,7 GWh u TE „Tuzla“,
- toplotna energija 18,9 GWh u TE „Kakanj“.

Ukupne nabavke uglja za potrebe rada termoelektrana u 2023. godini iznosile su 4.383,2 hilj. tona što je manje od planiranih količina za 91,8 hilj. tona ili 2,1%. U odnosu na 2022. godinu, ukupno nabavljene količine uglja bile su manje za 673,9 hilj. tona ili za 13,3%.

Posmatrajući nabavku uglja po termoelektranama, TE „Tuzla“ je ostvarila manju nabavku od planirane za 123,6 hilj. tona ili za 4,5%, dok su u TE „Kakanj“ ostvarene nabavke uglja bile više od planiranih za 31,8 hilj. tona ili za 1,8%.



Donjim dijagramom je radi ilustracije dat prikaz godišnjih nabavki uglja u periodu od 2013. do 2023. godine, iz kojeg je evidentno da su od 2013. godine, izuzimajući 2016. godinu, prisutni podbačaji u isporukama uglja od strane rudnika uglja u odnosu na plan.



Ukupno ostvarene zalihe na depoima termoelektrana na kraju 2023. godine iznosile su 343,0 hilj.tona, što je za 196,6 hilj. tona manje od plana.

Toplotna vrijednost utrošenog uglja iznosila je ukupno 11.702 kJ/kg, što je za 59 kJ/kg ili za 0,5% bolji kvalitet od planiranog. Kod TE „Tuzla“ toplotna vrijednost utrošenog uglja je iznosila 10.881 kJ/kg i bila je lošijeg kvaliteta od planiranog za 260 kJ/kg, dok je u TE „Kakanj“ toplotna vrijednost utrošenog uglja iznosila 12.812 kJ/kg, što je za 390 kJ/kg boljeg kvaliteta od planiranog. U odnosu na 2022. godinu, utrošeni ugalj bio je boljeg kvaliteta za 82 kJ/kg ili 0,7%.

## REALIZACIJA ELEKTROENERGETSKOG BILANSA ZA 2023. GODINU (SAŽETAK)

ELEMENTI BILANSA	Ostvarenje 2023.	Plan EEB 2023.	Ostvarenje 2022.	U odnosu na plan 2023. promjena	U odnosu na 2022. promjena
	GWh	GWh	GWh	%	%
1. PROIZVODNJA	5.333,5	5.518,2	5.849,2	-3,3	-8,8
Hidroelektrane	1.639,3	1.630,1	1.183,9	0,6	38,5
- HE na Neretvi	1.565,7	1.556,3	1.125,6	0,6	39,1
- male HE	73,6	73,8	58,3	-0,3	26,2
Vjetroelektrane	100,2	124,8	121,2	-19,7	-17,3
Termoelektrane	3.594,0	3.763,3	4.544,1	-4,5	-20,9
TE "Tuzla"	1.980,4	2.113,7	2.620,5	-6,3	-24,4
TE "Kakanj"	1.613,6	1.649,6	1.923,5	-2,2	-16,1
2. PRIJEM, kupovina i korekcija	1.138,1	957,2	841,4	18,9	35,3
3. UKUPNO RASPOLOŽIVO (1+2)	6.471,6	6.475,4	6.690,6	-0,1	-3,3
4. POTROŠNJA	5.518,8	5.557,1	5.396,4	-0,7	2,3
Bruto distributivna potrošnja	5.014,6	4.989,2	4.884,6	0,5	2,7
Direktni potrošači	504,2	567,9	511,8	-11,2	-1,5
5. PRODAJA - isporuka i korekcija	952,8	918,3	1.294,2	3,8	-26,4
6. UKUPNE POTREBE (4+5)	6.471,6	6.475,4	6.690,6	-0,1	-3,3

## 4. REALIZACIJA FINANSIJSKOG PLANA

### REZULTAT POSLOVANJA EPBiH ZA 2023. GODINU

PRIHODI, TROŠKOVI I RASHODI		R. PLAN		Index	Index
u hiljadama KM	2023	2023	2022	23/pl	23/22
1	2	4	5	6	7
<b>1. Prihod od prod. električne energije i pomoćnih usluga</b>	<b>1.088.965</b>	<b>1.092.350</b>	<b>1.230.005</b>	<b>99,7</b>	<b>88,5</b>
- prihod od prodaje krajnjim kupcima EPBiH	849.672	855.132	806.526	99,4	105,3
- kupci na 110 kV	81.610	91.634	83.557	89,1	97,7
- kupci na 35 kV*	56.693	55.831	46.475	101,5	122,0
- kupci na 10 kV*	173.155	171.148	152.791	101,2	113,3
- kupci na 0,4 kV domaćinstva	338.218	337.460	326.262	100,2	103,7
- kupci na 0,4 kV* ostala potrošnja	181.816	180.533	180.459	100,7	100,8
- kupci na 0,4 kV javna rasvjeta	17.956	18.069	16.652	99,4	107,8
- neovlaštena potrošnja (svi naponi)	224	456	329	49,1	68,0
- dugoročna i kratkor. prodaja u/ van BiH	32.510	34.220	298.884	95,0	10,9
- prihod po osnovu UPTS-a (energija + mrežarina)	19.847	19.414	17.780	102,2	111,6
- prihod po osnovu kupoprodaje (vezana trgov.)	171.049	167.006	70.332	102,4	243,2
- prihod od prodaje iz obnovljivih izvora	0	0	5.705		0,0
- prihod od pom. usl. uključ. i el. energ. u vezi s PU	15.887	16.577	30.779	95,8	51,6
<b>2. Prihod od prod. tehn. pare i topl. energije</b>	<b>18.278</b>	<b>18.555</b>	<b>16.711</b>	<b>98,5</b>	<b>109,4</b>
- prihod od tehnološke pare	4.800	4.800	4.130	100,0	116,2
- prihod od toplotne energije	11.417	11.755	10.746	97,1	106,2
- prihod od prodaje ostalih spor. i nus proizvoda	2.061	2.000	1.835	103,0	112,3
<b>3. Prihod od prodaje materijala i usluga</b>	<b>33.975</b>	<b>30.870</b>	<b>31.526</b>	<b>110,1</b>	<b>107,8</b>
- prihod od naknada priključenja	23.595	21.670	22.263	108,9	106,0
- ostali prihodi od prodaje materijala i usluga	10.379	9.200	9.264	112,8	112,0
4. Prihod od finansiranja	10.336	10.200	8.479	101,3	121,9
5. Ostali prihodi	28.267	12.930	23.725	218,6	119,1
<b>UKUPNI PRIHODI (1 DO 5)</b>	<b>1.179.822</b>	<b>1.164.905</b>	<b>1.310.447</b>	<b>101,3</b>	<b>90,0</b>

### REZULTAT POSLOVANJA EPBiH ZA 2023. GODINU

PRIHODI, TROŠKOVI I RASHODI		R. PLAN		Index	Index
u hiljadama KM	2023	2023	2022	23/pl	23/22
1	2	4	5	6	7
6. Materijal za proizvodnju električne energije	422.145	434.118	378.773	97,2	111,5
7. Materijal za održavanje	15.463	14.066	12.271	109,9	126,0
8. Ostali troškovi materijala (utroš. el. en., HTZ oprema i dr.)	4.786	4.786	5.594	100,0	85,6
9. Troškovi prijevoza uglja	41.919	41.222	32.302	101,7	129,8
10. Usluge održavanja	28.266	27.218	20.019	103,8	141,2
11. Troškovi nabavke električne energije i pomoćnih usluga	221.266	199.230	224.601	111,1	98,5
12. Premije osiguranja	2.411	2.478	2.456	97,3	98,2
13. Drugi troškovi usluga	15.546	15.671	15.060	99,2	103,2
14. Troškovi amortizacije	169.062	170.867	156.228	98,9	108,2
15. Troškovi mrežarina i naknada za NOS	55.212	55.579	53.445	99,3	103,3
16. Plate i naknade plata	163.951	164.760	156.514	99,5	104,8
17. Drugi troškovi rada	28.293	28.625	28.664	98,8	98,7
18. Vodoprivredne naknade	28.120	28.699	20.996	98,0	133,9
19. Razne dažbine, naknade i članarine	16.748	16.807	18.879	99,7	88,7
20. Drugi troškovi poslovanja	8.467	8.161	7.386	103,8	114,6
21. Finansijski troškovi i rashodi	36.078	4.987	4.626	723,5	779,9
22. Drugi rashodi (opis potraž., umanjen vrijed. troš. iz ran. god.)	231.065	16.948	128.906	1.363,4	179,3
23. Troškovi rezervisanja (sudski sporovi, aktuarska rezerva i dr.)	18.602	10.644	33.022	174,8	56,3
<b>UKUPNI TROŠKOVI I RASHODI (6 DO 23)</b>	<b>1.507.402</b>	<b>1.244.865</b>	<b>1.299.743</b>	<b>121,1</b>	<b>116,0</b>
<b>DOBIT PRIJE POREZA / (GUBITAK)</b>	<b>-327.580</b>	<b>-79.960</b>	<b>10.704</b>		
<b>NETO SVEOBUHVATNA DOBIT PERIODA / (GUBITAK)</b>	<b>-331.794</b>		<b>6.148</b>		

\* uključujući distributivnu mrežarinu krajnjih kupaca drugih snabdjevača i vlastitu potrošnju koja se preuzima s 10kV i 0,4 kV.

## PRIHODI

Ukupno ostvareni prihod EPBiH za 2023. godinu iznosi 1.179,82 mil. KM i veći je od planiranog za 14,91 mil. KM, dok je za 130,63 mil. KM ili 10% manji od ostvarenog prihoda u 2022. godini.

### PRIHOD OD PRODAJE ELEKTRIČNE ENERGIJE I POMOĆNIH USLUGA

U strukturi ukupno ostvarenog prihoda najveći dio čini prihod od prodaje električne energije i pomoćnih usluga u iznosu 1.088,97 mil. KM, što je 93% ukupnih prihoda Društva za 2023. godinu.

Ovi prihodi se odnose na prihod od:

- prodaje krajnjim kupcima EPBiH u iznosu od 849,67 mil. KM,
- prodaje po osnovu Ugovora o PTS-a u iznosu od 19,85 mil. KM,
- dugoročne i kratkoročne prodaje u/van BiH u iznosu od 32,51 mil. KM,
- kupoprodaje (vezane trgovine) u iznosu 171,05 mil. KM i
- pomoćnih usluga u iznosu 15,89 mil. KM (energija i kapaciteti).

### PRIHOD OD PRODAJE ELEKTRIČNE ENERGIJE KRAJNJIM KUPCIMA

Ovaj segment prihoda odnosi se na kupce (pravna i fizička lica) koji su krajnji potrošači električne energije koju im isporučuje EPBiH, a realizira se kroz djelatnost snabdijevanja i distribucije (mrežarina). Isti čine:

a) prihod od tržišnog snabdijevanja kupaca na različitim naponskim nivoima u ukupnom iznosu od 330,72 mil. KM i to:

- kupci na 110 kV naponu u iznosu od 81,61 mil. KM,
- kupci na 35 kV naponu u iznosu 56,69 mil. KM,
- kupci na 10 kV naponu u iznosu 173,16 mil. KM,
- ostala potrošnja na 0,4 kV naponu iznosi 1,59 mil. KM,
- javna rasvjeta (0,4 kV napon) u iznosu 17,96 mil. KM.

b) prihod od javnog snabdijevanja odnosi se na kupce koji se snabdijevaju na naponskom nivou 0,4 kV u ukupnom iznosu 518,45 mil. KM, a obuhvata kategorije domaćinstva (iznos 338,22 mil. KM uključivo cut-off) i Ostala potrošnja na 0,4 kV (iznos 180,23 mil. KM, uključujući vlastitu potrošnju na tom naponu),

c) prihod po osnovu mrežarine kupaca (na 35 kV, 10 kV i 0,4 kV naponu) koji su se snabdijevali kod drugih snabdjevača u iznosu 0,28 mil. KM,

d) prihod od neovlaštene potrošnje u iznosu 0,22 mil. KM, pretežno kod kategorije domaćinstva.

Prihod od prodaje krajnjim kupcima manji je u odnosu na planirani (po Revidovanom planu) za 5,46 mil. KM ili 0,6%. Glavnina odstupanja „na niže“ od planiranog prihoda je kod kupaca na 110 kV naponu gdje je u posljednjem kvartalu godine ostvarena manja potrošnja u odnosu na sagledanu po planu i to prvenstveno kod kupca Arcelor Mittal Zenica. Kod kupaca na srednjem naponu (35 kV i 10/20 kV) je ostvareno povećanje prodanih količina, kako u odnosu na plan, tako i u odnosu na prethodnu godinu. Prosječne cijene kod kupaca na tržišnom snabdijevanju su ostvarene blizu planiranih, dok je evidentan rast u odnosu na prethodnu godinu, s obzirom na rast tržišnih cijena energije uz ograničenje po članu 16a. Zakona o električnoj energiji. Kod kupaca iz kategorije *domaćinstva* ostvareno je 100,2% planiranog prihoda, pri čemu su i prodana količina i prodajna prosječna cijena bili sasvim blizu planiranih. U odnosu na 2022. godinu ostvaren je za 3,7% veći prihod s obzirom na veću potrošnju kupaca iz ove kategorije. Treba napomenuti da, za razliku od ranijeg perioda, počevši od 2023. godine, vlastita potrošnja el. energije (potrošnja u vlastitim poslovnim objektima) nema više računovodstveni tretman ni prihoda ni troška.

Ostvarena ukupna prosječna cijena kod svih krajnjih kupaca je bila 16,57 F/kWh što je 0,3% više od plana bez većih odstupanja u odnosu na

planirane po kategorijama potrošnje i vrstama snabdijevanja. Prosječna ukupna (s mrežarinom) cijena za kupce na tržišnom snabdijevanju iznosi 16,57 F/kWh, što je 3,5% više u odnosu na 2022. godinu, kada je u manjem obimu korišteno i rezervno snabdijevanje uz veću cijenu istog. Na javnom snabdijevanju prosječna ukupna cijena iznosila je 15,76 F/kWh, što je na nivou plana i ostvarenja iz perioda 2019 - 2022. godina, s obzirom na to da od aprila 2018. nije bilo promjene tarifnih stavova za javno snabdijevanje.

Ako se ostvareni prihod od krajnjih kupaca poredi sa 2022. godinom, primjetan je rast prihoda od 5,3%, gdje je rasla količina prodaje (za 2,1% ili 106,2 GWh) dok je prosječna ukupna prodajna cijena viša za 3,5%.

Kod svih podružnica/područja osim ED/PS Mostar prihod je bio iznad planiranog (procentualno najviše kod ED/PS Tuzla), odnosno onog iz 2022. godine i to pretežno zbog rasta potrošnje na 35 kV naponu i kod domaćinstava, a dio porasta je vezan i za veće cijene tržišnog snabdijevanja.

Iznosi, učešća i pokazatelji posmatrano po podružnicama/područjima, a vezano za ostvarenje prihoda od krajnjih kupaca na distributivnoj mreži daju se u sljedećoj tabeli (donji podaci ne uključuju prihod od neovlaštene potrošnje, cut-offa, kao ni prihod po osnovu mrežarine kupcima drugih snabdjevača):

Podružnica (podr. snabd.) / Pokazatelj	ED/PS Bihać	ED/PS Mostar	ED/PS Sarajevo	ED/PS Tuzla	ED/PS Zenica	ED/PS Travnik	Ukupno
Iznos prihoda (mil. KM)	81,48	42,91	236,94	219,19	128,85	57,42	766,79
Učešće prihod distr. kupci (%)	10,6	5,6	30,9	28,6	16,8	7,5	100
Prodana količina (GWh)	497,13	258,68	1.425,72	1.318,33	788,99	328,28	4617,13
Prosječna cijena (F/kWh)	16,39	16,59	16,62	16,63	16,33	17,49	16,61

Također, u nastavku se daje pregled strukture prodaje krajnjim kupcima razložen na energiju i mrežarinu, s tim da prihod i prosječna cijena uključuju i dio koji se odnosi na tarifni element Mjerno mjesto (MM) te napomenu da je u podatke za period 2016 - 2023. godine uključena i vlastita potrošnja.

STRUKTURA PRODAJE	Ostv. 2023.			Ostv. 2022.			Ostv. 2021.			Ostv. 2020.			Ostv. 2019.			Ostv. 2018.			Ostv. 2017.			Ostv. 2016.			
	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	
	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	
<b>ENERGIJA</b>																									
Krajnji kupci																									
-kupci na 110 kV	504,2	14,66	73,9	511,8	14,80	75,8	549,9	9,66	53,1	560,6	10,64	59,6	493,3	10,14	50,0	464,3	9,49	44,1	485,3	8,20	38,8	458,0	8,62	39,5	
-kupci na 35 kV	326,1	15,11	49,3	306,9	12,77	39,2	299,6	9,56	28,7	287,7	10,18	29,3	296,6	9,83	29,1	303,9	9,61	29,2	286,7	8,71	25,0	274,8	8,77	24,1	
-kupci na 10 kV	919,1	15,29	140,6	922,2	13,07	120,5	922,8	10,44	96,4	851,4	11,29	96,2	887,1	10,90	96,7	860,0	10,49	90,2	830,1	9,61	79,7	790,4	10,65	84,2	
-domaćinstva	2.338,1	7,38	172,6	2.251,5	7,40	166,7	2.224,8	7,41	164,8	2.188,5	7,43	162,6	2.143,1	7,44	158,5	2.110,7	7,46	157,5	2.141,8	7,44	159,4	2.132,4	7,44	158,7	
-ostali 0,4 kV	954,4	11,18	106,7	952,6	11,10	105,7	924,2	11,05	102,1	852,5	11,11	94,7	904,5	11,03	99,7	893,7	10,58	94,6	885,0	10,50	90,0	856,2	10,88	90,1	
-javna rasvjeta	81,5	14,18	11,6	83,5	12,10	10,1	82,9	11,43	9,5	83,2	10,29	8,5	83,2	10,11	8,4	81,9	9,08	7,4	81,2	7,46	6,1	80,4	7,44	6,0	
<b>Ukupno krajnji kupci (SNB)</b>	<b>5.124,4</b>	<b>10,82</b>	<b>554,6</b>	<b>5.028,6</b>	<b>10,30</b>	<b>517,9</b>	<b>5.004,3</b>	<b>9,08</b>	<b>454,5</b>	<b>4.824,5</b>	<b>9,25</b>	<b>491,9</b>	<b>4.807,6</b>	<b>9,22</b>	<b>443,5</b>	<b>4.714,4</b>	<b>8,97</b>	<b>422,9</b>	<b>4.710,1</b>	<b>8,56</b>	<b>403,0</b>	<b>4.592,3</b>	<b>8,83</b>	<b>405,6</b>	

STRUKTURA PRODAJE	Ostv. 2023.			Ostv. 2022.			Ostv. 2021.			Ostv. 2020.			Ostv. 2019.			Ostv. 2018.			Ostv. 2017.			Ostv. 2016.		
	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod	Energija	Cijena	Prihod
	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM	GWh	FKWh	mil.KM
<b>MREŽARINA</b>																								
Krajnji kupci																								
-kupci na 110 kV	504,2	1,53	7,7	511,8	1,52	7,8	549,9	1,49	8,2	560,6	1,50	8,4	493,3	1,43	7,1	464,3	1,34	6,2	485,3	1,35	6,6	458,0	1,38	6,3
-kupci na 35 kV	326,1	2,27	7,4	306,9	2,30	7,1	299,6	2,30	6,9	287,7	2,34	6,7	296,6	2,32	6,9	303,9	2,28	6,9	286,7	2,34	6,7	274,8	2,32	6,4
-kupci na 10 kV	919,1	3,52	32,3	922,2	3,45	31,8	922,8	3,43	31,6	851,4	3,48	29,6	887,1	3,42	30,3	860,0	3,37	29,0	830,1	3,36	27,9	790,4	3,39	26,8
-domaćinstva	2.338,1	7,07	165,4	2.251,5	7,08	159,4	2.224,8	7,09	157,7	2.188,5	7,11	155,6	2.143,1	7,12	152,5	2.110,7	7,13	150,5	2.141,8	7,13	152,6	2.132,4	7,13	152,0
-ostali 0,4 kV	954,4	7,87	75,1	952,6	7,84	74,7	924,2	7,84	72,5	852,5	7,88	67,2	904,5	7,84	70,9	893,7	7,85	70,1	885,0	7,91	70,0	856,2	7,94	68,0
-javna rasvjeta	81,5	7,85	6,4	83,5	7,85	6,6	82,9	7,85	6,5	82,9	7,84	6,5	83,2	7,84	6,5	81,9	7,84	6,4	81,2	7,84	6,4	80,4	7,83	6,3
<b>Ukupno krajnji kupci (SNB)</b>	<b>5.124,4</b>	<b>5,74</b>	<b>294,3</b>	<b>5.028,6</b>	<b>5,71</b>	<b>287,4</b>	<b>5.004,3</b>	<b>5,66</b>	<b>283,4</b>	<b>4.824,5</b>	<b>5,68</b>	<b>274,0</b>	<b>4.807,6</b>	<b>5,70</b>	<b>274,2</b>	<b>4.714,4</b>	<b>5,71</b>	<b>269,2</b>	<b>4.710,1</b>	<b>5,74</b>	<b>270,1</b>	<b>4.592,3</b>	<b>5,79</b>	<b>265,8</b>

Iz prethodnih tabela vidljivo je povećanje prosječne cijene komponente energije koja je u odnosu na 2022. godinu u prosjeku veća za 5,0%, gdje je povećanje kod kupaca na tržišnom snabdijevanju. Kod kupaca na niskom naponu, učešće prihoda po osnovu MM je posebno izraženo kod kategorije domaćinstva (gdje se ostvari skoro 90% ukupnog prihoda po osnovu mjernog mjesta), a bez prihoda po ovom tarifnom elementu prosječna cijena energije bi za ovu kategoriju iznosila 6,25 F/kWh. Što se tiče mrežarine, tu nije bilo većih promjena, što je i razumljivo, s obzirom na to da se nisu mijenjale tarife za distributivnu mrežarinu.

## PRIHOD OD PRODAJE ELEKTRIČNE ENERGIJE NA TRŽIŠTU

Prihod od prodaje električne energije na tržištu realiziran kroz djelatnost Trgovine ostvaren je u zbirnom iznosu 220,5 mil. KM i veći je od plana za 2,77 mil. KM ili 1%, pri čemu je i ostvarena količina prodaje (GWh) bila 1% iznad plana. Ako posmatramo po državi kupca, onda se 195,44 mil. KM prihoda iz ove grupe odnosi na kupce iz BiH (uključujući sav prihod od prodaje energije po osnovu UPTS-a), dok se preostalih 25,06 mil. KM odnosi na izvoznu prodaju električne energije kupcima sa sjedištem izvan BiH.

Ako se energija prodana kroz djelatnost Trgovine posmatra po vrsti prodaje, onda je struktura ostvarenog prihoda sljedeća:

- prihod od dugoročne prodaje vlastite energije (s prihodom za pokriće prijenosnih gubitaka) 22,86 mil. KM;
- prihod od kratkoročne prodaje vlastite energije 10,28 mil. KM;
- prihod po osnovu UPTS-a 16,31 mil. KM;
- prihod po osnovu kupoprodaje (također kratkoročnog karaktera) 171,05 mil. KM.

Učešće prodaje (dugoročne i kratkoročne) energije iz vlastite proizvodnje u ukupnom prihodu od prodaje u djelatnosti Trgovine je značajno manje, svega 15% (zbog manje ostvarene vlastite proizvodnje u TE generalno).

Prosječna prodajna cijena po osnovu dugoročne prodaje iznosi 12,67 F/kWh i ispod je planirane za 1%, dok je za 15% niža u odnosu na prosječnu cijenu dugoročne prodaje u 2022. godini. Ostvarene količine prodaje su u nivou plana, dok su za 22% manje u odnosu na prethodnu godinu. U dugoročnu prodaju uključena je i prodaja energije NOS-u BiH za pokriće prijenosnih gubitaka (tokom cijele godine, isporučena količina je 175,7 GWh, prihod 19,32 mil. KM) pri čemu prodaja istih nije realizirana po tržišnim principima, već po administrativno određenoj cijeni od strane DERK-a (10,99 F/kWh), što značajno umanjuje prihod i ostvarenu prosječnu cijenu kod ovog vida prodaje, ali i kod tržišne prodaje generalno.

Prihod po osnovu kratkoročne prodaje energije je ostvaren u iznosu 10,28 mil. KM za prodaju 44,4 GWh iz vlastite proizvodnje. Prosječna prodajna cijena po osnovu kratkoročne prodaje vlastito proizvedene energije

iznosi 23,15 F/kWh i manja je 1% u odnosu na planiranu (23,37 F/kWh), dok je 39% manja u odnosu na prosječnu cijenu kratkoročne prodaje postignutu u 2022. godini (38,17 F/kWh), pretežno zbog intenzivnog pada cijena energije na tržištima tokom 2023. godine.

Prihod po osnovu kupoprodaje energije je ostvaren u iznosu 171,05 mil. KM za prodaju 379,7 GWh kupljene energije. Obim kupoprodaje (vezana trgovina) bio je energetski veći od planiranog, ali uz manje cijene (i prodajne i kupovne), pa su finansijski efekti kupoprodaje ostvareni nešto iznad planiranog nivoa (2%). Prosječna prodajna cijena kupoprodaje je bila 2% niža od planirane, dok je 31% niža od ostvarene u 2022. godini (65,73 F/kWh).

Od augusta 2022. godine uveden je i novi vid kupoprodaje i to kroz otkup energije od nezavisnih proizvođača iz OIE (uz pružanje usluge balansiranja ovim subjektima po kojem osnovu se ostvaruje prihod), gdje je ostvarena količina otkupa i dalje prodaje bila 206,4 GWh. Ovo je značajno povećalo pozitivne efekte kupoprodaje, te je na kraju ukupna zarada (kao razlika prihoda i troškova za istu količinu energije vezane trgovine) po osnovu kupoprodaje ostvarena u iznosu 74,20 mil. KM.

Po osnovu ugovora o poslovno-tehničkoj saradnji (UPTS), prihod od energije iznosi 16,31 mil. KM. Ovo je nešto malo manje od planiranog (1%), s obzirom na niže količine isporuka u odnosu na plan/EEB (1%), dok je 7% više od ostvarenog iz 2022. godine. Prosječna cijena je ravna planiranoj i ostvarenoj u prethodnim godinama, s obzirom na to da nije bilo cjenovnih promjena po ovim ugovorima.

Treba napomenuti da se dio prodaje odnosi na isporuke s distributivne mreže, a prihod od distributivne mrežarine po osnovu UPTS čini posebnu kategoriju prihoda kod djelatnosti Distribucije. Za 2023. godinu taj prihod iznosi dodatnih 2,90 mil. KM.

**Struktura prodaje električne energije** (uključena je prodaja kroz djelatnosti Snabdijevanja i Trgovine) za izvještajni period, uz poređenje s Revidovanim planom i ostvarenjem 2022. godine, te procentima udjela u prihodu od prodaje električne energije.

STRUKTURA PRODAJE	Ostv. 2023.				Revidovani plan 2023.				Ostv. 2022.			
	Energija	Cijena	Prilod	Udio	Energija	Cijena	Prilod	Udio	Energija	Cijena	Prilod	Udio
	GWh	F/kWh	mil. KM	%	GWh	F/kWh	mil. KM	%	GWh	F/kWh	mil. KM	%
<b>Krajnji kupci</b>												
- vrsta prodaje												
- kupci na 110 kV	504,2	16,19	81,6	8%	576,9	16,14	91,6	8%	511,8	16,33	83,6	7%
- kupci na 35 kV	326,1	17,39	56,7	5%	320,6	17,41	55,8	5%	306,9	15,07	46,3	4%
- kupci na 10 kV	919,1	18,81	172,9	16%	912,6	18,75	171,1	16%	922,2	16,52	152,3	12%
- domaćinstva	2.339,1	14,45	338,0	31%	2.342,5	14,41	337,5	31%	2.251,5	14,48	326,1	27%
- ostali 0,4 kV	954,4	19,05	181,8	17%	948,9	19,02	180,5	17%	952,6	18,94	180,4	15%
- javna rasvjeta	81,5	22,03	18,0	2%	82,0	22,03	18,1	2%	83,5	19,95	16,7	1%
<b>Ukupno krajnji kupci (SNB)</b>	<b>5.124,4</b>	<b>16,57</b>	<b>849,0</b>	<b>79%</b>	<b>5.174,6</b>	<b>16,52</b>	<b>854,7</b>	<b>79%</b>	<b>5.028,6</b>	<b>16,01</b>	<b>805,3</b>	<b>66%</b>
<b>Tržišna prodaja</b>												
Ukupna prodaja u izvan BiH	224,9	14,73	33,1	3%	228,6	14,97	34,2	3%	818,8	31,58	258,6	21%
Prodaja po osnovu UPTS (s mrežarinom)	177,9	10,80	19,2	2%	180,0	10,78	19,4	2%	166,5	10,68	17,8	1%
Kupoprodaja u izvan BiH vezana trgovina	379,7	45,05	171,0	16%	363,5	45,94	167,0	15%	168,4	65,73	110,7	9%
Prodaja u vezi s pomoćnim uslugama	42,9	16,76	7,2	1%	44,7	17,59	7,9	1%	63,5	37,93	24,1	2%
Prodaja operateru za OIEK (PRO)	0,0		0,0	0%	0,0		0,0	0%	46,9	12,17	5,7	0%
<b>Ukupno tržišna prodaja (TRG i PRO)</b>	<b>825,4</b>	<b>27,94</b>	<b>230,6</b>	<b>21%</b>	<b>816,8</b>	<b>27,98</b>	<b>228,5</b>	<b>21%</b>	<b>1.264,1</b>	<b>32,97</b>	<b>416,8</b>	<b>34%</b>
<b>Ukupno prodaja električne energije *</b>	<b>5.949,8</b>	<b>18,14</b>	<b>1.079,6</b>	<b>100%</b>	<b>5.991,4</b>	<b>18,08</b>	<b>1.083,2</b>	<b>100%</b>	<b>6.292,6</b>	<b>19,42</b>	<b>1.222,1</b>	<b>100%</b>

\* nisu obuhvaćeni prihodi po osnovu neovlaštene potrošnje, prihodi od distributivne mrežarine za kupce drugih snabdjevača i prihodi od nefakturisane el. energije

## PRIHOD OD POMOĆNIH USLUGA (ENERGIJA I KAPACITETI)

Prihodi od pomoćnih usluga iznose 15,89 mil. KM i manji su u odnosu na plan za 0,69 mil. KM ili 4%.

Prihodi na ime pomoćnih usluga se odnose na:

- prihod po osnovu isporučene energije u vezi s pomoćnim uslugama regulacije: 5,41 mil. KM (aktivacija primarne, sekundarne i tercijarne regulacije, isporučeno 19,5 GWh);
- energiju debalansa: 2,16 mil. KM (isporučeno 23,4 GWh);
- prihod po osnovu rezerviranih kapaciteta za pomoćne usluge: 6,54 mil. KM (od čega 4,40 mil. KM za primarnu i sekundarnu regulaciju i 2,14 mil. KM za tercijarnu regulaciju);
- prihod od prodaje rezerve na tržištu od 1,78 mil. KM.

Sve stavke su manje od planiranih, izuzev prihoda od usluge balansiranja, koji su 12% veći od planiranih (plan 1,93 mil. KM, ostvareno 2,16 mil. KM, Društvo na tržišnim osnovama pruža uslugu balansiranja za VE „Jelovača“ i druge proizvođače iz OIE).

Indeks realizacije prihoda od kapaciteta za primarnu i sekundarnu regulaciju je 93% u odnosu na ugovoreni/ planirani iznos, dok je za prihod od kapaciteta za tercijarnu regulaciju indeks realizacije ugovora/ plana 104%. Prihodi po osnovu kapaciteta i pružanja usluge balansiranja predstavljaju značajne iznose koje EPBiH ostvaruje pružajući ove usluge EES-u BiH i drugim subjektima kojima su pomoćne usluge potrebne i to

zahvaljujući svojim tehničkim i ljudskim kapacitetima.

U odnosu na 2022. godinu, realizacija prihoda od pomoćnih usluga manja je za 48%, odnosno za 14,89 mil. KM, a gdje su najviše smanjeni prihodi od prodaje rezerve.

## PRIHOD OD PRODAJE TEHNOLOŠKE PARE, TOPLLOTNE ENERGIJE I NUS PROIZVODA

Prihod od prodaje tehnološke pare, toplotne energije i nus proizvoda ostvaren je u iznosu od 18,28 mil. KM i obuhvata prihod po osnovu:

- prodaje tehnološke pare u iznosu od 4,80 mil. KM,
- prodaje toplotne energije (para za grijanje) u iznosu od 11,42 mil. KM,
- prodaje sporednih i nus proizvoda (uglavnom šljaka i pepeo) u iznosu od 2,06 mil. KM.

Ovi prihodi su manji od planiranih za 2%. Svi prihodi iz ove stavke ostvareni su u termoelektranama i to u TE „Tuzla“ 15,34 mil. KM, a u TE „Kakanj“ 2,94 mil. KM. U odnosu na 2022. godinu prihodi na ovoj stavci su veći za 9 %, s obzirom na rast iznosa prihoda po svim vrstama produkata, a naročito po osnovu tehnološke pare (za 16 %).

## PRIHODI OD PRODAJE MATERIJALA I USLUGA

Prihodi od prodaje materijala i usluga iznose 33,98 mil. KM i veći su od plana za 3,10 mil. KM ili 10%, dok su u odnosu na 2022. godinu veći za 2,45 mil. KM ili 8%. Najveći dio ovih prihoda čini prihod od naknada za priključenje potrošača na elektroenergetski sistem EPBiH u iznosu od 23,60 mil. KM, što je 69% prihoda ove planske stavke. Ostatak čine prihodi od raznih ostalih usluga (izdavanje elektroenergetskih saglasnosti i druge usluge shodno *Opštim uslovima za isporuku električne energije*), prihodi od restorana u proizvodnim podružnicama, prihodi od zakupnina, prihodi od usluga provizije za naplatu RTV takse i sl.

Prihod od naknada za priključenje veći je od planiranog (za 9%), kao i prihoda iz 2022. godine (za 6%). Ujedno, ovo je i rekordan prihod od naknada za priključenje, jer je prvi put prihod veći od 23 mil. KM. U vezi s prihodima od naknada priključenja, posebno treba istaći podružnicu

ED Mostar, kod koje je plan višestruko premašen (više nego duplo), te ED Zenicu, gdje je ovaj prihod veći za 93%.

Značajni prihodi u ovoj stavci ostvareni su i po drugim osnovama (u sumi 10,38 mil. KM, više od planiranog i ostvarenog u prethodnoj godini). Posebno su značajni prihodi po osnovu naknade za povećanje angažovane snage 2,43 mil. KM, te za izdavanje elektroenergetskih saglasnosti 1,44 mil. KM. U toku 2023. godine, za isporuke vode sa Brane Sniježnica za potrebe RITE Ugljevik i drugih subjekata realizirano je 1,8 mil. KM prihoda. Prihodi po osnovu naknada od kablovskih operatera ostvareni su u iznosu 1,04 mil. KM i veći su za 3% od planiranih. Ostvareni prihodi po osnovu provizije za naplatu RTV takse iznose 1,49 mil. KM i veći su od plana za 2%, dok su u odnosu na 2022. godinu veći za 1%.

### **PRIHOD OD FINANSIRANJA**

*Prihodi od finansiranja* za izvještajni period iznose 10,34 mil. KM, te su veći su od planiranih za 0,14 mil. KM ili 1%, dok su za 1,86 mil. KM ili 22% veći u odnosu na 2022. godinu. Najveći dio finansijskih prihoda (kao i porasta istih u odnosu na prethodnu godinu) je po osnovu kamata na pozajmice ZD rudnicima u iznosu 4,64 mil. KM (manje od planiranih za 3%, pozajmice odobrene u toku perioda 2021 - 2023. godine po Odlukama Skupštine Društva iz maja, a shodno dinamici povlačenja) i po osnovu zatezних kamata (ukupno u iznosu od 2,42 mil. KM).

Prihodi od deponovanih (a vista) i oročenih sredstava kod poslovnih banaka zbirno iznose 1,82 mil. KM i veći su od planiranih. Istovremeno su višestruko veći (više nego trostruko) od istih prihoda ostvarenih u 2022. godini (0,58 mil. KM), pretežno zbog većeg iznosa oročenih sredstava, koja su u prethodnoj godini bila drastično smanjena, kao i zbog rasta kamatnih stopa koje poslovne banke nude za ovaj vid finansijskih plasmana. Kamatne stope koje se ostvaruju pri oročavanju i a vista deponovanju novčanih sredstava kod poslovnih banaka u toku 2023. godine bilježe blagi rast, nakon što su duži niz godina bile u padu, što se odražava i na nivo finansijskih prihoda.

Značajni (neplanirani) prihodi ostvareni su i po osnovu pozitivnih kursnih razlika (1,29 mil. KM, s tim da su rashodi od kursnih razlika bili 0,05 mil. KM), a ostatak se odnosi na naplaćene sudske takse i razne ostale

finansijske prihode.

### **OSTALI PRIHODI**

*Ostali prihodi* u ovom izvještajnom periodu iznose 28,27 mil. KM i više nego dvostruko su veći u odnosu na plan (za 15,34 mil. KM), dok su u odnosu na 2022. godinu veći za 4,54 mil. KM ili 19%. Većina ovih prihoda ostvarena je kod djelatnosti Distribucije (na ovu djelatnost se odnosi 95% prihoda od donacija).

Najznačajnije vrste ostvarenog prihoda na ovoj stavci su sljedeće:

- prihodi od donacija (amortizacija doniranih sredstava i dr. donacije) u iznosu od 6,93 mil. KM;
- naplaćena prethodno otpisana potraživanja (po svim osnovama) u iznosu od 2,16 mil. KM;
- prihod od ukidanja dugoročnog rezervisanja po osnovu sudskih sporova 1,86 mil. KM;
- prihodi iz ranijih godina 1,12 mil. KM;
- prihod od usklađivanja vrijednosti zaliha 1,25 mil. KM;
- prihodi od naplate šteta 0,53 mil. KM;
- prihodi od prodatog otpadnog i ostalog materijala 0,81 mil. KM;
- dobiti od prodaje stalnih sredstava 0,15 mil. KM;
- prihod od materijala s demontiranih stalnih sredstava u iznosu od 0,34 mil. KM;
- prihodi od dividendi 0,50 mil. KM.

Najveći iznos prihoda na ovoj stavci od 11,21 mil. KM odnosi se na dobitke od usklađivanja vrijednosti ulaganja u ZD rudnike uglja. Za procjenu vrijednosti ulaganja u ZD rudnike uglja angažovan je procjenitelj. Detalji su sadržani u Izvještaju o procjeni.

Ostali navedeni prihodi iz ove stavke iznose sumarno 1,40 mil. KM.

### **TROŠKOVI I RASHODI**

Ukupno ostvareni troškovi i rashodi za 2023. godinu iznose 1.507,40 mil. KM i veći su za 207,66 mil. KM ili 16% u odnosu na ostvarenje u 2022. godini. U odnosu na Revidovani plan, viši su za 262,54 mil. KM ili 21,1%.

Procentualno, najveće odstupanje u odnosu na Revidovani plan za 2023. godinu je na planskoj stavci Drugi rashodi. O tome i svim drugim troškovima detaljnije u nastavku.

### TROŠKOVI MATERIJALA ZA PROIZVODNJU I PRIJEVOZA UGLJA

Troškovi materijala za proizvodnju električne energije iznose 422,15 mil. KM, dok su troškovi prijevoza uglja iznosili 41,92 mil. KM. Isti u zbiru čine 35% ukupnih troškova i rashoda Društva u 2023. godini, a razloženi po termoelektranama i upoređeni s planskom proizvodnjom u TE daju se u sljedećem pregledu:

Troškovi i proizvodnja	Ostv.	R. plan	Ostv.	Index	Index
(po stavkama termoelektranama)	2023	2023	2022	23/plan	23/22
Materijal za proizvodnju TE "Kakanj" (mil. KM)	192,09	194,45	152,9	98,8	125,6
Prijevoz uglja TE "Kakanj" (mil. KM)	23,33	22,03	13,8	105,9	168,6
Proizvodnja el. energije TE "Kakanj" (GWh)	1.613,6	1.649,6	1.923,5	97,8	83,9
Proizvodnja topl. energ. TE "Kakanj" (GWh)	18,9	21,1	20,6	89,5	91,8
Materijal za proizvodnju TE "Tuzla" (mil. KM)	230,06	239,67	225,9	96,0	101,9
Prijevoz uglja TE "Tuzla" (mil. KM)	18,59	19,19	18,5	96,9	100,7
Proizvodnja el. energije TE "Tuzla" (GWh)	1.980,4	2.113,7	2.620,5	93,7	75,6
Proizv. tehn. pare i topl. energ. TE "Tuzla" (GWh)	127,7	114,5	129,3	111,5	98,8
Materijal za proizvodnju ukupno obje TE (mil. KM)	422,1	434,1	378,8	97,2	111,5
Prijevoz uglja ukupno obje TE (mil. KM)	41,9	41,2	32,3	101,7	129,8
Proizvodnja el. energije ukupno obje TE (GWh)	3.594,0	3.763,3	4.544,0	95,5	79,1
Proizv. tehn. pare i topl. energ. ukupno TE (GWh)	146,6	135,6	149,8	108,1	97,8

Troškovi materijala za proizvodnju električne energije u TE „Tuzla“ iznose 230,06 mil. KM (manje od plana za 4%, kao i proizvodnja električne energije koja je manja od planirane za 6%), a u TE „Kakanj“ iznose 192,09 mil. KM (ispod plana za 1%, gdje je proizvodnja električne energije manja u odnosu na planiranu za 2%). Ovi troškovi su varijabilnog karaktera i obuhvataju troškove uglja za proizvodnju električne energije, troškove uglja za proizvodnju tehnološke pare i pare za grijanje, troškove analize uglja, hemikalija i industrijske vode, troškove goriva i maziva za potpalu i podršku vatre, rad buldožera, kalo i rastur uglja, a isti su u približnoj korelaciji s ostvarenom proizvodnjom električne energije i sporednih proizvoda.

Ukupni troškovi materijala za proizvodnju su manji od planiranih za 11,97 mil. KM ili 3%, gdje je i proizvodnja električne energije u termoelektranama bila manja od planirane za 3%. Ukupni specifični utrošak toplote iznosio je 12.779 kJ/kWh i bio je veći od planiranog za 8%. U TE „Tuzla“ specifični utrošak je iznosio 12.371 kJ/kWh, što je više od plana za 3%, dok je u TE „Kakanj“ iznosio 13.283 kJ/kWh, što je za 14% više od planiranog utroška, a u velikoj mjeri posljedica lošijeg kvaliteta nabavljenog uglja za potrebe ove TE. Loš kvalitet uglja je imao uticaja na povećan utrošak tečnog goriva u TE za 18% (mazuta kod TE „Tuzla“ i lož-ulja u TE „Kakanj“), a na uvećane troškove goriva za potpalu i podršku vatri uticalo je i povećanje cijena ovih energenata. Ukupno isporučeni ugalj za obje TE imao je toplotnu vrijednost u nivou planirane.

U odnosu na 2022. godinu, ukupni specifični utrošak toplote uglja je bio veći za 4% (povećan u obje TE).

Ostvareni troškovi prijevoza uglja iznose 41,92 mil. KM i veći su od plana za 0,70 mil. KM ili za 2%. U TE „Kakanj“ troškovi prijevoza uglja iznose 23,33 mil. KM i veći su od planiranih za 6%. U TE „Tuzla“ troškovi prijevoza iznose 18,59 mil. KM i niži su od planiranih za 3%. Treba napomenuti da je trošak prijevoza po toni kod TE „Kakanj“ povećan u odnosu na prethodne godine, s obzirom i na povećane količine/obim isporuka iz rudnika van Koncerna EPBiH, uz veću udaljenost tih rudnika od TE. Treba napomenuti da u nabavnu cijenu uglja iz RiTE Stanari ulazi i trošak prijevoza, pa se isto nije odrazilo u većoj mjeri na stavku troškova prijevoza kod TE „Tuzla“, ali jeste na trošak uglja u toj termoelektrani.

## TROŠKOVI ODRŽAVANJA

Troškovi *materijala za održavanje* ostvareni su u iznosu 15,46 mil. KM, što je više od plana za 10%. Od navedenog iznosa, 7,69 mil. KM (ili 50%) se odnosi na djelatnost Proizvodnje, gdje su ostvareni troškovi veći za 3% u odnosu na planirane (većinom se odnose na utrošene rezervne dijelove za redovno održavanje stalnih sredstava). Realizirani su planirani remont i na svim termoblokovima, a na pojedinim blokovima i vanredni remont zbog kvarova (najozbiljniji i najduži remont bili su generalni remont na A3 Salakovac i revitalizacija kotla na G6 TE „Tuzla“). U djelatnosti Distribucije troškovi materijala za održavanje iznose 7,67 mil. KM (veći od plana za 19%) i pretežno se radi o materijalima za redovno i investiciono održavanje.

U odnosu na 2022. godinu, troškovi na ovoj stavci su veći za 26%, dok su značajno viši u odnosu na 2021. i 2020. godinu (55% odnosno 71%).

Troškovi *usluga održavanja* iznose 28,27 mil. KM i veći su od plana za 1,05 mil. KM ili za 4%, dok su u odnosu na 2022. godinu veći za 8,25 mil. KM ili 41%.

Od ostvarenog iznosa, na proizvodnju se odnosi 19,07 mil. KM (ili 67%). U okviru ove djelatnosti na termoelektrane se odnosi 16,17 mil. KM (ili 57% od ukupnih troškova za nivo EPBiH), gdje daleko najveći udio imaju troškovi na redovnom i investicionom (remonti) održavanju opreme. Kod distributivne djelatnosti ostvareno je 7,08 mil. KM troškova usluga održavanja, što je 25% troškova na nivou EPBiH. Najveći udio u troškovima imaju usluge iskopa i zatrpavanja za elektrodistributivnu mrežu (2,12 mil. KM), usluge investicionog održavanja opreme - brojila (1,15 mil. KM), te usluge održavanja građevina (1,10 mil. KM).

## TROŠKOVI OSTALIH MATERIJALA I USLUGA

*Ostali troškovi materijala* iznose 4,79 mil. KM. Ostvarenje je u nivou plana. Najveća stavka je utrošeno gorivo i mazivo za vozila – autopark (1,43 mil. KM). Osim toga, značajan je iznos otpisa (otpis sitnog inventara i alata u upotrebi, HTZ opreme, auto-guma) koji zbirno iznose 1,94 mil. KM. Materijal utrošen na izvedbu priključaka za nove korisnike iznosi 0,16

mil. KM i značajno je veći od plana. Na kancelarijski materijal utrošeno je 0,35 mil. KM.

U odnosu na ostvarenje iz 2022. godine, ovi troškovi imaju manju realizaciju za 14%.

*Premije osiguranja* iznose 2,41 mil. KM i manje su od planiranih za 3%, dok su u odnosu na 2022. godinu manje za 2%, pretežno zbog manjih premija osiguranja imovine.

Ovi troškovi se odnose na premije osiguranja:

- imovine (2,04 mil. KM),
- vozila (0,19 mil. KM),
- radnika za povrede na radu (0,18 mil. KM).

Drugi troškovi usluga iznose 15,55 mil. KM, a najvećim dijelom se odnose na usluge dostave računa kupcima putem pošte (7,10 mil. KM) i troškove usluge naplate električne energije putem trećih lica (4,18 mil. KM, pošta).

Drugi troškovi poslovanja iznose 8,47 mil. KM i ostvareni su preko plana za 0,31 mil. KM ili 4%, dok su u odnosu na 2022. godinu veći za 15%. Ovi troškovi odnose se na razne neproizvodne usluge kao što su:

- zaštitarske usluge 2,54 mil. KM,
- usluge čišćenja 1,19 mil. KM,
- ostale neproizvodne troškove poslovanja 0,28 mil. KM,
- intelektualne usluge (advokatske, konsultantske, revizorske, vještačenja ...) 0,48 mil. KM,
- komunalne usluge (vodovod, zelene površine, odvoz otpada itd) 1,16 mil. KM,
- usluge na edukaciji zaposlenika 0,18 mil. KM,
- poribljavanje 0,50 mil. KM,
- usluge iz oblasti zaštite na radu (uključujući zdravstvene preglede radnika) i PPZ 0,62 mil. KM

i druge usluge (registracija vozila, objava tendera, putarine, troškovi oglasa itd.)

## TROŠKOVI NABAVKE ELEKTRIČNE ENERGIJE I POMOĆNIH USLUGA

Ovi troškovi zbirno iznose 221,27 mil. KM. Veći su od plana za 22,04 mil. KM ili 11%, dok su u nivou ostvarenja iz 2022. godine. Na ovoj stavci se 85% ostvarenih troškova odnosi na djelatnost Trgovine.

Ovi troškovi obuhvataju:

- 156,11 mil. KM - troškove nabavke električne energije na tržištu (analitika u narednoj tabeli),
- 18,14 mil. KM - troškove nabavke energije po osnovu ugovora o poslovno-tehničkoj saradnji (UPTS),
- 8,41 mil. KM - troškove nabavke električne energije za krajnje kupce iz obnovljivih izvora,
- 38,62 mil. KM - troškove nabavke u vezi s pomoćnim uslugama (od čega 9,99 mil. KM troškova u vezi s debalansom i 24,14 mil. KM po osnovu systemske usluge).

Struktura kupovine električne energije na tržištu u iznosu 156,11 mil. KM je sljedeća:

KUPOVINA PO STRUKTURI (bez pomoćnih usluga UPTS)	2023		
	Ostvarenje	Plan	Index
<b>Kupovina za sanaciju ispada u proizvodnji i deficite u energetske resursima</b>			
<i>Ukupna kupovina energije (GWh)</i>	277,9	164,9	168,50
<b>Troškovi od ukupno kupljene energije (mil. KM)</b>	59,27	38,64	153,37
Kupovina za trgovinu (vezana trgovina)			
Ukupna kupovina energije (GWh)	379,7	363,5	104,45
Troškovi od ukupno kupljene energije (mil. KM)	96,85	96,27	100,60
<b>UKUPNO</b>			
Ukupna kupovina energije (GWh)	<b>657,6</b>	<b>528,4</b>	<b>124,44</b>
Troškovi od ukupno kupljene energije (mil. KM)	<b>156,11</b>	<b>134,91</b>	<b>115,72</b>

Tokom 2023. godine ostvarena je veća kupovina energije za sanaciju ispada u termoproizvodnji i deficita u energetske resursima u odnosu na planiranu, a iznosila je 113 GWh, odnosno troškovno 20,62 mil. KM uz prosječnu jediničnu cijenu 213,25 KM/MWh. U odnosu na prethodnu godinu, kupljene su značajno veće količine, ali po nižoj prosječnoj cijeni (prosječna cijena za 2022. godinu je bila 372,88 KM/MWh). Evidentan je pad cijena za ovaj vid nabavke. Najveće količine i troškovi su ostvareni u IV kvartalu, kada je bilo mnogo ispada termoblokova u proizvodnji, uz deficit u energetske resursima u novembru i decembru (nabavke zbog deficita vršene su i u januaru i februaru). S obzirom na visoke cijene (daleko veće od troškova proizvodnje u TE) jasno je da se ovo negativno odrazilo na rezultat poslovanja.

U 2023. godini ostvarena je kupovina električne energije u okviru vezane trgovine u količini od 379,7 GWh, čime su ostvareni ukupni troškovi od 96,85 mil. KM, uz prosječnu jediničnu cijenu 255,09 KM/MWh. Uz prihode u okviru vezane trgovine, ukupna zarada od vezane trgovine ostvarena je u iznosu 74,20 mil. KM što je efekat (3,46 mil. KM) bolji od planiranog. Posebno značajni efekti ostvareni su po osnovu otkupa (i dalje prodaje) energije od nezavisnih proizvođača iz OIE.

U 2023. godini troškovi pomoćnih usluga iznose 38,62 mil. KM, a odnose se na:

- troškove pomoćnih usluga - systemska usluga u iznosu 24,14 mil. KM,
- troškove nabavke el. energije u vezi s pomoćnim uslugama u iznosu 14,06 mil. KM (pretežno debalansi),
- troškove ostalih pomoćnih usluga u EES-u BiH 0,41 mil. KM.

U ukupnim troškovima pomoćnih usluga najveći iznos ima trošak systemske usluge koji se plaća u korist NOS-a BiH. Istim se podmiruju troškovi usluga regulacije i pokriva prijenosnih gubitaka u Elektroenergetskom sistemu BiH, a većinom se odnose na djelatnost Distribucije (vezano za isporuke krajnjim kupcima sa distributivne

mreže). Prihod po osnovu pružanja pomoćnih usluga ostvarila je upravo i EPBiH, kao važan akter i partner u EES-u BiH.

### **TROŠKOVI AMORTIZACIJE**

Troškovi amortizacije iznose 169,06 mil. KM, što čini 13% ukupnih troškova i rashoda Društva za 2023. godinu i u nivou su planiranih. Najveći trošak amortizacije odnosi se na amortizaciju građevinskih objekata u iznosu 71,13 mil. KM i amortizaciju postrojenja i opreme u iznosu 80,92 mil. KM. Posmatrajući ove troškove prema djelatnostima, može se konstatovati da su najveći troškovi amortizacije u djelatnostima Proizvodnje i Distribucije, na koje otpada 98% troškova po ovom osnovu. U odnosu na 2022. godinu registrirano je povećanje troškova amortizacije 8%.

Od 2017. godine, u podružnici HE na Neretvi je za dio opreme, čije korištenje je uslovljeno obimom proizvodnje, izvršen obračun troškova amortizacije po funkcionalnom metodu, u skladu s obimom proizvodnje posmatrano u odnosu na višegodišnji prosjek. Efekat primjene funkcionalnog modela obračuna za dio opreme u HE na Neretvi je 0,85 mil. KM ili 11% većih troškova amortizacije predmetne opreme za 2023. godinu (u odnosu na metod linearnog obračuna amortizacije).

Početakom 2023. godine Nadzorni odbor Društva je donio dopunu Pravilnika o računovodstvu i računovodstvenim politikama JP Elektroprivreda BiH d.d. – Sarajevo u dijelu koji propisuje način i metod obračuna troškova amortizacije. Dopuna se odnosi na obračun amortizacijepostrojenjaiopremedirektnouključenihuprocesproizvodnje električne energije iz obnovljivih izvora (voda i vjetar). Efekat primjene funkcionalnog modela obračuna za dio opreme u VE „Podveležje“ je 1,07 mil. KM ili 21% manjih troškova amortizacije predmetne opreme za 2023. godinu (u odnosu na metod linearnog obračuna amortizacije).

Neto efekat primjene funkcionalne amortizacije u HE na Neretvi i u VE „Podveležje“ za 2023. godinu je smanjenje troškova amortizacije

obračunatih po linearnom metodu za 0,22 mil. KM.

### **TROŠKOVI MREŽARINA I NAKNADA ZA NOS**

Ovi troškovi su ostvareni u iznosu 55,21 mil. KM i odnose se na:

- troškove prijenosa električne energije (45,48 mil. KM), gdje se 40,64 mil. KM odnosi na isporuke krajnjim kupcima na distributivnoj mreži, a 4,84 mil. KM na isporuke kupcima na mreži prijenosa,
- troškove naknada za rad NOS-a BiH u iznosu 4,80 mil. KM (od čega 0,37 mil. KM kod djelatnosti Proizvodnje po osnovu troška i cijene za G komponentu),
- troškove korištenja mreže za krajnje kupce u iznosu 4,93 mil. KM, gdje se radi o mrežarini kod kupovine energije od drugih elektroprivreda u BiH po osnovu isporuka na SN/NN mreži u skladu s UPTS-ima.

Troškovi mrežarina i naknada za NOS su manji od planiranih za 1,0% budući da nije došlo do rasta tarifa prijenosa te na nešto manje energetske tokove preko prijenosne mreže.

### **TROŠKOVI DAŽBINA**

Vodoprivredne naknade u iznosu 28,12 mil. KM odnose se na troškove vodnog doprinosa, naknade za zaštitu voda, doprinosa za korištenje hidroakumulacionih objekata, opću vodoprivrednu naknadu, te troškove kantonalne naknade od posebnog značaja za HNK. Ostvareni troškovi su manji od planiranih za 0,58 mil. KM ili 2%, s obzirom na to da je proizvodnja u HE na Neretvi bila manja za 1% od planirane proizvodnje. Više od 98% ovih naknada je varijabilnog karaktera i plaćaju se shodno ostvarenoj proizvodnji, prvenstveno u podružnici HE na Neretvi, kod koje su posebno veliki (u sumi 24,89 mil. KM) troškovi doprinosa za korištenje hidroakumulacionih objekata i troškovi vodne naknade od posebnog značaja za HNK. U odnosu na 2022. godinu, ove dažbine su veće za 34%, prvenstveno zbog većeg obima hidroproizvodnje (veća za 38%).

*Razne dažbine*, naknade i članarine ostvarene su u iznosu 16,75 mil. KM i u nivou su planiranih za 2023. godinu. Obuhvataju troškove raznih poreza (porez na firmu, porez na imovinu...), naknada (naknade za korištenje građevinskog zemljišta, komunalne naknade, naknada za zagađenje zraka, naknade za FERK, DERK i RAK...), te članarine (članarine privrednim komorama i udruženjima). Najveći trošak u okviru ove pl. stavke jeste naknada po Zakonu o izdvajanju i usmjeravanju dijela prihoda ostvarenog radom TE u iznosu 5,76 mil. KM, a odmah zatim naknada za zagađenje zraka u iznosu 3,63 mil. KM. Značajni su još i troškovi komunalnih naknada i koncesija 3,10 mil. KM, te regulatornih naknada za FERK u iznosu 1,18 mil. KM. U odnosu na ostvarenje iz 2022. godine, troškovi na ovoj planskoj stavci ukupno su manji za 2,13 mil. KM ili 11% (pretežno zbog manjeg obima termo proizvodnje, manja za 21%).

### **FINANSIJSKI TROŠKOVI I RASHODI**

*Finansijski troškovi i rashodi* ostvareni su u iznosu 36,08 mil. KM i višestruko su veći od plana (planom predviđeno 4,99 mil. KM). Razlog ovom jeste plaćanje kamata na nepovučena sredstva prema EXIM Bank China (24,58 Commitment Fee i 6,00 Management Fee) za Blok 7 u TE „Tuzla“. Ovo je dodatno opteretilo ionako loš rezultat poslovanja tokom 2023. godine. Bez ovih kamata, finansijski troškovi i rashodi bili bi veći za 9% od planiranih.

Ostali troškovi u okviru ove planske stavke su rashodi od kamata po kreditima banaka (2,79 mil. KM), negativne kursne razlike (0,05 mil. KM), troškovi kamata po osnovu aktuarskog obračuna (1,25 mil. KM), te zatezne i ostale kamate (u sumi 1,36 mil. KM).

Ako finansijske troškove i rashode (bez kamata prema EXIM Bank) posmatramo u odnosu na ostvarenje iz 2022. godine, primjetno je povećanje od 18%, najviše zbog povećanja zateznih kamata. Neto efekat kursnih razlika je pozitivan i iznosi 0,42 mil. KM. Puštanje u pogon VP „Podveležje“ je za posljedicu imalo i troškove kamata po osnovu novog

kredita kojim je (većinski) finansiran ovaj projekt. Ipak, smanjeni su (s obzirom na otplatu u toku 2022. godine) troškovi kamata po osnovu ranije uzetih kredita.

### **DRUGI RASHODI**

Drugi rashodi za izvještajni period iznose 231,07 mil. KM i višestruko su veći u odnosu na plan (za 214,12 mil. KM).

Ovi rashodi se odnose na:

- rashode po osnovu otpisa i ispravke vrijednosti potraživanja (po više osnova) 80,34 mil. KM,
- rashode po osnovu umanjenja vrijednosti i otpisa neupotrebljivih zaliha 1,55 mil. KM,
- naknadne troškove i rashode iz ranijih godina 4,03 mil. KM,
- rashode od gubitaka po osnovu umanjenja vrijednosti stalnih sredstava 0,57 mil. KM,
- kreditne gubitke po raznim osnovama (primjena MSFI 9) 9,07 mil. KM,
- gubitke od umanjenja vrijednosti investicija u toku 6,10 mil. KM.

U okviru rashoda od otpisa i ispravke vrijednosti potraživanja, izvršen je otpis potraživanja od RMU „Zenica“ u iznosu 68,92 mil. KM, a odnosi se, kako je u uvodu spomenuto, na potraživanja po osnovu datih pozajmica realiziranih do 31. 12. 2023. godine, potraživanja po osnovu PDV-a po ranije datim avansima, pretvorenim u pozajmice, te potraživanje po osnovu datih avansa na dan 31. 12. 2023. godine. Otpisano je 3,96 mil. KM utuženih potraživanja od „Rudnik i Termoelektrana Ugljevik“ a.d. za isporučenu tehnološku vodu iz hidroakumulacije Sniježnica koji je proveden u aprilu 2023. godine. Otpisano je i potraživanje po osnovu električne energije od RMU „Zenica“ u iznosu 2,10 mil. KM

Odstupanje se dijelom odnosi na kreditne gubitke po raznim osnovama koji nisu obuhvaćeni Revidovanim planom. Kreditni gubici od dugoročne

finansijske imovine u iznosu 7,88 mil. KM odnose se na pozajmice rudnicima.

Daleko najveći iznos rashoda odnosi se na gubitke od umanjena vrijednosti ulaganja u ZD – rudnike uglja, koji je po nalazu procjenitelja proknjižen u iznosu 128,28 mil. KM.

Svi ostali rashodi zbirno iznose 1,18 mil. KM.

Većina rashoda iz ove stavke odnose se na primjenu MRS i MSFI kako bi se u najvećoj mogućoj mjeri ispoštovali propisi i preporuke iz izvještaja revizije.

### TROŠKOVI REZERVISANJA

Troškovi rezervisanja iznose 18,60 mil. KM, što je više od plana za 7,96 mil. KM ili 4%, a odnose se na troškove rezervisanja po osnovu:

- sudskih sporova koji se trenutno vode protiv Društva 13,51 mil. KM,
- aktuarskih obračuna po MRS 19 1,77 mil. KM,
- demontaže stalnih sredstava u termoelektranama 2,50 mil. KM,
- neiskorištenog godišnjeg odmora 0,16 mil. KM,

a što je obaveza Društva u skladu s važećim Međunarodnim računovodstvenim standardima. Rezervisanja za aktuarski obračun po MRS 19 odnose se na isplate otpremnina i jubilarnih nagrada radnicima, kao i isplate po osnovu smrtnih slučajeva penzionisanih radnika. Obračunati su i aktuarski gubici u iznosu 0,66 mil. KM.

U skladu s Odlukom Uprave Društva o primjeni Međunarodnog računovodstvenog standarda MRS 37 (*Rezervisanje, potencijalne obaveze i potencijalna sredstva*) u pravnim sporovima u kojima je EPBiH tužena, proveden je postupak rezervisanja sredstava po osnovu pokrenutih sudskih sporova.

Najznačajniji sudski sporovi odnose se na:

- arbitražni spor s Konzorcijem Strabag AG Austrija i Končar d.d Zagreb u vezi HE „Vranduk“,
- spor sa tužiteljem Konzorcij ITC Zenica,
- spor sa tužiteljem Grad Mostar.

### NAPLATA PRIHODA

Stepen naplate isporučene električne energije po osnovu snabdijevanja električnom energijom krajnjih kupaca ostvaren je u procentu 96,8 % i predstavlja odnos naplaćenog i fakturisanog prihoda u tekućoj godini, gdje su u izračun uključena potraživanja iz ranijih godina i utužena potraživanja (kao nazivnik) i uplate po računima (kao brojnik). Ovaj procenat naplate je manji za 0,4 % od ostvarenog u istom periodu 2022. godine (97,2 %).

Stepen naplate prihoda od prodaje električne energije krajnjim kupcima iskazan kao odnos naplaćenog prihoda i fakturisanog iznosa u tekućoj godini (bez salda nenaplaćenih potraživanja iz ranijih godina) daje procenat naplate koji iznosi 99,5 %.

Najveći pojedinačni dužnici su javna komunalna preduzeća i ustanove iz javnog sektora.

Godina	2014.	2015.	2016.	2017.	2018.	2019.	2020.	2021.	2022.	2023.
% naplate	95,8	95,0	95,4	94,8	95,5	96,1	96,0	96,6	97,2	96,8

Kumulativni stepen naplate po distributivnim podružnicama je različit i kreće se od 91,9 % u podružnici ED Mostar do 101,5 % u podružnici ED Bihać. Procenat naplate je nešto lošiji od ostvarenog u 2022. godini, a uporedni podaci daju se u donjoj tabeli.

Red. broj	Podružnica EPBiH	2023.	2022.
		%	%
1.	ED Sarajevo	99,5	99,2
2.	ED Tuzla	95,4	97,8
3.	ED Zenica	95,6	95,6
4.	ED Bihać	101,5	101,1
5.	ED Mostar	91,9	91,9
7.	Kupci na SN i NN	97,0	97,7
8.	Kupci na 110 kV i dr. ODS	95,4	92,3
<b>9.</b>	<b>Σ UKUPNO</b>	<b>96,8</b>	<b>97,2</b>

Naplata prihoda po osnovu djelatnosti trgovine električnom energijom ostvarena je u 100% iznosu.

### FINANSIJSKI REZULTAT

Finansijski rezultat za 2023. godinu je gubitak prije oporezivanja u iznosu 327,58 mil. KM uz napomenu da je planirani finansijski rezultat za 2023.godinu (po Revidovanom planu poslovanja za period 2023 - 2025. godina, u dijelu koji se odnosi na 2023. godinu) bio gubitak 79,96 mil. KM. Ovo znači da je rezultat lošiji od planiranog za oko 247,62 mil. KM. To je posljedica više faktora koji su značajno uticali na rezultat poslovanja Društva, gdje su se desila odstupanja u odnosu na Revidovani plan koji je uzeo u obzir ostvarenje za period I - VIII te Sagledavanje EE prilika za period IX - XII 2023. godine. Međutim, neke od energetske veličine su ostvarene lošije od sagledanih za posljednja 4 mjeseca godine, a javili su se i dodatni rashodi koji nisu bili predviđeni Revidovanim planom u tako velikom iznosu.

Posebno se, po visini efekta na finansijski rezultat, a u odnosu na planirano, mogu prepoznati 3 vrste razloga za prekoračenje planskog gubitka i to:

- visoki (i neplanirani) finansijski rashodi u vezi s kreditnim ugovorom s EXIM bankom (vezano za finansiranje Bloka 7 TE „Tuzla“) koji iznose 30,6 mil. KM,
- značajno veći troškovi i rashodi po osnovu rezervisanja za sudske sporove, po osnovu umanjenja vrijednosti investicija u toku te po osnovu očekivanih kreditnih gubitaka (sumarno u odnosu na planirano po ovim osnovama veći za 20,9 mil. KM),
- odstupanja energetske veličine u odnosu na energetske veličine iz Revidovanog plana (sumarni efekat oko 15,7 mil. KM), a što se detaljnije pojašnjava u nastavku.

Na kraju 2023. godine ostvarena proizvodnja u TE je bila za 169,3 GWh manja od planirane/sagledane po Revidovanom planu, dok je ispod plana ostvarena i proizvodnja VP „Podveležje“ koja je bila niža za 24,6 GWh od sagledane/planirane, pretežno zbog netipičnog kvara na 30 kV postrojenju, gdje 8 agregata nije radilo skoro 3 mjeseca. Navedeno je rezultiralo time da je izostala proizvodnja bila nadoknađena neplaniranim nabavkom el. energije od drugih kompanija i gdje je, zbog ispada i deficita, nabavljeno 160 GWh umjesto planiranih 47 GWh, a što je koštalo značajno više od neostvarenih varijabilnih troškova proizvodnje u TE. Da nije bilo smanjene potrošnje kod kupca *Arcelor Mittal* u novembru i decembru, vjerovatno bi količine nabavke bile još veće.

Može se reći da je podbačaj proizvodnje u TE tokom perioda IX - XII posljedica 3 faktora:

- kašnjenja u početku rada Bloka 6 TE „Tuzla“ nakon rekonstrukcije (Blok 6 proizveo 156,3 GWh manje od plana, s tim da je cijela TE „Tuzla“ proizvela 133,3 GWh manje od plana),
- manjih isporuka uglja od strane rudnika tokom cijele 2023. godine, što se odrazilo i na manji obim proizvodnje u TE „Kakanj“ (TE „Kakanj“ proizvela manje od plana za 36,0 GWh),
- problema u vezi s kvalitetom uglja i poremećene (u odnosu na uobičajeno) strukture nabavke po rudnicima, što je povećalo i

specifični utrošak toplote uglja, troškove goriva za potpalu i podršku vatri te troškove prijevoza uglja po toni i kWh.

Prosječna nabavna cijena električne energije nabavljene zbog deficita i ispada tokom perioda IX - XII je bila 18,2 F/kWh, a varijabilni trošak proizvodnje u TE u planskim okolnostima iznosi oko 12,0 F/kWh, što navodi na zaključak da je izostanak proizvodnje 169,3 GWh imao negativni efekat od oko 10,5 mil. KM na finansijski rezultat. Zbog podbačaja u isporukama uglja, uprkos manjoj potrošenoj/spaljenoj količini za period IX - XII, s krajem 2023. godine na zalihu je bilo 343 hilj. tona uglja, što je manje za 21 hiljadu tona u odnosu na zalihu koja je krajem 2023. godine bila predviđena Sagledavanjem EE prilika početkom septembra 2023. godine, koje je bilo temelj za izradu Revidovanog plana.

Izostanak proizvodnje u VP „Podveležje“ u obimu 24,6 GWh, a s obzirom na niske varijabilne troškove proizvodnje u VE, također se odrazilo na lošiji rezultat gdje se negativni efekat može procjeniti na oko 3,7 mil. KM u odnosu na Revidovani plan, ako imamo u vidu da su izostale količine vjetrop proizvodnje morale biti nabavljene putem djelatnosti Trgovine.

Također, povećana količina distributivnih gubitaka (za 8 GWh veća od planiranih uz neznatno uvećanu neto distribuciju) je imala negativni efekat od oko 1,5 mil. KM. Isti su mogli biti prodani kroz djelatnost Trgovine ili ne bi morali biti nabavljeni od drugih.

Dakle, navedena 3 veća energetska odstupanja u odnosu na energetske veličine iz Revidovanog plana imale su sumarni negativan efekat od cca 15,7 mil. KM u odnosu na plan po ovim osnovama. Ovo je pretežno manifestirano kroz povećane troškove nabavke el. energije na planskoj stavci 6.1./13, koji su ostvareni za 22,0 mil. KM više od Revidovanog plana, a gdje se to odstupanje zapravo odnosi na period IX - XII obzirom na to da je Revidovanim planom bilo uvaženo ostvarenje za period I - VIII.

Daleko najveći negativan efekat na rezultat poslovanja u 2023. godini

imale su obaveze knjiženja ispravke vrijednosti ulaganja u ZD rudnike uglja da bi se ispoštovale preporuke iz revizorskih izvještaja. Također, zbog teške situacije u RMU „Zenica“ i odluke o privremenoj obustavi poslovanja u jamama ovog rudnika, Društvo je bilo prinuđeno knjižiti rashode potraživanja realiziranih do 31. 12. 2023. godine. Ispravka vrijednosti potraživanja u skladu s Međunarodnim računovodstvenim standardima ne znači otpis potraživanja, isknjižavanje potraživanja iz poslovnih knjiga Društva ili odustajanje od potraživanja. To je finansijska kategorija usklađivanja vrijednosti potraživanja u skladu s važećim zakonskim i računovodstvenim propisima, a kako bi se izbjegle eventualne primjedbe od strane revizija i/ili poreznih kontrola.

Ako poredimo rezultat poslovanja s prethodnom 2022. godinom, ključni pozitivni faktori bili su:

- bolje hidrološke prilike,
- rast cijena prodaje u tržišnom snabdijevanju,
- veći efekti po osnovu kupoprodaje (vezane trgovine) energije,
- veći prihodi u distributivnoj djelatnosti po osnovu priključaka i drugih usluga.

Najznačajniji negativne okolnosti/faktori u odnosu na 2022. godinu bili su:

- manji obim proizvodnje u TE i VE (8,8% je bila manja ukupna proizvodnja) što je, uz rast ukupne potrošnje krajnjih kupaca, smanjilo raspoložive količine za profitabilnu prodaju kroz djelatnost Trgovine, a značilo i visoke troškove nabavke el. energije za saniranje energetske deficita,
- povećane prosječne nabavne cijene toplote uglja i prijevoza uglja uz povećani specifični utrošak toplote uglja i tečnih goriva u TE,
- porast troškova materijala, rezervnih dijelova, usluga i radne snage, pretežno zbog inflatornih kretanja,
- veći rashodi u odnosu na 2022. godinu.

Da je ostvarena proizvodnja TE, koja je bila planirana po Elektroenergetskom bilansu iz oktobra 2022. godine (4.856,8 GWh) te dalje plasirana kroz kratkoročnu prodaju u djelatnosti Trgovine, bilo bi realno ostvarenje dobiti i pored značajnih povećanja na troškovno-rashodnoj strani te gubitka koji se ostvaruje na javnom snabdijevanju. Međutim, u praksi je ostvarena proizvodnja u TE bila niža za 1.262,8 GWh, prvenstveno zbog manje ostvarenih nabavki uglja u posljednjem kvartalu 2022. i tokom 2023. godine.

Evidentno je da su loše poslovanje ZD rudnika uglja (nerealizacija planske proizvodnje i isporuke uglja za TE te problemi s likvidnosti u više proteklih godina) imali odraza na finansijski rezultat Društva u 2023. godini, a isto se negativno odražava na likvidnost EPBiH i Koncerna EPBiH. Na gubitak je značajno uticao i visok iznos troškova rezervisanja, umanjena vrijednosti investicija u toku kao i rashodi od očekivanih kreditnih gubitaka po osnovu primjene MSFI 9. Ovi rashodi su u značajnoj mjeri posljedica okolnosti koje su se dešavale i prije 2023. godine, ali se njihovi efekti tek sada manifestiraju na finansijski rezultat Društva.

Generalno se može reći da bi, čak i bez visoko ostvarenih rashoda i troškova rezervisanja, Društvo ostvarilo gubitak u 2023. godini. U suštini, gubitak je ostvaren zbog toga što se električna energija u toku 2023. godine prodavala jeftinije nego se proizvodila i kupovala. Evidentno je da se zbog malih količina bilansnih viškova, za razliku od 2022. godine, nije mogao pokriti evidentni gubitak na javnom snabdijevanju (koji je dodatno povećan u 2023. godini), posebno u kategoriji *domaćinstva*. Da nije bilo neuobičajeno visokih pozitivnih efekata vezane trgovine te povoljne hidrološke situacije u 2023. godini, gubitak bi bio još veći.



## 5. FINANSIJSKI IZVJEŠTAJI

**BILANS STANJA** (zbog velikog broja redova, a da bi se sačuvala preglednost, prikaz bilansa stanja daje se na 2 stranice)

BILANS STANJA NA DAN 31. 12. 2023. GODINE			
Red. broj	IMOVINA	hilj. KM 31. 12. 2023.	hilj. KM 31. 12. 2022.
	<b>DUGOROČNA IMOVINA</b>	<b>2.801.425</b>	<b>3.027.303</b>
1.	Nekretnine, postrojenja i oprema	2.398.181	2.445.283
2.	Imovina s pravom korištenja	1.473	394
3.	Ulaganja u investicijske nekretnine		
4.	Nematerijalna imovina	9.323	9.126
5.	Biološka imovina	50	50
6.	Ulaganja u zavisne subjekte	292.480	400.852
7.	Ulaganja u pridružne subjekte	1.950	1.950
8.	Ulaganja u zajedničke poduhvate		
9.	Goodwill		
10.	Finansijska imovina po fer vrijednosti kroz ostali ukupni rezultat	5	6
11.	Finansijska imovina po amortiziranom trošku	89.556	160.149
12.	Potraživanja po finansijskim najmovima		
13.	Ostala imovina i potraživanja	8.406	9.492
	<b>ODGOĐENA POREZNA IMOVINA</b>	<b>5.573</b>	<b>9.786</b>
	<b>KRATKOROČNA IMOVINA</b>	<b>500.353</b>	<b>571.453</b>
1.	Zalihe	125.421	76.479
2.	Dug. imovina nam. prodaji i imovina poslovanja koje se obustavlja		
3.	Ugovorna imovina		
4.	Potraživanja od kupaca	117.831	129.176
5.	Ostala finansijska imovina po amortizovanom trošku	169.102	169.429
6.	Potraživanja po finansijskim najmovima		
7.	Finansijska imovina po fer vrijednosti kroz bilans uspjeha		
8.	Derivatni finansijski instrumenti		
9.	Novac i novčani ekvivalenti (isključ. prekoračenja po ban. računima)	49.352	165.905
10.	Akontacije poreza na dobit	12.167	
11.	Ostala imovina i potraživanja, uključujući i razgraničenja	26.480	30.464
	<b>UKUPNA IMOVINA</b>	<b>3.307.350</b>	<b>3.608.542</b>
	VANBILANSNA EVIDENCIJA	2.250.573	3.473.437
	<b>UKUPNA IMOVINA I VANBILANSNA EVIDENCIJA</b>	<b>5.557.923</b>	<b>7.081.979</b>

BILANS STANJA NA DAN 31. 12. 2023. GODINE			
Red. broj		hilj. KM 31. 12. 2023.	hilj. KM 31. 12. 2022.
	<b>KAPITAL</b>	<b>2.801.425</b>	<b>3.027.303</b>
1.	Vlasnički kapital	2.236.964	2.236.964
2.	Dionička premija		
3.	Rezerve	589.157	589.157
4.	Revalorizacije rezerve		
5.	Dobit	173.932	175.971
6.	Gubitak	331.794	
7.	Kapital koji pripada vlasnicima matičnog društva	2.668.259	3.002.092
8.	Kapital koji pripada vlasnicima manjinskih interesa		
	<b>UKUPNO KAPITAL</b>	<b>2.668.259</b>	<b>3.002.092</b>
	<b>OBAVEZE</b>		
	DUGOROČNE OBAVEZE	327.583	368.936
1.	Finansijske obaveze po amortizovanom trošku	144.932	195.225
2.	Odgođeni prihod	56.135	62.414
3.	Rezervisanja	126.507	111.265
4.	Ostale obaveze, uključujući i razgraničenja	9	33
	ODGOĐENE POREZNE OBAVEZE		
	KRATKOROČNE OBAVEZE	311.509	237.513
1.	Finansijske obaveze po amortizovanom trošku	177.986	124.390
2.	Finansijske obaveze po fer vrijednosti kroz bilans uspjeha		
3.	Derivatni finansijski instrumenti		
4.	Odgođeni prihod	13.678	71.427
5.	Rezervisanja		
6.	Obaveze za porez na dobit		9.843
7.	Ostale obaveze, uključujući i razgraničenja	119.845	31.854
	<b>UKUPNO OBAVEZE</b>	<b>639.091</b>	<b>606.450</b>
	<b>UKUPNO KAPITAL I OBAVEZE</b>	<b>3.307.350</b>	<b>3.608.542</b>
	VANBILANSNA EVIDENCIJA	2.250.573	3.473.437
	<b>UKUPNO KAPITAL, OBAVEZE I VANBIL. EVIDENCIJA</b>	<b>5.557.923</b>	<b>7.081.979</b>

## IMOVINA

### Dugoročna imovina

Nekretnine, postrojenja i oprema čine najveći dio dugoročne imovine s iznosom od 2.398,18 mil. KM i predstavljaju 80% ukupne vrijednosti dugoročne imovine, odnosno 69% vrijednosti imovine. Struktura dugoročne imovine na dan 31. 12. 2023. godine (u hilj. KM) daje se u sljedećem pregledu:

	DUGOROČNA IMOVINA	hilj. KM	31. 12. 2023.	31. 12. 2022.
1.	Nekretnine, postrojenja i oprema		2.398.181	2.445.283
2.	Imovina s pravom korištenja		1.473	394
3.	Ulaganja u investicijske nekretnine			
4.	Nematerijalna imovina		9.323	9.126
5.	Biološka imovina		50	50
6.	Ulaganja u zavisne subjekte		292.480	400.852
7.	Ulaganja u pridružene subjekte		1.950	1.950
8.	Ulaganja u zajedničke poduhvate			
9.	Goodwill			
10.	Finansijska imovina po fer vrijednosti kroz ostali ukupni rezultat		5	6
11.	Finansijska imovina po amortizovanom trošku		89.556	160.149
12.	Potraživanja po finansijskim najmovima			
13.	Ostala imovina i potraživanja		8.406	9.492
	UKUPNO		2.801.425	3.027.303

U okviru *Nekretnina*, postrojenja i opreme najznačajniju stavku predstavljaju građevinski objekti u iznosu od 1.250,86 mil. KM, zatim postrojenja i oprema u iznosu 601,92 mil. KM. Ova pozicija je smanjena u odnosu na prethodnu godinu, s obzirom na to da je iznos amortizacije obračunate na ova stalna sredstva bio veći od iznosa kolaudiranih ulaganja u ista. Nekretnine, postrojenja i oprema u pripremi učestvuju sa

218,40 mil. KM, avansi za dugoročna sredstva sa 237,59 mil. KM, zemljište sa 85,01 mil. KM i transportna sredstva sa 3,47 mil. KM. Ostala dugoročna materijalna imovina iznosi 0,93 mil. KM.

Stanje na dan 31. 12. 2023.	hilj. KM	
NEKRETNINE, POSTROJENJA I OPREMA	Iznos tekuće godine	Iznos prethodne godine
Zemljište	85.011	84.858
Građevinski objekti	1.250.863	1.288.812
Postrojenja, oprema i namještaj	601.917	667.117
Transportna sredstva	3.471	3.008
Ostala dugoročna materijalna imovina	930	960
Nekretnine, postrojenja i oprema u pripremi	455.989	400.528
Ukupno	2.398.181	2.445.283

*Imovina s pravom korištenja* iznosi 1,47 mil. KM i odnosi se na vozila. Vrijednost nematerijalne imovine na dan 31. 12. 2023. godine iznosi 9,32 mil. KM (veća za 2 % u odnosu na 31. 12. 2022.). Odnosi se na koncesije u iznosu 5,30 mil. KM ili 57%, softvere u iznosu 3,48 mil. KM ili 37%, dok licence učestvuju sa 0,54 mil. KM (6%).

Stanje na dan 31. 12. 2023.	hilj. KM	
NEMATERIJALNA IMOVINA	Iznos tekuće godine	Iznos prethodne godine
Kapitalizirana ulaganja u razvoj		
Koncesije, patenti, licence i druga prava	4.587	5.693
Ostala nematerijalna imovina	4.736	3.433
Nematerijalna imovina u pripremi		
Ukupno	9.323	9.126

*Ulaganja u zavisne subjekte* na dan 31. 12. 2023. godine iznose 292,48 mil. KM, a odnose se na učešće u kapitalu društava unutar grupe za konsolidaciju.

Ulaganja u pridružene subjekte na dan 31. 12. 2023. godine iznose 1,95 mil. KM, a odnose se na učešće u kapitalu društava van grupe za konsolidaciju.

Financijska imovina po fer vrijednosti odnosi se na ulaganja u dužničke vrijednosne papire i sa 31. 12. 2023. godine iznosi 5,06 hilj. KM.

Financijska imovina po amortizovanom trošku odnosi se na dugoročne financijske plasmane (dugoročni depoziti i krediti) i ukupno iznose 89,56 mil. KM. Smanjena je u odnosu na kraj 2022. godine za 44%.

Ostala imovina i potraživanja iznose 8,41 mil. KM i odnose se na potraživanja po dugoročnom reprogramu za električnu i toplotnu energiju, potraživanja za stambene kredite i ostala dugoročna potraživanja, potraživanja po osnovu unaprijed plaćenih troškova (eksprijacija zemljišta za mHE Neretvica, urbanističke saglasnosti za mHE, promjene namjene šumskog zemljišta u građevinsko i sl.).

### **Odgođena porezna imovina (dugoročna)**

Odložena porezna obaveza na dan 31. 12. 2023. godine iznosi 5,57 mil. KM. Radi se o poziciji koja predstavlja protustavku pozicije Odloženi porezni prihodi perioda iskazane u okviru bilansa uspjeha.

### **Kratkoročna imovina**

Kratkoročna imovina iznosi 501,75 mil. KM i predstavlja 14% ukupne imovine. U okviru kratkoročne imovine sadržane su zalihe, ugovorna imovina, potraživanja od kupaca, financijska imovina po amortizovanom trošku, novac i novčani ekvivalenti, ostala imovina, potraživanja i AVR. Kratkoročna imovina je smanjena za 12% u odnosu na kraj 2022. godine.

Zalihe obuhvataju sirovine i materijal (ugalj, tečna goriva, elektromaterijal), rezervne dijelove, sitan inventar, auto-gume, robu, kao

i date avanse za nabavku istog. Računovodstvena vrijednost ukupnih zaliha s avansima iznosi 125,42 mil. KM i povećana je za 48,94 mil. KM ili 64% u odnosu na stanje na početku godine.

Dati avansi (većinom dati rudnicima) su u prethodnim godinama značajno opterećivali poziciju u okviru zaliha, ali nakon odluke Skupštine Društva o pretvorbi uplaćenih a neopravdanih avansa u dugoročne pozajmice, ova stavka je značajno smanjena.

Potraživanja od kupaca (povezanih pravnih lica, kupaca u zemlji i inostranstvu) iznose 117,83 mil. KM i manja su za 11,09 mil. KM ili 9% u odnosu na početak godine.

### **Struktura potraživanja od kupaca u EPBiH na dan 31. 12. 2023. godine**

KUPCI	hilj. KM
1.1. Kupci – povezana pravna lica	6.167
1.2. Kupci u zemlji	109.742
Kupci u zemlji - redovni	110.929
Sumnjiva i sporna pot. od kupaca u zemlji	1.546
Utuženi kupci u zemlji	36.487
Ispravka vrij. potraživanja od kupaca u zemlji	39.220
1.3. Kupci u inostranstvu	1.922
Kupci ukupno	117.831

Kupci u zemlji iskazani u iznosu 110,93 mil. KM, a odnose se na potraživanja od distributivnih potrošača, koje čine pravna i fizička lica i domaćinstva, potraživanja od potrošača na 110 kV i ostalih potrošača (krajnjih kupaca). Ispravka vrijednosti potraživanja od kupaca u zemlji iznosi 39,22 mil. KM, te neto potraživanja od kupaca u zemlji iznose 71,71 mil. KM.

Sumnjiva i sporna potraživanja od kupaca u zemlji iznose 1,55 mil. KM, a odnose se na potraživanja koja nisu naplaćena u roku od 90 dana od

datuma dospijea fakture.

Utuzena potraživanja od kupaca u zemlji iznose 36,49 mil. KM i u odnosu na početak godine su manja za 2,44 mil. KM ili 6%.

Potraživanja od kupaca u inostranstvu od 1,92 mil. KM, a odnose se na potraživanja za prodaju električne energije (fakturisanje električne energije za decembar, uz dospijee u januaru 2024. godine).

Ostala finansijska imovina po amortizovanom trošku odnosi se na kratkoročni dio dugoročnih finansijskih plasmana (dugoročni depoziti i krediti) i ukupno iznose 169,10 mil. KM. Od toga, na depozite se odnosi 151,58 mil. KM, na kredite 17,52 mil. KM.

Gotovina i gotovinski ekvivalenti iznose 49,35 mil. KM i manji su za 116,55 mil. KM u odnosu na početak godine.

Akontacija poreza na dobit iznosi 12,17 mil. KM.

Ostala imovina i potraživanja, uključujući i razgraničenja zbirno iznose 26,48 mil. KM, a odnose se na potraživanja po osnovu više plaćenih obaveza, potraživanja od uposlenika, potraživanja za obračunate kamate, potraživanja od državnih i drugih institucija i sl. U odnosu na početak godine ova potraživanja su smanjena za 3,98 mil. KM ili 13%.

## KAPITAL I OBAVEZE

### Kapital

U finansijskim izvještajima Društva na dan 31. 12. 2023. godine iskazan je sljedeći kapital:

KAPITAL	hilj. KM	31. 12. 2023.	31. 12. 2022.
Vlasnički kapital		2.236.964	2.236.964
Rezerve		589.157	589.157
Akumulirana, neraspoređena dobit iz prethodnih perioda		173.932	169.824
Dobit tekućeg perioda			6.148
Gubitak tekućeg perioda		331.794	
UKUPNO KAPITAL		2.668.259	3.002.092

Osnovni kapital Društva na dan 31. 12. 2023. godine iznosi 2.236.9 mil. KM upisanog registriranog osnovnog kapitala podijeljenog na 31.506.541 običnih dionica pojedinačne vrijednosti 71,00 KM.

Rezerve (statutarne i ostale rezerve) na dan 31. 12. 2023 godine iznose 589,2 mil. KM. U odnosu na kraj 2022. godine nije bilo promjena po ovom osnovu.

Neraspoređena dobit iz ranijih perioda iznosi 173,93 mil. KM i u odnosu na početak godine manja je za 2,04 mil. KM. Ova dobit se sastoji od neraspoređene dobiti ranijih perioda:

- iz poslovanja u iznosu 84,56 mil. KM,
- iz efekata procjene u iznosu 84,17 mil. KM,
- za investicije 5,20 mil. KM.

Gubitak za 2023. godinu iznosi 331,79 mil. KM.

U odnosu na stanje na dan 31. 12. 2022. godine, ukupni kapital Društva smanjen je za 333,83 mil. KM.

### Dugoročne obaveze

Dugoročne obaveze zbirno iznose 327,58 mil. KM, a obuhvataju finansijske obaveze po amortizovanom trošku, odgođeni prihod, rezervisanja i ostale dugoročne obaveze.

### Kratkoročne obaveze

Kratkoročne obaveze ukupno iznose 311,51 mil. KM, a povećane su u odnosu na kraj 2022. godine za 74,00 mil. KM. Obuhvataju finansijske obaveze po amortizovanom trošku, odgođeni prihod, obaveze za porez na dobit, te ostale obaveze, uključujući i razgraničenja.

Iz Bilansa stanja vidljivo je da ukupna imovina (aktiva), odnosno ukupni kapital i obaveze (pasiva) EPBiH na dan 31. 12. 2023. godine iznose 3.307,35 mil. KM i smanjene su za 301,19 mil. KM (ili 8%) u odnosu na stanje na dan 31. 12. 2022. godine. Na strani imovine smanjena je i dugoročna (za 225,88 mil. KM) i kratkoročna imovina (za 71,10 mil. KM). Na pasivnoj strani bilansa stanja, smanjen je kapital i dugoročne obaveze, a povećane kratkoročne obaveze.

### **IZVJEŠTAJ O GOTOVINSKOM TOKU**

Društvo je u 2023. godini ostvarilo neto odliv gotovine tj. smanjenje stanja gotovine u odnosu na kraj prethodne godine za 116,6 mil. KM. Ostvareni neto pozitivan tok od poslovnih aktivnosti je bio manji u odnosu na zbir neto odliva iz finansijskih i ulagačkih aktivnosti. To je dovelo do smanjenja gotovine u odnosu na početak 2023. godine.

Neto gotovinski tok iz poslovnih aktivnosti iznosi 80,5 mil. KM i manji je za 76% u odnosu na ostvareni u 2022. godini. Neto gotovinski tok iz ulagačke aktivnosti je negativan u iznosu 133,8 mil. KM, s obzirom na ulaganja u elektroprivredne djelatnosti (najviše distribucija i proizvodnja), ZD rudnike, te odlive po osnovu doznačenih pozajmica ZD rudnicima. Iz

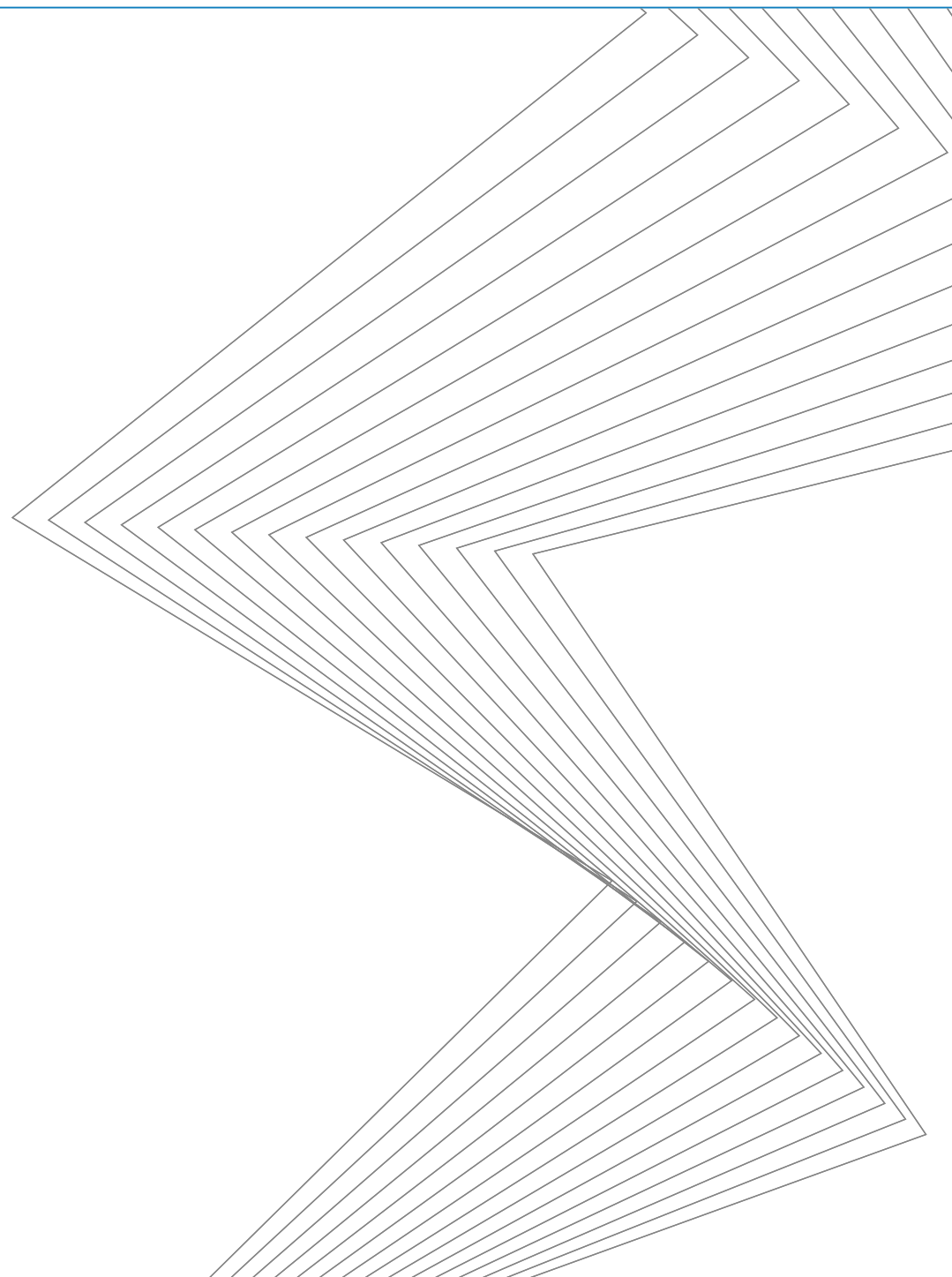
finansijskih aktivnosti ostvaren je neto odliv gotovine u iznosu 63,2 mil. KM, što se pretežno odnosi na nastavak otplate glavnice kredita za VP „Podveležje“ te otplaćene anuitete komercijalnog kredita za finansiranje avansa po EPC ugovoru za Blok 7 u TE „Tuzla“. Izmirene su i ostale kreditne obaveze formirane u prethodnom periodu.

### **FINANSIJSKI POKAZATELJI USPJEŠNOSTI POSLOVANJA**

POKAZATELJI BILANSA USPJEHA	Ostvarenje 2023.	R. plan 2023.	Ostvarenje 2022.
Proizvodnja električne energije (GWh)	5.333,5	5.518,2	5.849,2
Operativni prihod (hilj. KM)	1.141.218,2	1.141.775,0	1.278.242,2
Prihod od prodaje električne energije i pomoćnih usluga	1.088.965,0	1.092.349,6	1.230.005,1
Prihod od prodaje sporednih proizvoda, materijala i usluga	52.253,2	49.425,4	48.237,1
Gotovinski operativni troškovi (hilj. KM)	1.070.928,6	1.052.479,5	1.009.060,3
- troškovi mat. za proiz. el. energije i prijevoz uglja	464.063,7	475.340,1	411.075,7
- materijal i usluge održavanja	43.729,2	41.284,5	32.290,8
- plate i troškovi rada	192.243,8	193.384,2	185.177,1
- zavisni troškovi prodaje *	276.478,3	254.808,8	278.045,9
- troškovi dažbina	44.868,3	45.505,7	39.875,0
- ostali operativni troškovi	49.545,3	42.156,2	62.595,8
<b>EBITDA (hilj. KM)</b>	<b>70.289,6</b>	<b>89.295,5</b>	<b>269.181,9</b>
Prihod od donacija (amort. doniranih sredstava)	5.902,7	6.241,2	6.245,3
Amortizacija (hilj. KM)	169.062,1	170.874,3	156.228,4
<b>EBIT (hilj. KM)</b>	<b>-92.869,8</b>	<b>-75.337,6</b>	<b>119.198,8</b>

Operativni koeficijent (op.troš. + amort.)/op.prihod)	1,081	1,066	0,907
Racio ekonomičnosti (ukupni prihodi / ukupni troš. i ras.)	0,892	0,936	1,008
Radni koeficijent (operativni troškovi / operativni prihod)	0,938	0,922	0,789
Troškovi zaposlenih po radniku	50,04	47,24	46,01
Proizvodnja po radniku	1,39	1,35	1,45
Učešće troškova i rashoda u ukupnom prihodu	112,12	106,86	99,18
Prosječan broj zaposlenih (stanje kraj mjeseca / 12)	3.842	4.094	4.025
Trošak materijala za proizvodnju i prijevoza uglja / operativni prihod	40,7%	41,6%	32,2%
Trošak mat. i usluga održavanja / operativni prihod	3,8%	3,6%	2,5%
Trošak rada / operativni prihod	16,8%	16,9%	14,5%
Zavisni troškovi prodaje / operativni prihod	24,2%	22,3%	21,8%
Troškovi dažbina / operativni prihod	3,9%	4,0%	3,1%
Ostali troškovi / operativni prihod	4,3%	3,7%	4,9%

\* zavisni troškovi nabavke obuhvataju troškove nabavke električne energije, troškove prijenosa električne energije, troškove pomoćnih usluga (sistemska i ostale usluge) i naknade za NOS.



## 6. REALIZACIJA PLANA LJUDSKIH RESURSA

Praćenje realizacije planova ljudskih resursa (po djelatnostima, podružnicama, za Direkciju i za Društvo u cjelini) vrši se u skladu s novim sistemom planiranja u ovoj oblasti.

Na dan 31. 12. 2023. godine u Društvu su bila 3.852 zaposlena, od čega 3.819 na neodređeno vrijeme, 6 radnika sa statusom mirovanja ili na neplaćenom odsustvu, 4 radnika zaposlena na određeno vrijeme, dok je u statusu pripravnika bilo 19 osoba.

Ovo su kategorije koje su fiksno utvrđene planovima. Na broj 3.848 treba dodati i radnike koji se zapošljavaju kao zamjena za radnike koji su privremeno spriječeni za rad (bolovanje) u trajanju dužem od 42 dana i radnica na porodiljskom odsustvu, i njih je 31. 12. 2023. godine bilo 4, tako da ukupan broj radnika na dan 31. 12. 2023. godine iznosi 3.852.

Zapošljavanje novih radnika vršeno je u skladu s Odlukom o utvrđivanju načina realizacije zapošljavanja novih radnika i pripravnika u Javnom preduzeću Elektroprivreda Bosne i Hercegovine d.d.-Sarajevo, a prema planom utvrđenom broju.

Inače, planirana su 183 zapošljavanja novih radnika na neodređeno vrijeme u 2023. godini, a sa 31. 12. 2023. godine izvršeno je 1 novo zapošljavanje po planu i 21 zapošljavanje novih radnika po osnovu neplaniranih okolnosti (smrt, otkaz i sl. što ne ulazi u planska ograničenja).

Također, u 2023. godini izvršeno je zapošljavanje i 102 nova radnika na neodređeno vrijeme po postupku koji je započeo u 2022. godini a nije bio završen. Ova zapošljavanja ulaze u ukupan broj od 3.852.

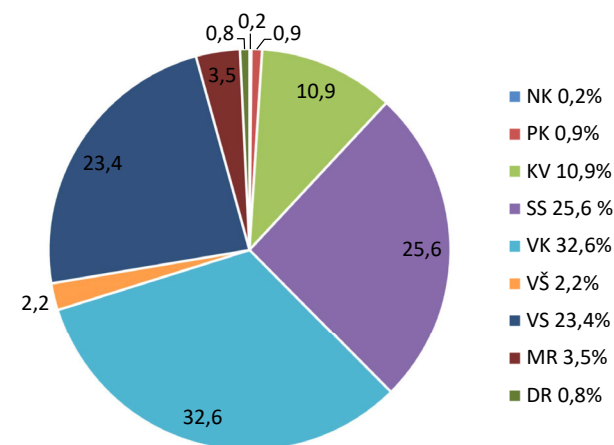
Kod radnika na određeno vrijeme, imamo 2 kategorije, jedna je radnici čije je zapošljavanje izvršeno prema planu zapošljavanja za ovu godinu i njihov broj na dan 31. 12. 2023. godine iznosi 1 od 37 planiranih, a druga kategorija su radnici koji se zapošljavaju radi zamjene radnika koji su privremeno spriječeni za rad (bolovanje) u trajanju dužem od 42 dana i

radnica na porodiljskom odsustvu, njih je do 31. 12. 2023. godine zaposleno 9 i ova kategorija ne ulazi u planska ograničenja.

U 2023. godini planirano je zapošljavanje 63 pripravnika, a do 31. 12. 2023. godine u Društvu je zaposlen po planu 1 pripravnik i 30 pripravnika po postupku koji je započeo u 2022. godini.

U izvještajnom periodu bilo je 235 prestanaka ugovora o radu po svim osnovama (po sili zakona zbog odlaska u penziju, smrt zaposlenika, sporazumni prestanci, otkaz zaposlenika, otkaz poslodavca i istek ugovora o radu na određeno vrijeme).

NK	PK	KV	SS	VK	VŠ	VS	MR	DR	Ukupno
6	33	417	979	1.245	83	892	135	29	3.819



### EDUKACIJA RADNIKA

Najveći dio edukativnih aktivnosti u 2023. godini se odvijao učešćem radnika na seminarima, konferencijama i drugim vidovima obuka po pozivu, od čega je značajan dio održan u online formi.

Najbrojnije učešće radnika realizirano je na 16. savjetovanju BH komiteta CIGRE koje je održano u oktobru 2023. godine u Neumu, na koje je upućen 91 radnik Društva (od čega 55 radnika Direkcije i 36 radnika podružnica).

U toku 2023. godine, u skladu s Programom obučavanja radnika na nivou Društva za 2023. godinu, održane su 3 inhouse obuke u Edukacionom centru u Zenici i jedan stručni skup - interna obuka u PTZ EP BiH. Na navedenim obukama učestvovala su 164 radnika Direkcije i podružnica.

Pored navedenih obuka koje su organizirane u skladu s Programom obučavanja, u Edukacionom centru u Zenici je u toku 2023. godine održano 5 obuka u okviru realizacije projekata i prezentacija opreme, od kojih su najvažnije: Obuke u aplikaciji NNA, Prezentacija opreme i uređaja Schneider electric d.o.o., Prezentacija srednjonaponskih proizvoda s posebnim naglaskom na aplikacije za Solarne elektrane - ABB i Nabavka, isporuka i ugradnja uređaja za mjerenje parametara kvaliteta električne energije priključenih FNE.

Na Edukacionom portalu u toku 2023. godine radnici su pohađali i uspješno okončali 56 online kurseva, tako da je od početka funkcioniranja Edukacionog portala ukupan broj pohađanih online kurseva 4.572.

### Stanje zaposlenih EPBiH na dan 31. 12. 2023.

Red. br.	DIJELOVI JAVNOG PREDUZEĆA	Broj zaposlenih 31. 12. 2022. s pripravnicima	Broj zaposlenih 31. 12. 2022. s pripravnicima	Stanje na dan 31. 12. 2023.						
				Neodređeno	Određeno	Pripr.	Ostali	UKUPNO	Zamjena	UKUPNO
1	Uprava i samostalne organizacione jedinice uz Upravu	Zajedničke funkcije - funkcije podrške	149	139	1		1	141		<b>141</b>
2	Proizvodnja u Društvu	Djelatnost Proizvodnje	48	46				46		<b>46</b>
3	Distribucija u Društvu	Djelatnost Distribucije	16	18				18		<b>18</b>
4	Sektor za upravljanje i trgovinu	Djelatnost Trgovine	24	20				20	1	<b>21</b>
5	Snabdijevanje	Djelatnost Snabdijevanja	240	234				234		<b>234</b>
6	Ekonomski poslovi	Zajedničke funkcije - funkcije podrške	42	37	1			38		<b>38</b>
7	Pravni i kadrovski poslovi		37	34	1			35	1	<b>36</b>
8	Kapitalne investicije		30	28	1			29		<b>29</b>
9	Razvoj u Društvu *		22	22				22		<b>22</b>
10	Zavisna i povezana društva		14	13				13		<b>13</b>
11	Ured sekretara Društva		4	4				4		<b>4</b>
12	Odjel za internu reviziju		7	7				7		<b>7</b>

DIREKCIJA UKUPNO			633	602	4	0	1	607	2	609		
1	HE na Neretvi *	Djelatnost Proizvodnje	294	292			1	293	4	297		
2	TE "Kakanj" *	Djelatnost Proizvodnje	524	520			1	521	2	523		
3	TE "Tuzla"	Djelatnost Proizvodnje	572	562				562	4	566		
4	ED Bihać *	Djelatnost Distribucije	292	287			1	288	7	295		
5	ED Mostar	Djelatnost Distribucije	181	173				173		173		
6	ED Travnik	Djelatnost Distribucije	179	177				177	1	178		
7	ED Sarajevo *	Djelatnost Distribucije	435	424				424	1	425		
8	ED Tuzla *	Djelatnost Distribucije	452	424			1	425	2	427		
9	ED Zenica *	Djelatnost Distribucije	364	358			1	359		359		
ZAJEDNIČKE FUNKCIJE - FUNKCIJE PODRŠKE - ukupno			305	284	4	0	1	289	1	290		
DJELATNOST PROIZVODNJA - Podr. ukupno			1.438	1.420	0	2	1.422	2	1.422	10	1.432	
DJELATNOST DISTRIBUCIJA - Podr. ukupno			1.919	1.861	0	3	1.864	3	1.864	11	1.875	
DJELATNOST TRGOVINA - ukupno			24	20	0	0	20	0	20	1	21	
DJELATNOST SNABDIJEVANJE - ukupno			240	234	0	0	234	0	234	0	234	
EP BiH UKUPNO			3.926	3.819	4	0	6	3.829	6	3.829	23	3.852

## 7. REALIZACIJA PLANA ULAGANJA

U EPBiH, ukupan iznos investicionih ulaganja u 2023. godini u djelatnostima i podružnicama iznosi 105,1 miliona KM, što je za 23,4% manje u odnosu na Revidovani plan (ne uključujući ulaganja u dokapitalizaciju i formiranje zavisnih društava), odnosno više za 57,2% u odnosu na realizaciju ulaganja u 2022. godini.

Glavni razlozi koji su onemogućili realizaciju Plana ulaganja su:

- striktna primjena Zakona o javnim nabavkama, tako da su pojedini tenderski postupci ponavljani usljed nedovoljnog broja prijavljenih ponuđača,
- dugotrajni procesi obezbjeđivanja neophodnih dozvola i saglasnosti za realizaciju projekata,
- kašnjenje u realizaciji projekata izgradnje novih i zamjenskih proizvodnih pogona usljed šireg i posljedičnog uticaja rata u Ukrajini i pandemije uzrokovane virusom Covid-19.

### REALIZACIJA PLANA ULAGANJA PO PODRUŽNICAMA / DJELATNOSTIMA U 2023. GODINI

Nivo ulaganja	Ostvareno 2022.	Plan za 2023.	Ostvareno 2023.	Struktura unutar djelatnosti	U odnosu na ukupna ulaganja
Djelatnost proizvodnje TE „Tuzla“	15,4	28,9	30,4	76,3%	28,5%
TE „Kakanj“	2,9	7,1	5,5	13,7%	5,1%
HE na Neretvi	5,0	3,8	3,4	8,5%	3,2%
mHE	0,2	0,4	0,5	1,1%	0,4%
IKT za djel. Proizvodnje	0,2	2,0	0,1	0,4%	0,1%
<b>Ukupno djelatnost Proizvodnje</b>	<b>23,6</b>	<b>42,2</b>	<b>39,9</b>	<b>100,0%</b>	<b>37,3%</b>
Djelatnost Distribucije					
ED Bihać	7,2	12,1	13,6	23,9%	13,0%
ED Mostar	4,0	5,5	4,5	7,9%	4,3%
ED Sarajevo	10,9	20,3	14,8	26,0%	14,1%
ED Travnik	1,1	6,2	3,1	5,4%	2,9%
ED Tuzla	6,7	16,5	10,2	17,9%	9,7%
ED Zenica	6,4	10,8	9,3	16,4%	8,9%
IKT za djel. Distribucije	1,0	7,4	1,4	2,5%	1,3%
<b>Ukupno djelatnost Distribucije</b>	<b>37,2</b>	<b>78,8</b>	<b>57,0</b>	<b>100,0%</b>	<b>54,2%</b>
Djelatnosti Snabdijevnja i Trgovine Sve podružnice	0,01	1,0	0,00	2,5%	0,0%
IKT za djel. Snabd. i Trg.	0,13	2,7	0,15	97,5%	0,1%
<b>Ukupno djelatnost Snabd. i Trg.</b>	<b>0,13</b>	<b>3,6</b>	<b>0,16</b>	<b>100,0%</b>	<b>0,1%</b>
Ulaganja s nivoa Društva Ulaganja u kapitalne projekte	4,8	5,2	5,9	72,9%	5,6%
Zajednički projekti	0,4	1,6	0,2	2,8%	0,2%
IKT	0,6	5,8	2,0	24,3%	1,9%
<b>Ukupno s nivoa Društva</b>	<b>5,8</b>	<b>12,6</b>	<b>8,0</b>	<b>100,0%</b>	<b>7,7%</b>
<b>Ukupno ulaganje EPBiH</b>	<b>66,8</b>	<b>137,2</b>	<b>105,1</b>	<b>-</b>	<b>100,0%</b>

Kada su u pitanju ulaganja u zavisna društva u toku 2023. godine (nisu prikazana u gornjoj tabeli), u rudnike uglja je uloženo 8,7 mil. KM, što je za 75,4% manje od planiranih 35,4 mil. KM.

### **Realizacija plana ulaganja u djelatnosti Proizvodnje**

Revidovanim Planom poslovanja za djelatnost Proizvodnje za period 2023 - 2025. godine, u dijelu koji se odnosi na 2023. godinu, za 2023. godinu predviđeno je ukupno ulaganje u djelatnost Proizvodnje u iznosu od 42,2 mil. KM, pri čemu su sve vlastita sredstva. Dio ovih sredstava u iznosu od 0,4 mil. KM planirano je za ulaganja u Pogon Tuzla, Pogon Bihać, Pogon Sarajevo i Pogon Mostar, a dio sredstava u iznosu od 2,0 mil. KM je planirano za ulaganje u Sistemske IKT projekte.

U toku 2023. godine ukupno je realizirano 39,9 mil. KM, a što u odnosu na planirana ulaganja iznosi 94,4%.

Razlozi zašto planirana sredstva nisu realizovana u punom obimu su sljedeći:

- veoma otežan proces javnih nabavki prema ZoJN, pri čemu je osnovni razlog dostavljanje značajnog broja žalbi i na tendersku dokumentaciju i na izbor ponuđača, a u većini slučajeva su ili žalbe neuredne ili neosnovane, te se kao takve odbacuju, ali značajno usporavaju procedure nabavki;
- pored navedenog treba istaći da je na tržištu znatno smanjen broj kompanija koje se bave proizvodnjom opreme za termoenergetska postrojenja, njihovo održavanje, kao i obezbjeđivanje kvalificirane radne snage; iz navedenog razloga broj kvalificiranih ponuđača koji dostavljaju ponude za pokrenute postupke nabavke je znatno smanjen;
- također, energetska kriza prouzrokovana ratom u Ukrajini te pandemijom virusa Covid-19 za posljedicu ima konstantan problem kod realizacije ugovora u smislu angažovanja radnika potrebnih za realizaciju istih te značajno povećanje cijena energenata, materijala,

usluga i transporta.

Kako bi se dijelom ublažili vanjski uticaji na realizaciju određenih projekata, poduzete su određene mjere. U djelatnosti Proizvodnje se vrši detaljno praćenje tržišta roba, radova i usluga, poređenje istog sa stanjem iz prethodnih godina, te usaglašavanje procijenjene vrijednosti planirane nabavke, što rezultira da su određeni projekti realizirani u planiranom obimu za iznos manji od vrijednosti investicionog ulaganja odobrenog u predmetnoj investicionoj odluci. Razmatrane su i preispitane određene investicione odluke koje su ranije donesene, a koje se sa sadašnjeg gledišta ne bi mogle realizirati u planiranom obimu, te takva realizacija ne bi dala željene rezultate. Od takvih investicionih odluka se odustalo, što je rezultiralo uvećanim iznosom vlastitih sredstava za projekte koji se moraju realizirati u što kraćem roku. Ulaganje u projekte za opremu i postrojenja kojima je istekao životni vijek svedeno je na minimum, npr. Blok 3 u TE „Tuzla“.

Uvažavajući navedene činjenice, prije svega veoma otežan proces javnih nabavki prema ZoJN, na bazi poduzetih aktivnosti (pokrenuti postupci nabavke i potpisani ugovori) realizacija za određeni dio planiranih projekata koji su planirani da se realiziraju u toku 2023. godine je pomjerena i plan je da budu uspješno realizirani u toku 2024. godine.

Najznačajnije aktivnosti za projekte čija realizacija je bila planirana u 2023. godini, a koji imaju karakter i investicionog i tekućeg održavanja su:

- revitalizacija kotla Bloka 6 u TE „Tuzla“;
- redovni godišnji remont Bloka 4 u TE „Tuzla“;
- redovni godišnji remont Bloka 6 i Bloka 7 u TE „Kakanj“;
- remont Bloka 5 u TE „Kakanj“ u vrijeme zastoja ovog bloka zbog kvara koji još uvijek nije otklonjen;
- remont Agregata 1 i Agregata 2 u HE „Grabovica“;
- remont Agregata 1 i Agregata 2 u HE „Salakovac“;
- remont Agregata 3 u HE „Salakovac“;

- realizacija ugovora za angažovanje konsultanta na izgradnji postrojenja za odsumporavanje dimnih plinova na Bloku 6 u TE „Tuzla“;
- pokrenut postupak nabavke za realizaciju projekta „Izgradnja postrojenja za odsumporavanje dimnih plinova na Bloku 6 u TE „Tuzla“;
- pokrenut postupak nabavke za realizaciju projekta „Izgradnja postrojenja za odsumporavanje dimnih plinova u TE „Kakanj“;
- urađeno idejno rješenje „Izgradnja postrojenja za denitrifikaciju dimnih plinova u Podružnici TE ‘Kakanj’” koji će biti iskorišten kao podloga za donošenje odgovarajućih investicionih odluka.

Pored navedenog, u 2023. godini ugovoreni i realizirani su sljedeći investicioni projekti:

#### **TE „Tuzla“:**

- revitalizacija kotla Bloka 6;
- revitalizacija turbine Bloka 6;
- ugradnja parovoda za dovod pare s turbine Bloka 6 u toplotnu stanicu za zagrijavanje mrežne vode na Bloku 4;
- nadogradnja procesne vizualizacije i automatizacijskih procesora sistema alspa na Bloku 6;
- zamjena veznih parovoda za turbinu Bloka 6;
- nabavka jednog GPZ i četiri obilazna ventila za Blok 6;
- redovna opravka i produženje eksploatacionog perioda vagona - 37 kom.;
- izrada Glavnog projekta rekonstrukcije sistema grijanja unutar TE „Tuzla“;
- rekonstrukcija 0,4kV sistema besprekidnog napajanja DCS-a Bloka 6;
- zamjena kompenzatora na rashladnom sistemu Bloka 6;
- zamjena prijelaznog komada na odšljakivaču kotla Bloka 6;
- nabavka i zamjena skretnice T3 i sanacija dijela industrijskog kolosijeka;

- izrada drenaža na depoima uglja 3 i 4;
- reparacija duplih ležajeva mlinova Bloka 6 - 2 komada i Bloka 5 - 2 komada.

#### **TE „Kakanj“:**

- izrada glavnog projekta deponije šljake i pepela Turbići;
- revitalizacija buldožera na deponiji šljake i pepela;
- zaštita površina neutralizacionih bazena na demineralizaciji;
- zamjena cjevovoda za dovod vode na ćelije rashladnih tornjeva Bloka 7;
- revitalizacija cirkulacionih pumpi kotla Bloka 7;
- rekonstrukcija dovodnih kanala otpadnih voda u pumpne stanice PS I i PS2;
- nabavka i ugradnja vreća za filter Bloka 5;
- nabavka metaliziranih pozicija za pregrijače i međupregrijače blokova 5 i 6;
- nabavka reducir ventila na trasi recirkulacije ENP Bloka 6;
- nabavka i ugradnja cjevnog registra NT zagrijača na Bloku 6;
- nabavka 6 kV elektromotora za pogon mlinova Bloka 6;
- nabavka 6 kV elektromotora za pogon mlinova Bloka 7;
- nabavka i ugradnja pumpe deka-vode;
- produženje gumenog transportera Linije 1 na deponiji šljake i pepela;
- nabavka i ugradnja transportne trake na sistemu dopreme uglja;
- rekonstrukcija sistema otprašivanja silosa pepela;
- zamjena 35 kV opreme u polju transformatora 31,5 MVA; nabavka i zamjena SCADA sistema 110 kV i 220 kV postrojenja TE „Kakanj“;
- rekonstrukcija krova strojarnice GPO 1/6;
- nabavka viljuškara nosivosti 5t.

#### **HE na Neretvi:**

- sanacija betonske obloge dovodnog tunela broj 2 u pogonu HE „Jablanica“;

- ugovor za nabavku i zamjenu 110 kV provodnih izolatora u pogonu HE „Jablanica“ je realiziran;
- ugovor za zamjenu krova i vertikalnih oluka na objektu strojare u pogonu HE „Grabovica“;
- ugovor za nabavku i zamjenu grupnog regulatora u pogonu HE „Jablanica“ je u toku, završetak radova je planiran za prvi kvartal 2024. godine;
- potpisan ugovor za nabavku upravljačke opreme i rekonstrukciju temeljnog ispusta - ulaz u pogonu HE „Jablanica“;
- potpisan je ugovor za izradu elaborata za mjerenje nanosa i energetskih profila u pogonima, realizacija u toku;
- ugovor za nabavku i zamjenu ulja na agregatu 1 u pogonu HE „Salakovac“;
- ugovor za nabavku univerzalne ispitne kutije za ispitivanje električnih zaštita;
- realizacija Ugovora za nabavku i ugradnju brojila za mjerenje i registraciju električne energije za pogon HE „Salakovac“ u toku.

#### **Pogon Bihać:**

- sanacija protivpožarnog sistema u HE „Una Kostela“;
- remont turbina u mHE „Krušnica“;
- nadogradnja serverske konfiguracije upravljačkog centra za hidroelektrane SCADA sistema.

#### **Pogon Tuzla:**

- sanacija klizišta na desnom i lijevom boku brane „Sniježnica“;
- nabavka rezervne opreme za sistem automatske regulacije i upravljanja za mHE „Modrac“.

#### **Pogon Sarajevo:**

- izrada Elaborata o inženjersko-geološkim i geotehničkim

- karakteristikama terena klizišta Bogatići;
- čišćenje akumulacije na brani „Bogatići“.

#### **Realizacija plana ulaganja u djelatnosti Distribucije**

Planom poslovanja djelatnosti Distribucije predviđen je iznos ulaganja 78,8 mil. KM. Dio sredstava u iznosu 7,4 mil. KM odnosi se na ulaganje u systemske projekte IKT. Ostali iznos je planiran za realizaciju po elektrodistributivnim podružnicama, pri čemu je 71,2 mil. KM vlastitih sredstava i 147 hilj. KM kreditnih sredstava. Tokom 2023. godine ostvaren je nivo investicionih ulaganja u projekte djelatnosti Distribucije u iznosu 57,0 mil. KM, što je 72,3% od plana, a za 53,1% više u odnosu na realizaciju ulaganja u 2022. godini.

Uzroci nepotpune realizacije plana ulaganja su sljedeći:

- dugotrajna i kompleksna procedura nabavki roba/radova/usluga,
- dugotrajna i kompleksna procedura obezbjeđivanja neophodnih dozvola i saglasnosti za realizaciju investicionih projekata,
- kompleksna procedura rješavanja imovinsko-pravnih odnosa zbog neažuriranih zemljišnih knjiga, te iste neusaglašene s katastrom,
- kredit Evropske investicione banke nije postao operativan tokom 2023. godine.

Tokom 2023. godine na području distributivnih podružnica provodile su se redovne aktivnosti na izgradnji i rekonstrukciji elektrodistributivnih objekata s ciljem stvaranja uslova za priključenje novih krajnjih korisnika na distributivnu mrežu i poboljšanja kvaliteta isporuke električne energije postojećim krajnjim korisnicima.

Priključenje krajnjih kupaca se tretira kao investicija, pri čemu se 50% sredstava prikuplja iz jednokratnih naknada za priključenje koju plaćaju krajnji kupci/proizvođači, a drugih 50% obezbjeđuje distributer iz svojih sredstava. Ovim su stvorene značajne pretpostavke za razvoj i širenje

elektrodistributivne mreže u smislu stvaranja uslova za priključenje krajnjih kupaca/proizvođača. Dakle, distributer je investitor priključaka na elektrodistributivnu mrežu i provodi sve aktivnosti, od pripremnih radnji (rješavanje imovinsko-pravnih odnosa, projektovanje, pribavljanje dozvola i saglasnosti) do izgradnje priključaka i puštanja objekata krajnjih kupaca/proizvođača pod napon.

U nastavku se daje pregled najznačajnijih projekata koji su realizovani u 2023. godini:

- izvršena izgradnja 75 TS 10(20)/0,4 kV i izgradnja distributivne mreže u dužini od 530 km, od toga 100 km srednjonaponske i 430 km niskonaponske distributivne mreže;
- izvršena izgradnja 3 TS 20/0,4 kV;
- izvršena rekonstrukcija 47 TS 10(20)/0,4 kV i rekonstrukcija distributivne mreže u dužini 65 km, od toga 26 km srednjonaponske i 39 km niskonaponske distributivne mreže;
- izvršena rekonstrukcija 25.253 obračunskih mjernih mjesta;
- broj mjernih mjesta uveden u AMM sistemu je povećan za 14.087;
- u skladu sa strateškim opredjeljenjem za prelazak SN mreže na jedinstveni 20 kV naponski nivo, izvršeno je puštanje Goražda na 20 kV, čime je završen prelazak kompletnog područja BPK na 20 kV;
- u skladu sa strateškim opredjeljenjem za eliminaciju 35 kV naponskog nivoa, nije se vršila izgradnja novih 35 kV elektroenergetskih objekata.

### **Realizacija plana ulaganja u djelatnost Snabdijevanja**

Planom ulaganja u djelatnost Snabdijevanja za 2023. godinu planirana su ukupna investiciona ulaganja u iznosu od 3,6 mil. KM, od čega se na projekte iz djelatnosti Snabdijevanja odnosi skoro 1,0 mil. KM, a za sistemske IKT projekte iz ove djelatnosti 2,7 mil. KM.

Tokom 2023. godine nije bilo značajnijih i većih investicionih ulaganja na projekte iz djelatnosti Snabdijevanja i u dijelu sistemskih IKT projekata,

tako da je ukupna realizacija bila ispod 0,2 mil. KM.

## **REALIZACIJA PLANA ULAGANJA S NIVOA DRUŠTVA**

### **Kapitalne investicije**

U 2023. godini kapitalna ulaganja su realizirana u iznosu 5,9 miliona KM. Aktivnosti organizacionih jedinica za kapitalne investicije odnosile su se na pripremu izgradnje termoelektrana, hidroelektrana, malih hidroelektrana, vjetroelektrana i solarnih elektrana, a obuhvatile su: izradu investiciono-tehničke dokumentacije; ispitivanja i istraživanja; pribavljanje potrebnih dozvola i saglasnosti; vođenje postupaka za eksproprijaciju nekretnina; zatvaranje finansijske konstrukcije; pripremu tenderske dokumentacije za izbor isporučilaca opreme i izvođača za usluge i radove, za projekte iz nadležnosti kapitalnih investicija.

Pregled realizacija po projektima:

#### ***Blok 7 - 450 MW u TE „Tuzla“***

Ugovor o inženjeringu, nabavci i izgradnji Bloka 7 - 450 MW u TE „Tuzla“ s aneksima 1 do 13 (u nastavku EPC Ugovor) između JP Elektroprivrede BiH d.d. – Sarajevo (u nastavku EPBiH) i Konzorcija China Gezhouba Group Company Limited, Peking, China (Lider) i China Energy Engineering Group Guandong Electric Power Design Institute Co., Ltd, China (član konzorcija) (u nastavku EPC Izvođač), potpisan je 27. 8. 2014. godine.

Nakon završetka kompletne tenderske procedure za odabir projektnog partnera, EPBiH je završila pregovore za zatvaranje konstrukcije finansiranja, potpisala ugovore i dobila sve neophodne saglasnosti da Ugovor o inženjeringu, nabavci i izgradnji (EPC Ugovor) i Sporazum o kreditnoj liniji postanu efektivni.

Dana 5. 12. 2019. godine The Export-Import Bank of China je izdala

Obavijest o efektivnosti Sporazuma o kreditnoj liniji.

EPBiH je 25. 12. 2019. godine izdala Obavijest o efektivnosti EPC Ugovora i 16. 7. 2020. godine izdala Obavijest o početku realizacije EPC ugovora (NTP). Od ovog datuma teku rokovi izgradnje Bloka 7 (56 mjeseci).

Izvođenje pripremnih radova za izgradnju Bloka 7 (prva faza) koji su prema EPC Ugovoru u obavezi EPBiH okončano je 31. 1. 2021. godine. EPC izvođač je preuzeo gradilište 16. 8. 2021. godine o čemu je sačinjen zapisnik o preliminarnoj predaji gradilišta EPC izvođaču.

Prema EPC Ugovoru nominovani su podizvođači ključne opreme i to:

- za kotao - GE Steam Power Switzerland GmbH, Baden, Switzerland („GESPS“) / GE Boiler Deutschland GmbH, Stuttgart, Deutschland („GEBD“),
- za turbinu i generator GE Steam Power Switzerland GmbH, Baden, Switzerland („GESPS“) / GE Power AG, Mannheim, Deutschland („GEP“).

Nakon što je GE izišao iz projekta EPC izvođač je obavijestio investitora o nemogućnosti nominovanog podizvođača glavne opreme da realizira EPC Ugovor (dopis EPC Izvođača broj: TZ7-006-001-GM/G-LET-20-0012 od 15. 10. 2020. godine). EPC izvođač je dopisom broj: TZ7-006-001-GM/G-LET-21-0002 od 29. 1. 2021. godine predložio alternativne podizvođače ključne opreme. Za kotao je predložen Shanghai Boiler Works Co. Ltd. (SBWL), a za turbinu i generator Shanghai Electric Corporation (SEC).

Prijedlog EPC izvođača da se uvrste alternativni podizvođači (SBWL + SEC) nije prihvatio Nadzorni odbor Društva, koji je na 52. sjednici održanoj 27. 4. 2021. godine donio zaključak br. 7/52 da ostaje pri realizaciji EPC Ugovora koji je potpisan 27. 8. 2014. godine s pripadajućim aneksima 1-13, bez izmjene podizvođača.

EPBiH je o svemu redovno informirala FMERI i Vladu Federacije BiH.

Nakon izvršene analize mogućih rješenja za nastavak realizacije EPC Ugovora za izgradnju Bloka 7 u TE „Tuzla“, EPBiH je aktom broj: 01-07-34657/2021 od 3. 11. 2021. godine informirala Federalno ministarstvo energije, rudarstva i industrije i Vladu Federacije BiH, dok je Vlada Federacije BiH informirala Parlament Federacije Bosne i Hercegovine o statusu projekta izgradnje Bloka 7 – TE „Tuzla“.

Na 289. sjednici, održanoj 4. 11. 2021. godine, Vlada Federacije Bosne i Hercegovine donijela je zaključak V broj: 1660/2021 u kojem je navedeno:

*(2) Zadužuje se JP Elektroprivreda BiH d.d. – Sarajevo da nastavi pregovore s EPC izvođačem s ciljem realizacije EPC Ugovora sa novim podizvođačima ključne opreme, uz obezbjeđenje najboljih uslova za JP Elektroprivreda BiH d.d. Sarajevo i Federaciju Bosne i Hercegovine, uzimajući u obzir okolnosti koje su se u međuvremenu desile.*

*(3) Zadužuje se JP Elektroprivreda BiH d.d. Sarajevo da oformi Stručni tim za pregovore sa EPC izvođačem, koji će uključiti i nezavisnog konsultanta.*

*(4) Rok za okončanje pregovora s EPC izvođačem je šezdeset (60) dana od imenovanja stručnog tima.*

EPBiH je provela postupke javne nabavke za usluge tehničkog konsultanta za nastavak pregovora sa EPC izvođačem s ciljem realizacije EPC Ugovora za izgradnju Bloka 7 - 450 MW u TE „Tuzla“ i usluge pravnog konsultanta u vezi s realizacijom Ugovora o inženjeringu, nabavci i izgradnji - EPC, za Blok 7 - 450 MW u TE „Tuzla“ s alternativnim podizvođačima ključne opreme, s odabranim konsultantima su zaključeni ugovori o pružanju usluga.

Izveštaj konsultanta za tehničko-tehnološku ocjenu alternativnih podizvođača dostavljen je 17. 5. 2022. godine, a Izveštaj o radu Stručnog

tima za tehničku ocjenu alternativnih ponuđača ključne opreme iz EPC Ugovora za izgradnju Bloka 7 – 450 MW u TE „Tuzla“ br. 07-14328-1/2022 završen je 20. 5. 2022. godine.

Stručni tim je ocijenio da prijedlog EPC izvođača za zamjenu podizvođača glavne opreme nije prihvatljiv iz sljedećih razloga:

1. EPC izvođač s predloženim alternativnim podizvođačem za kotao - SBWL nema referencu koja je u skladu sa zahtjevima tendera za izbor projektnog partnera za zajedničko ulaganje u projekt izgradnje Bloka 7 – 450 MW u TE „Tuzla“ i nakon ocjene referenci iz dijelova ne posjeduje odgovarajuću referencu za korištenje goriva u prahu od lignita. Dodatno, tokom tehničkih pregovora, alternativni podizvođač nije dokazao da posjeduje znanja, sposobnosti i iskustvo da može realizirati tehničko - tehnološko prihvatljivo rješenje za kotao ložen lignitom u prahu, prema tehničkim specifikacijama i zahtjevima iz tendera i EPC Ugovora.
2. EPC Izvođač je predložio upotrebu standarda koji nisu navedeni u EPC Ugovoru, a Stručni tim je predložio način njihovog prihvatanja. EPC izvođač je izjavom djelimično prihvatio predloženi način prevazilaženja odstupanja, ali nije dostavio investitoru na saglasnost naziv kompetentne institucije, koja će izvršiti provjeru ekvivalentnosti predloženih standarda sa EN standardima.
3. EPC izvođač nije predočio validan dokument o registraciji za projektovanje od strane predloženog podizvođača SBWL za kotao i SEC za turbinu i generator.

Na osnovu pregleda dostavljene dokumentacije od strane EPC izvođača za predložene alternativne podizvođače ključne opreme (kotao, turbina i generator) iz EPC Ugovora za izgradnju Bloka 7 – 450 MW u TE „Tuzla“ i svega naprijed navedenog, Stručni tim smatra da predloženi podizvođač za projektovanje, izradu i ugradnju kotla SBWL trenutno ne zadovoljava zahtjeve iz tendera i EPC Ugovora, jer se iz dostavljene dokumentacije ne može nedvosmisleno zaključiti da li isti posjeduje znanje i iskustva na

izgradnji postrojenja za kotao ložen lignitom u prahu koji su neophodni za uspješnu realizaciju projekta.

Izveštaj o radu Stručnog tima Uprava Društva usvojila je na 184. sjednici, održanoj 31. 5. 2022. godine a Nadzorni odbor EPBiH na 84. sjednici, održanoj 6. 6. 2022. godine.

Nakon usvajanja Izveštaja o radu Stručnog tima od strane Uprave i Nadzornog odbora EPBiH je Vladi Federacije Bosne i Hercegovine i Federalnom ministarstvu energetike, rudarstva i industrije dostavila Informaciju o tehničkoj ocjeni alternativnih ponuđača ključne opreme iz EPC Ugovora za izgradnju Bloka 7 – 450 MW u TE „Tuzla“ broj:10-15690-1/2022 od 6. 6. 2022. godine.

Vlada FBiH je na 323. sjednici, održanoj 14. 7. 2022. godine, donijela zaključak V. broj: 1100/2022 koji glasi:

1. Vlada Federacije BiH usvaja Informaciju Federalnog ministarstva energije, rudarstva i industrije o tehničkoj ocjeni alternativnih ponuđača ključne opreme iz EPC Ugovora za izgradnju Bloka 7 – 450 MW u TE „Tuzla“.
2. Vlada Federacije BiH prihvata prijedlog JP Elektroprivreda BiH d.d. - Sarajevo da se odbije prijedlog novih alternativnih proizvođača ključne opreme, te da se uputi poziv EPC izvođaču da realizuje EPC Ugovor koji je potpisan 27. 8. 2014. godine, sa pripadajućim aneksima 1-13, bez izmjene podizvođača.
3. Vlada Federacije BiH zadužuje JP Elektroprivreda BiH d.d. – Sarajevo da u slučaju nemogućnosti nastavka realizacije ugovora od strane EPC izvođača o tome obavijesti Vladu Federacije BiH i zatraži saglasnost za raskid Ugovora po ispunjenju svih formalno-pravnih uslova, a u cilju zaštite interesa JP Elektroprivreda BiH d.d. – Sarajevo i Vlade Federacije BiH.
4. Informacija iz tačke 1. ovog zaključka uputit će se Parlamentu Federacije Bosne i Hercegovine, radi razmatranja i usvajanja.
5. Ovaj zaključak stupa na snagu danom donošenja.

EPBiH je dopisom br. 07-21669-1/2022 od 9. 8. 2022. godine obavijestila EPC izvođača da predloženi podizvođači ključne opreme nisu prihvatljivi jer ne ispunjavaju zahtjeve iz tenderske dokumentacije i EPC Ugovora i pozvala EPC izvođača da bez odgađanja pristupi ispunjenju ugovornih obaveza na način i u rokovima utvrđenim u EPC Ugovoru, odnosno Planom provedbe Ugovora iz Dodatka broj 6. iz Ugovora. Isto je učinjeno i dopisom br. 07-24950-1/2022 od 15. 9. 2022. godine.

EPC Izvođač je dopisom od 2. 12. 2022. godine predložio novi koncept zamjene podizvođača ključne opreme s konzorcijem SBWL+RAFAKO. Stručni tim za izgradnju Bloka 7 analizirao je dostavljeni prijedlog. EPBiH je odgovorila na dopise EPC izvođača i pozvala ga na dostavljanje novih tehničkih prijedloga u skladu s EPC Ugovorom.

Na osnovu Zaključka Vlade Federacije Bosne i Hercegovine V. broj: 20/2023 koji je Vlada Federacije Bosne i Hercegovine donijela na 346. sjednici održanoj 12. 1. 2023. godine, a koji glasi:

1. Vlada Federacije Bosne i Hercegovine usvaja Informaciju Federalnog ministarstva energije, rudarstva i industrije o aktivnostima na realizaciji EPC Ugovora za izgradnju Bloka 7 - 450 MW u TE „Tuzla“, a koju je pripremila JP Elektroprivreda BiH d.d. - Sarajevo.
2. Vlada Federacije Bosne i Hercegovine je saglasna da JP Elektroprivreda BiH d.d. - Sarajevo EPC izvođaču uputi prvu opomenu pred raskid EPC Ugovora za izgradnju Bloka 7 - 450 MW u TE „Tuzla“.
3. Vlada Federacije Bosne i Hercegovine zadužuje JP Elektroprivreda BiH d.d. - Sarajevo da u slučaju nemogućnosti nastavka realizacije EPC Ugovora od strane EPC izvođača i nakon 3 (tri) opomene upućene EPC izvođaču sačini cjelovitu Analizu realizacije EPC Ugovora i dostavi Vladi Federacije Bosne i Hercegovine i traži saglasnost za raskid EPC Ugovora po ispunjenju svih formalno-pravnih uslova, a u cilju zaštite interesa JP Elektroprivreda BiH d.d. Sarajevo i Federacije

*Bosne i Hercegovine.*

4. Vlada Federacije Bosne i Hercegovine će Analizu realizacije EPC Ugovora iz tačke 3. ovog zaključka dostaviti Parlamentu Federacije Bosne i Hercegovine kako bi se mogao o istom izjasniti.
5. Ovaj zaključak stupa na snagu danom donošenja.

EPBiH je 26. 1. 2023. godine EPC izvođaču uputila prvu opomenu pred raskid EPC Ugovora, zavedenu pod brojem: 01-07-2784-1/2023 s pozivom EPC izvođaču da u roku od 90 (devedeset) dana izvrši svoju obavezu izrade Baznog dizajna u skladu s Dodatkom br. 6 i članom 6.1.1.1 EPC Ugovora.

EPBiH je dopisom br. 07-16037-1/2023 od 27. 4. 2023. godine EPC izvođaču uputila drugu opomenu pred raskid EPC Ugovora kojom je EPC izvođaču ostavljen novi rok od 90 dana da izvrši svoju obavezu izrade Baznog dizajna u skladu s EPC Ugovorom.

EPBiH je dopisom br. 01-07-25785-1/2023 od 27.07.2023. godine EPC izvođaču uputila treću opomenu pred raskid EPC Ugovora kojom je EPC izvođaču ostavljen novi rok od 90 dana da izvrši svoju obavezu izrade Baznog dizajna u skladu s EPC Ugovorom.

S obzirom na to da EPC izvođač nije izvršio svoju ugovornu obavezu u ostavljenom roku ni nakon uručene tri opomene pred raskid EPC ugovora, EPBiH je uz prethodnu saglasnost Vlade FBiH raskinula Ugovor o inženjeringu, nabavci i izgradnji Bloka 7 – 450 MW u TE „Tuzla“ s EPC izvođačem te otkazala Sporazum o kreditnoj liniji sa Exim Bankom Kine. Trenutno se poduzimaju sve neophodne aktivnosti na zaštiti interesa EPBiH i Vlade FBiH.

### **Vijeće za državnu pomoć BiH**

Vijeće za državnu pomoć BiH je na 121. sjednici održanoj 29. 6. 2022. godine, u skladu s Odlukom Ministarskog vijeća br. 2021/03/MC-EnC od 30. 11. 2021. godine, rješenjem br. UP/I 02-26-1-42-11/18 od 29. 6. 2022.

godine poništio pravosnažno rješenje Vijeća za državnu pomoć BiH br. UP/I 03-26-1-42-4/18 od 23. 7. 2018. godine i naložilo Federalnom ministarstvu finansija, kao davaocu državne pomoći, da poduzme mjere za povrat nezakonito dodijeljene pomoći.

Federalno ministarstvo finansija je putem Federalnog pravobranilaštva 18. 8. 2022. godine podnijelo tužbu broj: U 76/22 protiv rješenja Vijeća za državnu pomoć br. UP/I 02-26-1-42-11/18 od 29. 6. 2022. godine. Zajedno s tužbenim zahtjevom Federalno pravobranilaštvo kao tužilac podnijelo je i zahtjev za odgađanje izvršenja rješenja Vijeća za državnu pomoć BiH broj: UP/I 03-26-1-42-11/18 od 29. 6. 2022. godine.

Presudom Suda Bosne i Hercegovine broj: SI 3 U 043735 22 Upv od 2. 11. 2022. godine odbijen je zahtjev tužioca za odgađanje izvršenja rješenja Vijeća za državnu pomoć Bosne i Hercegovine broj: UP/I 03-26-1-42-11/18 od 29. 6. 2022. godine, prvenstveno iz razloga što je predmetno rješenje neprovedivo.

Presudom Suda BiH od 11. 1. 2023. godine poništeno je rješenje Vijeća za državnu pomoć broj: UP/I 03-26-1-42-11/18 od 29. 6. 2022. godine, te predmet vraćen Vijeću za državnu pomoć na ponovni postupak, čime je njegovo svako pravno djelovanje stavljeno van snage.

Federalno ministarstvo finansija je dopisom broj: 08-45-1-3287/23 E.B, od 8. maja 2023. godine, tražilo da se sačini izjašnjenje na zahtjev Vijeća za državnu pomoć Bosne i Hercegovine, broj: UP/I 03-26-1-42-26/18 od 25. 4. 2023. godine o svim činjenicama, dokazima i okolnostima koje su važne za donošenje rješenja, odnosno za ocjenu usklađenosti državne pomoći u obliku garancije Federacije BiH korisniku Javno preduzeće Elektroprivreda BiH d.d. - Sarajevo za kreditno zaduženje u svrhu realizacije Projekta izgradnje Bloka 7-450 MW u TE „Tuzla“ sa Zakonom o sistemu državne pomoći u Bosni i Hercegovini.

U saradnji s pravnim konsultantom sačinjeno je izjašnjenje i dopisom

broj: 07-17961-1/2023 od 19. 5. 2023. godine dostavljeno Federalnom ministarstvu finansija.

### ***Blok 8 - 300 MW u TE „Kakanj“***

Radi nastavka daljnjih aktivnosti na realizaciji projekta zamjenskog Bloka 8 u TE „Kakanj“ a u skladu sa Zaključkom Vlade Federacije BiH, broj: 560/2019 od 16. 5. 2019. godine, kojim je zadužila FMERI i EPBiH da ubrzaju aktivnosti u vezi s izgradnjom zamjenskog Bloka 8 u TE „Kakanj“, EPBiH je 2020. godine izvršila inoviranje Investiciono-tehničke dokumentacije s investicionim programom s povećanom snagom bloka na 350 MW, a u cilju ispunjavanja uslova da nova postrojenja za sagorijevanje moraju biti u skladu s graničnim vrijednostima iz Priloga V, dio 2 Direktive 2010/75/EU.

EPBiH je 16. 6. 2022. godine Federalnom ministarstvu energije, rudarstva i industrije dostavila Informaciju o statusu realizacije projekata izgradnje zamjenskih termoblokova (Blok 7, TE „Tuzla“ i Blok 8, TE „Kakanj“).

Za sve ranije dobijene dozvole i saglasnosti za izgradnju Bloka 8 u TE „Kakanj“ istekli su rokovi i više nisu validne, te bi se u slučaju odluke o nastavku realizacije ovog projekta moralo pristupiti ponovnom ishodovanju svih dozvola na osnovu Inoviranog idejnog projekta iz 2020. g. s instalisanom snagom Bloka 350 MW.

### ***Vrelovod za snabdijevanje toplotnom energijom iz TE „Kakanj“ područja do/i Sarajeva***

Na osnovu urađenog Idejnog projekta snabdijevanja toplotnom energijom područja do/i Sarajeva iz TE „Kakanj“, s uključenim Elaboratom eksproprijacije, stvoreni su preduslovi za naredne faze implementacije pripremnih aktivnosti za realizaciju ovog investicionog projekta.

S ciljem nastavka pripremnih aktivnosti Vladi FBiH putem Federalnog

ministarstva energije, rudarstva i industrije je od EPBiH dostavljena Inicijativa za proglašenje javnog interesa za realizaciju Projekta snabdijevanja toplotnom energijom iz TE „Kakanj“ područja do /i Sarajeva, s prijedlogom da Vlada FBiH:

- proglasi javni interes za realizaciju ovog projekta;
- proglasi EPBiH za nosioca javnog interesa za realizaciju ovog projekta tj. priprema i izgradnja novoprojektovanog vrelovoda i toplifikacija područja do/i Sarajeva na bazi kogeneracije iz TE „Kakanj“.

U važećim prostornim planovima FBiH i Prostornom planu Zeničko-dobojskog kantona, Prostornom planu Općine Kakanj i Prostornom planu Općine Visoko nije planirana trasa vrelovoda iz TE „Kakanj“ prema Sarajevu.

### **Projekt Transporta i odlaganja čvrstih produkata procesa iz TE „Tuzla“ na PK Šikulje**

Između Rudnika „Kreka“ d.o.o „Tuzla“ i EPBiH je 4. 3. 2022. godine potpisan Sporazum o saradnji koji ima za cilj da se dijelovi površinskog kopa Šikulje, na kojima je završena eksploatacija uglja, rekultivišu korištenjem otkrivke i produkata procesa iz TE „Tuzla“.

Donesena je investiciona odluka o izdvajanju sredstava za finansiranje prve faze Projekta transporta i odlaganja čvrstih produkata procesa TE „Tuzla“ (tehnička rekultivacija devastiranih površina rudnika PK Šikulje korištenjem otkrivke i čvrstih produkata procesa iz TE „Tuzla“) - prva faza.

Predviđeno je da se realizacija ovog projekta odvija u četiri faze i to:

- inoviranje postojeće i izrada ostale potrebne projektne dokumentacije, priprema podloga za projektovanje uključujući izradu dopunskih rudarskih projekata, istražne radove i pribavljanje potrebnih dozvola i saglasnost (prva faza);

- izrada izvedbene projektne dokumentacije i izvođenje pripremnih radova (druga faza);
- nabavka potrebne opreme, materijala i izvođenje radova na uzimanju produkata procesa, unutrašnjem transportu u TE „Tuzla“ i vanjskom transportu od TE „Tuzla“ do PK Šikulje (treća faza);
- nabavka potrebne opreme, materijala i izvođenje radova na preuzimanju produkata sagorijevanja, transport i tehnička rekultivacija degradiranih površina na PK Šikulje (četvrta faza).

S izabranim izvođačem je 25. 11. 2022. godine potpisan ugovor za izradu idejnog projekta unutrašnjeg transporta produkata transporta TE „Tuzla“, skladištenje i priprema za odvoz željeznicom. Idejni projekt unutrašnjeg transporta je završen 23. 2. 2023. godine.

S izabranim izvođačem je 20. 4. 2023. godine potpisan ugovor za izradu glavnog projekta vanjskog transporta produkata procesa od TE „Tuzla“ do PK Šikulje.

Izrada i revizija glavnog projekta vanjskog transporta produkata procesa od TE „Tuzla“ do PK Šikulje završena je 17. 10. 2023. godine.

S izabranim izvođačem je potpisan ugovor za izradu elaborata o mogućnostima primjene produkata procesa TE „Tuzla“ (šljaka, pepeo, gips) u sklopu tehničke rekultivacije devastiranih površina PK Šikulje, skupa s rudničkom otkrivkom (jalovinom) i elaborata geomehaničkih radova za sistem prijema, istovara, transporta i odlaganja produkata procesa u sklopu tehničke rekultivacije devastiranih površina PK Šikulje, skupa sa rudničkom otkrivkom (misije G1, G21 i G23). Izrada elaborata je u završnoj fazi.

Pokrenut je postupak nabavke za izradu dopunskog rudarskog projekta za pripremu, istresanje (istovar) i transport produkata procesa TE „Tuzla“ na lokaciji PK Šikulje i izradu dopunskog rudarskog projekta transporta i odlaganja produkata procesa TE „Tuzla“ u sklopu rekultivacije degradiranih rudarskih površina PK Šikulje. Prikupljene su ponude i

donesene odluke o izboru najpovoljnijeg ponuđača.

U narednom periodu potrebno je usaglasiti i potpisati ugovor o regulisanju međusobnih odnosa EPBiH i Rudnika „Kreka“ na realizaciji ovog projekta.

### **Izgradnja HE „Vranduk“**

U postupku koji je pokrenuo JV Strabag AG Austrija / Končar d.d. Zagreb, u februaru 2018. godine pred ICC arbitražom u Parizu, u kojem je EPBiH tužena strana, krajem decembra 2021. godine Arbitražno vijeće je donijelo presudu u korist JV Strabag AG Austrija/Končar d.d. Zagreb.

Nakon Odluke Arbitražnog vijeća EPBiH je pred sudom u Briselu zatražila poništenje odluke.

Prvostepeni sud u Briselu je 29. 9. 2023. godine tužbu EPBiH za pobijanje arbitražne odluke ocijenio prihvatljivom, ali neosnovanom. Očekuju se aktivnosti na priznanju i izvršenju arbitražne odluke u BiH.

U sudskom sporu koji je pokrenula EPBiH, u julu 2020. godine, nakon odbacivanja zahtjeva za izdavanje urbanističke saglasnosti za izgradnju HE „Vranduk“ od strane Federalnog ministarstva prostornog uređenja (FMPU) nije bilo aktivnosti.

EPBiH za projekt HE „Vranduk“ ne posjeduje niti jedan validan upravni akt koji bi omogućio izvođenje aktivnosti na terenu.

EPBiH je dostavila inicijativu nadležnom ministarstvu da se zaključcima Vlade Federacije BiH omogući FMPU-u da izda urbanističku saglasnost za izgradnju HE „Vranduk“, u kojoj bi investitoru bili naznačeni obavezujući uslovi Komisije za očuvanje nacionalnih spomenika.

Na upućenu inicijativu nije zaprimljen odgovor.

### **Nastavak rekonstrukcije i proširenje HE „Una Kostela“ na rijeci Uni**

S obzirom na to da je 25. 6. 2020. g. FMPU odbilo zahtjev EPBiH za izdavanje urbanističke saglasnosti za projekt nastavka rekonstrukcije i proširenje HE „Una Kostela“ na rijeci Uni u Bihaću, od 23. 5. 2018. godine, 23. 7. 2020. godine je pokrenut upravni spor s ciljem pobijanja rješenja. Aktivnosti po podnesenoj tužbi nije bilo, a s obzirom na to nije se pristupilo planiranim aktivnostima: provođenja eksproprijacije zemljišta i izrade Glavnog projekta za pribavljanje građevinske dozvole.

Nepovoljne okolnosti za nastavak pripreme realizacije projekta rekonstrukcije i proširenja HE „Una Kostela“ su se nastavile nizati u 2020. godini i Vijećnici Gradskog vijeća Bihaća su, 8. 10. 2020. godine, usvojili „Deklaraciju o zaštiti rijeke Une“ kojom se odbacuje vršenje bilo kakvih zahvata u vodotoku rijeke Une koja se nalazi na teritoriji ovog grada. Također, ovom deklaracijom ukida se mogućnost izgradnje i hidroelektrana.

Pored toga aktivnosti pripreme nisu obustavljene i zahtjev za obnovu okolinske dozvole za projekt rekonstrukcije i proširenja HE „Una Kostela“ je upućen pravovremeno FMOiT, 14.04.2022. g. FMOiT je dostavio dopis u kojem se navodi da je potrebno izvršiti dopunu predmetnog zahtjeva, a u skladu s novom Uredbom o projektima za koje je obavezna procjena uticaja na okoliš i projektima za koje se odlučuje o potrebi procjene uticaja na okoliš. Prema ovim uputstvima pripremljena je i provedena nabavka usluge izrada zahtjeva za prethodnu procjenu uticaja na okoliš za rekonstrukciju i proširenje HE „Una Kostela“. Zahtjev je izradila ovlaštena ustanova u februaru 2023. godine.

Dopuna zahtjeva za prethodnu procjenu uticaja na okoliš za rekonstrukciju i proširenje HE „Una Kostela“ upućena je FMOiT-u 24. 2. 2023. godine.

EPBiH za projekt HE „Una Kostela“ ne posjeduje niti jedan validan upravni

akt koji bi omogućio izvođenje aktivnosti na terenu.

Trenutni status pripreme za nastavak rekonstrukcije i proširenja ne obećava održavanje planirane dinamike implementacije i ukupnu efektivnost projekta.

O svim aspektima ovog projekta upućene su informacije Vladi Federacije BiH i FMERI-ju.

### ***HE „Janjići“ na rijeci Bosni***

Postupak eksproprijacije nekretnina, u nadležnosti gradskih službi, za sada ide planiranom dinamikom: planirani rok za realizaciju je kraj 2024. godine.

EPBiH je sa JP Ceste FBiH potpisala Sporazum o zajedničkoj implementaciji Projekta za izgradnju HE „Janjići“ „Rekonstrukcija magistralne ceste sa izgradnjom priključka lokalne saobraćajnice na magistralnu cestu M17 u mjestu Janjići“.

Evaluacija pristiglih aplikacija na Javni poziv za pretkvalifikacije ponuđača za izbor projektanta, isporučioća opreme, izvođača radova za izgradnju HE „Janjići“ nije okončana.

Izrada tenderske dokumentacije za II fazu ograničenog postupka s objavom obavještenja o nabavci Projektovanje, isporuka opreme, izgradnja i puštanje u pogon HE „Janjići“ 16,22 MW po principu „Ključ u ruke“ je u toku.

EPBiH za projekt HE „Janjići“ posjeduje validan upravni akt – načelno odobrenje za građenje, koji omogućava izvođenje aktivnosti na terenu.

### ***HE „Kovanići“ na rijeci Bosni***

Nakon okončanja izrade idejnog projekta za HE „Kovanići“, u martu 2022. godine, podnesen je zahtjev za prethodnu procjenu uticaja na okoliš FMOiT-u, s ciljem pribavljanja rješenja za izradu studije uticaja na okoliš. Vlada Federacije BiH je 23. 3. 2023. g. donijela Odluku o dopuni Odluke o proglašenju javnog interesa i pristupanju pripremi i izgradnji prioriternih EEO u Federaciji BiH, kojom je proglašen javni interes za izgradnju HE „Kovanići“. Ovom dopunom Odluke stvoreni su uslovi za nastavak aktivnosti na izradi Studije uticaja na okoliš, nakon čije izrade slijede daljnje propisane aktivnosti za dobijanje okolinske dozvole.

Izrađena je inovirana Studija opravdanosti izgradnje HE „Kovanići“ koja će poslužiti kao osnova za obnavljanje zahtjeva za dodjelu koncesije za izgradnju i korištenje HE „Kovanići“, s parametrima iz idejnog projekta.

### ***HE „Ustikolina“ na rijeci Drini***

Ministarstvo za urbanizam, prostorno uređenje i zaštitu okoline Vlade BPK Goražde, u martu 2022. godine, izdalo je Rješenje o urbanističkoj saglasnosti za obavljanje geološko-geotehničkih istražnih radova – misija G1 za potrebe aktuelizacije idejnog projekta za HE „Ustikolina“. Istražni radovi su završeni krajem 2023. godine

Nastavak daljnjih aktivnosti na ovom projektu uslovljen je pribavljanjem upravnih akata, za čije izdavanje je potrebna saglasnost lokalnih zajednica.

EPBiH za projekt HE „Ustikolina“ posjeduje validnu okolinsku dozvolu, koja omogućava pribavljanje ostale neophodne upravne dokumentacije. Kako se bliži istek roka na koji je izdata okolinska dozvola, jedini način njenog održanja je pribavljanje urbanističke saglasnosti, za što postoje realni izgledi ako sve zainteresovane strane pruže podršku realizaciji projekta.

### ***SHE na gornjem toku rijeke Neretve***

Vlada FBiH je 2021. godine, na prijedlog FMERI-ja, donijela odluke o izmjenama odluka o proglašenju javnog interesa i pristupanju pripremi i izgradnji prioriternih elektroenergetskih objekata u FBiH, te o proglašenju javnog interesa, pristupanju pripremi izgradnje elektroenergetskih objekata, izboru strateških partnera i pristupanju dodjeli koncesija.

Usvojenim izmjenama odluka EPBiH je nominovana za nosioca poslova na pripremi za izgradnju, između ostalih, i objekata HE „Glavatičevo“, HE „Bjelimići“ i PHE „Bjelimići“ koje predstavljaju sistem hidroelektrana na gornjem toku rijeke Neretve, te je utvrđena obaveza pristupanja dodjele koncesije putem samoinicijativne ponude za izgradnju. Donesenim izmjenama su stvorene pravne pretpostavke za pokretanje aktivnosti na pripremi i izgradnji hidroelektrana iz Sistema hidroelektrana na gornjem toku rijeke Neretve.

EPBiH je vlastitim resursima izradila studije ekonomske opravdanosti, s uključenom procjenom uticaja na okoliš za Sistem hidroelektrana na gornjem toku rijeke Neretve, zasnovane na podacima koji su javno objavljeni u razvojnim dokumentima Vlade Federacije BiH i Prostornom planu Općine Konjic.

Na prijedlog FMERI-ja 31.1.2022. godine upućeni su pojedinačni zahtjevi za dodjelu koncesije putem samoinicijativne ponude za elektroenergetske objekte na gornjem toku rijeke Neretve.

Nakon pregleda i ocjene dostavljenih samoinicijativnih ponuda, a prije proglašavanja javnog interesa za dodjelu koncesija, FMERI je dužan pribaviti prethodnu saglasnost za dodjelu koncesije Gradskog vijeća Konjica.

EPBiH je pokrenula inicijativu za konsultacije s ministarstvima i agencijama na federalnom nivou i kantonalnim nivoima. Do sada su

održani sastanci u Federalnom ministarstvu prostornog uređenja, Federalnom ministarstvu okoliša i turizma i Grada Konjica. Federalno ministarstvo poljoprivrede, vodoprivrede i šumarstva odgovorilo je da nije nadležno za usaglašavanje prostorno-planske dokumentacije. Vlada HNK do sada nije izrazila interes za održavanje sastanka. Grad Konjic nije odgovorio na upit i urgenciju dostavljenu od FMERI-ja, vezano za prethodnu saglasnost lokalne zajednice na dodjelu koncesije, a što je zatraženo i na sastanku održanom između predstavnika Gradske uprave i predstavnika FMERI-ja i EPBiH.

EPBiH je, u proteklom periodu, pripremila tendersku dokumentaciju za nabavku usluge izrade idejnog rješenja objekata i snimak postojećeg stanja okoliša projektnog područja hidroelektrana na gornjem toku rijeke Neretve.

Naredne aktivnosti će obuhvatiti rezimiranje zaključaka s održanih sastanaka, kao i održavanje zajedničkog sastanka s učesnicima u pripremi i odobravanju građenja u vezi s realizacijom projekta.

Za razvoj daljnjih aktivnosti na projektu neophodno je obezbijediti prethodnu saglasnost lokalne zajednice za dodjelu koncesije.

O svim aspektima ovog projekta upućene su informacije Vladi Federacije BiH i FMERI-ju.

### ***MHE „Kakanj“ na rijeci Bosni***

Na kritičnom putu za ovaj projekt je dobivanje prethodne vodne saglasnosti i sticanje koncesionog prava za korištenje vodnog dobra u svrhu izgradnje hidroenergetskog objekta.

Sa stanovišta prostorno-planske dokumentacije, za planiranu lokaciju u projektu izgradnje MHE „Kakanj“ ispunjene su planske pretpostavke za traženu izgradnju, izvođenjem istražnih radova na terenu i izradom

investiciono-tehničke dokumentacije nivoa kompleksnog idejnog projekta, s više od 20 knjiga (uključujući tehničke, okolinske, ekonomsko-financijske, prostorno-planske aspekte, uključujući otkupe i odštete i dr.). Dostavljenim Zaključkom, od 6. 10. 2023. godine, Agencija za vodno područje rijeke Save prekinula je postupak koji je pokrenulo Ministarstvo za poljoprivredu, šumarstvo i vodoprivredu Zeničko-dobojskog kantona, kao koncesora, za izdavanje prethodne vodne saglasnosti u postupku dodjele koncesije za izgradnju hidroenergetskog objekta mHE „Kakanj“, na rijeci Bosni, općina Kakanj, zbog navodne prostorno-planske kolizije projekata mHE „Kakanj“ i mHE „Poljice“, koja je prostornim planom locirana cca 800m uzvodno od lokacije projekta mHE „Kakanj“.

EPBiH je 23. 10. 2023. godine podnijela inicijativu za izmjenu Prostornog plana Zeničko-dobojskog kantona. Prethodno se EPBiH obratila nadležnom ministarstvu ZE-DO kantona sa zahtjevom za izjašnjenje u vezi s dodjelom koncesije za izgradnju MHE „Kakanj“.

Kantonalno ministarstvo za prostorno uređenje, promet i zaštitu okoline je 26. 12. 2023. godine u svom odgovoru - mišljenju u vezi s podnesenom inicijativom potvrdilo stav da za predmetnu izgradnju MHE „Kakanj“ ne postoje smetnje s aspekta važećih prostorno-planskih dokumenata, jer je ista već utvrđena kao potencijalna hidroelektrana.

EPBiH je 3. 1. 2024. godine uputila FMERI-ju zahtjev za dostavu informacije, kao nadležnom organu za izdavanje energetske dozvole, kako bi se dobilo tumačenje u pogledu tretiranja ovog projekta MHE u odnosu na ispunjenost uslova iz primjene novog Zakona o električnoj energiji FBiH („Sl. novine FBiH“, br. 60/23).

### ***MHE na slivu rijeke Neretvice***

Kako je realizacija projekta izostala usljed poništenja građevinskih dozvola i protivljenja udruženja građana realizaciji projekata MHE „Srijanski Most“ i MHE „Gorovnik ušće“, EPBiH je raskinula Ugovor o koncesiji, Ugovor o

riješavanju imovinsko-pravnih odnosa i Ugovor o prijateljskom okruženju s Općinom Konjic, kao i ugovore za izgradnju ove dvije MHE s izvođačem/izvršiocom.

EPBiH je u februaru 2023. godine podnijela tužbu Općinskom sudu u Mostaru protiv Grada Konjica, radi naknade štete i povrata uloženi sredstava.

U aprilu 2023. godine EPBiH je zaprimila tužbu radi isplate potraživanja koja je pokrenuta od izvođača na jednom od ugovora u vezi s izgradnjom MHE „Srijanski most“ i MHE „Gorovnik ušće“.

U maju 2023. godine je zaprimljen odgovor na tužbu protiv Grada Konjica i protivtužba Grada Konjica prema EPBiH za nadoknadu štete.

U decembru 2023. godine, EPBiH je zaprimila tužbu radi isplate potraživanja, pokrenutu od izvršioca na jednom od ugovora u vezi s izgradnjom MHE „Srijanski most“ i MHE „Gorovnik ušće“.

Parnični postupci po sve tri tužbe/protivtužbe pred nadležnim sudovima su u toku.

### ***MHE „Modrac 2“ – na rijeci Spreči***

U prethodnom periodu, na osnovu Sporazuma o saradnji na projektu pripreme izgradnje MHE „Modrac 2“ od 11. 3. 2021. godine, potpisanog između EPBiH i JP Spreča d.d. Tuzla, provedeno je niz pripremnih aktivnosti za izgradnju MHE „Modrac 2“. Osnova za pokretanje pripremnih aktivnosti i potpisivanje Sporazuma je postojeći Ugovor o koncesiji o korištenju akumulacije Modrac kojim raspolaže JP Spreča, i na osnovu kojeg je, u prethodnom periodu, JP Spreča dobila sve potrebne dozvole za izgradnju MHE „Modrac 2“, kojima je rok važnosti istekao.

U međuvremenu, zbog izmjene zakonskih propisa za izgradnju malih hidroelektrana tj. dopune Zakona o električnoj energiji Federacije BiH

iz 2022. godine, kojim je dozvoljena izgradnja malih hidroelektrana do 10 MW, uz uslov da imaju pribavljen ugovor o koncesiji, u postupku pokrenutih aktivnosti za MHE „Modrac 2“, Komisija za koncesije Tuzlanskog kantona i ministarstvo nadležno za tumačenje postojećeg Ugovora o koncesiji, problematiziraju validnost postojećeg Ugovora o koncesiji, u svrhu izgradnje MHE „Modrac 2“.

Nakon zahtjeva od EPBiH i JP Spreča za ponovno preispitivanje stava nadležnih institucija po pitanju Ugovora o koncesiji, dana 7. 3. 2023. godine od istih je dobiven stav da je potrebno pribaviti novi koncesioni ugovor za izgradnju MHE „Modrac 2“, što za JP Spreča d.d. Tuzla nije bilo prihvatljivo, te se nisu poduzimale daljnje aktivnosti na ovom projektu.

U novembru 2023. godine, na prijedlog JP Spreča d.d. Tuzla da se projekt MHE „Modrac 2“ treba tretirati kao dogradnja postojeće MHE „Modrac“, čiji vlasnik je EPBiH, a ne kao novi objekat, nadležnom kantonalnom ministarstvu dostavljen je zahtjev za izdavanje prethodne vodne dozvole s neophodnom dokumentacijom, tj. Studijom za prethodnu vodnu saglasnost s ostalim priložima. Pribavljanjem prethodne vodne saglasnosti bilo bi izvjesno da se i ostale potrebne saglasnosti za realizaciju ovog projekta mogu pribaviti, te bi se u tom slučaju nastavile zajedničke aktivnosti sa JP Spreča na izgradnji ovog objekta.

### ***Priprema i izgradnja VE „Vlašić“, općina Travnik***

U skladu s novom zakonskom regulativom Federalnom ministarstvu okoliša i turizma je podnesen zahtjev za prethodnu procjenu uticaja na okoliš za projekt izgradnje VE „Vlašić“ te na zahtjev Ministarstva vršene dopune zahtjeva. Rješavanje zahtjeva za prethodnu procjenu uticaja na okoliš za projekt izgradnje VE „Vlašić“ je u postupku.

Tokom godine su vršena kontinuirana osmatranja i istraživanja (biljaka i životinja) na projektnom području za potrebe izrade Studije kritičnih staništa. Izrada Studije kritičnih staništa je u toku.

Operativni odbor Investicionog okvira za Zapadni Balkan (WBIF)

u okviru proširenog Osmog poziva za sufinansiranje investicionih projekata odobrio je grant od 20,13 mil. eura bez uključenih naknada za implementaciju za projekt VE „Vlašić“.

Vlada Federacije BiH je 28. 9. 2023. godine dopunom Odluke o proglašenju javnog interesa i pristupanju pripremi i izgradnji prioriternih elektroenergetskih objekata u FBiH („Sl. novine FBiH“, br. 8/10, 34/11, 20/15, 89/17, 67/21, 22/23), uvrstila VE „Vlašić, 50 MW“ u projekte koji su tretirani ovom odlukom.

### ***FNE „Gornja Breza“ 15 MW***

U julu 2023. godine produžena je urbanistička saglasnost za još godinu dana.

U augustu 2023. godine izdata je energetska dozvola s rokom važenja dvije godine.

Nakon više obustava postupka nabavke Izgradnja otvorenim postupkom vođenim u skladu sa Zakonom o javnim nabavkama BiH, 31. 8. 2023. godine je ponišen postupak javne nabavke „Izgradnja FNE ‘Gornja Breza’ 15 MW na lokalitetu Gornja Breza - općina Breza“, putem obavještenja o poništenju postupka nabavke.

U skladu s opredjeljenjem Uprave Društva da se projekt finansira sredstvima međunarodnih finansijskih institucija uslijedile su pripreme aktivnosti za finansiranje i nabavku izgradnje ovog projekta sredstvima EBRD-a koje su u toku.

### ***FNE „Divkovići“ – lokalitet Divkovići I i II i Plane (Tuzla)***

Zbog neriješenog prethodnog pitanja zatvaranja industrijske deponije (odlagališta) šljake i pepela „Plane, Divkovići I i Divkovići II“, koje je u nadležnosti TE „Tuzla“, nije bilo aktivnosti na realizaciji ovog projekta.

### **FNE „Gračanica 1 i 2“ (Bugojno)**

U februaru 2023. godine izdato je rješenje o izdavanju urbanističke saglasnosti za izgradnju trafostanice TS 110/20 kV Gračanica, 2x25 MVA, a u aprilu 2024. godine za objekte FNE “Gračanica 1” i FNE „Gračanica 2“. Zahtjevi za izdavanje uslova za priključak FNE „Gračanica 1” i FNE „Gračanica 2“ na 110kV prijenosnu mrežu upućeni su Elektroprijenosu BiH u martu 2023. godine. Postupak je u toku.

Nakon što je tenderska dokumentacija odobrena od EBRD-a, tender za nabavku izgradnje FNE „Gračanica 1” i „Gračanica 2“, objavljen je 27. 10. 2023. godine na ECEPP portalu (EBRD Client E-procurement portal). Predmetna nabavka je u toku.

Predviđeno je da se tenderski postupak provodi u dvije faze, pri čemu bi se u prvoj fazi od strane ponuđača dostavila samo tehnička ponuda, a potom, nakon eventualne dopune tehničkog dijela ponude, u drugoj fazi dostavila poboljšana tehnička ponuda i finansijska ponuda.

U toku pripreme tenderske dokumentacije za FNE „Gračanica 1” i FNE „Gračanica 2“, s predstavnicima EBRD banke je usaglašen, i u konačnici i odobren od strane EBRD-a, Plan nabavke za projekt FNE „Gračanica 1 i 2“ (Procurement Plan).

### **FNE „Kreka Šićki Brod“ (Lukavac)**

Budući da još uvijek nije poznata trasa autoceste Žepče – Tuzla – Brčko, koja prolazi kroz k.č. na kojoj je planirana izgradnja FNE „Kreka - Šićki Brod“, EPBiH je u novembru 2022. godine prema JP Autoceste FBiH, uputila zahtjev za dostavljanje saglasnosti na planirani prostorni obuhvat budućih FNE „Kreka - Šićki Brod 1” i FNE „Kreka - Šićki Brod 2“. U odgovoru JP Autoceste FBiH od decembra 2022. godine je navedeno da je zahtjev EPBiH preuranjen, da se projekt fotonaponskih elektrana nalazi u zaštitnom pojasu planirane autoceste Tuzla - Maoča, te da nije

moguće dati tačnu lokaciju trase buduće autoceste. Kako je buduća trasa i dalje nepoznata, izrada idejnih projekata FNE “Kreka - Šićki Brod 1” i FNE „Kreka - Šićki Brod 2“ je do daljnjeg obustavljena.

### **FNE „Podveležje 1 i 2“ (Mostar)**

Žalbeno vijeće Vlade HNK je 8. 11. 2023. godine dostavilo rješenja kojim se poništavaju rješenja Ministarstva građenja i prostornog uređenja HNK i prihvataju žalbe investitora EPBiH, kojim je traženo izdavanje urbanističkih saglasnosti za izgradnju FNE „Podveležje 1” i FNE „Podveležje 2“, ukupne planirane snage 17 i 28 MW, kao osnovane i kojim se EPBiH izdaju urbanističke saglasnosti za izgradnju FNE „Podveležje 1” i FNE „Podveležje 2“. Spomenutim rješenjima se Ministarstvu građenja i prostornog uređenja HNK nalaže da se posebnim rješenjima, koja trebaju biti sastavni dio rješenja Žalbenog vijeća HNK, utvrde urbanističko-tehnički uslovi i ostali uslovi iz članova 55. i 56. Zakona o prostornom uređenju („Službene novine HNK“, broj 4/04 i 04/14), u roku od 15 dana o dana prijema rješenja Žalbenog vijeća HNK.

Do kraja 2023. godine, Ministarstvo građenja i prostornog uređenja HNK nije dostavilo urbanističko-tehničke uslove za FNE “Podveležje 1” i FNE „Podveležje 2“.

### **FNE „Podveležje 3“ (Mostar)**

U januaru 2023. godine izdata je prethodna elektroenergetska saglasnost. Federalno ministarstvo okoliša i turizma je 31. 1. 2023. godine dostavilo mišljenje u kojem obavještava investitora - EPBiH da nije potrebno provoditi proceduru procjene uticaja na okoliš, a samim tim nije potrebno pribaviti okolinsku dozvolu.

Ministarstvo trgovine, turizma i zaštite okoliša HNK je izdalo rješenje od 14. 2. 2023. godine kojim se EPBiH izdaje okolinska dozvola za izgradnju FNE „Podveležje 3“.

Rješenje o urbanističkoj saglasnosti za izgradnju izdato je u julu 2023. godine.

Dana 14. 8. 2023. godine podnesen je zahtjev za dodjelu Koncesije, putem samoinicijativne ponude, za obavljanje elektroprivredne djelatnosti proizvodnje, prijenosa i distribucije električne energije izgradnjom elektroenergetskog objekata FNE „Podveležje 3“. Postupak je u toku.

U skladu s opredjeljenjem Uprave Društva da se projekt finansira sredstvima međunarodnih finansijskih institucija, uslijedile su pripremne aktivnosti za finansiranje i nabavku izgradnje ovog projekta sredstvima EBRD banke, koje su u toku.

### **FNE „Bijele Vode“ (Kakanj)**

Po zahtjevu EPBiH, Pravna služba RMU „Kakanj“ pokrenula je proceduru prijenosa prava vlasništva i posjeda s identificiranih fizičkih i pravnih lica na RMU „Kakanj“, na planiranoj lokaciji FNE „Bijele Vode“. Prema ažuriranom stanju koje je dostavio RMU „Kakanj“, u okviru predviđenog prostornog obuhvata za izgradnju FNE „Bijele Vode“ preostalo je još 7 parcela za koje je potrebno izvršiti prijenos prava posjeda na RMU „Kakanj“, dok je za cca 40 parcela potrebno izvršiti prijenos vlasništva na RMU „Kakanj“.

U novembru 2021. godine EPBiH je izradila Idejni projekt FNE „Bijele Vode“, ali do danas nije podnesen zahtjev za urbanističku saglasnost prema nadležnom kantonalnom ministarstvu usljed neizvjesnosti u vezi s vremenom potrebnim za rješavanje imovinsko-pravnih odnosa na projektnoj lokaciji.

Prije odabira budućeg izvođača radova na realizaciji projekta FNE „Bijele Vode“ i uvođenja istog u posao, potrebno je riješiti tri prethodna pitanja kako slijedi:

- potpuna i trajna obustava rudarskih radova i izvođenje tehničke

rekultivacije na samom lokalitetu na kojem je planirana izgradnja FNE „Bijele Vode“ (plato 1, plato 2 i plato 3),

- pribavljanje urbanističke saglasnosti,
- rješavanje imovinsko-pravnih odnosa.

### **FNE „Banovići Selo“ – lokalitet Banovići Selo (Banovići)**

EPBiH je s Općinom Banovići 3. 11. 2022. godine potpisala Ugovor o saradnji i zakupu zemljišta u svrhu izgradnje FNE „Banovići Selo“.

Produženo je Rješenje o urbanističkoj saglasnosti za izgradnju FNE „Banovići Selo“ i novi rok važenja urbanističke saglasnosti je 25. 8. 2024. godine.

U augustu 2023. godine je izdata energetska dozvola s rokom važenja dvije godine.

Nakon više obustava postupka nabavke izgradnje, Odluka o poništenju otvorenog postupka javne nabavke donesena je 21. 6. 2023. godine, a Uprava Društva se opredijelila da se projekt finansira sredstvima međunarodnih finansijskih institucija.

### **FNE „Rešetnica“ (Goražde)**

EPBiH je 3. 3. 2023. godine, u skladu sa ZJN, po otvorenom postupku, raspisala tender Projektovanje, isporuka, montaža i ispitivanje fotonaponske elektrane (FNE) „Rešetnica“ 800kW po sistemu „Ključ u ruke“.

Dana 19. 10. 2023. godine potpisan je ugovor s odabranim izvođačem po sistemu „Ključ u ruke“, s rokom realizacije šest mjeseci od zvaničnog početka realizacije ugovora.

EPBiH je 22. 12. 2023. godine obavijestila Službu za urbanizam, prostorno uređenje i komunalne poslove Grada Goražda i Kantonalnu urbanističku-građevinsku inspekciju BPK o nastavku radova na izgradnji FNE „Rešetnica“.

U toku su aktivnosti izvođača na izradi tehničke dokumentacije za FNE „Rešetnica“, uključujući izradu izvedbenog projekta kao i odabir opreme za realizaciju Projekta.

### **Aktivnosti po javnom pozivu za otkup/zakup lokacija za izgradnju FNE**

Poziv zainteresovanim stranama za iskazivanje interesa za prodaju/zakup ili drugi odgovarajući način korištenja nekretnina - zemljišta za izgradnju fotonaponskih elektrana je objavljen 31.1. 2023. godine i zaključno sa 31.12. 2023. godine se ne primaju nova pisma namjere. Ovaj poziv je nastavak ciklusa pozivanja zainteresovanih strana koji je prethodno objavljivan tokom 2021. i 2022. godine.

Poziv je u odnosu na prethodne godine izmijenjen u dijelu uslova koji se odnosi na minimalnu traženu površinu, tako da su u 2023. godini pozivom tražene lokacije od minimalno 25.000 m<sup>2</sup> iskoristive površine za sve podnosiocje jedinice lokalne samouprave, pravna i fizička lica. Ocjena prijava – pisama namjere se odvija u skladu s usvojenim Metodološkim okvirom i u narednom periodu bit će zaključeni predmeti u skladu s analizom ispunjenih kriterija.

### **Informaciono-komunikacione tehnologije – IKT**

U oblasti IKT u 2023. godini Revidovanim planom poslovanja bilo je predviđeno investiciono ulaganje u ukupnom iznosu od 17,9 miliona KM. Od tog iznosa za zajedničke projekte je planirano 5,8 miliona KM. U 2023. godini u realizaciju investicionih projekata iz oblasti IKT uloženo je 3,7 miliona KM za zajedničke projekte i projekte djelatnosti. Planirana i realizirana ulaganja, po djelatnostima, prikazana su u sljedećoj tabeli:

Ulaganja po tačkama plana - IKT	Plan za 2023.	Ostvareno 2023.	Procenat realizacije
I.b IKT Proizvodnja	2,0	0,1	6,9%
II.b IKT Distribucija	7,4	1,4	19,1%
III.b IKT Snabdijevanje i trgovina	2,7	0,2	5,7%
V.a IKT Zajednički	5,8	2,0	33,7%
<b>IKT ukupno</b>	<b>17,9</b>	<b>3,7</b>	<b>20,4%</b>

Oblasti u kojima su implementirani IKT projekti s najznačajnijim projektima u njima:

*Optički kablovski sistem* - Realizacija optičkih spojnih puteva na 4 dionice, te uvezivanje 6 objekata u optički kablovski sistem.

*Telekomunikaciona oprema* - Izvršena zamjena industrijskih switcheva u 23 objekta te ugradnja industrijskih switcheva u 4 EEO objekta i uvezivanje u pristupnu komunikacionu mrežu EPBiH.

Realizacija komunikacionih kanala kroz PDH/SDH mrežu za potrebe dovlačenja signala sa 3 objekta u SCADA sistem EPBiH, te uvezivanje jednog OOiN preko komunikacione mreže EE kompanija u BiH.

*Mrežna oprema* - Izvršena zamjena hardversko-sofverske platforme za kontrolu Internet saobraćaja i VPN pristupa, kroz ugradnju mrežnog firewall uređaja na 4 lokacije, te Web application firewall uređaja u jednoj. Izvršena zamjena hardversko-sofverske platforme za kontrolu Internet saobraćaja i VPN pristupa za Backup link u jednom objektu te realizirana 3VPN tunela.

Izvršeno uvođenje WiFi usluge BH Telecoma, na 18 lokacija poslovnih centara.

Izvršena zamjena 40 i ugradnja 3 nova poslovna switcha, zamjena datacentar switcheva i centralnog LAN switcha u jednom objektu te izvršena zamjena jednog rutera i realiziran SIP trunk prema BH Telecomu.

*Sistem govornih i digitalnih radioveza* - Izvršena realizacija 7 RR

linkova, pokrenuta nabavka DRM za dvije podružnice, te pripremljena dokumentacija za pokretanje nabavke digitalnog sistema govornih radioveza u tri podružnice.

*Sistem besprekidnog napajanja* - Izvršena rekonstrukcija sistema besprekidnog napajanja 48 VDC za napajanje IKT opreme u jednom objektu.

*Klimatizacija IKT centara* - Izvršena zamjena klima-uređaja za jednu server salu.

*Sistemi daljinskog nadzora i upravljanja* - Dorade postojećeg SCADA/LFC sistema u DC EPBiH, nabavljena telemetrijska oprema u funkciji uvođenja TS u SDNiU za potrebe EPBiH (cca. 50 EEO - TS 35/X, TS 10/0,4 i mHE uvedeno u SCADA/DMS/OMS sistem ili pripremljeno za uvođenje nakon realizacije komunikacione infrastrukture), završena realizacija održavanja ULR za potrebe ED Podružnica.

*Informacioni sistemi* - Kontinuirano održavanje, izmjene i prilagodbe u: SAP sistem, DISP/DISP poslovna inteligencija, POPS, Baza sporova, MDM sistem, Aplikacija za nadzor i upravljanje rutama, Aplikacija „Ulaganja u EEO“, SOEE/SONN/SODM, DWH za snabdijevanje, SPP (Sistem za podršku procesu prodaje EE), DMS (Document Management sistem), Aplikacija „Skupština dioničara“, Registar akata.

*SCADA/DMS/OMS (SDO) i pripadne TK za potrebe ED podružnica* - SCADA/DMS/OMS i integracije.

*Održavanje telemetrijskih uređaja za potrebe ED dijelova* - Intervencija na 17 objekata.

*Uvođenje dodatnog broja trafostanica u sistem daljinskog nadzora i upravljanja* - Realizacija uvođenja dodatnih TS u sistem daljinskog nadzora i upravljanja te zamjene dotrajalih uređaja u pojedinim TS.

*Video zid* - Realizacija i puštanje u probni rad.

*Hidrološki monitoring* - Testirana jedna HMS stanica te završena realizacija održavanja HMS stanica na slivu Neretve.

*Sistemi daljinskog nadzora i upravljanja* - Dorade postojećeg SCADA/LFC sistema u DC EPBiH, nadogradnja SCADA sistema u jednom objektu, te sistem automatske regulacije i upravljanja i nadzora u jednom objektu.

*Blue trader* - Korištenje usluga održavanja.

*IT oprema i servisi* - Nabavka IT opreme: računara, laptopa, monitora za sve organizacione dijelove i djelatnosti.

### Ostala ulaganja

U dijelu ostalih ulaganja u toku 2023. godine od planiranih 1,6 mil. KM realizirano je 0,2 mil. KM, što je 13,8% od plana.

### Realizacija plana ulaganja u zavisna društva

#### **Rudnici uglja**

Za dokapitalizaciju sedam zavisnih društava - rudnika uglja po odlukama o dokapitalizaciji, u 2023. godini planom je predviđeno ulaganje u iznosu od 35,4 mil. KM, dok je za taj period realizirano 8,7 mil. KM ili 24,6% od plana.

Po rudnicima, ulaganja tokom 2023. godine su iznosila:

- |   |               |
|---|---------------|
| • Rudnici uglja „Kreka“ d.o.o. Tuzla            | 5,69 mil. KM, |
| • Rudnik mrkog uglja „Đurdevik“ d.o.o. Đurdevik | 0,95 mil. KM, |
| • Rudnik mrkog uglja „Breza“ d.o.o. Breza       | 2,05 mil. KM. |

U ostalim rudnicima nije bilo ulaganja.

Za realizaciju u 2024. godini po potpisanim ugovorima za investiciona

ulaganja preostalo je 6,8 mil. KM.

Najznačajnije investicije u zavisna društva - rudnike uglja tokom 2023. godine su kako slijedi:

**Rudnici uglja „Kreka“ d.o.o. Tuzla**

- Eksproprijacija zemljišta PK Dubrave i PK Šikulje  
1,95 mil. KM,
- Revitalizacija BTO i BTK kompleksa PK Dubrave i PK Šikulje  
3,74 mil. KM,

**Rudnik mrkog uglja „Đurđevik“ d.o.o. Đurđevik**

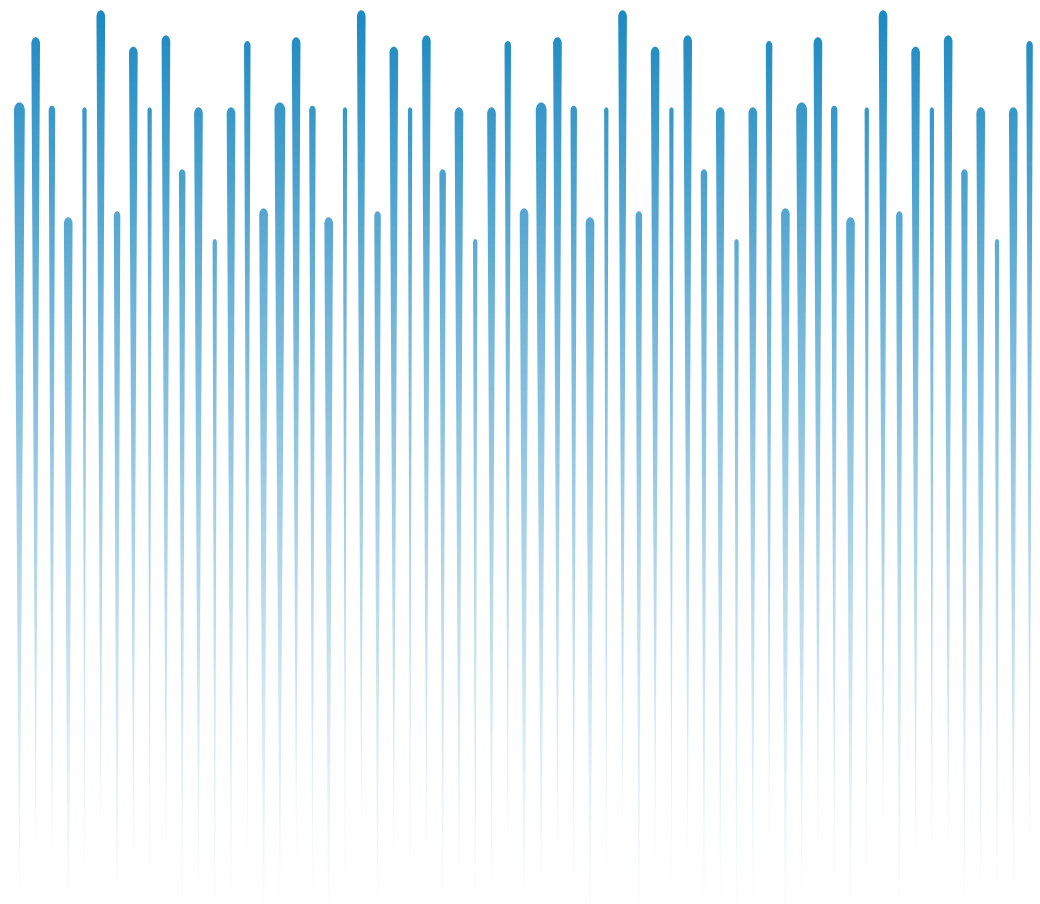
- Bušača garnitura 0,95 mil. KM,

**Rudnik mrkog uglja „Breza“ d.o.o. Breza**

- Rezervni dijelovi za rudarsku mehanizaciju 2,05 mil. KM.

Glavni razlozi koji su onemogućili realizaciju plana ulaganja u ZD-RU su:

- striktna primjena Zakona o javnim nabavkama, što onemogućava dovoljno efikasnu realizaciju ulaganja (značajno povećanje žalbi ponuđača i dugotrajan proces donošenja rješenja URŽ-a);
- nedovoljna pripremljenost rudnika da realiziraju investiciona ulaganja (nedostatak investiciono-tehničke dokumentacije, organizaciona nepripremljenost predmetne nabavke pokrenute krajem drugog kvartala 2023. godine, nedostatak kadrova i sl.).



## 8. IZVJEŠTAJ O NABAVKAMA

Ukupan iznos zaključenih ugovora putem javnih nabavki u EPBiH i zavisnim društvima putem EPBiH u 2023. godini je 673.749.375,59 KM od čega je:

- zaključenih ugovora za potrebe EPBiH, koji su uneseni u SAP sistem u iznosu od 661.916.571,79 KM;
- za potrebe zavisnih društava - rudnika uglja po osnovu odluka o dokapitalizaciji rudnika proveli postupke za koje su direktori rudnika zaključili ugovore u iznosu 11.832.803,80 KM.

### Pregled zaključenih ugovora o nabavkama u 2023. godini za potrebe EPBiH

Vrsta postupka	Broj postupaka	Vrijednost u KM	% vrijednosti
Direktni sporazum	1.054	1.675.935,33	0,25%
Konkurentski postupak s objavom	171	2.065.221,17	0,31%
Pregovarački postupak s objavom	64	128.793.358,64	19,46%
Pregovarački postupak bez objave	15	119.516.682,25	18,06%
Otvoreni postupak	1.790	130.436.665,44	19,71%
Ograničeni postupak s pretkvalifikacijom	-	-	-
Ugovori koji se dodjeljuju po posebnom režimu	13	748.092,32	0,11%
Nabavka od zavisnih društava	53	277.273.424,97	41,89%
Izuzeće od primjene ZJN-a	129	1.407.191,67	0,213%
<b>UKUPNO:</b>	<b>3.289</b>	<b>661.916.571,79</b>	<b>100,0%</b>

EPBiH je putem otvorenog postupka (1.790 postupaka) zaključila ugovore u iznosu od cca. 130,4 mil. KM, što čini 19,71 % ukupno ugovorenih nabavki kao i putem pregovaračkog postupka s objavom obavještenja (koji je za sektorske ugovorne organe istovjetan kao i otvoreni postupak) u iznosu od cca. 128,8 mil. KM ili 19,46 %, zatim konkurentski sa objavom obavještenja u iznosu od cca. 2 mil. KM, a što čini u zbiru cca. 261,3 mil. KM ili 39,5 % ukupnog iznosa zaključenih ugovora u 2023. godini. Nabrojani

postupci su najtransparentniji prema Zakonu o javnim nabavkama. Nabavka EPBiH od njenih zavisnih društava je vršena putem 53 postupaka i čini 41,89 % ukupne vrijednosti nabavke EPBiH, s tim da se većina vrijednosti odnosi na ugovore o nabavci uglja od 7 zavisnih društava rudnika u sastavu Koncerna EPBiH.

Od 277,3 mil. KM vrijednosti nabavke od zavisnih društava, na nabavke uglja odnosi se cca 252,3 mil KM, a s ostalim zavisnim društvima zaključili smo ugovore za isporuku roba/usluga/radova u ukupnim iznosima:

- Iskraemeco d.o.o. Sarajevo – 10,7 mil. KM (3 ugovora)
- Eldis-tehnika d.o.o. Sarajevo – 13,9 mil. KM (37 ugovora)
- GEOLP d.o.o. Kakanj – 0,46 mil. KM (2 ugovora)

Nabavka pregovaračkim postupkom bez objave je izvršena putem 15 postupaka, u vrijednosti cca. 119,5 mil. KM, što čini 18,06 % ukupne vrijednosti nabavke, odnosno 0,46% ukupnog broja svih provedenih postupaka u 2023. godini.

Analizom vrijednosti zaključenih ugovora može se utvrditi da se pretežno radi o postupcima i ugovorima koji se odnose na transport uglja putem Željeznica FBiH u vrijednosti cca. 32,4 mil. KM, zatim nabavku uglja iz RMU „Banovići“ 81,4 mil. KM i RU „Gračanica“ u vrijednosti od 3,4 mil. KM. Ostatak vrijednosti po ovom postupku čine komercijalne nabavke specifičnih roba/usluga/radova, a koje su provedene u skladu sa Zakonom o javnim nabavkama.

Postupci „izuzeća“ od Zakona o javnim nabavkama uglavnom se odnose na ugovore zaključene za advokatske usluge, usluge produkcije i emitovanja videosadržaja, zakup prostora za smještaj IKT opreme itd., a sve u skladu s izuzećima koja su definisana Zakonom o javnim nabavkama.

### **Pregled zaključenih ugovora o nabavkama roba/usluga/radova za ZD rudnike uglja**

Ukupan iznos nabavki za potrebe ZD rudnika uglja (odluke o dokapitalizaciji) za period 1. 1. - 31. 12. 2023. godine iznosi 11.832.803,80 KM.

Vrsta postupka	Broj postupaka	Vrijednost u KM	% vrijednosti
Otvoreni postupak	9	6.180.123,00	52%
Pregovarački s objavom obavještenja	5	5.652.680,80	48%
<b>UKUPNO:</b>	<b>14</b>	<b>11.832.803,80</b>	<b>100,0%</b>

EPBiH je vršila ugovaranje nabavki za potrebe ZD rudnika uglja, a u vezi s odlukama o dokapitalizaciji ZD rudnika uglja iz sredstava EPBiH. Vrijednost ovih nabavki u 2023 god. iznosila je 11,8 mil. KM, od čega se kompletna nabavka provela putem otvorenog postupka i pregovaračkog postupka s objavom obavještenja, i to 5 postupaka za RMU „Breza“ i 9 postupaka za RU „Kreka“.

Analizom izvještaja i postupaka nabavki za 2023. godinu može se konstatovati da se problemi javljaju u svim fazama javnih nabavki. Poboljšanje u realizaciji Plana nabavki postignuto je putem provođenja postupka nabavke roba po „Sistemu kvalifikacije“ (na portalu se prikazuje kao pregovarački s objavom obavještenja), za djelatnost proizvodnje električne energije i to uglavnom energenta (mazut, dizel-gorivo i ložulje), gdje su ostvarene značajno niske cijene u odnosu na prethodne otvorene postupke javne nabavke, koji su bili po principu „promjenljive cijene“. Po „Sistemu kvalifikacije“ u toku 2023. godine uspješno je izvršena nabavka roba i za potrebe djelatnosti Distribucije i to: betonska galanterija (AB stubovi, AB nogare i betonske cijevi); kablovi (samonosivi kablovski snopovi i energetski kablovi); spojni i ovjesni materijal (razne stezaljke, stopice, čahure itd.).

Određeni napredak postignut je u povećanju konkurentnosti javnih nabavki iz razloga što se tenderi objavljuju elektronski, putem informacionog sistema „E-nabavke“, koji je uspostavila Agencija za javne nabavke. EPBiH od septembra 2016. godine sve tenderske dokumentacije objavljuje putem ovog sistema i na taj način je povećala transparentnost u svojim postupcima nabavke. Ujedno su smanjeni troškovi objave tenderske dokumentacije, a potpuno anulirani troškovi dostave tenderske dokumentacije.

Po Zakonu o javnim nabavkama, od 2020. god. svi ugovorni organi su obavezni sve postupke provesti putem „E-aukcije“ (osim postupaka koji su izuzeti od Zakona) gdje je kriterij za odabir ponuđača najniža cijena, a što je u nekim postupcima dovelo do snižavanja cijena pojedinih roba/radova/usluga. Međutim, posljednjih godina primjetno je u dosta slučajeva da se ponuđači kroz sistem E-aukcije veoma rijetko nadmeću u smislu smanjenja cijena zbog nestabilnosti cijena repromaterijala na tržištu, nedostatka kvalitetne konkurencije među ponuđačima, neprincipijelnih dogovora između ponuđača i dr.

Izmjenom podzakonskih akata, odnosno novog Pravilnika o uvjetima i načinu korištenja E-aukcije, koji stupa na snagu 1. 1. 2024. god., ugovorni organi mogu predvidjeti provedbu E-aukcije za najmanje 60 % svojih postupaka, gdje je kao kriterij za dodjelu ugovora najniža cijena. To znači da će se u toku 2024. godine obratiti pažnja, posebno za postupke gdje je ograničena konkurencija, da li će se premjenjivati E-aukcija ili ne radi izbjegavanja neprincipijelnog dogovaranja između ponuđača na štetu EPBiH.

Transparentnost je ostvarena i u oblasti objavljivanja svih elemenata zaključenih ugovora na portalu Agencije za javne nabavke, kao i eventualnih izmjena po zaključenim ugovorima, koji su se uglavnom odnosili na produženje rokova izvršenja. Još uvijek je prisutan kao značajan problem komunikacija s Uredom za razmatranje žalbi u smislu neurednih žalbi. Nažalost, izmjene i dopune Zakona o javnim

nabavkama koje su stupile na snagu 10. 12. 2022. godine nisu smanjile zloupotrebu instituta žalbe od strane nesavjesnih ponuđača, naprotiv, imaju tendenciju rasta. Agencija za javne nabavke je prepoznala ovaj problem kod ugovornih organa i aktivnije se uključila u rješavanje ove problematike i putem monitoringa će sankcionisati sve zloupotrebe od strane ponuđača koji odugovlače postupke nabavki.

U 2023. godini bio je veliki broj žalbi, od kojih je najviše bilo neurednih žalbi pojedinih ponuđača koji su se stalno žalili na tendersku dokumentaciju, izmjene tenderske dokumentacije, odluke o izboru itd., a da pri tome nisu izvršili uplate za pokretanje žalbenog postupka. To znači da takvi ponuđači i nisu imali ozbiljne namjere za provedbu određenih izmjena, nego je njihov cilj bio odugovlačenje postupaka nabavki. Sve ovo je znatno otežavalo realizaciju Plana nabavki i u 2023. godini, a posebno u djelatnosti proizvodnje električne energije, odsumporavanje u TE „Tuzla“ i TE „Kakanj“, kapitalni remont blokova itd.

Kao primjer navodimo Direkciju Društva gdje je od 72 riješene žalbe bila 21 neuredna žalba, zatim 23 žalbe gdje se ponuđači nisu žalili drugostepenom organu (Ured za razmatranje žalbi) i 1 slučaj kada je ponuđač odustao od svoje žalbe. Ovo govori da ponuđači nisu imali ozbiljne namjere da se riješe navodi iz njihovih žalbi. Ured za razmatranje žalbi je usvojio 20 žalbi, a 7 žalbi je proglasio neosnovanim.

U Direkciji Društva za nabavke po osnovu Odluke o dokapitalizaciji rudnika, od 15 riješenih žalbi, 6 su bile neuredne, 3 žalbe usvojio je Ured za razmatranje žalbi, u 1 slučaju ponuđač je odustao od svoje žalbe i 5 žalbi gdje se ponuđači nisu žalili drugostepenom organu.

Kada su u pitanju javne nabavke centralizirane za potrebe EPBiH tokom 2023. godine, izjavljene su 73 žalbe ponuđača, a po osnovu Odluke o dokapitalizaciji rudnika uglja ukupno je izjavljeno 18 žalbi.

Kada su u pitanju decentralizirane javne nabavke, postupci provedeni u podružnicama Društva tokom 2023. godine, ukupno je izjavljena 181 žalba, od čega su u podružnicama u djelatnosti:

- Proizvodnje - 113 žalbi;
- Distribucije - 68 žalbi.

### ***Izveštaj o objavljenim ugovorima na portalu Agencije za javne nabavke za 2023. godinu***

Direkcija/Podružnica	Iznos u KM
Direkcija društva	524.527.408,99
TE „Tuzla“	23.241.403,28
TE „Kakanj“	31.923.396,87
HE na Neretvi	4.216.139,84
ED Sarajevo	9.421.493,75
ED Tuzla	9.830.248,93
ED Zenica	8.815.230,27
ED Bihać	20.627.747,46
ED Mostar	3.543.599,19
ED Travnik	564.186,87
<b>UKUPNO:</b>	<b>636.710.855,45</b>

## 9. ZAŠTITA OKOLIŠA

### ZAŠTITA OKOLIŠA

EPBiH i njena zavisna društva odlučni su da, pored usvojenih zakonskih legislativa, provedbenih propisa, pravila i procedura, te ratificiranja međunarodnih sporazuma, i urađenih strateških dokumenata, odgovorno pristupe svim svojim poslovnim aktivnostima, uzimajući u obzir očuvanje i osiguranje racionalnog korištenja prirodnih resursa i biološke raznolikosti, sprečavanje zagađenja, prevenciju zaštite i očuvanje kvaliteta okoliša, zaštitu ljudskog zdravlja, a poštujući načela održivog razvoja. Težimo kontinuiranom napretku u smislu primjene standarda zaštite okoliša te, uporedo s razvojem poslovanja, nastojimo smanjiti negativan uticaj na okoliš i društvo i na taj način ispuniti definisane poslovne ciljeve. Tokom 2023. godine nastavilo se s provođenjem planova zaštite okoliša i prirodnih resursa u okviru nadležnih službi u Direkciji Društva i podružnicama, te stručnim timovima koji se formiraju prema nastaloj tekućoj problematici, a prema dodatnom zahtjevu za izbjegavanjem svakog zahvata sa štetnim uticajem na okoliš i biološku raznolikost.

EPBiH nastoji osigurati dugoročnu zaštitu okoliša uključivanjem zahtjeva, potreba i ciljeva zaštite okoliša u planske i razvojne dokumente koji bi mogli biti izvori pritiska na okoliš.

### Praćenje međunarodne i domaće legislative

EPBiH kontinuirano prati međunarodnu i domaću legislativu i pravovremeno izvještava o nastalim obavezama. Aktivno učestvuje i u aktivnostima Energetske zajednice u pravnoj stečevini za pitanja zaštite okoliša. EPBiH nastavit će i dalje sa svojim nastojanjima na promociji i prenošenju temeljnih vrijednosti na zaštitu okoliša i biološke raznolikosti u području energetike, koja uključuje sigurnost proizvodnje i snabdijevanja električnom energijom, a prema načelima održivog i po okoliš prihvatljivog razvoja.

### Okolinske i vodne dozvole

U 2023. godini nastavljeno je s provođenjem aktivnosti naloženih putem važećih okolinskih i vodnih dozvola u proizvodnim i distributivnim podružnicama Društva.

### Kapitalni projekti

#### **HE „Kovanići“**

Za projekt izgradnje HE „Kovanići“ završena je izrada Studije o procjeni uticaja na okoliš i predata u Federalno ministarstvo okoliša i turizma u daljnju proceduru.

#### **Hidroelektrana „Una Kostela“ - projekt nastavka rekonstrukcije i proširenja**

- EPBiH je uputila zahtjev FMOiT-u za obnovu okolinske dozvole.
- Pripremljen je Projektni zadatak, provedena nabavka i ugovaranje izrade „Zahtjeva za prethodnu procjenu uticaja na okoliš za rekonstrukciju i proširenje Hidroelektrane ‘Una Kostela’“.
- Izrada „Zahtjeva za prethodnu procjenu uticaja na okoliš“ okončana u februaru 2023. godine.
- Dopuna „Zahtjeva za prethodnu procjenu uticaja na okoliš za rekonstrukciju i proširenje HE ‘Una Kostela’“, upućeno FMOiT-u na daljnje postupanje.

#### **VE „Vlašić“**

Tokom 2023. godine nastavljene su aktivnosti na izradi Studije kritičnih staništa na projektnom lokalitetu na planini Vlašić.

U postupku obnove okolinske dozvole, u 2023. godini izvršena je dopuna „Zahtjeva za prethodnu procjenu uticaja na okoliš za projekt izgradnje

VE "Vlašić" i dostavljena nadležnom Federalnom ministarstvu okoliša i turizma na daljnje postupanje.

### **Aktivnosti na izgradnji odlagališta Šikulje**

U 2023. godini, EPBiH je za potrebe TE „Tuzla“ pokrenula aktivnosti na izgradnji odlagališta produkata procesa na Površinskom kopu Šikulje (PK Šikulje). Za potrebe realizacije projekta urađeno je kako slijedi:

- idejni projekt unutrašnjeg transporta produkata procesa TE „Tuzla“, skladištenje i priprema za odvoz željeznicom;
- glavni projekt vanjskog transporta produkata procesa od TE „Tuzla“ do PK Šikulje;
- elaborat o mogućnostima primjene produkata procesa TE „Tuzla“ (šljaka, pepeo, gips) u sklopu tehničke rekultivacije devastiranih površina PK Šikulje, skupa s rudničkom otkrivanjem (jalovinom);
- elaborat geomehaničkih radova za sistem prijema, istovara, transporta i odlaganja produkata procesa u sklopu tehničke rekultivacije devastiranih površina PK Šikulje, skupa s rudničkom otkrivanjem (misije G1, G21 i G23);
- potpisan je ugovor za izradu dopunskog rudarskog projekta transporta i odlaganja produkata procesa TE „Tuzla“ u sklopu rekultivacije degradiranih rudarskih površina PK Šikulje.

### **Izrada planskih i studijskih dokumenata**

U segmentu planskih i studijskih dokumenata u 2023. godini realizirani su sljedeći projekti/studije:

#### *Razvojni projekti:*

- priprema aplikacije za Danube Interreg program – projekt Empowerment of the stakeholders in the implementation of the Directive on the promotion of the use of energy from renewable

sources in term of energy storages and energy networks stability (ESENERGY);

Okolinski efekt: povećanje proizvodnje iz obnovljivih izvora, što dovodi do smanjenja emisija CO<sub>2</sub> i zagađujućih materija u zrak.

- priprema aplikacije za IPA ADRION Programme: Adriatic-Ionian Offshore Wind Network of Excellence (ADRIONWIND)
- razvojni projekt elektromobilnosti u EPBiH – direktni doprinos smanjenju zagađujućih materija u zrak, usljed korištenja električnih vozila umjesto vozila sa unutrašnjim sagorijevanjem, a za što je preduslov izgradnja infrastrukture za punjenje električnih vozila;

Okolinski efekt: smanjenje emisije CO<sub>2</sub> i zagađujućih materija u zrak usljed povećanja korištenja električnih vozila u odnosu na vozila sa SUS motorima.

- projekt kampanje mjerenja vjetro potencijala i potencijala solarne energije (ispitivanje vjetro potencijala i potencijala solarne energije na nekoliko lokaliteta širom BiH, sa ciljem utvrđivanja pogodnih lokacija za izgradnju proizvodnih objekata na te obnovljive resurse);

Okolinski efekt: povećanje proizvodnje iz obnovljivih izvora što dovodi do smanjenja emisija CO<sub>2</sub> i zagađujućih materija u zrak.

### **Razvoj projekta VE „Bitovnja“**

Okolinski efekat: Povećanje proizvodnje iz obnovljivih izvora što dovodi do smanjenja emisija CO<sub>2</sub> (cca. 230.000 t/g) i zagađujućih materija u zrak.

- Jesenja sjetva 2 x 1 ha u okviru realizacije Pilot-projekta eksperimentalnih zasada energetske brzorastuće kulture bagrem na rudnicima RU "Kreka" i RMU "Đurđevik", iz grant podrške EBRD.

Okolinski efekt: povećanje proizvodnje iz obnovljivih izvora (zamjenom

uglja sa biomasom iz brzorastućih energetskih kultura), što dovodi do smanjenja emisija CO<sub>2</sub> i zagađujućih materija u zrak.

#### *Planska i studijska dokumentacija*

- Priprema izgradnje fotonaponskih elektrana na slobodnim površinama rudnika Koncerna EPBiH; FNE „Bedrok 1“, FNE „Bedrok 2“, FNE „Bedrok 3“ i FNE „Potočari 1“.

Okolinski efekt: povećanje proizvodnje iz obnovljivih izvora, što dovodi do smanjenja emisija CO<sub>2</sub> (cca. 100.000 t/g) i zagađujućih materija u zrak.

- Priprema okvira za finansiranje izgradnje 5 projekata FNE EPBiH (cca 180 MW) u saradnji sa EBRD.

Okolinski efekt: Povećanje proizvodnje iz obnovljivih izvora što, dovodi do značajnog smanjenja emisija CO<sub>2</sub> (cca 220 000 t/g) i zagađujućih materija u zrak.

- Priprema okvira za finansiranje izgradnje projekata FNE „Lukavačka Rijeka 1A“ – 8MW, FNE „Lukavačka Rijeka 1B“, FNE „Lukavačka Rijeka 2“ – 24MW i FNE „Lukavačka Rijeka 2“ – 24MW.

Okolinski efekt: povećanje proizvodnje iz obnovljivih izvora, što dovodi do značajnog smanjenja emisija CO<sub>2</sub> (cca 100.000 t/g) i zagađujućih materija u zrak.

- Analiza i projekcije potreba za ugljem u EPBiH do 2050. godine s projekcijom dinamike obustave rudnika – Elaborat, ažurirana verzija Elaborata; Strategija energetske tranzicije i dekarbonizacije EPBiH 2050.

Okolinski efekt: smanjenje emisije CO<sub>2</sub> za min. 80% u periodu do 2050. godine.

- Izrada Plana neto dekarbonizacije EPBiH do 2050. godine (pod okriljem EBRD).

Okolinski efekt: smanjenje emisije CO<sub>2</sub> i zagađujućih materija u zrak.

- Participacija u realizaciji Projekta WB Platforma pravedne tranzicije ugljenih regiona u BiH, praćenje realizacije Mape puta pravedne tranzicije ugljenih regiona u BiH + priprema Project note pravedne tranzicije RMU Zenica.

Okolinski efekt: smanjenje emisije CO<sub>2</sub> i zagađujućih materija u zrak.

- Izrada Projektne studije Konverzija Bloka 3 TE „Tuzla“ na biogoriva, Poglavlje logistička studija biomase i Tehnološka studija.

Okolinski efekat: smanjenje emisije CO<sub>2</sub> (cca 100 000 t/g) i zagađujućih materija u zrak.

- Priprema programskog zadatka za izradu Elaborata Modeli izgradnje krovnih FNE kod potencijalnih aktivnih kupaca uz podršku EPBiH. Izrada i revizija Elaborata u toku 2023. godine.

Okolinski efekt: povećanje proizvodnje iz obnovljivih izvora što dovodi do smanjenja emisija CO<sub>2</sub> i zagađujućih materija u zrak.

- Izrada Elaborata Projekt sistema za monitoring kvaliteta električne energije u JP Elektroprivreda BiH d.d. – Sarajevo, izrada Elaborata u toku.

Okolinski efekt: povećanje energetske efikasnosti, što dovodi do smanjenja emisija CO<sub>2</sub> i zagađujućih materija u zrak

- Učešće u izradi Indikativnog plana razvoja proizvodnje 2024 - 2033. godine (koordinacija sa NOSBiH). Priprema podloga za Indikativni

plan razvoja proizvodnje 2025 - 2034. godina.

Okolinski efekt: povećanje proizvodnje iz obnovljivih izvora, što dovodi do smanjenja emisija CO<sub>2</sub> i zagađujućih materija u zrak.

### Sistem upravljanja okolišem

#### **TE "Tuzla"**

U 2023. godini uspješno su provedeni interni auditi IMS-integriranog menadžment sistema (kvaliteta i okoline) u TE „Tuzla“, kod provjerenih područja, koji su pokazali manju potrebu za korektivnim akcijama i poboljšanjima u pojedinim procesima.

Eksterni auditor, u skladu s Ugovorom, uspješno je proveo drugi nadzorni audit integriranog sistema poslovnog upravljanja kvalitetom i okolinom u TE „Tuzla“, a prema zahtjevima standarda ISO 9001:2015 i ISO 14001:2015. Izvršilac usluge je u izvještaju o provedenom auditu potvrdio da TE „Tuzla“ održava sistem upravljanja i odobren je nastavak certifikacije u prijavljenom području do 26. 9. 2024. godine, odnosno do roka isteka važnosti certifikata.

Sve ostale aktivnosti u Službi izvršavane su po Planu aktivnosti IMS TE "Tuzla" i Planu aktivnosti PRO TE "Tuzla" za 2023. godinu. U službi su tokom 2023. godine, vođene početne pripreme aktivnosti na uvođenju Sistema energetske efikasnosti prema standardu BAS EN ISO 50 001.

#### **TE "Kakanj"**

TE „Kakanj“ je, u okviru redovnih aktivnosti održavanja sistema okolinskog upravljanja, u 2023. godini recertificirala Sistem okolinskog upravljanja, prema zahtjevima Standarda ISO 14001:2015. Period važenja ishodovanog certifikata je do 24. 8. 2026. godine.

Uvođenjem i certificiranjem sistema okolinskog upravljanja prema zahtjevima Standarda ISO 14001 TE je dobila kvalitetan alat za usaglašavanje svog rada s legislativom i standardima iz domena zaštite

okoliša.

U okviru pratećih aktivnosti, a u cilju provođenja certifikacije Sistema okolinskog upravljanja, tokom 2023. godine provedene su sljedeće aktivnosti:

- ažurirana je Politika kvaliteta i okoline TE „Kakanj“;
- proveden je interni audit i ocjena usklađenosti rada TE s okolinskim zahtjevima u svim organizacionim dijelovima TE „Kakanj“;
- inovirani su dokumenti Sistema okolinskog upravljanja;
- ažurirana je lista zakonskih i drugih primjenjivih okolinskih zahtjeva;
- izvršena je ponovna identifikacija i ocjena značaja okolinskih aspekata;
- ažurirani su okvirni i operativni ciljevi sistema okolinskog upravljanja;
- provedena je praktična provjera spremnosti za slučaj pojave okolinskih incidenata;
- provedene su ostale aktivnosti u cilju održavanja i poboljšanja sistema okolinskog upravljanja.

#### **HE na Neretvi**

HE na Neretvi su u 2023. godini uradile Program poboljšanja integriranog sistema upravljanja (ISU), na osnovu kojeg su provedene sljedeće aktivnosti:

- proveden je interni audit u svim pogonima/sektorima zaključno s novembrom 2023. godine;
- izvršena je analiza okolinskih aspekata koji se odnose na proces proizvodnje električne energije u pogonima/sektorima,
- ocjena usklađenosti rada sa zakonskim i drugim okolinskim zahtjevima izvršena je u decembru 2023. godine;
- urađeni su okolinski ciljevi i ciljevi kvaliteta.

### **ED Tuzla**

Recertifikacijski audit Sistema okolinskog upravljanja BAS EN ISO 14001 u ED Tuzla izvršen je u julu 2023. godine, uz audit Sistema prema ISO 9001, koji zajedno čine Integrirani sistem upravljanja - ISU. Podružnica kontinuirano radi na poboljšanju odnosa prema okolini, kroz sistemski pristup upravljanju otpadom, kontrolu okolinskih aspekata, identifikaciju i primjenu zakonske regulative, ispunjenje postavljenih okolinskih ciljeva te korektivnim mjerama.

Upravljanje okolinom, koje je prepoznato kao poseban proces, vrednovano je u smislu određivanja konteksta organizacije i potencijalnih rizika, te su razmatrane mjere za identificirane rizike i njihovo otklanjanje.

### **ED Sarajevo**

U 2023. godini pokrenut je postupak nabavke usluge recertificiranja Sistema kvaliteta u skladu sa standardom ISO 9001:2015 i certificiranja Sistema energetske efikasnosti u skladu sa standardom ISO 50001:2018.

Iz oblasti okolinskog upravljanja Podružnica kontinuirano radi na poboljšanju odnosa prema okolini kroz sistemski pristup upravljanju otpadom i primjeni zakonske regulative. U skladu s procedurom praćenja, identifikacije i ocjenjivanja zakonskih i drugih zahtjeva iz oblasti upravljanja okolinom, u 2023. godini provedeno je redovno ocjenjivanje postojanja uslova za provođenje zakonskih i drugih zahtjeva iz oblasti upravljanja okolinom. Izvršen je obilazak i snimak postojećeg stanja uljnih jama s ciljem sanacije u svrhu obezbjeđenja nepropusnosti, te nabavke usluge održavanja od ovlaštenih pravnih lica. U 2023. godini izdato je novo izdanje procedure Upravljanje otpadom izrađeno zbog stupanja na snagu nove sistematizacije radnih mjesta i stavljanja u upotrebu rekonstruisanog skladišta za privremeno skladištenje otpada Vitkovići. Naglasak izmjena procedure, u skladu sa Zakonom o prostornom uređenju Kantona Sarajevo, stavljen je i na detaljnijem i sveobuhvatnijem

propisivanju obaveze izrade planova upravljanja građevinskim otpadom kao obaveznoj dokumentaciji na gradilištu. U 2023. godini urađena su četrdeset i tri (43) plana upravljanja građevinskim otpadom.



## 10. IZVJEŠTAJ O UVOĐENJU SISTEMA UPRAVLJANJA ENERGIJOM (ENMS)

EPBiH provodi proces upravljanja energetsom efikasnošću u svojim organizacionim jedinicama prema ranijim odlukama o uspostavi strukture upravljanja energetsom efikasnošću. Usljed rastuće potrebe za povećanjem energetske efikasnosti i ušteda energije na strani proizvodnje (s fokusom na vlastitu potrošnju i specifičnim utroškom toplote kao ključnim energetske indikatorima), distribucije (smanjenje mrežnih distributivnih gubitaka) i potrošnje (posebno u kategorijama javnog snabdijevanja; domaćinstvima kao i u javnom sektoru), s ciljem ostvarivanja direktnih finansijskih efekata, kao i radi smanjenja negativnog uticaja na okoliš, te smanjenja emisije CO<sub>2</sub> i povezanih finansijskih obaveza, potrebno je unaprijediti sistem upravljanja energijom u cijeloj organizaciji EPBiH, te ga uskladiti sa zahtjevima Sistema upravljanja energijom prema ISO 50001. Ove aktivnosti ne prejudiciraju zakonsku obavezu prema aktuelnom zakonodavstvu iz domena EnEf u FBiH, a što se odnosi na evidentiranje potrošnje objekata u sistemu EMIS kao i certificiranje zgrada/objekata EPBiH radi određivanja klase energetske efikasnosti, što su aktivnosti koje su također u planu realizacije u okviru EnMS.

S tim u vezi u 2023. godini radilo se na provođenju energetske audita u nekim djelatnostima i dijelovima Koncerna EPBiH te uspostavi ključnih energetske pokazatelja, uz definisanje mjera za unapređenje praćenja i poboljšanja energetske indikatora. Sistem upravljanja energijom je potrebno kontinuirano provoditi u kratkoročnim i dugoročnim okvirima u svim djelatnostima/dijelovima, uz dokumentovanje cjelokupnog procesa, kroz instrumente postavljanja ciljeva, te planiranja i realizacije mjera za unapređenja i poboljšanja, s kvantificiranim i ambicioznim ciljevima povećanja energetske efikasnosti i ušteda energije.

U pogledu ključnih energetske indikatora **Proizvodnje** u 2023. godini, evidentirana je stagnacija energetske indikatora u odnosu na prethodni period, što se pogotovo odnosi na specifični utrošak toplote u TE „Tuzla“ i TE „Kakanj“. **Ukupni ostvareni specifični utrošak toplote (kJ/kWh)** u

TE u 2023. godini iznosio je 12.779 kJ/kWh (**28,17% neto efikasnosti**) i bio je veći od planiranog za 897 (kJ/kWh) ili za 7,6%, a za 493 (kJ/kWh) ili za 4,0% veći u odnosu na ostvarenje iz 2022. godine kada je iznosio **12.286 kJ/kWh (29,3% neto efikasnost)**.

**Ukupna vlastita potrošnja** elektrana u 2023. godini je na nivou **8,4%** što je poboljšanje u odnosu na 2022. godinu kada je iznosila **8,9%**. Glavni razlog bolje ukupne vlastite potrošnje je procentualno veći udio hidroproizvodnje u ukupnoj proizvodnji elektrana EPBiH. Međutim, gledajući pojedinačno TE, došlo je do degradiranja indikatora vlastite potrošnje.

Glavni razlog registrovanog pogoršanja efikasnosti kao i vlastite potrošnje u TE je pogoršani kvalitet isporučenog uglja (zbog nemogućnosti rudnika Koncerna da isporuče ugovorene količine i kvalitet uglja), te nužda pogona termoblokova s ugljevima čiji je kvalitet na rubu projektnih vrijednosti, u režimima s nižom neto efikasnošću (zbog nemogućnosti dostizanja optimalnih opterećenja u radu termoblokova s kvalitetom uglja na projektnim granicama), a što je uticalo direktno i indirektno na nižu efikasnost kao i na veću vlastitu potrošnju postrojenja TE.

*Potrebno je planom mjera raditi na povećanju kvantiteta i kvaliteta isporuke projektnih ugljeva, kratkoročno u 2024. godini, ali i u narednom srednjoročnom periodu, s pogledom najmanje do 2030., te započeti s realizacijom preostalih planiranih modernizacija u TE. Također, preporuka je da se intenzivira proces izgradnje novih proizvodnih objekata na OIE, čime će se smanjivati potreba proizvodnje iz TE, što bi donijelo i ekonomske i okolišne benefite.*

U pogledu ključnih energetske indikatora **Distribucije** u 2023. godini, rezultati su približno u skladu s planom. **Mrežni gubici u elektrodistributivnoj mreži EPBiH su u 2023. godini 7,61%** u odnosu na bruto energiju, što je manje (bolje) u odnosu na plan elektroenergetskog

bilansa za 2023. godinu koji je iznosio 7,74%, ali više u odnosu na gubitke u 2022. kada su iznosili **7,49%**.

**Ukupna potrošnja** električne energije u 2023. godini ostvarena je u količini od **5.518,8 GWh**, što je za 38,7 GWh ili za 0,7% manje od plana, a za 122,4 GWh ili za 2,3% više nego u 2022. godini.

Potrebno je implementacijom usvojenog Akcionog plana mjera za uštede energije kod kupaca u svim kategorijama uticati na smanjenje potrošnje kod kupaca, radi doprinosa sigurnosti snabdijevanja ali i finansijskih i okolišnih efekata.

**U PTZ Direkcije** u 2023. godini evidentirana je **manja ukupna potrošnja električne energije u kWh** u odnosu na prethodnu 2022. godinu, te je shodno tome manja i potrošnja energije u kWh/m<sup>2</sup>. Iako je unaprijeđen vozni park vozila SUS, u 2023. god., **povećana je potrošnja goriva po pređenom kilometru** u odnosu na 2022. god. (sa 7 l/km na 8 l/km) kao i **utrošena energija goriva po pređenom putu** (sa 0,73 kWh/km na 0,84 kWh/km), iz razloga što su manje procentualno korišteni raspoloživi električni automobili, te što je sada u voznom parku povećan udio vozila s benzinskim motorima čija je potrošnja po pređenom kilometru fabrički veća od potrošnje dizel-vozila. Benzinskim motorima se s druge strane postiže poboljšanje okoliša. Potrošnja energije parka elektromobila (EM), u kWh/km, niža je nego u 2022. godini. Ukupna potrošnja energije za vozni park PTZ Direkcije po pređenom putu u 2023. godini je povećana (0,84 kWh/km) u odnosu na 2022. (0,73 kWh/km). Potrebno je nastaviti podsticati odgovarajućim mjerama veće korištenje EM vozila u odnosu na vozila SUS.

S ciljem nastavka kontinuiranog upravljanja energijom te uspješnog okončanja procesa izgradnje i implementacije EnMS u svim organizacionim dijelovima Koncerna EPBiH, u 2024. godini predlaže se sljedeće:

1. primjenjivati zakonske odredbe i aktivnosti iz domena energetske

efikasnosti u FBiH;

2. nastaviti praćenje energetskih indikatora u svim djelatnostima/ dijelovima EPBiH, uz daljnje unapređenje praćenja i poboljšanja energetskih performansi;
3. kontinuirano provoditi i primjenjivati mjere iz Akcionog plana mjera za uštede energije na vlastitim objektima i u krajnjoj potrošnji (kod kupaca);
4. izvršiti preaudit i audit (certificiranje prema EN ISO 50001:2018 od strane akreditirane kuće) proizvodnih i distributivnih podružnica.





**20**  
**23**

**ANNUAL BUSINESS  
REPORT**



## INTRODUCTION

The Business Report of JP Elektroprivreda BiH d.d. - Sarajevo for the year 2023 includes the most significant business indicators, primarily concerning the implementation of the electric power balance, the financial plan, the human resources plan, and the investment plan. The Report provides comparisons between the achieved energy and financial figures in relation to the planned ones, as well as to achievements from previous years, and explains the most important deviations.

When the terms “plan” or “planned” are mentioned in the Report, they refer to the Revised Business Plan for 2023-2025, adopted in October 2023, in the part that refers to the year 2023. It is important to note that the Overview of EPB from September 2023 served as one of the key foundations for the development of the Revised Plan, in the part that refers to the year 2023.

The implementation of the electric power balance in 2023 was marked by relatively favorable water inflows at the HPP profiles on the Neretva River during most of the year. However, due to the absence of delivery of significant quantities of coal for the needs of thermal power plants as a result of lower production in the coal mine subs, and problems in the operation of thermal units due to lower-quality coal, it was not possible for JP Elektroprivreda BiH d.d. - Sarajevo to achieve positive business results in 2023.

In the past year, JP Elektroprivreda BiH d.d. - Sarajevo (hereinafter the EPBiH or the Company):

- Achieved the generation volume of 5,333.5 GWh, which is a decrease of 9% compared to 2022, while maintaining solid availability of production units considering the age of the facilities;
- Ensured regular supply to its end customers and, in the Trade activity, fulfilled contractual deliveries and obligations to the BiH electric power system (EPS);
- Was active in the regional electricity market and the market of

- ancillary services in BiH, achieving high positive effects from the purchase and sale of electricity and the provision of ancillary services;
- Connected a large number of new customers and small producers, achieving record-high revenues from these connections;
- Maintained the distribution loss percentage below 8% in relation to gross distribution consumption;
- Invested approximately BAM 105.1 million in its own activities;
- Operated in a liquid manner and supported the maintenance of liquidity of the mine subs while regularly settling financial obligations;
- Implemented significant investments in distribution and generation.

All this was done under difficult business conditions, marked by the continuation of the conflict in Ukraine, the global energy crisis, and other challenges, without compromising the performance of the Company’s key functions in any segment of business operations.

Measures to increase operational efficiency continued in accordance with the Company’s requirements, goals, and business policies. Alongside the implemented significant investments in power sector activities, efforts continued to implement capital investments in new production facilities. In 2023, EPBiH continued its efforts to improve the situation in its subsidiary companies – coal mines, with the aim of providing long-term delivery of coal, the domestic raw material for electricity generation, with the ultimate goal of ensuring reliable and secure electricity supply to customers.

Significant efforts have been made in restructuring the coal mine subs, where EPBiH continues to face strong resistance to this process, which is necessary to ensure a sustainable energy sector in the Federation of BiH. Due to shortfalls in coal deliveries, the level of production in thermal power plants (TPPs), as projected by the EPB, was not achieved, thus missing the opportunity to generate significant earnings in the context of high electricity prices in the regional market. The planned and necessary levels of coal production and quality, particularly regarding the stability

and quantity of deliveries, were not reached, which negatively impacted the results of both EPBiH and the coal mines, which did not achieve the planned production or other key parameters.

The number of end customers increased by 8.52 thousand compared to the end of 2022. There was an increase in the distribution network end consumption (across all categories except for 110 kV customers and public lighting). The Company maintained and strengthened its dominant leadership position in the end customer market, achieving, by the end of 2023, a market share of 99.9% (in energy terms) in its supply area.

### COMPANY KEY INDICATORS

Indicators		2023 CORRECTED	R. Plan 2023	2022
Share capital	mil. BAM	2,237.0	2,237.0	2,237.0
Operating income	mil. BAM	1,148.1	1,141.8	1,278.2
Operating expense	mil. BAM	1,070.9	1,052.5	1,009.1
<b>EBITDA</b>	<b>mil. BAM</b>	<b>70.3</b>	<b>89.3</b>	<b>269.2</b>
Total income	mil. BAM	1,179.8	1,164.9	1,310.4
Income from the sale of electricity and ancillary services	mil. BAM	1,089.0	1,092.4	1,230.0
Other income	mil. BAM	90.9	72.6	80.4
Total costs and expenses	mil. BAM	1,507.4	1,244.9	1,299.7
Depreciation	mil. BAM	169.1	170.9	156.2
<b>Profit/Loss before tax</b>	<b>mil. BAM</b>	<b>-327.6</b>	<b>-80.0</b>	<b>10.7</b>
Production	GWh	5,334	5,520	5,849
Net distribution of EPBiH	GWh	4,631	4,609	4,517
Market sales	GWh	825	817	1,217
Number of customers (end of the year)		805,717	804,000	797,260
Number of employees (as of 31 December, for an indefinite period)		3,842	4,094	3,909

At the 27th (extraordinary) session, held on 2 April 2024, the Supervisory Board passed the Decision on granting prior approval for the temporary suspension of mining operations at the Raspotočje plant, while in 2023, a Decision was made to close the Stara Jama pit area. Accordingly, taking into account the past experience with the collection of receivables from the mines, as well as legal obligations, rulebooks and procedures in the field of accounting, a Decision was made to record IV investments in the mines, for which an assessment was carried out by a consultant, along with a Decision to record IV receivables from RMU "Zenica" (receivables based on loans granted up until 31 December 2023, receivables based on VAT from earlier advances converted into loans, and receivables based on advances given as of 31 December 2023).

At its 80th session, held on 14 June 2024, the Company's Management adopted the Report on the Valuation of Shares in Subsidiaries – Coal Mines as of 31 December 2023, where the implementation of the Valuation Report results affects EPBiH's financial performance achieved in 2023.

# 1. STATUTORY COMPANY ELEMENTS

EPBiH is an electric power company that performs the following activities: generation of electricity, distribution of electricity, and the supply of and trade in electricity.

EPBiH operates within nine subsidiaries, namely:

Hydropower Plants on the Neretva, Jablanica,  
Thermal Power Plant "Kakanj", Kakanj,  
Thermal Power Plant "Tuzla", Tuzla,  
"Elektrodistribucija" Bihać,  
"Elektrodistribucija" Mostar,  
"Elektrodistribucija" Travnik,  
"Elektrodistribucija" Sarajevo,  
"Elektrodistribucija" Tuzla,  
"Elektrodistribucija" Zenica,  
with the organized Directorate at the Company Headquarters.

The Company is represented by the General Manager, Executive Directors, and Subsidiary Directors, in accordance with the Statute and the special act of the Company Management.

Bodies of the Company are:

- Assembly,
- Supervisory Board,
- Management, and
- Audit Committee.

in accordance with the Law on Companies, the Law on Public Enterprises, and the Statute, the Company is managed by the Company Management, which consists of:

- General Manager,
- Executive Director for Generation,
- Executive Director for Distribution,

- Executive Director for Supply and Trade,
- Executive Director for Economic Affairs,
- Executive Director for Legal Affairs and Human Resources,
- Executive Director for Capital Investments.

The Company has a Company Secretary whose responsibilities are defined by the Law and the Statute.

The Company Directorate is organized at the Company Headquarters to perform joint functions for the needs of the Company as a whole, as well as for the needs of specific electric-power activities and its subsidiaries.

## APPLICATION OF CORPORATE GOVERNANCE RULES

In 2023, the Company followed and applied the recommendations established by the Corporate Governance Code of JP Elektroprivreda BiH d.d. - Sarajevo of 20 April 2012. The Corporate Governance Code of JP Elektroprivreda BiH d.d.-Sarajevo recognizes the specifics arising from the fact that the Company is a public enterprise, to which the Law on Public Enterprises in the Federation of BiH also applies.

In 2023, all obligations in relation to disclosure of information stipulated by the Corporate Governance Code of JP Elektroprivreda BiH d.d. – Sarajevo and the Rulebook on information disclosure and reporting on the securities market were fulfilled in a timely manner.

EPBiH is a joint-stock company. According to the list of shareholders, which the Company obtained from the Securities Register for the purpose of holding the 79th (extraordinary) session of the Assembly, the Company had a total of 2,608 shareholders (31,506,541 shares) as of 24 October 2023. On that day, the top ten shareholders were:

Ord. No.	Shareholder	Number of shares	Stake (%)
1.	Federation of Bosnia and Herzegovina	28,472,181	90.3691
2.	Raiffeisen BANK d.d. Bosna i Hercegovina	388,823	1.2341
3.	ZIF CROBIH FOND d.d. Mostar	272,468	0.8648
4.	ZIF HERBOS FOND d.d. Mostar	210,011	0.6666
5.	ZIF "PROF-PLUS" d.d. Sarajevo	206,577	0.6557
6.	ZIF "prevent INVEST" d.d. Sarajevo	204,113	0.6478
7.	ZIF "BONUS" d.d. Sarajevo	180,904	0.5742
8.	OAIF "VIB FOND" a.d. Banja Luka	111,950	0.3553
9.	ASA FINANCE d.d. Sarajevo	88,624	0.2813
10.	ZIF "FORTUNA FOND" d.d.	74,929	0.2378

In 2023, the Company convened a total of four (4) sessions of the Company Assembly: the 75th (regular) session, held on 30 June 2023; 76th (extraordinary) session, held on 22 August 2023; the 77th (extraordinary) session, held on 17 October 2023, and the 78th (extraordinary) session, held on 23 November 2023. Notices of convening are published in daily newspapers and on the website of the Company. The materials for the Company Assembly are published on the Company's website, as are the decisions made at the Assembly sessions held.

Until 22 August 2023, the Supervisory Board of the Company consisted of the following members:

- Izet Žigić, PhD, chair,
- Admir Softić, PhD, member,
- Safet Isić, PhD, member,
- Milenko Obad, PhD, member,
- Muhidin Zametica, member,
- Selvedin Subašić, member,
- Ivan Gržić, member.

As of 23 August 2023, the Supervisory Board has consisted of the following members:

- Ženja Ljubuškić, acting member (chair),
- Vedran Kaser, acting member,
- Milenko Obad, PhD, acting member,
- Edin Hamzić, acting member,
- Damir Okanović, MSc, acting member,
- Idham Kruško, acting member,
- Ivan Gržić, member.

No member of the Supervisory Board is a shareholder of EPBiH, nor do they own shares/stakes in companies that may be considered competitors of EPBiH.

The Supervisory Board supervises the Company's operations and operates on the basis of the Law on Companies, the Law on Public Enterprises, the Company's Statute and the Rules of Procedure of the Supervisory Board. During 2023, 26 sessions of the Supervisory Board were held, namely: 15 regular and 9 extraordinary sessions, 1 thematic and 1 constitutive session. A more detailed description of the Supervisory Board activities in 2023 is contained in the Report on the work of the Supervisory Board for the year 2023.

The Audit Committee consists of 3 members. They are:

- Almira Zulić, MSc (Econ),
- Mustafa Šakić, BSc (Econ),
- Ismeta Jakupović-Divković, BSc (Econ).

The term of the current convocation of the Audit Committee expires on 28 May 2024. The members of the Audit Committee do not own shares/stakes in companies that may be considered competitors of EPBiH. The Audit Committee performs its duties in accordance with the Law

on Companies, the Law on Public Enterprises, the Company's Statute, the Rules of Procedure of the Audit Committee and other acts of the Company. A more detailed description of the Audit Committee activities in 2023 is contained in the Report on the work of the Audit Committee for the year 2023.

Until 23 August 2023, the Company Management members were:

- Admir Anđelića, General Manager,
- Samir Selimović, MSc, Executive Director for Generation,
- Elvir Lojić, MSc, Executive Director for Distribution,
- Zlatan Planinčić, Executive Director for Supply and Trade,
- Muhamed Kozadra, Executive Director for Economic Affairs,
- Ružica Burić, Executive Director for Legal Affairs and Human Resources,
- Senad Salkić, PhD, Executive Director for Capital Investments.

As regards the Company Management members, Senad Salkić, PhD, Executive Director for Capital Investments, is a shareholder of the Company with 29 shares, which is 0.0001% of the total number of shares. No member of the Company Management owns shares/stakes in companies that may be considered competitors of EPBiH.

As of 24 August 2023, the Company Management has consisted of the following members:

- Sanel Buljubašić, PhD Acting General Manager,
- Fahrudin Tanović, Acting Executive Director for Generation,
- Edisej Sjerotanović, Acting Executive Director for Distribution,
- Nevad Ikanović, PhD, Acting Executive Director for Supply and Trade,
- Sanela Jurišić, Acting Executive Director for Economic Affairs,
- Amra Ohranović, Acting Executive Director for Legal Affairs and Human Resources,
- Harun Gadžo, Acting Executive Director for Capital Investments.

Acting members of the Management have been appointed until the end of the competition procedure, and for a maximum period of up to six months (acting General Manager, acting executive director for economic affairs, acting executive director for legal affairs and human resources and acting executive director for capital investments), or 12 months (acting executive director for production, acting executive director for distribution, and acting executive director for supply and trade) respectively.

No member of the Company Management is a shareholder of EPBiH, nor do they own shares/stakes in companies that may be considered competitors of EPBiH.

Price movement and turnover of the Company's shares

At the beginning of 2023, the price of the Company's share (symbol: JPESR) in the Sarajevo Stock Exchange (SASE) was around BAM 16, while at the end of 2023 the price was around BAM 13.00, which is a 19% drop compared to the beginning of the year. Looking at the volume of share turnover in the SASE for the year 2023, EPBiH was in 4th place (BAM 1,924,883.58), while it is 2nd in terms of the number of closed transactions during the year (433 transactions).

## 2. IMPLEMENTATION OF BUSINESS POLICY AND COMPANY OBJECTIVES

### IN THE FIELD OF GENERATION ACTIVITY

In the first 8 months of 2023, due to favorable hydrological conditions, the achieved generation of HPPs was higher by 38.1%, while it was lower by 15.7% at TPPs as a result of coal stocks at the depots of both thermal power plants at the end of 2022, which were significantly lower compared to the planned stocks according to the Electric Power Balance for the year 2023. In accordance with the above, the following data characterize the operation of generation capacities in 2023:

- Total electricity generation achieved in 2023 was 5,333.5 GWh, which is by 184.7 GWh or 3.4% less compared to the planned generation according to the Overview of EP conditions for the period Sep-Dec 2023; compared to the total generation achieved in 2022, the total electricity generation achieved in 2023 is lower by 515.7 GWh or, expressed as a percentage, by 8.8%;
- Total electricity generation achieved in hydroelectric power plants (including small HPPs) in 2023 was 1,639.3 GWh and is higher by 9.2 GWh or 0.6% compared to the planned generation according to the Overview of EP conditions for the period Sep-Dec 2023;
- Total electricity generation achieved in WPP "Podveležje" in 2023 was 100.2 MWh and is lower by 24.6 MWh or 19.7% compared to the planned generation according to the Overview of EP conditions for the period Sep-Dec 2023;
- Total electricity generation achieved in thermal power plants in 2023 was 3,593.9 GWh and is lower by 169.3 GWh or 4.5% compared to the planned generation according to the Overview of EP conditions for the period Sep-Dec 2023, which is a consequence of lower generation in both thermal power plants;
- Share of the electricity generation achieved in hydroelectric power plants (including small hydroelectric power plants) in the total generation achieved in 2023 was 30.7%, while the share of electricity generation achieved in thermal power plants in the total generation

achieved in the considered planning year was 67.4%, of which TPP "Tuzla" participated with 37.1%, and TPP "Kakanj" with 30.3%. Furthermore, the share of electricity generation in WPP "Podveležje" in the total generation in 2023 was 1.9%; therefore, the share of electricity generation from renewable sources in 2023 in the total generation was 32.6%, of which hydropower plants participated with 30.7%, and WPP "Podveležje" with 1.9%;

- Total procurement of coal in 2023 was 4,383,224 tons, which is by 2,158,157 tons less than the contracted 6,541,381 tons of coal. For the same period, according to the Overview of EP conditions for the period Sep-Dec 2023, the procurement of 4,475,000 tons of coal was planned. It is evident from the aforementioned that 91,776 tons or 2.05% less coal were delivered than the planned quantities from the Overview of EP conditions for the period Sep-Dec 2023;
- For the production of electricity, thermal energy and industrial steam in thermal power plants a total of 4,120,007 tons of coal were used, of which 2,428,175 tons of coal were used in TPP "Tuzla" and 1,691,832 tons of coal were used in TPP "Kakanj". Of the total amount of coal used, 3,932,756 tons of coal or 95.5% were used for the generation of electricity, while 187,251 tons of coal or 4.5% were used for the production of thermal energy and industrial steam;
- Total specific heat consumption achieved in thermal power plants was 12,781 kJ/kWh and is higher than the planned specific heat consumption according to the Overview of EP conditions for the period Sep-Dec 2023 by 899 kJ/kWh, or by 7.6%. Compared to 2022, the total specific heat consumption in 2023 is higher by 495 kJ/kWh;
- All employees in the Generation activity fully comply with the currently applicable law as well as regulations in the field of occupational safety and health.

### **IN THE FIELD OF DISTRIBUTION ACTIVITY**

- Gross distribution consumption was 5,021.42 GWh and it was by 1.5% higher compared to the balanced gross consumption for 2023, and by 112.62 GWh (2.3%) higher than the one achieved in the year 2022;
- Distribution losses were 351.96 GWh (7.6% in relation to gross consumption) and were lower than the losses planned in 2023 (7.7% planned); energy losses were reduced compared to the ones for the year 2022 (366.07 GWh);
- Considering the entire electricity distribution system, the system average interruption frequency index (SAIFI) per customer was about 14% higher (worse) than the one last year, while the system average interruption duration index (SAIDI) per customer was about 23% higher (worse) than the one in 2022;
- Activities of expanding the remote monitoring and control system, as well as eliminating sub-consumption, are continuing;
- Activities in the construction and reconstruction of electricity distribution facilities are being continuously implemented to create conditions for the connection of new end users to the distribution grid (more details in the Implementation of Investment Plan);
- Activities are continuously being implemented to replace 10 kV equipment with 20 kV equipment, in order to adapt the electricity distribution system for operation at the 20 kV voltage level.

### **IN THE FIELD OF SUPPLY ACTIVITY**

- Total supply of electricity to end customers was 5,124 GWh (excluding power for own consumption), which is by 2.1% more than in 2022;
- Contracting of market supply for the electricity delivery period in 2023 was carried out in accordance with internal acts and the Decision of the Government of the Federation of BiH on limiting the increase in electricity supply prices ("Official Gazette of the Federation of BiH", number: 87/22);
- Regular contracting of market supply for the year 2024 was successfully implemented, in accordance with internal acts and the Decision of the FBIH Government on the introduction of special measures to control electricity supply prices for the year 2024 ("Official Gazette of the Federation of BiH", number: 96/23);
- In the market supply segment, the required delivery of electricity was successfully achieved;
- In the market supply segment, the share in the open market (income and number of customers) was maintained in accordance with the Business Plan;
- Software was upgraded to support the sales process in order to increase productivity and simplify the process of drawing up electricity supply contracts for market supply for the year 2024 through the implementation of the Decision of the Government of the Federation of BiH on the introduction of special measures to control the prices of electricity supply for the year 2024;
- Activities were initiated to establish a market supplier's new product - Green Energy;
- The new Law on Electricity of the Federation of BiH ("Official Gazette of the Federation of BiH", number: 60/23) entered into force on 17 August 2023, and the new Law on the Use of Renewable Energy Sources and Efficient Cogeneration ("Official Gazette of the Federation of BiH", number: 82/23) has been in force since 2 May 2024. These legislative amendments bring changes and challenges both in terms of a potentially significant increase in the number of customers (metering points) being supplied within the market supply and in terms of new market products, services, supply schemes, etc.;
- During 2023, a significant increase in the publication of public procurement notices for electricity was recorded by entities obliged to apply the Law on Public Procurement of BiH;
- In order to adequately and efficiently respond to the mentioned challenges, accompanied by a significant increase in workload on the part of the market supplier, the necessity of reorganization and

- job classification of the Market Supply Sector has been recognized;
- In the public supply segment, continuous supply of electricity to all customers on public supply of standard quality was carried out;
- In 2023, the number of metering points where electricity is delivered on public supply increased by 8,416 new metering points or 1.1% more compared to 31 December 2022;
- Activities were successfully carried out on the implementation of the Decision on the application of the Decision on the implementation of measures to reduce electricity costs to households and stimulate energy efficiency ("Official Gazette of the Federation of BiH", number: 44/11 with subsequent amendments);
- Services of printing, enveloping and delivery of bills and other accompanying documents (reminders, disconnection notices, interest sheets, OIS forms) were continuously provided to electricity customers by means of the contract with BH Pošta;
- Collection rate of 99.5% was achieved (excluding the balance of receivables from previous years), and 96.8% (including the balance of receivables from previous years), observing the ratio of invoiced and total collected income in the current year;
- Collection of receivables was continuously carried out through the existing and conclusion of new debt settlement agreements for delivered electricity (reprogramming);
- Activities were continuously carried out to adapt and refine the billing system to user requirements and needs conditioned by changes in legislation;
- Activities have been initiated to improve the billing system so as to enable the application of the block tariff;
- Coordination of supply and distribution activities, with the aim of defining obligations and responsibilities, and improving the efficiency and quality of contact processes;
- Coordination with regulatory bodies, and initiative for the improvement of regulatory acts that define the activity of electricity supply;
- Activities in relation to renewable energy sources were carried out

- regularly and in a timely manner;
- Implementation of agreements and contracts on the collection of electricity bills through standing orders and electronic orders with commercial banks, as well as through card payments;
- Marketing activities were carried out to promote e-bills. During 2023, the number of e-bill users increased by 11,573 (20.1%), and as of 31 December 2023 the total number of e-bill users is 66,673.

### **IN THE FIELD OF TRADE ACTIVITY**

- Total electricity sold was 825.4 GWh, which is by 8.6 GWh or 1.05% more than the planned sales volume, or by 391.8 GWh or 32.19% less than the sales achieved in the year 2022;
- Total income from the sale of electricity was BAM 227.69 million, which is by BAM 2.09 million or 0.93% more than the planned income, and by BAM 180.88 million or 44.27% less than the total income from the sale of electricity in the year 2022;
- Income ancillary services capacity was BAM 6.54 million, which is by BAM 0.25 million or 3.71% less than the planned income on this basis, and by BAM 1.82 million or 38.53% more than the total income achieved from auxiliary services capacity in the year 2022;
- Total income from the balancing service of independent producers was BAM 2.16 million, which is by BAM 0.23 million or 11.99% more than the planned income on this basis, and by BAM 0.19 million or 9.71% more than the total income achieved from the balancing service of independent producers in the year 2022;
- Cumulative income (income from the sale of electricity, income from the auxiliary services capacity, and income from the balancing service of independent producers) was BAM 236.39 million, which is by BAM 2.08 million or 0.89% more than the planned total income, or by BAM 178.87 million or 43.07% less than the total income achieved in the year 2022;
- Short-term sale of electricity included 44.4 GWh, that is, the total value of BAM 10.3 million (the level of collection of the delivered

- quantities of electricity is 100%);
- Total countertraded electricity was 379.7 GWh, with a total income of BAM 171.05 million and total costs of BAM 96.85 million, which resulted in profit of BAM 74.20 million;
- Total purchase of electricity was 924.6 GWh, which is by 146.8 GWh or 18.87% more than the planned purchase volume, or by 370.4 GWh or 66.85% more than the purchase achieved in the year 2022;
- Total costs for the purchase of electricity were BAM 187.04 million, which is by BAM 23.06 million or 14.06% more than the planned costs, and by BAM 17.90 million or 10.59% more than the total costs for the purchase of electricity in the year 2022;
- Costs for ancillary services capacity were BAM 0.41 million, which is BAM 0.06 million or 12.78% less than the planned costs on this basis, and by BAM 0.45 million or 52.22% less than the total costs for the auxiliary services capacity in the year 2022;
- Cumulative costs (costs of purchasing electricity and costs ancillary services capacity) were BAM 187.45 million, which is by BAM 23.00 million or 13.99% more than the planned total costs, or by BAM 17.46 million or 10.27% more than the total costs in the year 2022;
- All the obligations from the licenses have been implemented and the conditions from the FERK and SERC licenses have been fully met in terms of second-order electricity supply and international electricity trade.

### **IN THE FIELD OF ECONOMIC AFFAIRS**

In the field of economic affairs, which includes financial management (including PIU), accounting, planning, reporting and analysis, the most important activities in the reporting period, along with engagement in project teams, expert teams and committees, were the following:

- As regards implementation of the Project Unit 7 at TPP "Tuzla", activities were carried out to fulfill the conditions and obligations defined by the loan agreement with the consortium of domestic

- banks, such as continuous reporting on the status of the project, submission of reports at the banks' requests, answers to inquiries during the reporting period, payment of due installments on the loan to finance portion of the advance payment;
- In the period Jan-Dec 2023, in addition to BAM 14.67 million, financial assets in the amount of EUR 45 million, were placed in fixed-term deposit, and based on the term-deposit interest, an income of BAM 1.77million was achieved;
- Activities in the implementation of KfW donations in relation to the approved investment projects;
- The tender based on the collective insurance of employees for the period 1 October 2023 - 1 October 2026 was successfully concluded with the Framework Agreement being signed: on the basis of the above, a one-year contract and insurance policy were signed for the period 1 October 2023 - 1 October 2024;
- Tender preparations, 1 October 2024 - 1 October 2027, based on property insurance and general liability insurance, WPP "Podveležje 1", had been successfully completed in the previous period; on the basis of the aforementioned, the plan was to publish these tenders by 10 April 2024;
- Continuous professional assistance in the processing of liquidation and collection of damages caused to property and employees of EPBiH; also, according to current needs, insurance operations are carried out in connection with the ongoing investment projects;
- Implementation of annual contracts with commercial banks for payment operations in the country and abroad, loan agreement with a consortium of banks, advance payment for B7 whereby, during the 4th quarter, on 23 December 2023, the 14th installment provided for in the repayment plan was paid, and continuous cooperation with banks based on concluded contracts/agreements;
- Continuous implementation of activities to provide guarantees for the Company's needs in accordance with the new Framework Agreement concluded with three banks in mid-September 2022;
- In accordance with the internal procedures and the Procurement

- Plan of the Financial Management Sector for 2022, which provides for the procurement of banking payment operation services, the procedure for the procurement of payment operation services in the country and abroad has been completed, three-year contracts for the period 2023-2025 have been concluded with five banks for 10 lots;
- Activities in the invitation to tender for the services of issuing bank guarantees during the 3rd quarter of 2022 ended with the conclusion of a new framework agreement, the implementation of the concluded framework agreement continued in the 4th quarter of 2023;
  - Continuous monitoring and implementation of debtor-creditor relationship with the mine subs (subsidiaries), during the reporting period, based on the decisions of the Company's bodies, which converted the paid but unjustified advances into long-term loans to the mines, implementation of the protocol and recapitalization of the mines, and preparation of information on the aforementioned; granting loans in accordance with the conclusions of the Management, submitting comments and opinions regarding draft documents in relation to the mine operations;
  - Participation in the preparation of tender documents in the field of finance in cooperation with the sectors and services of the Directorate, based on several projects in the field of renewable resources at PVPP "Gračanica" I and II, projects of desulfurization and revitalization of boilers at TPP "Kakanj" and TPP "Tuzla", etc.;
  - Operational tasks (payment transactions, payroll calculations, and other payments) were carried out in a timely manner, and obligations to suppliers and the state were regularly settled, with attention to maintaining liquidity;
  - Annual accounting for the year 2022 was completed, along with all related activities (the 2022 annual inventory, the preparation of the report on assets and liabilities, and the annual accounting forms were completed and submitted to the FIA within the prescribed deadline);
  - Preparation of data for the application of IFRS 9 for the year 2022;
  - Preparations for the audit of financial statements for the year 2023, along with coordination with the independent audit firm and the Audit Committee on the preparation of audit reports for the year 2022;
  - Preparation of consolidated financial statements for the year 2022 in cooperation with relevant entities subject to consolidation;
  - Preparation of documentation for the Audit Office of Institutions for the audit of the year 2022;
  - Tested and implemented changes to the Chart of Accounts;
  - Modification of SAP records of fixed assets and inventories in line with the new organization;
  - Activities related to the pre-audit for the year 2023;
  - Preparation of the tax balance for the year 2022, along with all accompanying forms for the Tax Administration;
  - Preparation of the Transfer Pricing Study for the year 2022 and preparation for the study for the year 2023;
  - Submission of monthly VAT returns, submission of the VAT return supplementary form, preparation and submission of electronic files along with the VAT return;
  - Collaboration with SAP consultants on amendments to the Technical Instructions for submitting accounting records electronically to the ITA;
  - Preparation of tenders for the application of IAS 36, review of bids, responses to complaints, preparation of documentation for contract implementation, and coordination with the coal mine subs;
  - Preparation of the tender for the creation of the Transfer Pricing Study, reviews of bids, and responses to complaints;
  - Preparation of data for the actuary and legal disputes and accounting;
  - Extraordinary inventory as of 31 August/30 September 2023;
  - Preparation for the application of Standard IFRS 16 – Leases, for the Company's subsidiaries, method of recording, posting schemes, and preparation of repayment plans;
  - Preparation of the Business Report of JP Elektroprivreda BiH for the year 2022, which was accepted by the Supervisory Board at the end of February;

- Calculation of the age structure of inventories with the annual accounting for the year 2022 as well as of 30 June 2023;
- In coordination with other competent sectors and services from the Directorate and subsidiaries, three-year activity plans for the subsidiaries and Directorate were harmonized, and the plan with the monthly planning schedule for the year 2023 was entered into the SAP system;
- Tasks in relation to the statistical reporting and monthly information to the Management on paid salaries and other benefits were completed in a timely manner;
- Monthly reports (tabular overviews of business results, inventories, investments, etc.);
- In coordination with the competent organizational units in the subsidiaries, tasks related to the regular annual financial reporting to FERK (for all regulated activities) for the year 2022 were completed;
- Distribution of income from electricity and ancillary services for the year 2022 was completed and recorded in accounting;
- quarterly business reports for the period Jan-Mar 2023 and Jan-Sep 2023, as well as the semi-annual report for the period Jan-Jun 2023, were completed;
- Carried out activities in the development of the Revised Business Plan of EPBiH for the period 2023-2025 in the part that refers to the year 2023;
- Several reviews of the Company's business result for the year 2023 and the subsequent years as well as impact analysis
- initiated activities in the development of the three-year Business Plan for the period 2024-2026;
- Participation in the implementation of EBRD technical assistance for the project of converting Unit 3 at TPP "Tuzla" (2x50MW) from coal to biomass with a pilot project of energy plantations; the implementation of the contract for the preparation of a feasibility study for WPP "Bitovnja"; the implementation of technical assistance from GGF for the preparation of a feasibility study for PVPP "Bijele Vode", the implementation of a contract for the study of critical

habitats for WPP "Vlašić", the implementation of a two-year bird and bat monitoring contract at WPP "Podveležje", the implementation of EBRD technical assistance for the analysis of decarbonization and the development of a decarbonization plan of EPBiH until 2050;

- Participation in the procurement process at PVPP "Gračanica" 1 and 2 project;
- Activities to secure the financing of the Solar Portfolio Project with an estimated value of approx. 170 million euros (approx. 180 MW), the EBRD expressed its willingness to financially support the Project, the Mandate Letter with the framework financing conditions was signed;
- Activities with the World Bank in relation to the transition of coal mines within the Just Transition;
- Activities in relation to the conversion of EIB loans (Electricity distribution II);
- Activities in the preparation of the application for an investment grant in the amount of EUR 20.1 million for the co-financing of the WPP "Vlašić" construction project, WBIF approved the application;
- Activities in the preparation of the Loan Agreement between BiH and EIB in the amount of EUR 36 million for the financing of the WPP "Vlašić" construction project, the Loan Agreement was signed;
- Activities to secure the financing of the Lukavačka River Project 1, 2 and 3. KfW has expressed its willingness to financially support the project. The pre-assessment project mission was held.

#### ***IN THE FIELD OF LEGAL, PERSONNEL AND GENERAL AFFAIRS***

- Continuous provision of legal support to the Company's core activities, as well as support activities;
- Activities in representation of EPBiH in proceedings before the courts in BiH;
- Registration and registration tasks in relation to the registration of new subsidiaries and changes of the persons authorized for representation;

- Activities in drafting and analysis of normative acts;
- Participation in resolving the requests of the subsidiaries – coal mines;
- Participation in the activities of drafting complex contracts and high value contracts in the Company;
- Implementation of land expropriation procedures;
- Participation in resolving property-legal relations in the Company;
- Legal affairs in relation to the coordination and resolution of property-legal relations of the Company, for the property that is not in the function of generation, distribution and supply of electricity;
- Tasks related to communication and dealings with the Privatization Agency in relation to the assets that are in the passive sub-balance sheet;
- Legal affairs in relation to projects that are implemented through capital investments, as well as providing other types of legal support for capital investments;
- Legal affairs in relation to representation and settlement of property-legal relations for the Company's property abroad;
- Participation in the process of harmonizing the acts of subsidiaries with the acts of the Parent Company, as well as the preparation and drafting of instructions, decisions, guidelines, etc.;
- Implementation of activities in relation to completion and execution of the arbitration award for HPP "Vranduk";
- Implementation of activities in relation to the requests, proposals and inquiries of legal nature from the Company's subsidiaries;
- Participation in activities of restructuring and reorganization of EPBiH and the Concern;
- Participation in activities in relation to the amendments of acts on job classification and evaluation;
- Activities and tasks in the field of human resources management, personnel affairs and labor relations at the level of the Company;
- Participation in personnel selection procedures based on public announcements, in accordance with the Decree on the procedure for admission to employment in public service of the Federation of

- BiH and the Decision on the method of selection, procedure and criteria for the selection of new employees and trainees in EPBiH;
- Participation in the drafting of general acts and drafting of quality system acts in relation to the strategic management of human resources, education, labor relations and personnel affairs at the level of the Company;
- Activities and tasks in relation to employment and exercise of employment rights, drafting of employment contracts, and all other particular acts in the field of labor relations;
- Activities in staff development and employee training;
- Representation of the Company in labor disputes and other activities;
- Regular activities in transportation of employees, storage of archives and technical documentation, services to the Management, the Supervisory Board and others by provision of necessary materials for consideration and decision-making, printing, reproducing and copying, maintaining the required documents for vehicles and fuel consumption, technical maintenance and registration of vehicles, cleaning of business premises and facilities, as well as catering services;
- Tasks of servicing, insurance, registration, and satellite monitoring of the Directorate's vehicles, performing tasks of receiving new vehicles, and preparing documentation for and shipping new vehicles all over EPBiH;
- Maintenance of equipment, infrastructure and execution of works carried out by employees of the General Affairs organizational unit or contracted suppliers, maintenance of green areas as well as maintenance of company apartments;
- Continuous activities in the implementation of agreements with Elektroprijenos OP Sarajevo.

### **IN THE FIELD OF CAPITAL INVESTMENTS**

During the activity period of the organizational units, capital investments referred to the preparation of the construction of thermal power plants,

hydroelectric power plants, wind power plants and photovoltaic power plants, and included:

- Development of investment and technical documentation;
- Testing and research;
- Obtaining the necessary permits and approvals;
- Investor supervision;
- Implementing procedures for property expropriation;
- Closing the financial structure;
- Preparation of tender documentation for the selection of equipment suppliers and contractors for services and works.

To the aforementioned should be added the activities related to the public call for leasing/purchasing land for the construction of photovoltaic power plants through public announcements and the publication of one tender for the construction of a PVPP.

## **IN THE FIELD OF DEVELOPMENT**

### **Business development**

- Prepared the study "Model for organizing support functions for the areas of supply and generation plants within the Sector for Renewable Sources";
- Created the document "Analysis of the effects of the application of the Rulebook on organization and the effects of job classification and evaluation in EPBiH, with a proposal for organizational changes";
- Prepared the document "Analysis of employee engagement in other subsidiaries and other organizational units within the same subsidiary";
- Prepared the study "Analysis of final cost accounting - acceptance of all types of investment projects in ED Sarajevo with a proposal of measures to improve the informatization of the process";
- Participation in the work of the Expert Team for the development

- and implementation of the application for the informatization of the investment acceptance process in the distribution activity of EPBiH ("Acceptance");
- Prepared the study "Comparative analysis of EPBiH's operations with electricity companies in the region";
- Activities with the World Bank's Consulting Team on the restructuring of EPBiH - "Strategic review of EPBiH" Project – Terms of Reference (ToR) prepared;
- Prepared the study of the technical-economic justification for the establishment of a new subsidiary that would engage in ESCO business;
- Prepared the study "Analysis of the vehicle fleet in the Generation activity with a proposed solution for employee transportation to and from work";
- Prepared the "Analysis of the current technical and economic situation at the subsidiary GEOLP d.o.o. Kakanj, with a proposal for decisions and measures for this subsidiary";
- Prepared the "Analysis of the current technical and economic situation at the subsidiary MiOD d.o.o. Tuzla, with a proposal for decisions and measures for this subsidiary";
- Prepared the document "EPBiH Business Process Map";
- Preparation of the study "Analysis of connection execution in the Distribution activity of EPBiH, with a proposal for the optimal solution" (activities are in the final phase);
- Participation in the study "Catalogue of standard tasks in the Distribution activity of EPBiH";
- Participation in the study "Analysis of the supply of limestone and lime for the deSOx plants planned at Tuzla and Kakanj TPPs and by-product management";
- Participation in the preparation of the document "Analysis of options for the legal separation of distribution activities";
- Participation in the preparation of the document "Analysis of job classification from the perspective of the effects of introducing categories of unpromising jobs and jobs with an excessive number

- of employees”;
- Participation in the preparation of the study “Job analysis in the Supply activity - Public Supply”.

### **Strategic development**

#### **Strategic planning documents and system energy management activities**

- Participation in the Working Group for the establishment of a system of guarantees of origin; activities coordinated by the MoFTER;
- Participation in the team for the preparation of the PZ Analysis on the possibility of using Cloud technologies in relation to on-premise solutions in the EPBiH information system.

### **Generation development/RES**

- Development of the Project “WPP ‘Bitovnja’ - Measurement of wind parameters”, and preparation of the Feasibility Study;
- Preparation and revision of the Study of the justification for the construction of floating photovoltaic power plants; FPV “Modrac”, FPV “Sniježnica”;
- Preparation and revision of the Study of the connection of the floating photovoltaic power plants to the ED grid; FPV “Modrac”, FPV “Sniježnica”, PEES obtained for FPV “Sniježnica”;
- Preparation and revision of the Study of the justification for the construction of floating photovoltaic power plants on the vacant mine areas of the EPBiH Concern, FPV “Višća”, FPV “Bašigovci”;
- Preparation and revision of the Study of the justification for the construction of photovoltaic power plants on the vacant mine areas of the EPBiH Concern; PVPP “Bedrok” 1, PVPP “Bedrok” 2, PVPP “Bedrok” 3 and PVPP “Potočari” 1;
- Preparation and revision of the Study of the connection to EES of

- FPV “Višća”, PVPP “Bedrok” 1, PVPP “Bedrok” 2, PVPP “Bedrok” 3 and PVPP “Potočari” 1;
- Preparation and revision of the Study of the justification for the construction of PVPP on the vacant mine areas of the EPBiH Concern; PVPP “Lukavačka Rijeka” 1A, 1B, 2 and 3;
- Preparation of the study of the connection of PVPP “Lukavačka Rijeka” 1A, 1B;
- Preparation and revision of the Study of the justification for the construction of PVPP on the vacant mine areas of the EPBiH Concern; PVPP “Stranjani”;
- Preparatory activities and creation of ToR for the construction of the 10 EPBiH PVPP projects in cooperation with the EBRD;
- Preparatory activities and creation of ToR for the construction of the PVPP “Lukavačka Rijeka” 1A, 1B, 2 and 3 projects in cooperation with the KfW;
- Preparation of the study “Construction models of the rooftop photovoltaic power plants with potential active customers with the support of EPBiH”; upon the revision, updates will be carried out in accordance with the new legal framework.

### **Development of ED**

- Preparation of the study “Project for the electric power quality monitoring system at JP Elektroprivreda BiH d.d. – Sarajevo”, activity being implemented;
- Preparation of the study “Automation of MV distribution grids at the level of EPBiH”;
- Analysis of the initiatives for updating technical recommendations TP 2 and TP 3;
- Preparation of the study “Analysis of the transmission grid in the conditions of the connection of RES-based electricity generation facilities that are connected directly to the medium voltage buses of transformer stations owned by Elektroprijenos BiH or through the DSO distribution grid covered by EPBiH”.

### **Development of electromobility**

- Implementation of the Pilot Project "Construction of infrastructure of public AC charging stations for electric vehicles in Bosnia and Herzegovina" (10 AC charging stations) – public procurement procedure completed, contract signed, permits obtained;
- Implementation of the Pilot Project "Integration on a commercial basis of charging stations for electric vehicles owned by third parties into the CPMS monitoring and control system", project being implemented;
- Completed the study "Introduction of charging for electric vehicles at EPBiH charging stations, as well as charging for the use of CPMS software services for third parties";
- Activities in accordance with the Strategy and Activity Plan for the implementation of the strategy of the electromobility development project in EPBiH for the period 2021-2023;
- Participation in the work of the Association for Electromobility at the FBiH Chamber of Commerce – launching the initiative to establish a regulatory framework for the field of electromobility in BiH.

### **International projects, cooperation**

- Completed the Erasmus + project SUCCESS (Cooperation between universities and industry in the development of curricula with the aim of improving the employment of graduates);
- Participation in the preparation of the INITIATE Horizon 2020 project application – project approved, grant received, a project team formed at the EPBiH level;
- Participation in the activities of the GIZ Project - a Working Group formed at the EPBiH level;
- Preparation and implementation of the project for the Interreg Danube Program – the ESINERGY project; project approved, grant received, a Project Team formed at the EPBiH level.

### **IN THE FIELD OF QUALITY SYSTEM**

- Continuous activities – supervision, maintenance and improvement of the management system in accordance with ISO 9001:2015, ISO 45001:2018 and ISO 50001:2018 at the Company's Directorate;
- The first supervisory audit of the integrated management system at the Company's Directorate was implemented by the authorized certification company and it was confirmed that the management system applied in the organization complies with the requirements of ISO 9001:2015, ISO 45001:2018 and ISO 50001:2018;
- Preparation and implementation of the internal audit in accordance with the requirements of ISO 9001:2015, ISO 45001:2018 and 50001:2018 at the Company's Directorate;
- Continuous activities – maintenance and improvement of the management system documents in accordance with the international standards: for processes that are implemented in a unique way within the power industry activities;
- Continuous cooperation and professional assistance in the establishment and maintenance of the management system in branches and subsidiaries;
- Continuous contract monitoring activities (successive delivery and updates of international and European standards (ISO, IEC, IEE, DIN, EN, etc.) and BiH standards (BAS) by the Institute for Standardization of BiH for the needs of EPBiH.

### **IN THE FIELD OF ICT**

The most significant activities in the field of ICT in relation to the implementation of business policy were:

- Operational support for business services defined by the Catalogue of Business ICT Services, the users of which are various activities within EPBiH;
- Provision of ICT infrastructure and service base for the introduction of new services, with the aim of supporting:

- successful management, control and maintenance of the electric power system
- efficient implementation of all operating processes and planning the development of the electric power system;
- Building the ICT infrastructure in accordance with the legislation and regulations of the Communications Regulatory Agency, as well as the ICT system security policy;
- Ensuring the information integrity in the ICT system (single entry of information and its multiple use) through the consolidation of technical and business information systems;
- Continuous improvement of the service management system;
- Active participation in the implementation of development and capital projects.

In addition to the specified ICT projects implemented in the year 2023, in the field of information and communication technologies, operational support was provided to 58 business services, the users of which are various activities within EPBiH. The maintenance was carried out in the organization of the ICT Sector of the branches and the Directorate, and with the engagement of external suppliers in the case of some information systems or parts of the ICT infrastructure.

### **IN THE FIELD OF SECURITY AND PROTECTION**

- Implemented contracted works in relation to the provision of physical and technical protection services in EPBiH;
- Authorized company performed testing of the initial fire extinguishing apparatus, the correctness and functioning of the built-in system of active fire protection and the integrity and functionality of the hydrant network, as well as testing and functioning of the fire alarm system;
- As regards fire protection, continuous cooperation was carried out with the persons who perform these tasks in the Company's subsidiaries, and certain professional assistance was also provided;

- In accordance with the Law on Occupational Safety and the Rulebook on Occupational Safety of EPBiH, the contractual obligations of Risk assessment at workplaces in EPBiH were completed;
- Activities were continuously carried out in the implementation of the adopted Occupational Health and Safety Management System OHSAS 18001:2007;
- All planned activities were carried out in the implementation of laws, technical guidelines, and other regulations in all areas related to health and safety at work, with a particular emphasis on monitoring the number of injuries and accidents at work that are causally related to the performance of work duties, and on prevention to reduce material losses due to work-related injuries;
- Preparation of the Study and Risk Assessments for all EPBiH facilities protected by physical and technical security was completed, and approvals were obtained from the FBiH Ministry of Internal Affairs.

### **IN THE FIELD OF MINING**

- Analyses and monitoring of operations of all coal mine subsidiaries on a monthly basis;
- Preparation of acts related to the implementation of financial support to the mines, and immediate activities on the implementation of the Decision on Amendments to the Decision on the allocation of approved loan funds to subsidiary companies - coal mines, number: SD - 12872/21-69./8. dated 25 May 2021, number: SD-31960/23-77./5. dated 17 October 2023 and the Decision on Amendments to the Decision on the allocation of approved loan funds to subsidiary companies - coal mines, number: NO - 15835/21-55./10. dated 25 May 2021, number: NO-29799/21-63./18. dated 29 September 2021, number: NO-34549/23-4./8. dated 17 October 2023, in relation to the approval of loans;
- Preparation of acts in relation to the adoption of the Decision on Amendments to the Decision on the conversion of paid but unjustified advances to the coal mine subs into a long-term loan,

SD-31960/23-77./4. dated 17 October 2023;

- Creation, participation in the implementation and monitoring of activities under the Operational Action Plan for Restructuring of Coal Mines, number: U-01-16245 /21-101./3. dated 24 May 2021 and U-01-21219-1/23-261/7. dated 21 June 2023, number: U-01-31936-1/23-6/3 dated 26 September 2023;
- Continuous management of activities resulting from decisions on recapitalization of coal mine subsidiaries (more details in the chapter Implementation of the Investment Plan);
- Participation in activities within the Pilot Project "Establishment of test plantations of fast-growing woody biomass on the land of the EPBiH Concern mines";
- Continuous management of activities resulting from the program of taking care of excess employees in coal mine subsidiaries;
- Participation in the activities of the preparation of the Roadmap for transition in the regions rich in coal in Bosnia and Herzegovina, which are carried out by the World Bank;
- Participation in the development of plans for reaching production parameters for all coal mine subsidiaries, in which all preconditions had been defined and worked out, the dynamics of reaching the required parameters with deadlines and responsible persons.

Measures to overcome the difficult technical and technological, organizational and financial situation in the coal mine subsidiaries are being implemented by EPBiH in cooperation with the coal mine subsidiaries and have been undertaken in three basic directions:

- Implementation of the restructuring program of the coal mine subsidiaries;
- Intensification of investments through decisions on recapitalization, and
- Financial support by provision of loans that reschedule the existing obligations of the mine subs toward EPBiH and create preconditions to resolve the surplus of non-production workers in the mine subs.

## **OTHER SUBSIDIARIES AND AFFILIATES, AND ASSETS**

- Continuous monitoring and reporting on the implementation of activities of the subsidiaries Eldis Tehnika d.o.o. Sarajevo, Hotel "ELBIH" d.d. Makarska, TTU energetik d.o.o. Tuzla, Iskraemeco d.o.o. Sarajevo, ETI Sarajevo d.o.o. Sarajevo, GEOLP d.o.o. Kakanj and MiOD d.o.o. Kakanj, through business plans and annual business reports;
- Participation in the analysis of the business operations of all subsidiaries and affiliates;
- Participation in the implementation and monitoring of the activities of the Operational Action Plan for the work of the sub GEOLP d.o.o. Kakanj in the full capacity planned;
- Monitoring the implementation of the Operational Action Plan for the establishment and full functioning of the sub MiOD d.o.o. Tuzla in accordance with the Study of the technical and economic justification for the establishment and the Decision on the establishment thereof;
- Participation in the preparation of a comprehensive comparative information on the current technical and technological as well as economic and financial condition of operations in relation to the technical and economic feasibility studies for the establishment of the subsidiaries MiOD d.o.o. Tuzla and GEOLP d.o.o. Kakanj – determining the causes of badbusiness and proposed measures and manner of solving problems in the newly established subs MiOD d.o.o. Tuzla and GEOLP d.o.o. Kakanj;
- Coordination, participation and reporting according to the Study of the technical-economic justification of expanding the production of metal casings for Eldis Tehnika d.o.o. Sarajevo, June 2023;
- Coordination during the implementation of the project of establishing a quality management system in the subsidiary Eldis Tehnika d.o.o. Sarajevo;
- Participation in the preparation of the Report on investments made and the effects of investments in other subsidiaries;
- Participation in the preparation of the Report on the use of capital contributions in the subs GEOLP d.o.o. Kakanj and MiOD d.o.o. Tuzla;

- Participation in the preparation of documents: decisions, approvals for asset management, recommendations, orders, directives, and other documents for other subsidiaries and affiliates;
- Occasional participation in monitoring the non-electricity asset transactions in terms of leasing, selling, or purchasing, in cooperation with the Legal Affairs Sector;
- Continuous activities with the participation of the Legal Affairs Sector along with the Privatization Agency on the regulation of the status and return of property in the Republic of Croatia.

## **IMPLEMENTATION OF ENVIRONMENTAL POLICY AND PROTECTION PLANS**

### **TPP "Kakanj"**

- Conducted a certification audit of the environmental management system in accordance with the requirements of the ISO 14001:2015 standard. (TPP "Kakanj" was certified in accordance with the Standard 14001 requirements in 2008);
- Disposal of hazardous waste carried out in accordance with the legal requirements;
- Annual check of the automatic system for measuring emissions of pollutants into the air;
- Compliance assessment of the automatic system for measuring emissions of pollutants into the air by the authorized inspection body;
- Conducted regular gamma spectrometric analysis of the coals used at the TPP "Kakanj";
- Carried out the rehabilitation of the neutralization pit for wastewater treatment;
- For the purpose of lowering the temperature of the water discharged into the Bosna River, the reconstruction of cooling tower number 15 (cooling system of Units 5 and 6) was carried out; the cooling tower was put into operation;

- Construction of a system for the collection and treatment of wastewater from concrete and asphalt surfaces at the slag and ash landfill, from the position around the CNG facility;
- Published the tender for the construction of flue gas desulfurization plant at TPP "Kakanj";
- Conducted regular analysis of the quality of water discharged from TPP "Kakanj" into the Bosna River;
- Initiated activities aimed at renewing the Water Permit;
- Completion of the Detailed Design of the slag and ash landfill;
- Revegetation of the remaining part of the sixth level of the western slope of the slag and ash landfill;
- In accordance with the legal requirements, employee education in the field of environmental protection was carried out internally;
- Regular analysis of the quality of the coals used;
- Improved management system of dedusting on ash silos;
- For the purpose of improving the wastewater treatment plant operation, the supply channels in PS1 and PS2 were reconstructed;
- Conducted regular wastewater treatment.

### **TPP "Tuzla"**

- Activity of selecting bidders in the procedure of prequalification of candidates for the flue gas desulfurization construction project of Unit 6 has not been completed, due to a complaint submitted to the Procurement Review Body by a bidder;
- Continuous maintenance of measuring devices of the system for monitoring the emission of pollutants into the air in the chimneys of Units 3, 4, 5 and 6, and proper operation checks of the device;
- Obtained a renewed Integrated Environmental Permit for TPP "Tuzla", its legal validity established, but "Aarhus Center in BiH" from Sarajevo filed a lawsuit against the FMET for having issued it;
- Regular implementation of the hazardous waste disposal, measurement of EBS and ambient noise, measurement of radioactivity, and validation of data on air emissions;

- Continuous use of the closed cycle of return wastewater from the Jezero process product disposal site;
- Creation of the revegetation design for the rehabilitation of the Plane and Divkovići landfills is in progress;
- Implementation of the soil quality testing service in progress, in accordance with the request from the Environmental Permit;
- Conducted the second supervisory audit of the integrated business quality and environmental management system, in accordance with the requirements of the ISO 9001:2015 and ISO 14001:2015 standards.

#### **HPPs on the Neretva, Jablanica**

- Conducted testing of the chemical, physical and biological properties of wastewater (wastewater monitoring), twice a year in accordance with the environmental permits for HPP "Jablanica", HPP "Grabovica", and HPP "Salakovac";
- Regular maintenance and servicing of the wastewater treatment devices;
- Conducted testing of emission of pollutants into the air from the boiler room;
- Acquisition of materials for absorption (oil-absorbing tissues);
- Successive disposal of hazardous waste by the authorized operator;
- Continuous removal and disposal of floating waste from the HPP "Jablanica" reservoir;
- Signed and executed agreements with the sportfishermen associations of Jablanica, Konjic and Prozor-Rama on the settlement of arrears in accordance with the Fishing Basics and the approved annual restocking programs for the year 2023;
- Procurement of allochthonous species of fish fry/fish for the restocking of the Neretva River basin for the year 2023 (carp, Arctic charr, and California trout), while other allochthonous species (tench and eel) were not procured, as well as procurement of autochthonous species of fish fry/fish (river trout, marble trout, and softmouth trout).

#### **ED Sarajevo**

- Temporary waste storage facilities in Azići (Sarajevo Canton) and Vitkovići (Bosnian Podrinje Canton, Goražde) are in operation;
- Continuous reporting on the fulfillment of the requirements of the Waste Management Permit for the temporary waste storage facility in Azići;
- Decisions obtained on the extension of the Waste Management Permit and Water Permit for the period 2023-2028 for the temporary waste storage facility in Azići;
- Continuous entry of data on the waste generated in 2023 into the Waste Management Information System application, managed by the Environmental Protection Fund of the Federation of BiH;
- Continuous contracting of hazardous waste disposal and waste sales services, as well as handing over the waste to authorized operators;
- Continuous procurement of environmental protection agents (absorbents); in 2023, the subsidiary implemented a centralized procurement;
- Procurement of waste paper containers;
- Completed the project documentation and concluded the construction works contract on the construction of the rainwater collection and treatment system and asphaltting of the open part of the central storage facility in Azići;
- Forty-three (43) construction waste management plans (CWMPs) were prepared in accordance with the Law on Spatial Planning of the Sarajevo Canton ("Official Gazette of the Sarajevo Canton", number 24/17);
- Inspection and survey of the current state of oil pits was carried out with the aim of rehabilitating them to ensure impermeability, and a maintenance service contract procured from authorized legal entities;
- Continued the implementation of the UNDP project "Environmentally acceptable management of persistent organic pollutants (POPs) in the industrial and waste management sector in Bosnia and

Herzegovina”, through the UNEP Child Project 1.1 “Reducing pollution from harmful chemicals and wastes in Mediterranean hotspots and monitoring progress to impacts”, financed by GEF “The Mediterranean Sea Programme (MedProgramme): Enhancing Environmental Security”; within the project, the subsidiary will dispose of the equipment containing PCBs;

- Implemented the annual restocking of the Osanica River in Goražde.

### **ED Tuzla**

- Continuous disposal of hazardous waste, and waste sales to authorized operators in accordance with the concluded contracts;
- Continuous procurement of environmental protection materials (absorbents); in 2023, the quantities of various types of absorbents in stock were satisfactory;
- Provided the service of maintaining and servicing oil skimmers (two separators), along with the disposal of oily wastes – and 1750.00 kg of oily water and sludge were collected for disposal by an authorized operator;
- Conducted the regular control of environmental protection measures in the field, along with the control of implementation of occupational health and safety and fire protection measures to ensure preventive action and prevent the occurrence of pollution and improper waste handling;
- Initiated the procurement of a new container for paper collection, with delivery planned for January 2024;
- Conducted the audit of the Integrated Management System, including the Environmental Management System in accordance with ISO 14001.

### **ED Bihać**

- Issuance of urban planning approval for the temporary waste storage facility at the Central Warehouse of the ED Bihać Branch is

in progress;

- In accordance with the concluded agreements, the annual restocking of the rivers Una and Krušnica was carried out;
- Disposal of hazardous waste (including waste from the Power Generation Plant) is continuously contracted through authorized operators;
- Continuous contracting for the sale of secondary raw materials and waste materials;
- The repeated procedure for procuring services for the preparation of project documentation for the construction and rehabilitation of oil pits at TS 35/10 kV is in progress;
- Through the implementation of the contract on the rehabilitation of the construction part of the TS 10(20)/04 kV facility, the “oil pit” rehabilitations are also being carried out (depending on the facility, the space is being cleaned, buffers replaced and impermeable coating applied);
- Implementation of water and environmental protection activities and measures mandated by valid environmental and water permits;
- Procurement of environmental protection materials (absorbents).

### **ED Travnik**

- Handover of discarded electrical and electronic equipment to the operator of the system for collection of the waste electrical and electronic equipment;
- Public announcement for the collection of bids for the sale of secondary raw materials and waste materials was published; the Contract was signed and fully implemented;
- Public announcement for the collection of bids for the sale of secondary raw materials and waste materials was published. The Contract was signed, but not fully implemented, because the takeover of car tires was not done;
- Public announcement for bids to sell vehicles, tractors and forklifts, decommissioned and written off in 2022, all cargo and commercial

- vehicles were sold;
- Contract for the procurement of goods – environmental protection materials (absorbents) – was signed and fully executed;
- A public call was published for bids to sell secondary raw materials –paper in folders – boxes. The contract was signed and fully executed.

### **ED Zenica**

- Public announcement for the collection of bids for the sale of secondary raw materials and waste materials was published; upon the procedure completion, the Contract was signed and implemented.

### **ED Mostar**

- Continuous contracting of hazardous waste disposal services and the sale of secondary raw materials to the authorized operators and the procurement of environmental protection agents (absorbents);
- Handover of discarded electrical and electronic equipment to the operator of the system for collection of the waste electrical and electronic equipment.
- Continuous monitoring of the proper functioning of the oil pits in the built TS 35/10 kV and 20(10)/04 kV is carried out and, if necessary, interventions are made thereon.

### 3. ELECTRIC POWER BALANCE

The operation of the EPBiH electric power system in 2023 is characterized by the following:

- Total electricity generation by 3.3% lower than balance under EPB, and by 8.8% lower than the generation in 2022;
- Total natural water inflows by 513.6 GWh or 26.0% higher than planned, and by 798.5 GWh or 47.2% higher than the inflows in 2022;
- Total coal purchases by 9.1% lower than the planned quantities, and by 8.1% higher than the purchases in 2022;
- Total coal purchases by 22.7% lower than the agreed plan;
- Due to an atypical failure at the 30 kV plant, eight generator units of WPP "Podveležje" were out of operation from 24 September 2023 to 17 December 2023, thus the total generation was by 19.7% lower than planned, and by 17.3% lower than the generation in 2022;
- Total electricity consumption by 38.4 GWh or 0.7% lower than planned, and by 122.4 GWh or 2.3% higher than the total consumption in 2022;
- Market sales of electricity are by 8.6 GWh or 1.1% higher than the balance, and by 391.8 GWh or 32.2% lower than the market sales from 2022.

In terms of quantities and dynamics, electricity deliveries in 2023:

- Fully met all the needs of end customers supplied by EPBiH in the quantity of 5,134.8 GWh;
- Sales of electricity achieved in the quantity of 49.2 GWh;
- Total sales of electricity achieved from countertrade in the quantity of 379.7 GWh;
- Total sales achieved from the coverage of transmission losses in the quantity of 175.7 GWh;
- Sales achieved from business and technical cooperation agreements

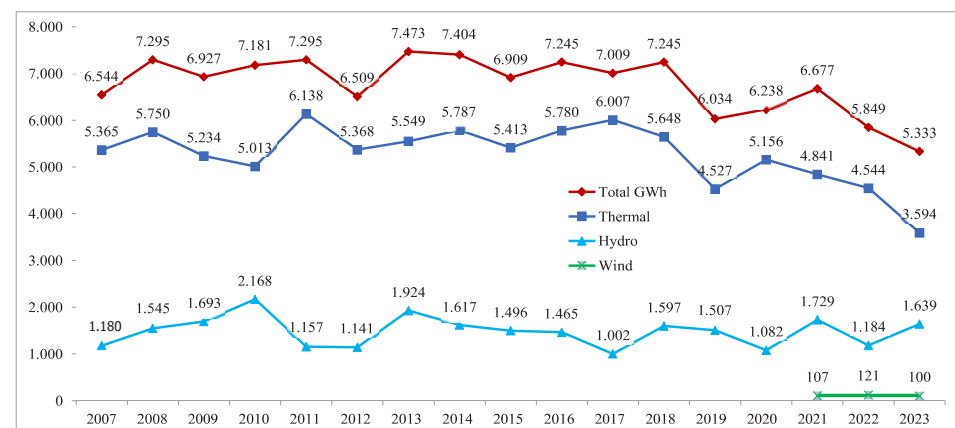
in the quantity of 177.9 GWh;

- Sales of electricity achieved on the basis of imbalance and regulation in the quantity of 42.9 GWh.

The total generation of electricity was achieved in the quantity of 5,333.5 GWh, which is by 184.7 GWh or 3.3% less than the planned generation, and by 515.7 GWh or 8.8% less than the generation achieved in 2022.

Generation (GWh)	2016	2017	2018	2019	2020	2021	2022	2023
HPP	1,465	1,002	1,597	1,506	1,082	1,729	1,184	1,639
TPP	5,780	6,007	5,648	4,527	5,156	4,841	4,544	3,594
WPP						107	121	100
<b>Total</b>	<b>7,245</b>	<b>7,009</b>	<b>7,245</b>	<b>6,034</b>	<b>6,238</b>	<b>6,677</b>	<b>5,849</b>	<b>5,333</b>

#### TREND - Electricity Generation (GWh)



Hydropower plants ("Jablanica", "Grabovica", "Salakovac" and small hydropower plants owned by EPBiH) generated 1,639.3 GWh, which is by 9.2 GWh or 0.6% more than planned, and by 455.3 GWh or 38.5% more than the generation achieved in 2022.

Hydropower plants on the Neretva ("Jablanica", "Grabovica", "Salakovac") generated 1,565.7 GWh, which is by 9.3 GWh or 0.6% more than planned, and by 440.0 GWh or 39.1 % more than the generation achieved in 2022. Small hydropower plants owned by EPBiH, including the generation share of the SHPP "Bogatići", produced 73.6 GWh, which is at the level of planned generation, and by 26.2% more than the generation achieved in 2022.

During most of the year 2023, the hydrological conditions were relatively favorable, excluding the three-month period of drought (August-October). It is important to note that during September and October, natural water inflows were significantly lower than planned.

Natural water inflows achieved on the profiles of hydroelectric power plants on the Neretva River, including HPP "Rama", were in a total quantity of 2,491.4 GWh and were higher than planned by 513.6 GWh or 26.0%, and by 798.5 GWh or 47.2% higher than the inflows achieved in 2022.

The achieved inflow of water to HPP "Jablanica", HPP "Grabovica" and HPP "Salakovac" in the course of 2023, when the natural inflows on the profiles of hydropower plants in terms of their intensity exceeded the installed inflow values, corresponds to the energy equivalent of 23.7 GWh.

At the end of 2023, the total energy reserves in the reservoirs of HPP "Rama" and HPP "Jablanica" were higher than planned, whereby the total energy reserves were achieved in the quantity of 436.0, which is by 95.7 GWh more than planned.

Thermal power plants "Tuzla" and "Kakanj" generated 3,594.0 GWh, which is by 169.3 GWh or 4.5% less than the planned one, and by 950.1 GWh or 20.9% less compared to the generation of TPPs in 2022. The generation at TPP "Tuzla" was by 6.3% below the planned one, while that

percentage was 2.2% at TPP "Kakanj". The overall electric power situation during 2023 was conditioned by the total coal procurement, the market price of electricity, as well as hydrological conditions of energy on the market, and hydrological conditions.

Generation (%)	2023	Balance 2023	2022	2021	2020	2019	2018	2017	2016
Hydropower plants	30.7	29.5	20.2	25.9	17.3	25.0	22.0	14.3	20.2
Thermal power plants	67.4	68.2	77.7	72.5	82.7	75.0	78.0	85.7	79.8
Wind power plants	1.9	2.3	2.1	1.6					

Of the total generation in the year 2023, 67.4% comes from thermal power plants, 30.7% from hydropower plants, and 1.9% from wind power plants. This marks a favorable hydro-thermal ratio compared to the balance and several previous years.

Total electricity consumption includes gross distribution consumption (excluding net consumption by other suppliers) and consumption by direct consumers. In 2023, total electricity consumption was 5,518.8 GWh, which is by 38.4 GWh or 0.7% less than planned, but by 122.4 GWh or 2.3% more than consumption in 2022.

Total consumption is broken down as:

- Gross distribution consumption (excluding net consumption by other suppliers) of 5,014.6 GWh,
- Direct consumer consumption (end customers at 110 kV voltage) of 504.2 GWh (by 11.2% lower than planned).

Gross distribution consumption consists of the net distribution consumption by EPBiH customers of 4,630.6 GWh, net distribution consumption by other suppliers' customers of 9.9 GWh, and distribution losses of 384.0 GWh. The percentage of distribution losses in relation

to gross distribution consumption is 7.64%, which is worse than the percentage planned (7.50%). At ED Tuzla and ED Zenica, the percentage of distribution losses was below the planned one, while other distribution branches had it above. ED Tuzla had the lowest percentage losses in relation to gross distribution consumption at 7.04%, while the biggest losses were at ED Bihać (8.97%) and ED Travnik (8.54%), due to the unfavorable configuration of the distribution grid and greater share of consumption at low voltage compared to other distribution branches.

In 2023, a balance of 185.3 GWh was received from the electric power system of EPBiH (sales and delivery of 952.8 GWh, purchase and reception of 1,138.1 GWh).

The total volume of market sales was 825.4 GWh, which is by 8.6 GWh or 1.1% higher than planned under the EPB, but by 391.8 GWh or 32.2% lower than in the year 2022.

From the total market sales of Trade activity:

- 49.2 GWh pertain to contractual obligations,
- 379.7 GWh pertain to sales for countertrade,
- 177.9 GWh pertain to Agreements on business and technical cooperation (ABTCs) with EP HZ HB and ERS,
- 42.9 GWh is the quantity of sales - deliveries based on the achieved imbalance and regulations,
- 175.7 GWh is the quantity of sales to cover transmission losses.

In 2023, the quantity of purchased electricity was 1,005.8 GWh, of which:

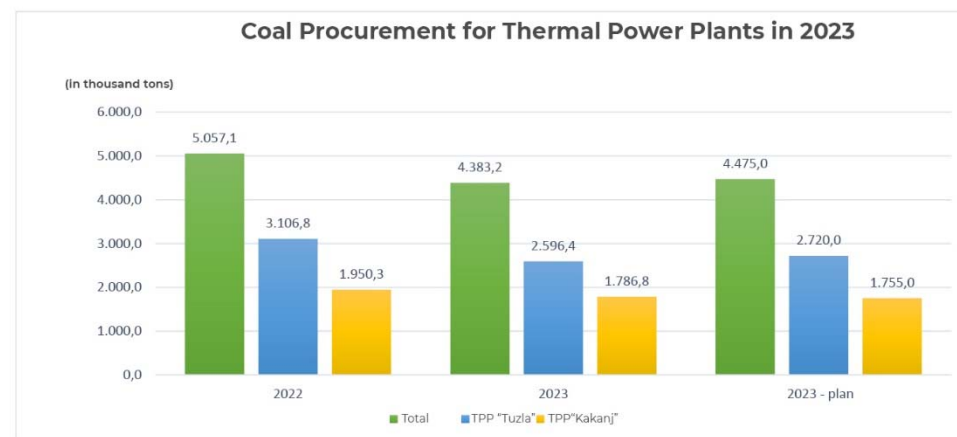
- 379.7 GWh pertain to countertrade,
- 277.9 GWh pertain to damage short-term purchases,
- 183.9 GWh pertain to Agreements on business and technical cooperation (ABTCs),
- 81.2 GWh pertain to purchases from independent producers (industrial TPPs and renewable sources),
- 83.1 GWh on the basis of the achieved imbalance and regulations.

In addition to electricity, the production of secondary products was achieved at thermal power plants, namely:

- thermal energy and industrial steam, a total of 127.7 GWh at TPP "Tuzla",
- thermal energy of 18.9 GWh at TPP "Kakanj".

Total purchases of coal for the needs of thermal power plants in 2023 were 4,383.2 thousand tons, which is by 91.8 thousand tons or 2.1% less than the planned quantity. Compared to 2022, the total quantity of coal purchased was by 673.9 thousand tons or 13.3% lower.

Observing the purchase of coal by thermal power plant, TPP "Tuzla" achieved a purchase by 123.6 thousand tons or 4.5% lower than planned, while TPP "Kakanj" coal purchases were by 31.8 thousand tons or 1.8% were higher than planned.



The diagram below illustrates the annual coal procurements from 2013 to 2023, showing that since 2013, with the exception of 2016, there have been shortfalls in coal deliveries by coal mines compared to the plan.



The total stocks at the depots of thermal power plants at the end of 2023 were 343.0 thousand tons, which is 196.6 thousand tons less than planned.

The calorific value of the used coal was a total of 11,702 kJ/kg, which is by 59 kJ/kg or 0.5% of better quality than planned. At TPP "Tuzla", the calorific value of the used coal was 10,881 kJ/kg and was by 260 kJ/kg of worse quality than planned, while at TPP "Kakanj" the calorific value of used coal was 12,812 kJ/kg, which is by 390 kJ/kg of better quality than planned. Compared to 2022, the coal used was of better quality by 82 kJ/kg or 0.7%.

## ELECTRIC POWER BALANCE FOR THE YEAR 2023 (SUMMARY)

BALANCE ELEMENTS	Achieved 2023	EPB Plan 2023	Achieved 2022	Compared to 2023 Plan change	Compared to 2022 change
	GWh	GWh	GWh	%	%
1. GENERATION	5,333.5	5,518.2	5,849.2	-3.3	-8.8
Hydropower plants	1,639.3	1,630.1	1,183.9	0.6	38.5
- HPPs on the Neretva	1,565.7	1,556.3	1,125.6	0.6	39.1
- Small HPPs	73.6	73.8	58.3	-0.3	26.2
Wind power plants	100.2	124.8	121.2	-19.7	-17.3
Thermal power plants	3,594.0	3,763.3	4,544.1	-4.5	-20.9
TPP "Tuzla"	1,980.4	2,113.7	2,620.5	-6.3	-24.4
TPP "Kakanj"	1,613.6	1,649.6	1,923.5	-2.2	-16.1
2. RECEPTION, purchase and correction	1,138.1	957.2	841.4	18.9	35.3
3. TOTAL AVAILABLE (1+2)	6,471.6	6,475.4	6,690.6	-0.1	-3.3
4. CONSUMPTION	5,518.8	5,557.1	5,396.4	-0.7	2.3
Gross distribution consumption	5,014.6	4,989.2	4,884.6	0.5	2.7
Direct consumers	504.2	567.9	511.8	-11.2	-1.5
5. SALES – delivery and adjustment	952.8	918.3	1,294.2	3.8	-26.4
6. TOTAL NEEDS (4+5)	6,471.6	6,475.4	6,690.6	-0.1	-3.3

## 4. IMPLEMENTATION OF FINANCIAL PLAN

BUSINESS RESULTS OF EPBiH FOR THE YEAR 2023					
INCOME, COSTS AND EXPENSES		Rev. Plan		Index	Index
in thousand BAM	2023	2023	2022	23/pl	23/22
1	2	4	5	6	7
<b>1. Income from sales of electricity and ancillary services</b>	<b>1.088.965</b>	<b>1.092.350</b>	<b>1.230.005</b>	<b>99,7</b>	<b>88,5</b>
- Income from sales to end customers of EPBiH	849,672	855,132	806,526	99.4	105.3
- customers at 110 kV	81,610	91,634	83,557	89.1	97.7
- customers at 35 kV*	56,693	55,831	46,475	101.5	122.0
- customers at 10 kV*	173,155	171,148	152,791	101.2	113.3
- customers at 0.4 kV households	338,218	337,460	326,262	100.2	103.7
- customers at 0.4 kV* other consumption	181,816	180,533	180,459	100.7	100.8
- customers at 0.4 kV public lighting	17,956	18,069	16,652	99.4	107.8
- unauthorized consumption (all voltages)	224	456	329	49.1	68.0
- long-term and short-term sales in/outside BiH	32,510	34,220	298,884	95.0	10.9
- income under ABTCs (energy + grid fee)	19,847	19,414	17,780	102.2	111.6
- income from purchase and sales (countertrade)	171,049	167,006	70,332	102.4	243.2
- income based on sales from renewable sources	0	0	5,705		0.0
- income from ancillary services incl. electricity relating to PU	15,887	16,577	30,779	95.8	51.6
<b>2. Income from sales of tech. steam and thermal energy</b>	<b>18,278</b>	<b>18,555</b>	<b>16,711</b>	<b>98.5</b>	<b>109.4</b>
- income from technological steam	4,800	4,800	4,130	100.0	116.2
- income from thermal energy	11,417	11,755	10,746	97.1	106.2
- income from sales of other co-products and by-products	2,061	2,000	1,835	103.0	112.3
<b>3. Income from sales of materials and services</b>	<b>33,975</b>	<b>30,870</b>	<b>31,526</b>	<b>110.1</b>	<b>107.8</b>
- income from connection fees	23,595	21,670	22,263	108.9	106.0
- other income from sales of materials and services	10,379	9,200	9,264	112.8	112.0
<b>4. Income from financing</b>	<b>10,336</b>	<b>10,200</b>	<b>8,479</b>	<b>101.3</b>	<b>121.9</b>
<b>5. Other income</b>	<b>28,267</b>	<b>12,930</b>	<b>23,725</b>	<b>218.6</b>	<b>119.1</b>
<b>TOTAL INCOME (1 through 5)</b>	<b>1,179,822</b>	<b>1,164,905</b>	<b>1,310,447</b>	<b>101.3</b>	<b>90.0</b>

BUSINESS RESULTS OF EPBiH FOR THE YEAR 2023					
INCOME, COSTS AND EXPENSES		R. PLAN		Index	Index
in thousand BAM	2023	2023	2022	23/pl	23/22
1	2	4	5	6	7
<b>6. Material for electricity generation</b>	<b>422,145</b>	<b>434,118</b>	<b>378,773</b>	<b>97.2</b>	<b>111.5</b>
<b>7. Maintenance materials</b>	<b>15,463</b>	<b>14,066</b>	<b>12,271</b>	<b>109.9</b>	<b>126.0</b>
<b>8. Other material costs (electricity consumption, PPE, etc.)</b>	<b>4,786</b>	<b>4,786</b>	<b>5,594</b>	<b>100.0</b>	<b>85.6</b>
<b>9. Coal transportation costs</b>	<b>41,919</b>	<b>41,222</b>	<b>32,302</b>	<b>101.7</b>	<b>129.8</b>
<b>10. Maintenance services</b>	<b>28,266</b>	<b>27,218</b>	<b>20,019</b>	<b>103.8</b>	<b>141.2</b>
<b>11. Costs of electricity procurement and ancillary services</b>	<b>221,266</b>	<b>199,230</b>	<b>224,601</b>	<b>111.1</b>	<b>98.5</b>
<b>12. Insurance premiums</b>	<b>2,411</b>	<b>2,478</b>	<b>2,456</b>	<b>97.3</b>	<b>98.2</b>
<b>13. Other service costs</b>	<b>15,546</b>	<b>15,671</b>	<b>15,060</b>	<b>99.2</b>	<b>103.2</b>
<b>14. Depreciation costs</b>	<b>169,062</b>	<b>170,867</b>	<b>156,228</b>	<b>98.9</b>	<b>108.2</b>
<b>15. Costs of grid fees and NOS charges</b>	<b>55,212</b>	<b>55,579</b>	<b>53,445</b>	<b>99.3</b>	<b>103.3</b>
<b>16. Wages and remuneration</b>	<b>163,951</b>	<b>164,760</b>	<b>156,514</b>	<b>99.5</b>	<b>104.8</b>
<b>17. Other labor costs</b>	<b>28,293</b>	<b>28,625</b>	<b>28,664</b>	<b>98.8</b>	<b>98.7</b>
<b>18. Water management fees</b>	<b>28,120</b>	<b>28,699</b>	<b>20,996</b>	<b>98.0</b>	<b>133.9</b>
<b>19. Miscellaneous levies, fees and membership fees</b>	<b>16,748</b>	<b>16,807</b>	<b>18,879</b>	<b>99.7</b>	<b>88.7</b>
<b>20. Other operating expenses</b>	<b>8,467</b>	<b>8,161</b>	<b>7,386</b>	<b>103.8</b>	<b>114.6</b>
<b>21. Financial costs and expenses</b>	<b>36,078</b>	<b>4,987</b>	<b>4,626</b>	<b>723.5</b>	<b>779.9</b>
<b>22. Other expenses (write-offs, cost imp. losses fr. prev. yrs)</b>	<b>231,065</b>	<b>16,948</b>	<b>128,906</b>	<b>1,363.4</b>	<b>179.3</b>
<b>23. Costs of provisions (litigations, actuarial reserve, etc.)</b>	<b>18,602</b>	<b>10,644</b>	<b>33,022</b>	<b>174.8</b>	<b>56.3</b>
<b>TOTAL COSTS AND EXPENSES (6 through 23)</b>	<b>1,507,402</b>	<b>1,244,865</b>	<b>1,299,743</b>	<b>121.1</b>	<b>116.0</b>
<b>PROFIT BEFORE TAX /(LOSS)</b>	<b>-327,580</b>	<b>-79,960</b>	<b>10,704</b>		
<b>NET COMPREHENSIVE INCOME (LOSS) OF THE PERIOD</b>	<b>-331,794</b>		<b>6,148</b>		

\* including the distribution grid of the other suppliers' end-customers and own consumption taken over from 10kV and 0.4kV.

## **INCOME**

The total income of EPBiH for the year 2023 was BAM 1,179.82 million and is by BAM 14.91 million higher than planned, and by BAM 130.63 million or 10% lower than the income in the year 2022.

### **INCOME FROM SALES OF ELECTRICITY AND ANCILLARY SERVICES**

In the structure of total generated income, the largest segment is income from sales of electricity and ancillary services of BAM 1,088.97 mil. KM, which is 93% of the total Company income for the year 2023.

This income refers to income from:

- Sales to end customers of EPBiH in the amount of BAM 849.67 million,
- Sales under the Agreements on BTC in the amount of BAM 19.85 million,
- Long-term and short-term sales in/outside BiH in the amount of BAM 32.51 million,
- Purchase and sales (countertrade) in the amount of BAM 171.05 million, and
- Ancillary services (energy and capacities) in the amount of BAM 15.89 million.

### **INCOME FROM SALES OF ELECTRICITY TO END CUSTOMERS**

This income segment refers to customers (legal and natural persons) who are the end consumers of electricity supplied to them by EPBiH, and is achieved through the activity of supply and distribution (grid fees). It consists of:

- a) income from the market supply of customers at different voltage levels in the total amount of BAM 330.72 million:
  - customers at 110 kV voltage in the amount of BAM 81.61 million,
  - customers at 35 kV voltage in the amount of BAM 56.69 million,
  - customers at 10 kV voltage in the amount of BAM 173.16 million,

- other consumption at 0.4 kV voltage in the amount of BAM 1.59 million,
  - public lighting (0.4 kV voltage) in the amount of BAM 17.96 million.
- b) income from public supply refers to customers being supplied at voltage level of 0.4 kV in the total amount of BAM 518.45 million, and includes the categories of households (BAM 338.22 million incl. cut-off) and Other consumption at 0.4 kV (BAM 180.23 million, incl. own consumption at that voltage),
  - c) income from the grid fee to customers (at 35 kV, 10 kV and 0.4 kV voltage) who were supplied by other suppliers in the amount of BAM 0.28 million,
  - d) income from unauthorized consumption of BAM 0.22 million, mostly in the household category.

Income from sales to end customers is lower than planned (according to the Revised Plan) by BAM 5.46 million or 0.6%. Most of the “downward” deviations from the planned income are with customers at 110 kV voltage, where lower consumption was achieved in the last quarter of the year compared to the one planned, primarily with the customer Arcelor Mittal Zenica. In the case of customers at medium voltage (35 kV and 10/20 kV), an increase in the sold quantities was achieved, compared both to the plan and to the previous year. The average prices for market-supplied customers were achieved close to the planned values, with a noticeable increase compared to the previous year, due to the rise in market energy prices with the limitation set by Article 16a of the Law on Electricity. For household category customers, 100.2% of the planned income was achieved, with both the sold quantity and the average selling price being very close to the planned figures. Compared to 2022, the income increased by 3.7% due to higher consumption from this customer category. It should be noted that, unlike previous periods, starting from 2023, the company’s own electricity consumption (consumption in its own business facilities) is no longer treated as income or cost in accounting.

The achieved overall average price for all end customers was 16.57 F/kWh, which is by 0.3% more than the planned one, without major deviations

compared to the planned figures by consumption categories and types of supply. The average total (with grid fee) price for market-supplied customers was 16.57 F/kWh, which is by 3.5% more compared to 2022, when reserve supply was used to a lesser extent with a higher price. As regards public supply, the average total price was 15.76 F/kWh, which is at the planned level and achievement from the period 2019-2022, considering that there has been no change in tariff for public supply since April 2018.

When comparing the achieved income from end customers with the year 2022, there is a noticeable increase in income of 5.3%, where the amount of sales grew (by 2.1% or 106.2 GWh) while the average total sales price is higher by 3.5%.

In all subsidiaries/areas except ED/PS Mostar, the income was above the planned (the highest percentage-wise at ED/PS Tuzla) or the one from 2022, mainly due to the increase in consumption at 35 kV voltage and by households, with part of the increase also being related to higher market supply prices.

Amounts, shares and indicators observed by subsidiaries/areas, and related to the achievement of income from end customers on the distribution grid are given in the following table (the data below do not include income from unauthorized consumption, cut-off, as well as income based on grid fees to customers of other suppliers):

Subsidiary (Supply Area)/Indicator	ED/PS Bihać	ED/PS Mostar	ED/PS Sarajevo	ED/PS Tuzla	ED/PS Zenica	ED/PS Travnik	Total
Income (in million BAM)	81.48	42.91	236.94	219.19	128.85	57.42	766.79
Income shr. distr. cstmr. (%)	10.6	5.6	30.9	28.6	16.8	7.5	100
Sold quantity (GWh)	497.13	258.68	1,425.72	1,318.33	788.99	328.28	4,617.13
Average price (F/kWh)	16.39	16.59	16.62	16.63	16.33	17.49	16.61

Below is an overview of the structure of sales to end customers broken down into energy and grid fees, where the income and average price include the segment relating to the tariff element of Metering point (MP), and noting that the own consumption is included in the data for the period 2016-2023.

SALES STRUCTURE	Achieved 2023			Achieved 2022			Achieved 2021			Achieved 2020			Achieved 2019			Achieved 2018			Achieved 2017			Achieved 2016		
	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income
ENERGY	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM
End customers	504.2	14.66	73.9	511.8	14.80	75.8	549.9	9.66	53.1	560.6	10.64	59.6	493.3	10.14	50.0	454.3	9.49	44.1	485.3	8.20	39.8	458.0	8.62	39.5
- customers at 110 kV	328.1	15.11	49.3	306.9	12.77	39.2	299.6	9.66	28.7	287.7	10.18	29.3	296.6	9.83	29.1	303.9	9.61	29.2	286.7	8.71	25.0	274.8	8.77	24.1
- customers at 35 kV	919.1	15.29	140.6	922.2	13.07	120.5	922.8	10.44	96.4	851.4	11.29	96.2	887.1	10.90	96.2	860.0	10.49	90.2	830.1	9.61	79.7	790.4	10.65	84.2
- households	2,339.1	7.38	172.6	2,251.5	7.40	166.7	2,224.8	7.41	164.8	2,189.5	7.43	162.6	2,143.1	7.44	159.5	2,110.7	7.46	157.5	2,141.8	7.44	157.4	2,132.4	7.44	158.7
- others 0.4 kV	954.4	11.18	106.7	952.5	11.10	105.7	924.2	11.05	102.1	852.5	11.11	94.7	904.5	11.03	99.7	893.7	10.58	94.8	885.0	10.50	93.0	856.2	10.88	93.1
- public lighting	91.5	14.18	11.6	83.5	12.10	10.1	92.9	11.43	9.5	92.9	10.29	9.5	83.2	10.11	8.4	81.9	9.08	7.4	81.2	7.46	6.1	80.4	7.44	6.3
End customers total (SNB)	5,124.4	10.82	554.6	5,028.6	10.30	517.9	5,004.3	9.08	454.5	4,824.5	9.35	459.9	4,807.6	9.22	443.5	4,714.4	8.97	422.9	4,710.1	8.56	403.0	4,592.3	8.83	405.6

SALES STRUCTURE	Achieved 2023			Achieved 2022			Achieved 2021			Achieved 2020			Achieved 2019			Achieved 2018			Achieved 2017			Achieved 2016		
	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income	Energy	Price	Income
GRID FEE	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM	GWh	F/kWh	mil.BAM
End customers	504.2	1.53	7.7	511.8	1.52	7.8	549.9	1.49	8.2	560.6	1.60	8.4	493.3	1.43	7.1	454.3	1.34	6.2	485.3	1.35	6.6	458.0	1.38	6.3
- customers at 110 kV	328.1	2.27	7.4	306.9	2.30	7.1	299.6	2.30	6.9	287.7	2.34	6.7	296.6	2.32	6.9	303.9	2.28	6.9	286.7	2.34	6.7	274.8	2.32	6.4
- customers at 35 kV	919.1	3.52	32.3	922.2	3.45	31.8	922.8	3.43	31.6	851.4	3.48	29.6	887.1	3.42	30.3	860.0	3.37	29.0	830.1	3.36	27.9	790.4	3.39	28.8
- households	2,339.1	7.07	165.4	2,251.5	7.08	159.4	2,224.8	7.09	157.7	2,189.5	7.11	155.6	2,143.1	7.12	152.6	2,110.7	7.13	150.5	2,141.8	7.13	152.6	2,132.4	7.13	152.0
- others 0.4 kV	954.4	7.87	75.1	952.5	7.84	74.7	924.2	7.84	72.5	852.5	7.88	67.2	904.5	7.84	70.9	893.7	7.65	70.1	885.0	7.61	70.0	856.2	7.84	68.0
- public lighting	91.5	7.85	6.4	83.5	7.95	6.6	92.9	7.85	6.5	92.9	7.84	6.5	83.2	7.84	6.5	81.9	7.64	6.4	81.2	7.64	6.4	80.4	7.83	6.3
End customers total (SNB)	5,124.4	5.74	294.3	5,028.6	5.71	287.4	5,004.3	5.66	283.4	4,824.5	5.68	274.0	4,807.6	5.70	274.2	4,714.4	5.71	269.2	4,710.1	5.74	270.1	4,592.3	5.79	265.3

The previous tables show an increase in the average price of the energy component which, compared to 2022, is on average by 5.0% higher, with the increase for market-supplied customers. As regards low voltage customers, the share of income based on MP is particularly pronounced in the household category (where almost 90% of the total income is achieved on the basis of the metering point). Without income from this tariff element, the average price of energy for this category would be 6.25 F/kWh. As for the grid fee, there were no major changes, which is understandable, considering that the tariffs for the distribution grid fee were not changed.

### INCOME FROM ELECTRICITY SALES IN THE MARKET

The total generated income from electricity sales in the market through the Trade activity was BAM 220.5 million, exceeding the plan by BAM 2.77 million or 1%, whereby the achieved sales quantity (GWh) was also 1% above the plan. When analyzed by customer's country, BAM 195.44

million of this income came from customers in BiH (including all income from ABTC-based sales), while the remaining BAM 25.06 million came from electricity export sales to customers based outside BiH.

When observing the energy sold through the Trade activity by type of sale, the structure of the achieved income is as follows:

- Income from long-term sales of own energy (including income for covering transmission losses) – BAM 22.86 million;
- Income from short-term sales of own energy – BAM 10.28 million;
- Income under ABTCs – BAM 16.31 million;
- Income from purchase and sale agreements (also short-term) – BAM 171.05 million.

The share of sales (long-term and short-term) of energy from own generation in total sales income within the Trade activity was significantly lower, at only 15% (due to lower output from TPPs in general).

The average selling price for long-term sales was 12.67 F/kWh, which is 1% below the planned price and 15% lower than the average price for long-term sales in 2022. Sales quantities were in line with the plan, but by 22% lower compared to the previous year. Long-term sales also included the sale of energy to NOSBiH for covering transmission losses (a total of 175.7 GWh delivered throughout the year, generating BAM 19.32 million), but these sales were not conducted on market principles; instead, the price was administratively set by SERC (10.99 F/kWh), which significantly reduced income and the average achieved price for this type of sale, as well as for market sales overall.

Income from short-term energy sales amounted to BAM 10.28 million for 44.4 GWh of own generation sold. The average selling price for short-term sales of own-generated energy was 23.15 F/kWh, 1% below the planned price (23.37 F/kWh) and 39% lower than the average short-term sales price achieved in 2022 (38.17 F/kWh), mainly due to a significant drop in energy prices on the markets during 2023.

Income from purchase and sale transactions amounted to BAM 171.05 million for the sale of 379.7 GWh of purchased energy. The volume of purchase and sale transactions (countertrade) was energy-wise higher than planned, but at lower prices (both selling and purchasing), resulting in financial effects slightly above the planned level (2%). The average selling price in purchase and sale transactions was 2% lower than planned, and 31% lower than in 2022 (65.73 F/kWh).

Since August 2022, a new type of purchase and sale transaction was introduced through the purchase of energy from independent RES producers (with the provision of a balancing services to these entities on the basis of which income is generated), where the achieved quantity purchased and later resold was 206.4 GWh. This significantly increased the positive effects of the purchase and sale, with the total profit (the difference between income and costs for the same quantity of energy in countertrade) reaching BAM 74.20 million.

Under the agreements on business and technical cooperation (ABTCs), income from energy sales was BAM 16.31 million. This was slightly below the plan (1%) due to lower delivery quantities compared to the plan/EPB (1%), but 7% higher than the one achieved in 2022. The average price matched the planned one and the price achieved in previous years, as there were no price changes under these agreements.

It should be noted that part of the sales relates to deliveries from the distribution grid, and income from distribution grid fees under ABTCs represents a separate income category within the Distribution activity. For 2023, this income amounted to additional BAM 2.90 million.

***The structure of electricity sales*** (including sales through the Supply and Trade activity) for the reporting period, along with a comparison with the Revised Plan and achievement in 2022, and with percentage shares in total income from electricity sales:

SALES STRUCTURE Type of sale	Achieved 2023				Revised Plan 2023				Achieved 2022			
	Energy	Price	Income	Share	Energy	Price	Income	Share	Energy	Price	Income	Share
	GWh	F/kWh	BAM Mbl.	%	GWh	F/kWh	BAM Mbl.	%	GWh	F/kWh	BAM Mbl.	%
End customers	504.2	16.19	81.6	8%	576.9	16.14	91.6	8%	511.8	16.33	83.6	7%
- customers at 110 kV	326.1	17.39	56.7	5%	320.6	17.41	55.8	5%	306.9	15.07	46.3	4%
- customers at 35 kV	919.1	18.81	172.9	16%	912.6	18.75	171.1	16%	922.2	16.52	152.3	12%
- customers at 10 kV	2,339.1	14.45	338.0	31%	2,342.5	14.41	337.5	31%	2,251.5	14.48	326.1	27%
- households	954.4	19.05	181.8	17%	948.9	19.02	180.5	17%	952.6	18.94	180.4	15%
- others 0.4 kV	81.5	22.03	18.0	2%	82.0	22.03	18.1	2%	83.5	19.95	16.7	1%
- public lighting												
<b>End customers total (SNB)</b>	<b>5,124.4</b>	<b>16.57</b>	<b>849.0</b>	<b>79%</b>	<b>5,174.6</b>	<b>16.52</b>	<b>854.7</b>	<b>79%</b>	<b>5,028.6</b>	<b>16.01</b>	<b>805.3</b>	<b>66%</b>
Market sales												
Total sales in/outside BiH	224.9	14.73	33.1	3%	228.6	14.97	34.2	3%	818.8	31.58	258.6	21%
Sales under ABTCs (with grid fee)	177.9	10.80	19.2	2%	180.0	10.78	19.4	2%	166.5	10.68	17.8	1%
Sales/Purch. in/outside BiH (countertrade)	379.7	45.03	171.0	16%	363.5	45.94	167.0	15%	168.4	65.73	110.7	9%
Sales relating to ancillary services	42.9	16.76	7.2	1%	44.7	17.59	7.9	1%	63.5	37.93	24.1	2%
Sales to Operator za OIEIK (PRO)	0.0		0.0	0%	0.0		0.0	0%	46.9	12.17	5.7	0%
<b>Total market sales (TRG and PRO)</b>	<b>825.4</b>	<b>27.94</b>	<b>230.6</b>	<b>21%</b>	<b>816.8</b>	<b>27.98</b>	<b>228.5</b>	<b>21%</b>	<b>1,264.1</b>	<b>32.97</b>	<b>416.8</b>	<b>34%</b>
<b>Total electricity sale*</b>	<b>5,949.8</b>	<b>18.14</b>	<b>1,079.6</b>	<b>100%</b>	<b>5,991.4</b>	<b>18.08</b>	<b>1,083.2</b>	<b>100%</b>	<b>6,292.6</b>	<b>19.42</b>	<b>1,222.1</b>	<b>100%</b>

\* income from unauthorized consumption, income from distribution grid fee for customers of other supplier, and income from non-impacted electricity are not included

## INCOME FROM ANCILLARY SERVICES (ENERGY AND CAPACITIES)

Income from auxiliary services was BAM 15.89 million, and it is by BAM 0.69 million or 4% lower than the planned one.

Income from ancillary services refers to:

- Income from delivered energy in relation to the regulation ancillary services: BAM 5.41 million (activation of primary, secondary and tertiary regulation, 19.5 GWh delivered);
- Imbalance energy: BAM 2.16 million (23.4 GWh delivered);
- Income from reserved capacities for ancillary services: BAM 6.54 million (of which BAM 4.40 million for primary and secondary regulation and BAM 2.14 million for tertiary regulation);
- Income from market sales of reserves in the amount of BAM 1.78 million.

All items are lower than planned, with the exception of income from balancing services, which is 12% higher than planned (BAM 1.93 million planned, BAM 2.16 million achieved; the Company, on a commercial basis, provides balancing services for WPP "Jelovača" and other RES producers).

The income achievement index for primary and secondary regulation capacity is 93% of the contracted/planned amount, while for tertiary regulation capacity, the income achievement index is 104% of the contracted/planned amount. Income based on capacity and provision of

balancing services represent significant amounts that EPBiH achieves by providing these services to EES BiH and other entities that need ancillary services, primarily thanks to its technical and human capacities.

Compared to 2022, the achievement of income from auxiliary services is lower by 48%, that is, by BAM 14.89 million, with the revenues from the sale of reserves have decreased the most.

## INCOME FROM SALES OF INDUSTRIAL STEAM, THERMAL ENERGY, AND BY-PRODUCTS

Income from sales of industrial steam, thermal energy and by-products was BAM 18.28 million and was achieved on the basis of:

- Sales of industrial steam in the amount of BAM 4.80 million,
- Sales of thermal energy (heating steam) in the amount of BAM 11.42 million,
- Sales of co-products and by-products (mainly slag and ash) in the amount of BAM 2.06 million.

This income is by 2% lower than planned. All types of income from this item were achieved in thermal power plants: BAM 15.34 million in TPP "Tuzla", and BAM 2.94 million in TPP "Kakanj". Compared to the year 2022, the income of this item is higher by 9%, considering the increase in the amount of income for all types of products, especially the industrial steam (by 16%).

## INCOME FROM SALES OF MATERIALS AND SERVICES

Income from sales of materials and services was BAM 33.98 million, and is higher than planned by BAM 3.10 million or 10%, while compared to 2022, it is higher by BAM 2.45 million or 8%. The largest portion of this income is the income from fees for consumer connection to the electric power system of EPBiH in the amount of BAM 23.60 million, which is 69% of the income of this planning item. The rest consists of income from various other services (issuance of electric power approvals and other services in accordance with the *General conditions for the delivery of electricity*), income from restaurants in production branches, income from rents, income from commission services for the collection of TV tax, etc.

Income from connection fees is higher than planned (by 9%), and higher than income from 2022 (by 6%). At the same time, this is a record income from connection fees, because for the first time the income is greater than BAM 23 million. In terms of the income from connection fees, we should especially highlight the ED Mostar branch, where the plan was exceeded more than twice, and ED Zenica, where this income is higher by 93%.

Significant income in this item was also achieved on other grounds (BAM 10.38 million more than planned or achieved in the previous year). Particularly significant is the income from compensation for the increase of the engaged power of BAM 2.43 million, and BAM 1.44 million for the issuance of electric power approvals. Throughout 2023, BAM 1.8 million income was achieved for water deliveries from the Sniježnica Dam for the needs of RiTE Ugljevik and other entities. Income from cable operator fees was BAM 1.04 million, and is by 3% higher than planned. Income from commission for the collection of TV tax was BAM 1.49 million, and is by 2% higher than planned, and by 1% higher than in the year 2022.

### **INCOME FROM FINANCING**

*Income from financing* for the reporting period was BAM 10.34 million, and is by BAM 0.14 million or 1% higher than planned, and by BAM 1.86 million or 22% higher compared to the year 2022. The largest portion of income from financing (as well as the increase thereof compared to the previous year) is based on interest on loans to subsidiary mines in the amount of BAM 4.64 million (less than planned by 3%; loans approved during the period 2021-2023 according to the Decisions of the Company Assembly from May, and in accordance with the dynamics of withdrawal), and on default interest (BAM 2.42 million in total).

Income from deposited (a vista) and fixed-term funds with commercial banks totals BAM 1.82 million, and is higher than planned. At the same time, it is several times higher (more than three times) than the same income achieved in 2022 (BAM 0.58 million), mainly due to the larger amount of term funds, which were drastically reduced in the previous year, as well as due to the increase in interest rates that commercial banks offer for this type of financial placements. In 2023, the interest rates for fixed-term and a vista deposit of funds with commercial banks

recorded a slight increase, after having been in decline for a number of years, which is thus reflected in the level of financial income.

Significant (unplanned) income was also achieved on the basis of positive exchange differences (BAM 1.29 million, with the expenses from exchange differences of BAM 0.05 million), and the rest referring to collected court fees and various other types of financial income.

### **OTHER INCOME**

*Other income* in this reporting period was BAM 28.27 million. It more than doubled compared to the plan (by BAM 15.34 million), and is by BAM 4.54 million or 19% higher compared to the year 2022. The majority of this income was achieved by Distribution activity (95% of the income from donations pertains to this activity).

The most significant types of income generated within this item are the following:

- Income from donations (depreciation of donated funds, and other donations) of BAM 6.93 million;
- Previously written-off receivables (on all grounds) recovered in the amount of BAM 2.16 million;
- Income from cancellation of long-term provisions based on court disputes of BAM 1.86 million;
- Income from previous years of BAM 1.12 million;
- Income from adjustment of inventory values of BAM 1.25 million;
- Income from damages of BAM 0.53 million;
- Income from sales of waste and other materials of BAM 0.81 million;
- Gains on sale of fixed assets of BAM 0.15 million;
- Income from materials of dismantled fixed assets in the amount of BAM 0.34 million;
- Income from dividends of BAM 0.50 million.

The largest amount of income within this item was BAM 11.21 million and it pertains to gains from adjusting the value of investments in subsidiaries - coal mines. An appraiser was hired to assess the value of investments in subsidiaries - coal mines. Details are contained in the Assessment Report.

Other unspecified income from this item was BAM 1.40 million in total.

## COSTS AND EXPENSES

The total costs and expenses for the year 2023 were BAM 1,507.40 million, and are higher by BAM 207.66 million or 16% compared to the ones achieved in 2022. Compared to the Revised Plan, they are higher by BAM 262.54 million or 21.1%. Percentage-wise, the biggest deviation compared to the Revised Plan for 2023 is in the planning item of Other expenses. More on that and all other costs below.

## COSTS OF MATERIALS FOR GENERATION AND COAL TRANSPORTATION

The costs of materials for electricity generation were BAM 422.15 million, and the costs for coal transportation were BAM 41.92 million. Combined, they make up 35% of the Company's total costs and expenses in 2023, and they are broken down by thermal power plants and compared to the planned generation in the thermal power plants in the following overview:

Expenses and Generation	Achieved	Revised Plan	Achieved	Index	Index
(per item and thermal power plant)	2023	2023	2022	23/plan	23/22
Materials for the generation at TPP "Kakanj" (mil. BAM)	192.09	194.45	152.9	98.8	125.6
Coal transportation at TPP "Kakanj" (mil. BAM)	23.33	22.03	13.8	105.9	168.6
Generation of electricity at TPP "Kakanj" (GWh)	1,613.6	1,649.6	1,923.5	97.8	83.9
Production of thermal energy at TPP "Kakanj" (GWh)	18.9	21.1	20.6	89.5	91.8
Materials for the generation at TPP "Tuzla" (mil. BAM)	230.06	239.67	225.9	96.0	101.9
Coal transportation at TPP "Tuzla" (mil. BAM)	18.59	19.19	18.5	96.9	100.7
Generation of electricity at TPP "Tuzla" (GWh)	1,980.4	2,113.7	2,620.5	93.7	75.6
Production of industrial steam and thermal energy at TPP "Tuzla" (GWh)	127.7	114.5	129.3	111.5	98.8
Materials for the generation at both TPPs (mil. BAM)	422.1	434.1	378.8	97.2	111.5
Coal transportation at both TPPs (mil. BAM)	41.9	41.2	32.3	101.7	129.8
Generation of electricity at both TPPs (GWh)	3,594.0	3,763.3	4,544.0	95.5	79.1
Production of industrial steam and thermal energy TPPs total (GWh)	146.6	135.6	149.8	108.1	97.8

The costs of materials for the generation of electricity at TPP "Tuzla" were BAM 230.06 million (below the plan by 4%, as well as electricity generation that was by 6% lower than planned), and at TPP "Kakanj" BAM 192.09 million (below the plan by 1%, where electricity production was by 2% lower than planned 2%). These costs are of a variable nature and include the costs of coal for the generation of electricity, the costs of coal for the production of industrial steam and thermal steam, the costs of analysis of coal, chemicals and industrial water, the costs of fuel and lubricants for ignition and fire support, bulldozer operation, coal shrinkage and waste, and they are in approximate correlation with the achieved generation of electricity and co-products.

The total cost of materials for generation is by BAM 11.97 or 3% lower than planned, and the generation of electricity at thermal power plants was also by 3% lower than planned. The total specific heat consumption was 12,779 kJ/kWh and was 8% higher than planned. The specific consumption at TPP "Tuzla" was 12,371 kJ/kWh, which is by 3% more than the planned one, and it was 13,283 kJ/kWh at TPP "Kakanj", which is by 14% more than the planned consumption, largely due to lower quality coal purchased for the needs of this thermal power plant. The poor quality of coal had an impact on the increased consumption of liquid fuel at the TPPs by 18% (mazut at TPP "Tuzla" and heating oil at TPP "Kakanj"), and the increased costs of fuel for ignition and fire support were also affected by the increase in the prices of these energy-generating products. The total delivered coal for both TPPs had a calorific value at the planned level.

Compared to 2022, the total specific heat consumption of coal was higher by 4% (increased in both TPPs).

The achieved *coal transportation costs* were BAM 41.92 million, and are by BAM 0.70 million or 2% higher than planned. At TPP "Kakanj", the coal transportation costs were BAM 23.33 million and by 6% higher than planned. At TPP "Tuzla", the transportation costs were BAM 18.59 million and by 3% lower than planned. It should be noted that the transportation cost per ton at TPP "Kakanj" has increased compared to previous years, due to the increased quantities/volumes of deliveries from mines outside the EPBiH Concern, along with the greater distance of those mines from the TPP. It should be noted that the cost of transportation is included in the purchase price of coal from RiTE Stanari, so it was not reflected to a greater extent in the item of transportation costs at TPP "Tuzla", but it was in the cost of coal at that thermal power plant.

## MAINTENANCE COSTS

The costs of *maintenance materials* were BAM 15.46 million, which is by 10% more than planned. Of the specified amount, BAM 7.69 million (or 50%) pertains to the Generation activity, where the achieved costs are higher by 3% compared to the planned ones (mostly relating to used spare parts for regular maintenance of fixed assets). Planned overhauls were carried out at all thermal units, as well as extraordinary overhauls at some units due to malfunctions (the most serious and longest overhauls were the general overhaul at A3 Salakovac and the revitalization of the boiler at G6 TPP "Tuzla"). As regards the Distribution activity, the costs of maintenance materials were BAM 7.67 million (19% more than planned), pertaining mostly to materials for regular and investment maintenance.

Compared to 2022, the costs in this item are higher by 26%, while they are significantly higher compared to 2021 and 2020 (55% and 71%, respectively).

The costs of *maintenance services* were BAM 28.27 million and are by BAM 1.05 million or 4% higher than planned, while compared to 2022, they are higher by BAM 8.25 million or 41%.

Of the achieved amount, BAM 19.07 million (or 67%) pertain to generation. Within this activity, BAM 16.17 million (or 57% of the total costs for the EPBiH level) pertains to thermal power plants, where the largest share by far are the costs of regular and investment (overhaul) maintenance of equipment.

The costs of maintenance services at the Distribution activity were BAM 7.08 million, which equals 25% of costs at the EPBiH level. Excavation and backfilling services for the electricity distribution grid (BAM 2.12 million), investment maintenance services for equipment - meters (BAM 1.15 million), and building maintenance services (BAM 1.10 million) account for the largest share of costs.

## COSTS OF OTHER MATERIALS AND SERVICES

*Other costs of materials* were BAM 4.79 million, and are at the level of the plan. The largest item pertains to the fuel and lubricants for the vehicle fleet (BAM 1.43 million). In addition, there is a significant amount

of write-offs (write-off of small inventory and tools in use, PPE, car tires) which amounted to BAM 1.94 million in total. The material spent on execution of connections for new users amounted to BAM 0.16 million and is significantly higher than planned. BAM 0.35 million was spent on office supplies.

Compared to the ones from 2022, these costs are lower by 14%.

*Insurance premiums* were BAM 2.41 million. They are by 3% lower than planned, and by 2% lower when compared to 2022, mainly due to lower property insurance premiums.

These costs relate to the insurance premiums for:

- property (BAM 2.04 million),
- vehicles (BAM 0.19 million),
- employee injuries at work (BAM 0.18 million).

Other service costs were BAM 15.55 million, and most of them pertain to the delivery of invoices to customers by mail (BAM 7.10 million) and the costs of electricity collection services through third parties (BAM 4.18 million, mail).

Other operating expenses were BAM 8.47 million, and are BAM 0.31 million or 4% higher than planned, while they are higher by 15% compared to 2022. These expenses pertain to various non-generation services such as:

- Security services of BAM 2.54 million,
- Cleaning services of BAM 1.19 million,
- Other non-generation operating costs of BAM 0.28 million,
- Intellectual services (lawyer/legal, consulting, auditing, expertise...) of BAM 0.48 million,
- Utility services (water supply, green areas, waste removal, etc.) of BAM 1.16 million,
- Employee education services of BAM 0.18 million,
- Restocking (fish) of BAM 0.50 million,
- Services in the field of occupational safety (including employee health examinations) and fire protection of BAM 0.62 million, and other services (vehicle registration, publication of tenders, tolls, advertising costs, etc.)

## COSTS OF ELECTRICITY PROCUREMENT AND ANCILLARY SERVICES

These costs were BAM 221.27 million in total. They are by BAM 22.04 million or 11% higher than planned, but at the level of the ones in 2022. In this item, 85% of the incurred costs pertain to the Trade activity.

These costs include:

- BAM 156.11 million - costs of electricity procurement on the market (analytics in the table below),
- BAM 18.14 million - costs of electricity procurement under Agreements on business and technical cooperation (ABTCs),
- BAM 8.41 million - costs of purchasing electricity for end customers from renewable sources,
- BAM 38.62 million - costs of procurement relating to ancillary services (of which BAM 9.99 million pertains to imbalance and BAM 24.14 million to system services).

The structure of the electricity purchase on the market in the amount of BAM 156.11 million is as follows:

PURCHASE BY STRUCTURE (without ABTC ancillary services)	2023		
	Achieved	Plan	Index
<b>Purchases for the recovery of outages in production and deficits in energy resources</b>			
Total electricity purchase (GWh)	277.9	164.9	168.50
<b>Costs of total purchased electricity (mil. BAM)</b>	59.27	38.64	153.37
Purchase for trade (countertrade)			
Total electricity purchase (GWh)	379.7	363.5	104.45
Costs of total purchased electricity (mil. BAM)	96.85	96.27	100.60
TOTAL			
Total electricity purchase (GWh)	<b>657.6</b>	<b>528.4</b>	<b>124.44</b>
Costs of total purchased electricity (mil. BAM)	<b>156.11</b>	<b>134.91</b>	<b>115.72</b>

During the year 2023, a larger purchase of electricity was achieved for the rehabilitation of outages in thermal production and deficit in energy resources compared to the planned. It amounted to 113 GWh, or BAM 20.62 million in costs, with an average unit price of 213.25 BAM/MWh. Compared to the previous year, significantly larger quantities were purchased, but at a lower average price (the average price 372.88 BAM/MWh in 2022). The drop in prices for this type of procurement is evident. The largest quantities and costs were achieved in the 4th quarter, when there were many outages of thermal units in production, with a deficit in energy resources in November and December (deficit-related procurement was also made in January and February). Considering the high prices (far higher than the production costs at TPPs), it is clear that this had a negative impact on the operating result.

In 2023, the purchase of electricity within countertrade was achieved in the quantity of 379.7 GWh, which resulted in total costs of BAM 96.85 million, with the average unit price of 255.09 BAM/MWh. In addition to income within countertrade, the total earnings from countertrade were BAM 74.20 million, which is (BAM 3.46 million) better than planned. Particularly significant effects were achieved based on the purchase (and resale) of energy from independent RES producers.

In 2023, the costs of ancillary services were BAM 38.62 million, pertaining to:

- Costs of ancillary services - system service in the amount of BAM 24.14 million,
- Costs of electricity procurement in relation to ancillary services in the amount of BAM 14.06 million (mostly imbalances),
- Costs of other ancillary services in EES BiH of BAM 0.41 million.

In the total costs of ancillary services, the largest amount is the cost of the system service, which is paid in favor of NOSBiH. They include the costs of regulation services and coverage of transmission losses in the Electric Power System of BiH, and most of them pertain to the Distribution activity (relating to deliveries from the distribution grid to

end customers). As an important actor and partner in the EPS of BiH, EPBiH achieved income from the provision of ancillary services.

### DEPRECIATION COSTS

Depreciation costs were BAM 169.06 million, which makes up 13% of the total costs and expenses of the Company for 2023 and are at the planned level. The highest depreciation costs pertain to the depreciation of buildings in the amount BAM of 71.13 million and depreciation of plants and equipment in the amount of BAM 80.92 million. Looking at these costs according to activities, it can be concluded that the highest depreciation costs are in the activities of Generation and Distribution, which account for 98% of costs on this basis. Compared to 2022, an increase of 8% in depreciation costs was recorded.

Since 2017, at the HPPs on the Neretva subsidiary, depreciation costs for part of the equipment, the usage of which depends on the generation volume, have been calculated using the functional method, based on generation volume in relation to the multi-year average. The effect of applying the functional calculation model for part of the equipment at HPPs on the Neretva was BAM 0.85 million or 11% higher depreciation costs for the relevant equipment in 2023 (compared to the straight-line depreciation method).

In early 2023, the Supervisory Board of the Company adopted an amendment to the Rulebook on accounting and accounting policies of JP Elektroprivreda BiH d.d. - Sarajevo in the part that prescribes the manner and method of calculating depreciation costs. The amendment pertains to the calculation of depreciation of plants and equipment directly involved in the process of generating electricity from renewable sources (water and wind). The effect of applying the functional calculation model for part of the equipment at WPP "Podveležje" is BAM 1.07 million or 21% lower depreciation costs of the relevant equipment for the year 2023 (compared to the straight-line depreciation method).

The net effect of applying functional depreciation at HPPs on the Neretva

and at WPP "Podveležje" for the year 2023 is a reduction of depreciation costs calculated by the straight-line method by BAM 0.22 million.

### COSTS OF GRID FEES AND NOS CHARGES

These costs were BAM 55.21 million, pertaining to:

- electricity transmission costs (BAM 45.48 million), of which BAM 40.64 million pertain to deliveries to the distribution grid end customers, and BAM 4.84 million to deliveries to the transmission grid customers,
- costs of charges for the work of NOSBiH in the amount of BAM 4.80 million (of which BAM 0.37 million are for the Generation Activity on the basis of the cost and price for the G component),
- grid usage costs for end customers of BAM 4.93 million, where a grid fee is for the purchase of electricity from other electric power companies in BiH based on deliveries to the MV/LV network in accordance with the ABTCs.

Costs of grid fees and NOS charges are by 1.0% lower than planned, since there was no increase in transmission tariffs and slightly lower power flows via the transmission grid.

### COSTS OF LEVIES

*Water management fees* in the amount of BAM 28.12 million pertain to the costs of water contribution, water protection fees, contributions for the use of hydro-accumulation facilities, general water management fees, and the costs of cantonal fees of special importance to the HNC. The costs achieved are by BAM 0.58 million or 2% lower than planned, given that the generation at the HPPs on the Neretva was by 1% less than the planned generation. More than 98% of these fees are of a variable nature and are paid according to the generation achieved, primarily in the HPPs on the Neretva subsidiary, where the contribution costs are particularly high (BAM 24.89 million) for the use of hydro-accumulation

facilities and the costs of water fees of special importance to the HNC. Compared to 2022, these levies are higher by 34%, primarily due to the higher volume of hydro production (higher by 38%).

*Miscellaneous levies, fees and membership fees* amounted to BAM 16.75 million and are at the level planned for 2023. They include the costs of various taxes (corporate tax, property tax...), fees (fees for the use of construction land, utility fees, air pollution fees, fees for FERK, SERC and CRA...), and membership fees (associations and chambers of commerce membership fees). The highest cost in this planning item is the compensation in accordance with the Law on Allocating and Directing a Part of the Company's Income Generated by the Operation of Thermal Power Plants in the amount of BAM 5.76 million, immediately followed by the air pollution fees in the amount of BAM 3.63 million. Also significant are the costs of utility fees and concessions, BAM 3.10 million, and regulatory fees for FERK in the amount of BAM 1.18 million. Compared to the year 2022, the costs of this planning item, in total, are lower by BAM 2.13 million or 11% (mainly due to the lower volume of thermal production, which is lower by 21%).

### **FINANCIAL COSTS AND EXPENSES**

*Financial costs and expenses* were BAM 36.08 million, and many times higher than planned (BAM 4.99 million planned). The reason for this is the payment of interest on undrawn funds to the EXIM Bank China (24.58 Commitment Fee and 6.00 Management Fee) for Unit 7 at TPP "Tuzla". This additionally burdened the already poor operating result during 2023. Without these interests, financial costs and expenses would have been by 9% higher than planned.

Other expenses within this planning item are interest expenses on bank loans (BAM 2.79 million), negative exchange differences (BAM 0.05 million), interest expenses based on actuarial calculations (BAM 1.25 million), and default and other interests (BAM 1.36 million).

If we look at financial costs and expenses (without interest to EXIM Bank) in relation to the achievement in 2022, there is a noticeable increase of 18%, mostly due to the increase in default interest. The net effect of exchange differences is positive and amounts to BAM 0.42 million. The commissioning of WPP "Podveležje" resulted in interest costs on the basis of the new loan with which this project was (mostly) financed. However, interest costs based on previously taken loans have been reduced (with regard to repayment in 2022).

### **OTHER EXPENSES**

Other expenses for the reporting period were BAM 231.07 million, and are significantly higher than planned (by BAM 214.12 million).

These expenses pertain to:

- Expenses from write-offs and value adjustments to receivables (on several grounds) BAM 80.34 million,
- Expenses from impairment and write-off of unusable inventory BAM 1.55 million,
- Subsequent costs and expenses from previous years BAM 4.03 million,
- Expenses from losses caused by impairment of fixed assets BAM 0.57 million,
- Credit losses on various grounds (application of IFRS 9) BAM 9.07 million,
- Losses from impairment of current investments BAM 6.10 million.

As regards expenses from write-offs and value adjustments to receivables, the RMU "Zenica" receivables in the amount of BAM 68.92 were written off. As mentioned in the Introduction, they pertain to the receivables based on loans granted up until 31 December 2023, receivables based on VAT from earlier advances converted into loans, and receivables based on advances given as of 31 December 2023. BAM 3.96 million were written off, pertaining to the court-actioned receivables from "Rudnik i Termoelektrana Ugljevik" a.d. for the delivered process water from the Sniježnica hydro-accumulation,

which was implemented in April 2023. The electricity receivables from RMU "Zenica" in the amount of BAM 2.10 million were also written off.

The deviation partly pertains to credit losses on various grounds that are not covered by the Revised Plan. Credit losses from long-term financial assets in the amount of BAM 7.88 million pertain to loans to the mines.

The highest amount of expenditure by far pertains to losses from impairment of the investment in subsidiaries - coal mines, which, according to the appraiser's findings, was booked in the amount of BAM 128.28 million.

All other expenses total BAM 1.18 million.

Most of the expenses from this item refer to the application of IAS and IFRS in order to comply with the regulations and recommendations from the audit report to the greatest extent possible.

### **COSTS OF PROVISIONS**

The costs of provisions were BAM 18.60 million, which is by BAM 7.96 million or 4% more than planned. They pertain to the costs or provisions on the basis of:

- ongoing court cases against the Company - BAM 13.51million,
- actuarial calculations according to IAS 19 - BAM 1.77 million,
- dismantling of fixed assets at thermal power plants - BAM 2.50 million,
- unused annual leave - BAM 0.16 million,

and are the Company's obligation in accordance with the valid International Accounting Standards. Provisions for actuarial calculations according to IAS 19 pertain to the payments of severance pay and years-of-service (jubilee) awards to employees, as well as payments based on

the death of retired employees. Actuarial losses in the amount of BAM 0.66 million were also calculated.

In accordance with the Company Management's Decision on the application of the International Accounting Standard IAS 37 (*Provisioning, Contingent Liabilities and Contingent Assets*) in legal disputes in which EPBiH was being sued, the procedure of asset provisioning based on initiated court cases was carried out.

The most significant court cases are:

- arbitration dispute with the Consortium Strabag AG Austria and Končar d.d. Zagreb in relation to HPP "Vranduk",
- dispute with the plaintiff Consortium ITC Zenica,
- dispute with the plaintiff City of Mostar.

### **INCOME COLLECTION**

The collection rate of income from delivered electricity based on the supply of electricity to end customers was achieved at 96.8% and represents the ratio of collected and invoiced income in the current year, where the calculation includes claims from earlier years and settled claims (as denominator) and payments by invoices (as numerator). This collection percentage is lower by 0.4% than the one achieved in the same period in 2022 (97.2%).

The collection rate of income from the electricity sales to end customers expressed as the ratio of the collected income and the invoiced amount in the current year (without the balance of unpaid claims from earlier years) results in a collection percentage of 99.5%.

The largest individual debtors are public utility companies and institutions from the public sector.

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Collect. %	95.8	95.0	95.4	94.8	95.5	96.1	96.0	96.6	97.2	96.8

The cumulative collection rate by distribution subsidiaries is different and ranges from 91.9% at the ED Mostar to 101.5% at the ED Bihać. The collection percentage is slightly worse than the one achieved in 2022, and the comparative data are given in the table below.

Ord. No.	EPBiH Subsidiary	2023	2022
		%	%
1.	ED Sarajevo	99.5	99.2
2.	ED Tuzla	95.4	97.8
3.	ED Zenica	95.6	95.6
4.	ED Bihać	101.5	101.1
5.	ED Mostar	91.9	91.9
7.	Customers at MV and LV	97.0	97.7
8.	Customers at 110 kV and other ODS	95.4	92.3
9.	<b>Σ TOTAL</b>	<b>96.8</b>	<b>97.2</b>

Income collection based on the electricity trade activity was achieved at 100%.

### **FINANCIAL PERFORMANCE**

The financial performance for 2023 is a loss before taxation in the amount of BAM 327.58 million, noting that the planned financial performance for the year 2023 (according to the Revised Business Plan for the period 2023-2025, in the part that refers to the year 2023) was a loss of BAM 79.96 million. This means that the performance is worse than planned by about BAM 247.62 million. This is the consequence of several factors that significantly affected the Company's operating result, where deviations occurred in relation to the Revised Plan, which took into account the performance for the period January-August and the Overview of EE conditions for the period September-December of the year 2023. However, the achievement of some of the energy quantities

was worse than of the ones reviewed in the last 4 months of the year, and there were also additional expenses that were not forecast by the Revised Plan in such a large amount.

In particular, according to the level of effect on the financial performance and in relation to the planned, 3 types of reasons for exceeding the planned loss can be recognized, namely:

- high (and unplanned) financial expenses in connection with the loan agreement with EXIM Bank (relating to the financing of Unit 7 of the TPP "Tuzla"), amounting to BAM 30.6 million,
- significantly higher costs and expenses on the basis of provisions for court cases, impairment of current investments, and expected credit losses (compared to the planned ones on these bases, higher by BAM 20.9 million in total),
- deviations of energy quantities in relation to the energy quantities from the Revised Plan (total effect of about BAM 15.7 million), which is explained in more detail below.

At the end of 2023, the achieved generation at TPPs was by 169.3 GWh lower than planned/reviewed according to the Revised Plan. Generation at WPP "Podveležje" was also below the planned, and by 24.6 GWh lower than the reviewed/planned, mainly due to an atypical failure at the 30 kV plant, where 8 generators were non-operational for nearly 3 months. As a result, the missed generation was compensated by the unplanned electricity purchases from other companies; thus, due to outages and deficit, the procured quantity was 160 GWh instead of the planned 47 GWh, at a cost significantly higher than the unachieved variable generation costs at the TPPs. Had it not been for the reduced consumption by the customer *ArcelorMittal* in November and December, the purchased quantities would likely have been even higher.

It can be said that the generation shortfall at the TPPs during the period September-December was the result of 3 factors:

- delays in the start of operations of Unit 6 at TPP "Tuzla" after

- reconstruction (Unit 6 generated 156.3 GWh less than planned, with the entire TPP "Tuzla" generating 133.3 GWh less than planned),
- reduced coal deliveries from mines throughout 2023, which also impacted lower generation volume at TPP "Kakanj" (TPP "Kakanj" generated 36.0 GWh less than planned),
- issues related to coal quality and a disrupted supply structure by mines (compared to usual), which increased specific coal heat consumption, ignition and fire-support fuel costs, and coal transportation costs per ton and kWh.

The average purchase price of electricity procured due to deficits and outages during the period September-December was 18.2 F/kWh, and the variable cost of generation at the TPP under planning circumstances is about 12.0 F/kWh, which leads to the conclusion that the lack of production of 169.3 GWh had a negative effect of about BAM 10.5 million on the financial result. Due to the shortfall in coal deliveries, despite the lower consumed/burned quantity for the period September-December, at the end of 2023 there were 343 thousand tons of coal in stock, which is 21 thousand tons less than the stock that was predicted at the end of 2023 by the Overview of EE conditions in early September 2023, which was the basis for the preparation of the Revised Plan.

The lack of production in WPP "Podveležje" in the amount of 24.6 GWh, and given the low variable costs of production in WPPs, also reflected in a worse result where the negative effect can be estimated at around BAM 3.7 million compared to the Revised Plan, bearing in mind that the missing quantities of wind production had to be purchased through the Trade activity.

Also, the increased amount of distribution losses (8 GWh higher than planned with a slightly increased net distribution) had a negative effect of around BAM 1.5 million. These could have been sold through the Trade activity or would not have had to be purchased from others.

Therefore, the aforementioned 3 major energy deviations in relation to the power quantities from the Revised Plan had a total negative effect of approx. BAM 15.7 million compared to those planned. This was mainly manifested through the increased costs of electricity procurement in the planning item 6.1./13, which were by BAM 22.0 million higher than the Revised Plan, and where this deviation actually pertains to the period September-December considering that the Revised Plan recognized the achievement for the period January-August.

The biggest negative effect on the operating result in 2023 by far was the obligation to book the value adjustment for investments in subsidiaries - coal mines in order to comply with the recommendations from the audit reports. Moreover, due to the difficult situation at RMU "Zenica" and the decision to temporarily suspend operations in the pits of this mine, the Company was compelled to book expenses relating to collected receivables by 31 December 2023. The value adjustment of receivables in accordance with International Accounting Standards does not imply the write-off of receivables, the derecognition of receivables in the Company's business books or the waiver of receivables. It is a financial category of adjusting the value of receivables in accordance with the applicable legal and accounting regulations, in order to avoid possible objections in audits and/or tax inspections.

When comparing the operating result with the previous year of 2022, the key positive factors were:

- better hydrological conditions,
- increase in sales prices in the market supply,
- greater effects based on the purchase and sale (countertrade) of electricity,
- higher income in the Distribution activity from connections and other services.

The most significant negative circumstances/factors compared to 2022 were:

- lower generation volume at TPPs and WPPs (total generation was

by 8.8% lower) which, along with the increase in total consumption by end customers, reduced the available quantities for profitable sales through the Trade activity, and meant high costs of electricity procurement to remedy deficits,

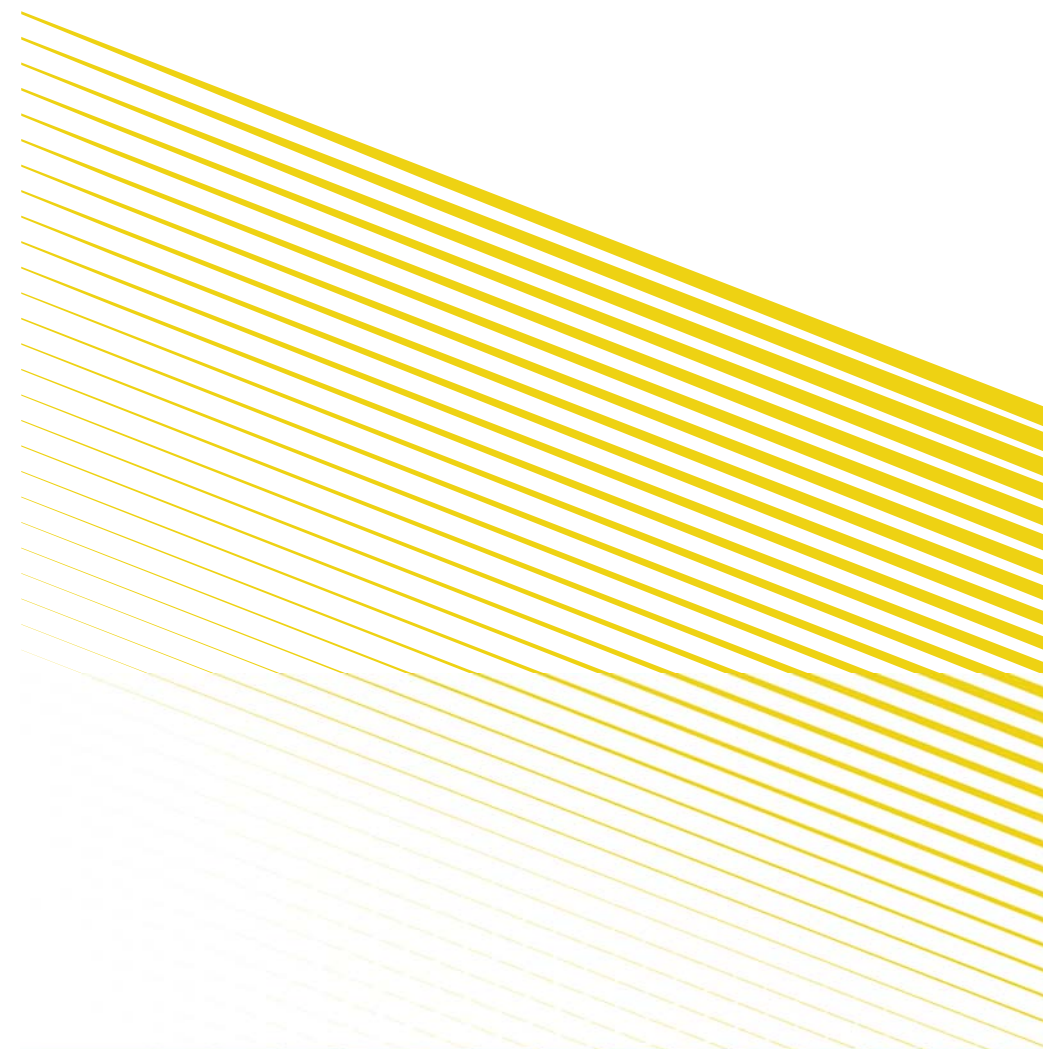
- increased average purchase prices of coal heat and coal transportation with increased specific consumption of coal heat and liquid fuels at TPPs,
- an increase in the cost of materials, spare parts, services and labor, mainly due to inflationary trends,
- higher expenses compared to 2022.

If the generation at TPPs, planned according to the Electric Power Balance from October 2022 (4,856.8 GWh), had been achieved and further marketed through short-term sales in the Trade activity, it would have been a realistic achievement of profit despite significant increases in the category of costs and expenses and the loss in public supply. However, in practice, the generation achieved at TPPs was lower by 1,262.8 GWh, primarily due to fewer coal purchases in the last quarter of 2022 and during 2023.

It is evident that poor operations of the subsidiaries - coal mines (failure to achieve the planned production and delivery of coal for the TPPs as well as liquidity problems in several past years) had an impact on the Company's financial performance in 2023, and the negative impact on the liquidity of EPBiH and the EPBiH Concern. The loss was also significantly influenced by the high amount of provisioning costs, impairment of current investments as well as expenses from expected credit losses based on the application of IFRS 9. These expenses are to a significant extent the consequence of circumstances that occurred before 2023, but their effects are only now manifesting on the Company's financial performance.

In general, it may be said that, even without the high expenses and

provisioning costs, the Company would have made a loss in 2023. Essentially, the loss was made because the sale of electricity during 2023 was cheaper than its production and purchase. It is evident that due to the small amounts of balance surpluses, unlike in 2022, it was not possible to cover the obvious loss in public supply (which was additionally increased in 2023), especially in the household category. Had it not been for the unusually high positive effects of countertrade and the favorable hydrological conditions in 2023, the loss would have been even greater.



## 5. FINANCIAL STATEMENTS

**BALANCE SHEET** (due to the large number of lines, and to preserve clarity, the Balance Sheet is presented on 2 pages)

BALANCE SHEET AS OF 31 DECEMBER 2023			
Ord. No.	ASSETS	thou. BAM 31/12/2023	thou. BAM 31/12/2022
	<b>NON-CURRENT ASSETS</b>	<b>2,801,425</b>	<b>3,027,303</b>
1.	Property, plant, and equipment	2,398,181	2,445,283
2.	Right of use assets	1,473	394
3.	Investments in investment property		
4.	Intangible assets	9,323	9,126
5.	Biological assets	50	50
6.	Investments in subsidiaries	292,480	400,852
7.	Investments in affiliates	1,950	1,950
8.	Investments in joint ventures		
9.	Goodwill		
10.	Financial assets at fair value through other comprehensive income	5	6
11.	Financial assets at amortized cost	89,556	160,149
12.	Finance lease receivables		
13.	Other assets and receivables	8,406	9,492
	<b>DEFERRED TAX ASSETS</b>	<b>5,573</b>	<b>9,786</b>
	<b>CURRENT ASSETS</b>	<b>500,353</b>	<b>571,453</b>
1.	Inventories	125,421	76,479
2.	Non-current assets for sale and assets of discontinued operations		
3.	Contract assets		
4.	Trade receivables	117,831	129,176
5.	Other financial assets at amortized cost	169,102	169,429
6.	Finance lease receivables		
7.	Financial assets at fair value through Income Statement		
8.	Derivative financial instruments		
9.	Cash and cash equivalents (excl. bank account overdrafts)	49,352	165,905
10.	Income tax advances	12,167	
11.	Other assets and receivables, including accruals	26,480	30,464
	<b>TOTAL ASSETS</b>	<b>3,307,350</b>	<b>3,608,542</b>
	OFF-BALANCE SHEET	2,250,573	3,473,437
	<b>TOTAL ASSETS AND OFF-BALANCE SHEET</b>	<b>5,557,923</b>	<b>7,081,979</b>

BALANCE SHEET AS OF 31 DECEMBER 2023			
Ord. No.		thou. BAM 31/12/2023	thou. BAM 31/12/2022
	<b>EQUITY</b>	<b>2,801,425</b>	<b>3,027,303</b>
1.	Share capital	2,236,964	2,236,964
2.	Share premium		
3.	Reserves	589,157	589,157
4.	Revaluation reserves		
5.	Profit	173,932	175,971
6.	Loss	331,794	
7.	Parent company equity	2,668,259	3,002,092
8.	Minority interest equity		
	<b>TOTAL EQUITY</b>	<b>2,668,259</b>	<b>3,002,092</b>
	<b>LIABILITIES</b>		
	LONG-TERM LIABILITIES	327,583	368,936
1.	Financial liabilities at amortized cost	144,932	195,225
2.	Deferred income	56,135	62,414
3.	Provisions	126,507	111,265
4.	Other liabilities, including deferrals	9	33
	DEFERRED TAX LIABILITIES		
	SHORT-TERM LIABILITIES	311,509	237,513
1.	Financial liabilities at amortized cost	177,986	124,390
2.	Financial liabilities at fair value through Income Statement		
3.	Derivative financial instruments		
4.	Deferred income	13,678	71,427
5.	Provisions		
6.	Income tax liabilities		9,843
7.	Other liabilities, including deferrals	119,845	31,854
	<b>TOTAL LIABILITIES</b>	<b>639,091</b>	<b>606,450</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,307,350</b>	<b>3,608,542</b>
	OFF-BALANCE SHEET	2,250,573	3,473,437
	<b>TOTAL EQUITY, LIABILITIES, AND OFF-BALANCE SHEET</b>	<b>5,557,923</b>	<b>7,081,979</b>

## ASSETS

### Non-Current Assets

Property, plant, and equipment make up the largest part of non-current assets in the amount of BAM 2,398.18 million and represent 80% of the total value of non-current assets, or 69% of the value of assets. The structure of non-current assets as of 31 December 2023 (in thousands of BAM) is given in the following overview:

	NON-CURRENT ASSETS thou. BAM	31/12/2023	31/12/2022
1.	Property, plant, and equipment	2,398,181	2,445,283
2.	Right of use assets	1,473	394
3.	Investments in investment property		
4.	Intangible assets	9,323	9,126
5.	Biological assets	50	50
6.	Investments in subsidiaries	292,480	400,852
7.	Investments in affiliates	1,950	1,950
8.	Investments in joint ventures		
9.	Goodwill		
10.	Financial assets at fair value through other comprehensive income	5	6
11.	Financial assets at depreciated cost	89,556	160,149
12.	Finance lease receivables		
13.	Other assets and receivables	8,406	9,492
	TOTAL	2,801,425	3,027,303

Within *Property, plant, and equipment*, the most important item are buildings in the amount of BAM 1,250.86 million, followed by plants and equipment in the amount of BAM 601.92 million. This item decreased in comparison to the previous year, given that the amount of depreciation calculated on these fixed assets was greater than the amount of approved investments in them. Property, plant, and equipment in

preparation participate with BAM 218.40 million, advances for non-current assets with BAM 237.59 million, land with BAM 85.01 million, and means of transport with BAM 3.47 million. Other non-current tangible assets amount to BAM 0.93 million.

Balance as of 31/12/2023		thou. BAM
PROPERTY, PLANT, AND EQUIPMENT	Current year amount	Previous year amount
Land	85,011	84,858
Buildings	1,250,863	1,288,812
Plant, equipment, and furniture	601,917	667,117
Means of transport	3,471	3,008
Other non-current tangible assets	930	960
Property, plant, and equipment in preparation	455,989	400,528
Total	2,398,181	2,445,283

*Right of use assets* are BAM 1.47 million, and pertain to vehicles.

The value of intangible assets as of 31 December 2023 was BAM 9.32 million (2% higher than on 31 December 2022). It pertains to concessions in the amount of BAM 5.30 million or 57%, software in the amount of BAM 3.48 million or 37%, and licenses in the amount of BAM 0.54 million (6%).

Balance as of 31/12/2023		thou. BAM
INTANGIBLE ASSETS	Current year amount	Previous year amount
Paid-up investments in development		
Concessions, patents, licenses, and other rights	4,587	5,693
Other intangible assets	4,736	3,433
Intangible assets in preparation		
Total	9,323	9,126

*Investments in subsidiaries* as of 31 December 2023 were BAM 292.48

million, and they pertain to the share in the Company's equity within the consolidation group.

*Investments in affiliates* as of 31 December 2023 were BAM 1.95 million, and they pertain to the share in the Company's equity outside the consolidation group.

*Financial assets* at fair value pertain to investments in debt securities and as of 31 December 2023 were BAM 5.06 thousand.

*Financial assets* at amortized cost pertain to long-term financial placements (long-term deposits and loans) and total BAM 89.56 million. They decreased by 44% compared to the end of 2022.

*Other assets* and receivables amount to BAM 8.41 million and pertain to receivables for long-term electricity and thermal energy rescheduling, receivables for housing loans and other long-term receivables, receivables based on prepaid costs (land expropriation for the SHPP Neretvica, urban planning approvals for the SHPP, land use change from forest land to construction land, etc.).

### **Deferred tax assets (non-current)**

*Deferred tax liability* as of 31 December 2023 was BAM 5.57 million. This item is at the opposite of the item Deferred tax income of the period shown in the Income Statement.

### **Current Assets**

*Current assets* amount to BAM 501.75 million and represent 14% of total assets. Current assets include inventories, contract assets, trade receivables, financial assets at amortized cost, cash and cash equivalents, other assets, receivables, and prepayments and accrued income. Current assets decreased by 12% compared to the end of 2022.

*Inventories include raw materials and materials (coal, liquid fuels, electrical materials), spare parts, small inventory, car tires, goods, as well as advance payments* for their procurement. The accounting value of total inventories with advance payments is BAM 125.42 million, and it increased by BAM 48.94 million or 64% compared to the balance at the beginning of the year.

Advances given (mostly to mines) in previous years significantly burdened the item within the inventories; however, after the decision of the Company's Assembly to convert the paid but unjustified advances into long-term loans, this item decreased significantly.

*Trade receivables* (related legal entities, domestic and international customers) amount to BAM 117.83 million, and are by BAM 11.09 million or 9% lower compared to the beginning of the year.

### ***Structure of trade receivables at EPBiH as of 31 December 2023***

CUSTOMERS	thou. BAM
1.1. Customers – related legal entities	6,167
1.2. Domestic trade receivables	109,742
Domestic trade receivables - regular	110,929
Doubtful and disputed domestic trade receivables	1,546
Court-acted domestic trade receivables	36,487
Value adjustment of domestic trade receivables	39,220
1.3. International trade receivables	1,922
Total customers	117,831

*Domestic trade receivables* are reported in the amount of BAM 110.93 million, and pertain to the receivables from distribution customers, which are the legal and natural persons and households, the receivables from customers at 110 kV and other customers (end customers). The value adjustment of domestic trade receivables amounts to BAM 39.22

million, thus net domestic trade receivables amount to BAM 71.71 million.

*Doubtful and disputed domestic trade receivables* amount to BAM 1.55 million, and they pertain to the receivables that have not been collected within 90 days of the invoice due date.

*Court-actioned domestic trade receivables* amount to BAM 36.49 million. Compared to the beginning of the year, they are by BAM 2.44 million of 6% lower.

*International trade receivables* of BAM 1.92 million pertain to the receivables for the sale of electricity (electricity invoicing for December, due in January 2024).

*Other financial assets at amortized cost* pertain to the short-term portion of long-term financial placements (long-term deposits and loans) and total BAM 169.10 million, of which BAM 151.58 million pertain to deposits, and BAM 17.52 million to loans.

*Cash and cash equivalents* amount to BAM 49.35 million, and are lower by BAM 116.55 million compared to the beginning of the year.

*Income tax advances* are BAM 12.17 million.

*Other assets and receivables, including accruals* total BAM 26.48 million, and pertain to the receivables for overpaid liabilities, employee receivables, accrued interest receivables, receivables from state and other institutions, etc. Compared to the beginning of the year, these receivables decreased by BAM 3.98 million or 13%.

## EQUITY AND LIABILITIES

### Equity

The Company's Financial Statements as of 31 December 2023 show the following equity:

EQUITY	thou. BAM	31/12/2023	31/12/2022
Share capital		2,236,964	2,236,964
Reserves		589,157	589,157
Accumulated retained earnings from previous periods		173,932	169,824
Current period profit			6,148
Current period loss		331,794	
<b>TOTAL EQUITY</b>		<b>2,668,259</b>	<b>3,002,092</b>

*Share capital* of the Company as of 31 December 2023 was BAM 2,236.9

million of subscribed registered share capital divided into 31,506,541 ordinary shares with an individual value of BAM 71.00 KM.

Reserves (statutory and other reserves) as of 31 December 2023 were BAM 589.2 million. There were no changes in this item compared to the end of 2022.

*Retained earnings from previous periods* amount to BAM 173.93 million. Compared to the beginning of the year, they are by BAM 2.04 million lower. This profit consists of the retained earnings from previous periods:

- from operations in the amount of BAM 84.56 million,
- from the effects of assessment in the amount of BAM 84.17 million,
- for investments BAM 5.20 million.

*Loss* for the year 2023 is BAM 331.79 million.

Compared to the balance on 31 December 2022, the total equity of the Company was reduced by BAM 333.83 million.

### Long-term liabilities

*Long-term liabilities* total BAM 327.58 million and include financial liabilities at amortized cost, deferred income, provisions, and other long-term liabilities.

### Short-term liabilities

*Short-term liabilities* total BAM 311.51 million, and they increased by BAM 74.00 million compared to the end of 2022. They include financial liabilities at amortized cost, deferred income, income tax liabilities, and other liabilities, including deferrals.

It is evident from the Balance Sheet that the total assets, that is, the total equity and liabilities of EPBiH as of 31 December 2023 were BAM 3,307.35 million, and were lower by BAM 301.19 million (or 8%) compared to the balance as of 31 December 2022. As regards the assets, both non-current (by BAM 225.88 million) and current assets (by BAM 71.10 million) decreased. As regards the liabilities of the Balance Sheet, equity and long-term liabilities decreased, while short-term liabilities increased.

### **CASH FLOW STATEMENT**

In 2023, the Company achieved the net outflow of cash, that is, the reduction of cash balance compared to the end of the previous year by BAM 116.6 million. The achieved net positive flow from the operating activities was lower compared to the sum of net outflows from financial and investment activities. This led to a decrease in cash compared to the beginning of 2023.

Net cash flow from the operating activities was BAM 80.5 million, and is by 76% lower compared to the one achieved in 2022. Net cash flow from

investment activity is negative in the amount of BAM 133.8 million, given the investments in the electricity industry activities (mainly distribution and generation), subsidiaries - mines, and outflows based on remitted loans to subsidiaries - mines. Within financial activities, there was a net outflow of cash in the amount of BAM 63.2 million, which mainly pertains to the continuation of the loan principal repayment for WPP "Podveležje" and the commercial loan repaid annuities for financing advance payments under the EPC contract for Unit 7 at TPP "Tuzla". Other loan liabilities formed in the previous period have also been settled.

### **FINANCIAL INDICATORS OF BUSINESS PERFORMANCE**

INCOME STATEMENT INDICATORS	Achieved 2023	R. Plan 2023	Achieved 2022
Electricity generation (GWh)	5,333.5	5,518.2	5,849.2
Operating income (in thousand BAM)	1,141,218.2	1,141,775.0	1,278,242.2
Income from sales of electricity and ancillary services	1,088,965.0	1,092,349.6	1,230,005.1
Income from sales of secondary products, materials and services	52,253.2	49,425.4	48,237.1
Cash operating costs (in thousand BAM)	1,070,928.6	1,052,479.5	1,009,060.3
- cost of materials for electricity generation and coal transportation	464,063.7	475,340.1	411,075.7
- maintenance materials and services	43,729.2	41,284.5	32,290.8
- wages and labor costs	192,243.8	193,384.2	185,177.1
- direct sales costs*	276,478.3	254,808.8	278,045.9
- costs of levies	44,868.3	45,505.7	39,875.0
- other operating costs	49,545.3	42,156.2	62,595.8
EBITDA (in thousand BAM)	70,289.6	89,295.5	269,181.9
Income from donations (amortization of donated funds)	5,902.7	6,241.2	6,245.3
Depreciation (in thousand BAM)	169,062.1	170,874.3	156,228.4
EBIT (in thousand BAM)	-92,869.8	-75,337.6	119,198.8

Operating ratio (operating costs + amort.)/operating income)	1.081	1.066	0.907
Economy ratio (total income / total costs and expenses)	0.892	0.936	1.008
Operating ratio (operating costs / operating income)	0.938	0.922	0.789
Employee costs per employee	50.04	47.24	46.01
Generation per employee	1.39	1.35	1.45
Share of costs and expenses in total income	112.12	106.86	99.18
Average number of employees (balance at the end of the month / 12)	3,842	4,094	4,025
Cost of materials for electricity generation and coal transportation / operating income	40.7%	41.6%	32.2%
Cost of maintenance and services / operating income	3.8%	3.6%	2.5%
Labor cost / operating income	16.8%	16.9%	14.5%
Direct sales costs / operating income	24.2%	22.3%	21.8%
Costs of levies / operating income	3.9%	4.0%	3.1%
Other costs / operating income	4.3%	3.7%	4.9%

\* Direct purchase costs include electricity procurement costs, electricity transmission costs, ancillary services costs (system and other services) and NOS charges.

## 6. IMPLEMENTATION OF HUMAN RESOURCES PLAN

The implementation of the human resources plan (by activities, subsidiaries, the Directorate, and the Company as a whole) is monitored in accordance with the new planning system in this field.

As of 31 December 2023, the Company had 3,852 employees, of which 3,819 were employed for an indefinite period, 6 employees had an inactive status or were on unpaid leave, 4 employees were employed for a definite period, and 19 individuals were interns.

These categories are fixed as per plans. To the number of 3,848, employees hired as replacements for those temporarily unable to work (sick leave) longer than 42 days and employees on maternity leave must be added. On 31 December 2023, there were 4 such employees, bringing the total number of employees on 31 December 2023 to 3,852.

The hiring of new employees was carried out in accordance with the Decision on determining the method of implementation of the hiring of new employees and interns in the Public Enterprise Elektroprivreda Bosne i Hercegovine d.d.-Sarajevo, as per the planned number.

A total of 183 new hires for permanent positions were planned for 2023, and as of 31 December 2023, 1 new employee was hired according to the plan, and 21 new employees were hired due to unforeseen circumstances (death, resignation, etc., which are not included in the plan limits). Moreover, following the procedure initiated in 2022 but not completed, 102 new employees were hired for an indefinite period in 2023. These hires are included in the total of 3,852.

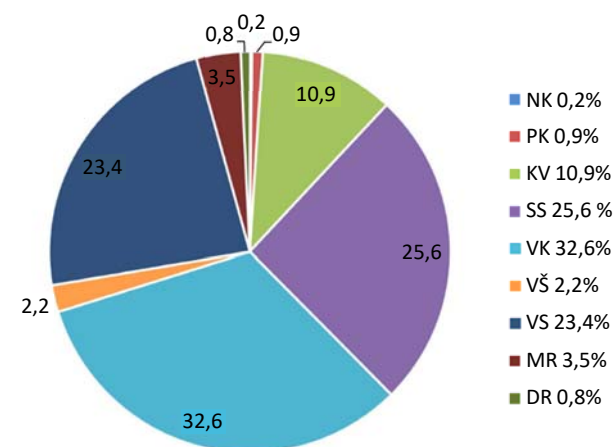
As regards employees for a definite period, we have 2 categories: those hired according to the employment plan for the year, with 1 out of 37 planned hires in place as of 31 December 2023, and those hired as replacements for employees who are temporarily prevented from working (sick leave) longer than 42 days and employees on maternity

leave, of whom 9 were hired by 31 December 2023, this category is not subject to the plan limits.

For 2023, the plan included 63 interns, and by 31 December 2023, the Company hired 1 intern according to the plan, along with 30 interns according to the procedure initiated in 2022.

During the reporting period, 235 employment contracts were terminated for various reasons (mandatory retirement by law, employee death, mutual termination, employee resignation, employer termination, and expiration of contracts for a definite period).

Unskilled	Semi-Skilled	Skilled	High School	Highly Skilled	College Degree	Uni- versity Degree	Master	PhD	Total
NK	PK	KV	SS	VK	VŠ	VS	MR	DR	
6	33	417	979	1,245	83	892	135	29	3,819



### EMPLOYEE EDUCATION

The majority of educational activities in 2023 took place through the

participation of employees in seminars, conferences and other types of training by invitation, a significant part of which was held online.

The largest employee participation was at the 16th Conference of the CIGRE Committee of BiH, which was held in Neum in October 2023, and which was attended by 91 employees of the Company (55 Directorate employees and 36 subsidiary employees).

During 2023, in accordance with the Employee Training Program for 2023 at the Company level, 3 in-house trainings were held at the Education Center in Zenica and one expert meeting – internal training at EPBiH BTB. The aforementioned trainings were attended by 164 employees of the Directorate and subsidiaries.

In addition to the specified trainings organized in accordance with the Training Program, 5 trainings were held at the Education Center in Zenica in 2023 as part of project implementation and equipment presentations, the most important of which were: Training in the NNA application, Presentation of Schneider electric d.o.o. equipment and devices, Presentation of medium voltage products with a special emphasis on applications for Solar Power Plants - ABB, and Procurement, delivery and installation of devices for measuring the electricity quality parameters of the connected PVPPs.

Employees attended and successfully completed 56 online courses on the Education Portal in 2023, thus bringing the total number of attended online courses to 4,572 since the inception of the Education Portal.

### **Status of EPBiH Employees as of 31 December 2023**

Ord. No.	COMPANY ORGANIZATIONAL UNITS	Activity	Number of employees on 31 Dec 2022 incl. interns	Status as of 31/12/2023						
				Indefinite	Definite	Interns	Other	TOTAL	Repl.	TOTAL
1	Management and independent organizational units with the Management	Common roles – Support roles	149	139	1		1	141		141
2	Sector for Generation	Generation	48	46				46		46
3	Sector for Distribution	Distribution	16	18				18		18
4	Sector for Governance and Trade	Trade	24	20				20	1	21
5	Sector for Supply	Supply	240	234				234		234
6	Economic Affairs	Common roles – Support roles	42	37	1			38		38
7	Legal and HR Affairs		37	34	1			35	1	36
8	Capital Investments		30	28	1			29		29
9	Development in the Company *		22	22				22		22
10	Subsidiaries and Affiliates		14	13				13		13
11	Office of the Secretary of the Company		4	4				4		4
12	Internal Audit Department		7	7				7		7

DIRECTORATE TOTAL			633	602	4	0	1	607	2	609
1	HPPs on the Neretva *	Generation	294	292			1	293	4	297
2	TPP "Kakanj" *	Generation	524	520			1	521	2	523
3	TPP "Tuzla"	Generation	572	562				562	4	566
4	ED Bihać *	Distribution	292	287			1	288	7	295
5	ED Mostar	Distribution	181	173				173		173
6	ED Travnik	Distribution	179	177				177	1	178
7	ED Sarajevo *	Distribution	435	424				424	1	425
8	ED Tuzla *	Distribution	452	424			1	425	2	427
9	ED Zenica *	Distribution	364	358			1	359		359
COMMON ROLES – SUPPORT ROLES - Total			305	284	4	0	1	289	1	290
GENERATION ACTIVITY - Subs. Total			1,438	1,420		0	2	1,422	2	1,424
DISTRIBUTION ACTIVITY - Subs. Total			1,919	1,861		0	3	1,864	3	1,867
TRADE ACTIVITY - Total			24	20		0	0	20	0	20
SUPPLY ACTIVITY - Total			240	234		0	0	234	0	234
EP BiH TOTAL			3,926	3,819	4	0	6	3,829	6	3,835

## 7. IMPLEMENTATION OF INVESTMENT PLAN

In EPBiH, the total investment amount in 2023 in activities and branches was BAM 105.1 million, which is by 23.4% less compared to the Revised Plan (excluding investments in recapitalization and formation of subsidiaries) or by 57.2% more compared to the investment achievement in 2022.

The main reasons that prevented the implementation of the Investment Plan are:

- Strict application of the Law on Public Procurement, which led to certain tender procedures being repeated due to the insufficient number of registered bidders,
- Long-term processes of securing the necessary permits and approvals for project implementation,
- Delays in the implementation of projects for the construction of new and replacement generation facilities due to the wider and consequential impact of the war in Ukraine and the pandemic caused by the COVID-19 virus.

### IMPLEMENTATION OF THE INVESTMENT PLAN BY SUBSIDIARIES / ACTIVITIES IN 2023

Investment Level	Achieved 2022	Plan for 2023	Achieved 2023	Structure within Activity	Compared to total investments
Generation Activity TPP "Tuzla"	15.4	28.9	30.4	76.3%	28.5%
TPP "Kakanj"	2.9	7.1	5.5	13.7%	5.1%
HPPs on the Neretva	5.0	3.8	3.4	8.5%	3.2%
SHPPs	0.2	0.4	0.5	1.1%	0.4%
ICT for Generation activity	0.2	2.0	0.1	0.4%	0.1%
<b>Total Generation Activity</b>	<b>23.6</b>	<b>42.2</b>	<b>39.9</b>	<b>100.0%</b>	<b>37.3%</b>
Distribution Activity					
ED Bihać	7.2	12.1	13.6	23.9%	13.0%
ED Mostar	4.0	5.5	4.5	7.9%	4.3%
ED Sarajevo	10.9	20.3	14.8	26.0%	14.1%
ED Travnik	1.1	6.2	3.1	5.4%	2.9%
ED Tuzla	6.7	16.5	10.2	17.9%	9.7%
ED Zenica	6.4	10.8	9.3	16.4%	8.9%
ICT for Distribution Activity	1.0	7.4	1.4	2.5%	1.3%
<b>Total Distribution Activity</b>	<b>37.2</b>	<b>78.8</b>	<b>57.0</b>	<b>100.0%</b>	<b>54.2%</b>
Supply and Trade Activity All subsidiaries	0.01	1.0	0.00	2.5%	0.0%
ICT for Supply and Trade Activity	0.13	2.7	0.15	97.5%	0.1%
<b>Total Supply and Trade Activity</b>	<b>0.13</b>	<b>3.6</b>	<b>0.16</b>	<b>100.0%</b>	<b>0.1%</b>
Company level investments Investments in capital projects	4.8	5.2	5.9	72.9%	5.6%
Joint projects	0.4	1.6	0.2	2.8%	0.2%
ICT	0.6	5.8	2.0	24.3%	1.9%
<b>Total Company level investments</b>	<b>5.8</b>	<b>12.6</b>	<b>8.0</b>	<b>100.0%</b>	<b>7.7%</b>
<b>Total EPBiH investment</b>	<b>66.8</b>	<b>137.2</b>	<b>105.1</b>	<b>-</b>	<b>100.0%</b>

As regards investments in subsidiaries during 2023 (not shown in the table above), BAM 8.7 million was invested in coal mines, which is by 75.4% less than the BAM 35.4 million planned.

### **Implementation of Investment Plan in Production activity**

The Revised Business Plan for the Production activity for the period 2023-2025, in the part related to 2023, envisaged a total investment in the Production activity in the amount of BAM 42.2 million for 2023, all of which are own funds. A portion of these funds in the amount of BAM 0.4 million was planned for investments in the Tuzla Plant, the Bihać Plant, the Sarajevo Plant and the Mostar Plant, and a portion of the funds in the amount of BAM 2.0 million was planned for investment in the System ICT projects.

In the course of 2023, the total of BAM 39.9 million was used, which is 94.4% of the planned investments.

The reasons why the planned funds were not realized in full are as follows:

- a very difficult process of public procurement according to the Law on Public Procurement, where the main reason is the submission of a significant number of complaints about both the tender documentation and the selection of bidders, and in most cases the complaints are either irregular or unfounded, and rejected as such, but procurement procedures are significantly slowed down;
- in addition to the above, it should be noted that the number of companies engaged in the production of equipment for thermal power plants, their maintenance, as well as the provision of qualified labor force has significantly decreased on the market; thus, the number of qualified bidders submitting bids for initiated procurement procedures has significantly decreased;
- the energy crisis caused by the war in Ukraine and the COVID-19 virus pandemic has resulted in an ongoing problem in terms of hiring the workforce needed for contract implementation and a significant increase in the prices of energy sources, materials, services, and

transportation.

To partially mitigate external influences on the implementation of certain projects, certain measures have been taken. In the Production activity, detailed monitoring of the goods, works, and services market is conducted, comparing it with previous years and adjusting the estimated value of planned procurements, which has led to some projects being implemented within the planned scope at an amount lower than the investment value approved in the relevant investment decision. Certain previously made investment decisions, which from the current perspective would not be feasible in the planned scope and would not yield the desired results, were reconsidered and abandoned. This has resulted in an increased amount of own funds for projects that must be implemented as quickly as possible. Investment in projects for equipment and plants that have reached the end of their service life has been minimized, such as Unit 3 at TPP "Tuzla".

Taking into account these facts, particularly the very challenging public procurement process according to the Law on Public Procurement Law, based on the activities undertaken (procurement procedures initiated and contracts signed), certain planned projects scheduled for implementation in 2023 have been postponed with the plan to successfully complete them in 2024.

The most significant activities for projects planned for implementation in 2023, involving both investment and ongoing maintenance, are:

- Revitalization of the boiler of Unit 6 at TPP "Tuzla";
- Regular annual overhaul of Unit 4 at TPP "Tuzla";
- Regular annual overhaul of Unit 6 and Unit 7 at TPP "Kakanj";
- Overhaul of Unit 5 at TPP "Kakanj" during downtime due to a still unresolved malfunction;
- Overhaul of Generators 1 and 2 at HPP "Grabovica";
- Overhaul of Generators 1 and 2 at HPP "Salakovac";
- Overhaul of Generator 3 at HPP "Salakovac";

- Implementation of a consulting contract for the construction of a flue gas desulfurization plant for Unit 6 at TPP "Tuzla";
- Procurement procedure initiated for the implementation of the project "Construction of a flue gas desulfurization plant for Unit 6 at TPP "Tuzla"";
- Procurement procedure initiated for the implementation of the project "Construction of a flue gas desulfurization plant at TPP "Kakanj"";
- A Preliminary Design for the "Construction of a flue gas denitrification plant at the TPP "Kakanj" subsidiary" was completed, to be used as a basis for making appropriate investment decisions.

In addition to the above, the following investment projects were contracted and implemented in 2023:

#### **TPP "Tuzla":**

- revitalization of the Unit 6 boiler;
- revitalization of the Unit 6 turbine;
- installation of a steam pipeline for the steam supply from the Unit 6 turbine to the heat station for heating network water in Unit 4;
- upgrade of the process visualization and automation processors of the Alspa system at Unit 6;
- replacement of connecting steam lines for the Unit 6 turbine;
- procurement of one GPZ and four bypass valves for Unit 6;
- regular repair and extension of the exploitation period of wagons - 37 pcs.;
- drafting the Detailed Design for the reconstruction of the heating system within TPP "Tuzla";
- reconstruction of the 0.4kV uninterruptible power supply system of the Unit 6 DCS;
- replacement of the expansion joint on the Unit 6 cooling system;
- replacement of the transition piece on the slag remover of the Unit 6 boiler;

- procurement and replacement of the T3-switch and rehabilitation of the part of industrial track;
- construction of drainage at coal depots 3 and 4;
- repair of double bearings of the mills of Unit 6 - 2 pieces and Unit 5 - 2 pieces.

#### **TPP "Kakanj":**

- drafting the Detailed Design of the Turbići slag and ash landfill;
- revitalization of bulldozers at the slag and ash landfill;
- protection of surfaces of neutralization basins during demineralization;
- replacement of pipeline for water supply to the Unit 7 cooling tower cells;
- revitalization of circulating pumps of the Unit 7 boiler;
- reconstruction of the waste water supply ducts to the PS 1 and PS 2 pumping stations;
- procurement and installation of bag filters for Unit 5;
- procurement of metallized items for superheaters and inter-superheaters of Units 5 and 6;
- procurement of reducer valves on the recirculation route of ENP at Unit 6;
- procurement and installation of pipe register of NT heater at Unit 6;
- procurement of 6 kV electric motor for mill drive at Unit 6;
- procurement of 6 kV electric motor for mill drive at Unit 7;
- procurement and installation of a deca-water pump;
- extension of the Line 1 rubber conveyor at the slag and ash landfill;
- procurement and installation of a conveyor belt on the coal delivery system;
- reconstruction of the ash silo dedusting system;
- replacement of 35 kV equipment in the 31.5 MVA transformer field;
- procurement and replacement of the SCADA system of 110 kV and 220 kV plants at TPP "Kakanj";
- reconstruction of the roof of the engine room GPO 1/6;
- procurement of a 5t-capacity forklift.

### **HPPs on the Neretva:**

- rehabilitation of the concrete lining of the supply tunnel number 2 at HPP "Jablanica";
- contract for the procurement and replacement of 110 kV conductive insulators at HPP "Jablanica" has been implemented;
- contract for the replacement of the roof and vertical gutters on the engine room facility at HPP "Grabovica";
- contract for the procurement and replacement of the group regulator at HPP "Jablanica" is in progress, the completion of works is planned for the first quarter of 2024;
- contract signed for the procurement of control equipment and the reconstruction of the bottom outlet - entrance at HPP "Jablanica";
- contract signed for the preparation of the study for the measurement of deposits and energy profiles at plants, implementation in progress;
- contract for the procurement and replacement of oil on generator 1 at HPP "Salakovac";
- contract for the procurement of a universal test box for electrical protection testing;
- implementation of the Contract for the procurement and installation of meters for the measurement and registration of electricity at HPP "Salakovac" is in progress.

### **Plant Bihać:**

- rehabilitation of the fire protection system at HPP "Una Kostela";
- overhaul of the turbines at SHPP "Krušnica";
- server configuration update of the SCAAD system control center for hydropower plants.

### **Plant Tuzla:**

- rehabilitation of landslides on the right and left sides of the "Sniježnica" dam;

- procurement of spare equipment for the automatic regulation and control system for SHPP "Modrac".

### **Plant Sarajevo:**

- preparation of the Study on the engineering, geological and geotechnical characteristics of the terrain of the Bogatići landslide;
- cleaning of the reservoir at the "Bogatići" dam

### **Implementation of Investment Plan in Distribution activity**

The Business Plan for the Distribution activity envisages an investment amount of BAM 78.8 million. Part of the funds in the amount of BAM 7.4 million pertained to the investment in the ICT system projects. The remaining amount was intended for implementation in electricity distribution subsidiaries, with BAM 71.2 million of own funds, and BAM 147 thousand of loan funds. During the year 2023, the level of investments in the Distribution activity projects was achieved in the amount of BAM 57.0 million, which is 72.3% of the plan, and 53.1% more compared to the investment achievement in 2022.

The causes of the incomplete implementation of the investment plan are:

- long and complex procurement procedure for goods/works/services,
- long and complex procedure to secure the necessary permits and approvals for the implementation of investment projects,
- complex procedure to resolve property and legal relations due to outdated land registers that are not harmonized with the cadaster,
- a loan from the European Investment Bank has not become operational during 2023.

Throughout 2023, in the area of distribution subsidiaries, regular activities were carried out on the construction and reconstruction of electricity distribution facilities with the aim of creating conditions for connecting

new end users to the distribution grid and improving the quality of electricity delivery to the existing end users.

The connection of end customers is treated as an investment, whereby 50% of the funds are collected from one-time connection fees paid by the end customers/producers, and the other 50% is provided by the distributor from own funds. This led to important presumptions for the development and expansion of the electrical distribution grid in terms of creating conditions for the connection of end customers/producers. Therefore, the distributor is an investor of connections to the electrical distribution grid and carries out all activities, from preparatory actions (solving property and legal relations, designing, obtaining permits and approvals) to construction of connections and powering the facilities of end customers/producers.

Below is an overview of the most significant projects that were implemented in 2023:

- Construction of 75 TS 10(20)/0.4 kV and construction of a distribution grid in the length of 530 km, of which 100 km medium-voltage and 430 km low-voltage distribution grid;
- Construction of 3 TS 20/0.4 kV;
- Reconstruction of 47 TS 10(20)/0.4 kV and reconstruction of the distribution grid in the length of 65 km, of which 26 km medium-voltage and 39 km low-voltage distribution grid;
- Reconstruction of 25,253 metering points for billing;
- Number of metering points entered into the AMM system was increased by 14,087;
- In accordance with the strategic commitment to move the MV network to a single 20 kV voltage level, Goražde was switched to 20 kV, which completed the transition of the entire BPC area to 20 kV;
- In accordance with the strategic commitment to eliminate the 35 kV voltage level, no new 35 kV power facilities have been built.

### **Implementation of Investment Plan in Supply activity**

The Investment Plan in the Supply activity for the year 2023 envisaged total investments in the amount of BAM 3.6 million, of which nearly BAM 1.0 million pertained to projects within the Supply activity, and BAM 2.7 million for the ICT system projects within this activity.

During 2023, there were no significant or major investments in projects in the Supply activity or in the segment of the ICT system projects; thus, the total implementation was below BAM 0.2 million.

### **IMPLEMENTATION OF INVESTMENT PLAN AT THE COMPANY LEVEL**

#### **Capital investments**

In 2023, capital investments were implemented in the amount of BAM 5.9 million. The activities of the organizational units for capital investments pertained to the preparation for the construction of thermal power plants, hydroelectric power plants, small hydroelectric power plants, wind power plants and photovoltaic power plants, and included: drafting the investment and technical documentation; testing and research; obtaining the necessary permits and approvals; conducting procedures for property expropriation; closing the financial structure; preparation of tender documentation for the selection of equipment suppliers and contractors for services and works, for projects falling within the competence of capital investments.

Overview of implementations by project:

#### ***Unit 7 - 450 MW at TPP "Tuzla"***

Contract on engineering, procurement and construction of Unit 7 - 450 MW at TPP "Tuzla" with Annexes 1 through 13 (hereinafter the EPC Contract) between JP Elektroprivreda BiH D.D. - Sarajevo (hereinafter

EPBiH) and Consortium China Gezhouba Group Company Limited, Beijing, China (Leader) and China Energy Engineering Group Guangdong Electric Power Design Institute Co., Ltd, China (Consortium Member) (hereinafter the EPC Contractor), was signed on 27 August 2014.

Upon completion of the entire Tender Procedure for the selection of the project partner, EPBiH completed negotiations for the closure of the financial structure, signed contracts and obtained all the necessary approvals for the Engineering, Procurement and Construction Contract (EPC Contract) and the Credit Facility Agreement to become effective.

On 5 December 2019, the Export-Import Bank of China issued the Notice of Effectiveness of the Credit Facility Agreement.

On 25 December 2019, EPBiH issued the Notice of Effectiveness of the EPC Contract and, on 16 July 2020, issued the Notice to Proceed (NTP) with the EPC Contract implementation. The construction timeline for Unit 7 has been running since this date (56 months).

The execution of preparatory works for the construction of Unit 7 (Phase One), being the responsibility of EPBiH as per the EPC Contract, was completed on 31 January 2021. The EPC Contractor took over the construction site on 16 August 2021, and the record of preliminary construction site hand-over to the EPC Contractor was drafted thereof.

According to the EPC Contract, the subcontractors of the key equipment were nominated, namely:

- For the boiler - GE Steam Power Switzerland GmbH, Baden, Switzerland ("GESPS") / GE Boiler Deutschland GmbH, Stuttgart, Germany ("GEBD"),
- For the turbine and generator - GE Steam Power Switzerland GmbH, Baden, Switzerland ("GESPS") / GE Power AG, Mannheim, Germany ("GEP").

After the GE had left the project, the EPC Contractor informed the Investor of the inability of the nominated key equipment subcontractor to implement the EPC Contract (EPC Contractor's letter, number TZ7-006-001-GM/G-Let-20-0012 dated 15 October 2020). The EPC Contractor sent the letter number TZ7-006-001-GM/G-Let-21-0002 dated 29 January 2021, proposing alternative subcontractors for the key equipment. Shanghai Boiler Works Co. Ltd. (SBWL) was proposed for the boiler, and Shanghai Electric Corporation (SEC) for the turbine and generator.

The proposal of the EPC Contractor to include alternative subcontractors (SBWL + SEC) was not accepted by the Company's Supervisory Board which, at the 52nd session held on 27 April 2021, adopted Conclusion no. 7/52 of upholding the implementation of the EPC Contract that was signed on 27 August 2014 along with the accompanying Annexes 1-13, without changing the subcontractors.

EPBiH regularly informed the FMEMI and the Government of the Federation of BiH thereof.

Following the analysis of possible solutions for the implementation of the EPC Contract for the construction of Unit 7 at TPP "Tuzla", EPBiH sent letter number 01-07-34657/2021 dated 3 November 2021, informing the Federal Ministry of Energy, Mining and Industry and the Government of the Federation of BiH, while the Government of the Federation of BiH informed the Parliament of the Federation of Bosnia and Herzegovina on the status of the project of the construction of Unit 7 at TPP "Tuzla".

At the 289th session, held on 4 November 2021, the Government of the Federation of Bosnia and Herzegovina adopted Conclusion No. 1660/2021, which states:

*(2) JP Elektroprivreda BiH d.d. – Sarajevo is assigned to continue negotiations with the EPC Contractor with the aim of implementing*

*the EPC Contract with new subcontractors of key equipment, while ensuring the best conditions for JP Elektroprivreda BiH d.d. Sarajevo and the Federation of Bosnia and Herzegovina, considering the circumstances that have since arisen.*

*(3) JP Elektroprivreda BiH d.d. Sarajevo is assigned to form an Expert Team for negotiations with the EPC Contractor, which Team shall also include an independent consultant.*

*(4) The deadline to conclude negotiations with the EPC Contractor is sixty (60) days from the appointment of the Expert Team.*

EPBiH conducted public procurement procedures for the services of a technical consultant for the continuation of negotiations with the EPC Contractor to implement the EPC Contract for the construction of Unit 7 - 450 MW at TPP "Tuzla", and the services of a legal consultant for the implementation of the EPC Contract for Unit 7 - 450 MW at TPP "Tuzla" with alternative subcontractors of key equipment. Service contracts were concluded with the selected consultants.

The consultant's report for the technical and technological assessment of alternative subcontractors was submitted on 17 May 2022, and the report on the work of the Expert Team for the technical assessment of alternative bidders for key equipment under the EPC Contract for the construction of Unit 7 - 450 MW at TPP "Tuzla" no. 07-14328-1/2022 was completed on 20 May 2022.

The Expert Team assessed that the EPC Contractor's proposal to replace the key-equipment subcontractor was not acceptable for the following reasons:

*1. The EPC Contractor with the proposed alternative subcontractor for the boiler – SBWL – does not have any references in accordance with the requirements of the tender for the selection of a project partner for a joint venture in the construction project of Unit 7 - 450 MW at TPP "Tuzla" and, upon evaluation of parts references, was*

*established to possess no appropriate references for the use of lignite powder fuel. In addition, during the technical negotiations, the alternative subcontractor failed to prove that it possesses the knowledge, skills and experience necessary to be able to implement a technically and technologically acceptable solution for the boiler fueled by lignite powder as per the tender and EPC Contract technical specifications and requirements.*

*2. The EPC Contractor proposed the use of standards that are not specified in the EPC Contract, and the Expert Team proposed a method of acceptance thereof. In a statement, the EPC contractor partially accepted the proposed method of overcoming deviations, but failed to submit for Investor's approval the name of the competent institution to verify the equivalence of the proposed standards with EN standards.*

*3. The EPC contractor failed to produce a valid design registration document from the proposed subcontractor SBWL for the boiler and SEC for the turbine and generator.*

Based on the review of the documentation submitted by the EPC Contractor for the proposed alternative subcontractors of key equipment (boiler, turbine and generator) under the EPC Contract for the construction of Unit 7 - 450 MW at TPP "Tuzla" and all the aforementioned, the Expert Team believes that the proposed subcontractor for the design, construction and installation of the boiler, SBWL, currently does not meet the requirements of the tender and the EPC Contract, because it cannot be unequivocally concluded from the submitted documentation whether it possesses the knowledge and experience in the construction of plant boilers fueled by lignite powder, which are necessary for the successful implementation of the project.

The Report on the work of the Expert Team was adopted by the Company Management at the 184th session, held on 31 May 2022, and by the Supervisory Board of EPBiH at the 84th session, held on 6 June 2022.

Upon adoption of the Report on the work of the Expert Team by the Management and the Supervisory Board, the Information on the technical assessment of alternative bidders of key equipment under the EPC Contract for the construction of Unit 7 – 450 MW at TPP “Tuzla”, number 10-15690-1/2022 dated 6 June 2022 was submitted by EPBiH to the Government of the Federation of Bosnia and Herzegovina and the Federal Ministry of Energy, Mining and Industry.

At the 323rd Session, held on 14 July 2022, the Government of the FBiH adopted Conclusion No. 1100/2022, which reads:

1. *The Government of the Federation of BiH adopts the Information from the Federal Ministry of Energy, Mining, and Industry on the technical assessment of alternative bidders of key equipment under the EPC Contract for the construction of Unit 7 – 450 MW at TPP “Tuzla”.*
2. *The Government of the Federation of BiH accepts the proposal by JP Elektroprivreda BiH d.d. - Sarajevo to reject the proposed new alternative manufacturers of key equipment and to request the EPC Contractor to implement the EPC Contract signed on 27 August 2014, along with the accompanying Annexes 1-13, without changing the subcontractors.*
3. *In case of the EPC Contractor’s inability to continue with the Contract implementation, the Government of the Federation of BiH instructs JP Elektroprivreda BiH d.d. – Sarajevo to inform the Government of the Federation of BiH and request approval for Contract termination, upon fulfillment of all formal and legal requirements so as to protect the interests of JP Elektroprivreda BiH d.d. – Sarajevo and the Government of the Federation of BiH.*
4. *The Information from point 1 of this Conclusion shall be forwarded to the Parliament of the Federation of Bosnia and Herzegovina for consideration and adoption.*
5. *This Conclusion shall enter into force on the day of its adoption.*

In letter No. 07-21669-1/2022 dated 9 August 2022, EPBiH informed the EPC Contractor that the proposed subcontractors of key equipment were not acceptable because they failed to meet the requirements of the tender documentation and the EPC Contract, and invited the EPC Contractor to, without delay, begin with the fulfillment of contractual obligations in the manner and within the deadlines established in the EPC Contract, that is, the Contract Implementation Plan from Annex 6 to the Contract. The same was done by letter No. 07-24950-1/2022 dated 15 September 2022.

In a letter dated 2 December 2022, the EPC Contractor proposed a new concept of changing the subcontractors of key equipment with the SBWL+RAFAKO Consortium. The Expert Team for the construction of Unit 7 analyzed the submitted proposal. EPBiH responded to the EPC Contractor’s letters and invited them to submit new technical proposals in accordance with the EPC Contract.

Based on the Conclusion of the Government of the Federation of Bosnia and Herzegovina, number 20/2023, which was adopted by the Government of the Federation of Bosnia and Herzegovina at the 346th session held on 12 January 2023, which reads:

1. *The Government of the Federation of Bosnia and Herzegovina adopts the Information of the Federal Ministry of Energy, Mining and Industry on activities for the implementation of the EPC Contract for the construction of Unit 7 – 450 MW at TPP “Tuzla”, which was prepared by JP Elektroprivreda BiH d.d. - Sarajevo.*
2. *The Government of the Federation of Bosnia and Herzegovina agrees that JP Elektroprivreda BiH d.d. - Sarajevo send the first Warning Notice to the EPC Contractor before the termination of the EPC Contract for the construction of Unit 7 – 450 MW at TPP “Tuzla”.*
3. *In case of the EPC Contractor’s inability to continue with the*

*Contract implementation and after 3 (three) Warning Notices sent to the EPC Contractor, the Government of the Federation of BiH instructs JP Elektroprivreda BiH d.d. – Sarajevo to draw up a comprehensive Analysis of the EPC Contract Implementation and submit it to the Government of the Federation of Bosnia and Herzegovina, requesting approval for the EPC Contract termination, upon fulfillment of all formal and legal requirements so as to protect the interests of JP Elektroprivreda BiH d.d. – Sarajevo and the Federation of Bosnia and Herzegovina.*

*4. The Government of the Federation of Bosnia and Herzegovina shall submit the Analysis of the EPC Contract Implementation from point 3 of this Conclusion to the Parliament of the Federation of Bosnia and Herzegovina for their opinion on the matter.*

*5. This Conclusion shall enter into force on the day of its adoption.*

On 26 January 2023, EPBiH sent the first Warning Notice to the EPC Contractor in advance of the EPC Contract termination, filed under the number 01-07-2784-1/2023, with the request to the EPC Contractor to fulfill their obligation of drawing up the Basic Design within 90 (ninety) days, in accordance with Annex 6 and Article 6.1.1.1 of the EPC Contract.

On 27 April 2023, EPBiH sent the second Warning Notice, no. 07-16037-1/2023 to the EPC Contractor in advance of the EPC Contract termination, giving the EPC Contractor a new deadline of 90 days to fulfill their obligation of drawing up the Basic Design in accordance with the EPC Contract.

On 27 July 2023, EPBiH sent the third Warning Notice, no. 01-07-25785-1/2023 to the EPC Contractor in advance of the EPC Contract termination, giving the EPC Contractor a new deadline of 90 days to fulfill their obligation of drawing up the Basic Design in accordance with the EPC Contract.

Since the EPC Contractor failed to fulfill their contractual obligations within the deadline even after three Warning Notices delivered in advance of the EPC Contract termination, EPBiH, with the prior approval of the Government of the FBiH, terminated the Contract on engineering, procurement and construction of Unit 7 - 450 MW at TPP "Tuzla" with the EPC Contractor and canceled the Credit Facility Agreement with the Exim Bank of China. Currently, all necessary activities are being undertaken to protect the interests of EPBiH and the Government of the FBiH.

### **State Aid Council of BiH**

At its 121st session held on 29 June 2022, the State Aid Council of BiH, by its Decision no. UP/I 02-26-1-42-11/18 dated 29 June 2022 and in accordance with the Decision of the Ministerial Council no. 2021/03/MC-EnC dated 30 November 2021, annulled the Final Decision of the State Aid Council of BiH no. UP/I 03-26-1-42-4/18 dated 23 July 2018, and ordered the Federal Ministry of Finance, as the state aid provider, to take measures to recover the unlawfully granted aid.

On 18 August 2022, the Federal Ministry of Finance, through the Federal Attorney's Office, filed a lawsuit number U 76/22 against the decision of the State Aid Council no. UP/I 02-26-1-42-11/18 of 29 June 2022.

Along with the claim, the Federal Attorney's Office as the prosecutor submitted a request to postpone the execution of the Decision of the State Aid Council of BiH number UP/I 03-26-1-42-11/18 dated 29 June 2022. The request of the prosecutor to postpone the execution of the Decision of the State Aid Council of Bosnia and Herzegovina number: UP/I 03-26-1-42-11/18 dated 29 June 2022 was rejected by the Judgment of the Court of Bosnia and Herzegovina number: S1 3 U 043735 22 of the Decree dated 2 November 2022, primarily for the reason that the decision in question was unenforceable.

The Decision of the State Aid Council number: UP/I 03-26-1-42-11/18 dated 29 June 2022 was annulled by the Judgment of the Court of Bosnia and Herzegovina dated 11 January 2023, and the case was returned to the

State Aid Council for a repeated procedure, which rendered all its legal action null and void.

In letter number 08-45-1-3287/23 E.B, dated 8 May 2023, the Federal Ministry of Finance requested that a statement be prepared at the request of the State Aid Council of Bosnia and Herzegovina, number: UP/I 03-26-1-42-26/18 dated 25 April 2023, on all facts, evidence and circumstances important for adopting a decision, that is, for assessing the compliance of state aid in the form of a guarantee from the Federation of Bosnia and Herzegovina to the beneficiary Public Enterprise Javno preduzeće Elektroprivreda BiH d.d. – Sarajevo for a loan for the purpose of implementing the Project of the construction of Unit 7-450 MW at TPP “Tuzla” with the Law on the State Aid System in Bosnia and Herzegovina.

In cooperation with a legal consultant, a statement was prepared and submitted to the Federal Ministry of Finance in letter number 07-17961-1/2023 dated 19 May 2023.

### ***Unit 8 - 300 MW at TPP “Kakanj”***

To continue further activities in the implementation of the project on the replacement Unit 8 at TPP “Kakanj”, and in accordance with the Conclusion of the Government of the Federation of BiH, number 560/2019 dated 16 May 2019, instructing the FMEMI and EPBiH to accelerate activities relating to the construction of the replacement Unit 8 at TPP “Kakanj”, in 2020, EPBiH updated the Investment and Technical Documentation with an investment program for increasing the unit power capacity to 350 MW, in order to meet the requirements that new combustion plants must comply with the limit values from Annex V, Part 2 of Directive 2010/75/EU.

On 16 June 2022, EPBiH submitted to the Federal Ministry of Energy, Mining and Industry the Information on the status of implementation of projects for the construction of replacement thermal units (Unit 7 at TPP “Tuzla” and Unit 8 at TPP “Kakanj”).

All previously obtained permits and approvals for the construction of Unit 8 at TPP “Kakanj” have expired and are no longer valid. In the event of a decision to proceed with the implementation of this project, all permits would need to be re-obtained based on the Revised Preliminary Design from 2020, with the installed Unit power capacity of 350 MW.

### ***Hot water pipeline for supplying thermal energy from TPP “Kakanj” to the area extending to/ and including Sarajevo***

Based on the Preliminary Design for thermal energy supply from TPP “Kakanj” to the area extending to/and including Sarajevo, along with the Expropriation Study, preconditions have been created for the next phases of preparatory activities for the implementation of this investment project.

With the aim of continuing the preparatory activities, the EPBiH, through the Federal Ministry of Energy, Mining and Industry, submitted to the Government of the FBiH the Initiative for the proclamation of public interest in the implementation of the Project of Thermal Energy Supply from TPP “Kakanj” to the area extending to/and including Sarajevo, with the proposal that the Government of the FBiH:

- proclaim public interest in the implementation of this project;
- proclaim EPBiH as the public interest entity for the implementation of this project, i.e., preparation and construction of the newly designed hot water pipeline and heating of the area extending to/and including Sarajevo on the basis of cogeneration from TPP “Kakanj”.

The current spatial plans of the FBiH and the Spatial Plan of Zenica-Doboj Canton, Spatial Plan of the Kakanj Municipality, and Spatial Plan of the Visoko Municipality do not envisage the hot water pipeline route from TPP “Kakanj” toward Sarajevo.

### **Project of Transportation and disposal of solid process products from TPP "Tuzla" to OP Šikulje**

On 4 March 2022, a Cooperation Agreement was signed between the mine "Kreka" d.o.o. "Tuzla" and EPBiH, which aims to revegetate the parts of the Open Pit Šikulje (OP Šikulje), where coal mining has been completed, using overburden and process products/waste from TPP "Tuzla".

An investment decision was made to allocate funds for the financing of Phase One of the Project for transportation and disposal of solid process products from TPP "Tuzla" (technical revegetation of degraded areas at OP Šikulje using overburden and solid process products/waste from TPP "Tuzla") – phase one.

The plan is for the implementation of this project to take place in four phases, namely:

- Updating the existing and drawing up other necessary project documentation, preparing the basis for design, including the development of supplementary mining projects, conducting investigative works, and obtaining the necessary permits and approvals (Phase One);
- Drawing up detailed design documentation and execution of preparatory works (Phase Two);
- Procurement of the necessary equipment and materials, and execution of works on taking process waste, internal transport at TPP "Tuzla" and external transport from TPP "Tuzla" to OP Šikulje (Phase Three);
- Procurement of the necessary equipment and materials, and execution of works on taking over combustion products, transportation and technical revegetation of degraded areas at OP Šikulje (Phase Four).

On 25 November 2022, a contract was signed with the selected

contractor for the development of a Preliminary Design for the internal transportation of process waste of TPP "Tuzla", storage and preparation for rail transportation. The internal transportation Preliminary Design was completed on 23 February 2023.

On 20 April 2023, a contract was signed with the selected contractor for the development of the Detailed Design for the external transportation of process waste from TPP "Tuzla" to OP Šikulje.

The development and revision of the Detailed Design for the external transportation of process waste from TPP "Tuzla" to OP Šikulje was completed on 17 October 2023.

A contract was signed with the selected contractor for the development of a study on the possibilities of using the process waste (slag, ash, gypsum) from TPP "Tuzla" as part of the technical revegetation of degraded areas of OP Šikulje, along with mining overburden (spoil), and a study on geo-mechanical works for the system of receiving, unloading, transporting, and disposing of process waste as part of the technical revegetation of degraded areas of OP Šikulje, along with mining overburden (missions G1, G21, and G23). The development of the study is in the final stage.

The procurement procedure has been initiated for the development of a supplementary mining project for the preparation, dumping (unloading) and transportation of the process waste of TPP "Tuzla" at the location of OP Šikulje and the development of a supplementary mining project for the transportation and disposal of the process waste of TPP "Tuzla" as part of the revegetation of degraded mining areas of OP Šikulje. Bids were collected and decisions were made on the selection of the most favorable bidder.

In the following period, it is necessary to agree on and sign a contract on the regulation of mutual relations between EPBiH and the "Kreka" Mine on the implementation of this project.

### ***Construction of HPP "Vranduk"***

In the proceedings initiated by JV Strabag AG Austria / Končar d.d. Zagreb before the ICC arbitration in Paris in February 2018, in which EPBiH is the defendant, the Arbitration Council rendered a judgment in favor of JV Strabag AG Austria/Končar d.d. Zagreb at the end of December 2021.

After the Arbitration Council's decision, EPBiH requested the annulment of the decision before the court in Brussels.

On 29 September 2023, the first-instance court in Brussels found admissible but unfounded EPBiH's claim challenging the arbitration decision. Activities on the recognition and enforcement of the arbitration decision in BiH are expected.

There was no activity in the court case initiated by EPBiH in July 2020, after the Federal Ministry of Spatial Planning (FMSP) had rejected the request for issuing an urban permit for the construction of HPP "Vranduk".

For the HPP "Vranduk" project, EPBiH is not in possession of a single valid administrative act that would allow for the activities on site to be carried out.

EPBiH submitted an initiative to the competent ministry to allow the FMSP to issue the urban permit for the construction of HPP "Vranduk" by the conclusions of the Government of the Federation of BiH, in which the binding conditions of the Commission to Preserve National Monuments would be indicated to the investor.

No response was received to the submitted initiative.

### ***Continuation of the reconstruction and expansion of HPP "Una Kostela" on the Una River***

Given that on 25 June 2020, the FMSP rejected EPBiH's request, dated 23 May 2018, for the issuance of urban permit for the project to proceed with the reconstruction and expansion of HPP "Una Kostela" on the Una River in Bihać, an administrative dispute was initiated on 23 July 2020 with the aim of refuting the decision. There were no activities

based on the filed lawsuit, and in view of that, the planned activities were not initiated: the implementation of land expropriation and the development of the Detailed Design to obtain a building permit.

Unfavorable conditions for continuing the preparation of the project implementation of the reconstruction and expansion of HPP "Una Kostela" kept accumulating in 2020, and on 8 October 2020, the City Council of Bihać adopted the "Declaration on the Protection of the Una River", which rejects any interventions in the riverbed of the Una within the city's territory. This declaration also eliminates the possibility of constructing any hydropower plants.

Despite this, preparation activities were not halted, and the request to renew the environmental permit for the project of reconstruction and expansion of HPP "Una Kostela" was submitted in a timely manner to the FMET. On 14 April 2022, the FMET responded, indicating the request in question needed to be supplemented in accordance with the new Regulation on projects that require an environmental impact assessment or where the need for such an assessment is to be determined. Based on these instructions, the procurement process was conducted for the service of preparing a preliminary environmental impact assessment request for the reconstruction and expansion of HPP "Una Kostela" The request was prepared by an authorized institution in February 2023.

The supplementary request for the preliminary environmental impact assessment for the reconstruction and expansion of HPP "Una Kostela" was submitted to FMET on 24 February 2023.

EPBiH does not possess any valid administrative act for the "Una Kostela" project that would enable field activities to proceed.

The current status of preparation for the continuation of reconstruction and expansion does not promise adherence to the planned implementation schedule or the overall effectiveness of the project.

Information on all aspects of this project was sent to the Government of the Federation of BiH and the FMEMI.

### ***HPP "Janjići" on the Bosna River***

The procedure of property expropriation, under the jurisdiction of city services, is currently proceeding according to plan: the envisaged deadline for implementation is the end of 2024.

EPBiH and JP Ceste FBiH signed an Agreement on the joint implementation of the Project for the construction of HPP "Janjići" – "Reconstruction of the main road with the construction of the local road connection to the main road M17 in the village of Janjići".

The evaluation of applications received to the Public call for the prequalification of bidders for the selection of designers, equipment suppliers, and contractors for the construction of HPP "Janjići" has not been completed.

Preparation of tender documents for Phase Two of the limited procedure with publication on the procurement of Design, delivery of equipment, construction and commissioning of HPP "Janjići" 16.22 MW on a "turnkey" basis is in progress.

For the HPP "Janjići" project, EPBiH has a valid administrative act – approval in principle for construction, which allows for activities on site to be carried out.

### ***HPP "Kovanići" on the Bosna River***

After the completion of the Preliminary Design for HPP "Kovanići", in March 2022, a request for a preliminary environmental impact assessment was submitted to the FMET, with the aim of obtaining a decision for the development of an environmental impact study.

On 23 March 2023, the Government of the Federation of BiH adopted the Decision on Amendment to the Decision on the proclamation of public interest and commencement of the preparation and construction of priority electric power facilities in the Federation of BiH, which proclaimed public interest in the construction of HPP "Kovanići". With this Amendment to the Decision, the conditions have been created for the continuation of activities on the preparation of the Environmental

Impact Study, which will be followed by further prescribed activities for obtaining the environmental permit.

An updated Feasibility Study on the construction of HPP "Kovanići" was prepared, which is to serve as the basis for the renewal of the request granting a concession for the construction and use of HPP "Kovanići", with the Preliminary Design parameters.

### ***HPP "Ustikolina" on the Drina River***

In March 2022, the Ministry of Urbanism, Spatial Planning and Environmental Protection of the Government of BPC Goražde issued a Decision on urban planning approval for geological and geotechnical investigative works – mission G1 for the purposes of updating the Preliminary Design for HPP "Ustikolina".

The investigative works were completed at the end of 2023.

The continuation of further activities on this project is conditioned by obtaining administrative acts, the issuance of which requires the approval of local communities.

For the HPP "Ustikolina" project, EPBiH has a valid environmental permit, which allows for obtaining other necessary administrative documentation. As the environmental permit expiry date is approaching, the only way to maintain it is to obtain the urban planning approval, which is quite likely to happen if all interested parties support the implementation of the project.

### ***SHPPs in the upper course of the Neretva River***

In 2021, the Government of the FBiH, at the proposal of FMEMI, adopted Decisions on Amendments to the Decisions on the proclamation of public interest and commencement of the preparation and construction of priority electric power facilities in the FBiH, and on the proclamation of public interest, commencement of preparation of the electric power facility construction, the selection of strategic partners, and the start of awarding concessions.

With the adopted amendments to the decisions, EPBiH was nominated as the entity responsible for the preparation of the construction of, among others, the HPP "Glavatičevo", HPP "Bjelimići" and PHPP "Bjelimići" facilities, which represent the System of Hydroelectric Power Plants in the upper course of the Neretva River, and the obligation of concession award was established through an unsolicited offer for construction. The adopted Amendments created legal prerequisites for the initiation of activities on the preparation and construction of hydroelectric power plants within the System of Hydroelectric Power Plants in the upper course of the Neretva River.

With its own resources, EPBiH prepared economic feasibility studies, including the environmental impact assessment for the Hydroelectric Power Plant System in the upper course of the Neretva River, based on the publicly released data in the development documents of the Government of the Federation of BiH and the Spatial Plan of the Municipality of Konjic.

On the proposal of FMEMI, on 31 January 2022, individual requests for the award of a concession were sent through an unsolicited offer for electric power facilities in the upper course of the Neretva River.

Following the review and evaluation of the submitted unsolicited offers, and before proclaiming public interest in awarding concessions, the FMEMI must obtain the prior consent for awarding a concession from the City Council of Konjic.

EPBiH launched an initiative for consultations with ministries and agencies at the federal and cantonal levels. So far, meetings have been held at the Federal Ministry of Spatial Planning, the Federal Ministry of Environment and Tourism and the City of Konjic. The Federal Ministry of Agriculture, Water Management and Forestry responded that it was not responsible for harmonizing spatial planning documentation. The HNC Government has not yet expressed interest in holding a meeting. The City of Konjic did not respond to the inquiry and reminder submitted by the FMEMI, regarding the prior consent of the local community to the concession award, which was also requested at the meeting held between representatives of the City Administration and representatives

of the FMEMI and EPBiH.

In the previous period, EPBiH has prepared tender documentation for the procurement of services for the development of a Preliminary Design of the facilities and a survey of the existing environmental condition of the project area of hydroelectric power plants in the upper course of the Neretva River.

Further activities will include summarizing the conclusions from the meetings held, as well as holding a joint meeting with the participants in the preparation and approval of construction relating to the project implementation.

For the development of further activities on the project, it is necessary to secure the prior consent of the local community for the concession award.

Information on all aspects of this project was sent to the Government of the Federation of BiH and the FMEMI.

### ***SHPP "Kakanj" on the Bosna River***

A critical path for this project is obtaining a preliminary water approval and acquiring the concession rights to use water resources for the purpose of constructing a hydropower facility.

As regards the spatial planning documentation, the planned location in the construction project of SHPP "Kakanj" meets the planning prerequisites for the requested construction, by conducting investigative works on site and drawing up investment and technical documentation at the level of a complex Preliminary Design of over 20 volumes (including technical, environmental, economic and financial, spatial planning aspects, as well as acquisitions, compensations, etc.).

By its submitted Conclusion dated 6 October 2023, the Sava River Watershed Agency halted the procedure initiated by the Ministry of Agriculture, Forestry and Water Management of the Zenica-Dobojski Canton, as a concessionaire, for the issuance of a preliminary water approval in the process of awarding a concession for the construction

of the SHPP "Kakanj" facility on the Bosna River, Municipality of Kakanj, due to the alleged spatial planning collision of the SHPP "Kakanj" and SHPP "Poljice" projects, which is located approx. 800m upstream from the location of the SHPP "Kakanj" project.

On 23 October 2023, EPBiH submitted an initiative to amend the Spatial Plan of the Zenica-Doboj Canton. Previously, EPBiH had addressed the competent ministry of the ZDC with a request for a statement regarding the concession award for the construction of SHPP "Kakanj".

On 26 December 2023, the Cantonal Ministry of Spatial Planning, Transport and Communications and Environmental Protection, in its response-opinion regarding the submitted initiative, confirmed the view that there were no obstacles for the construction of SHPP "Kakanj" in terms of existing spatial planning documents, since it had long been established as a potential hydroelectric power plant.

On 3 January 2024, EPBiH sent a request for the delivery of information to the FMEMI, being the competent authority for issuing energy permits, in order to obtain an interpretation as to the treatment of this SHPP project in relation to meeting the requirements from the application of the new Law on Electricity of the FBiH ("Official Gazette of the FBiH", no. 60/23).

### ***SHPPs in the Neretvica River basin***

As the implementation of the project failed due to the cancellation of building permits and the opposition of citizens' associations to the implementation of the SHPP "Srijanski Most" and SHPP "Gorovnik ušće" projects, EPBiH terminated the Concession Agreement, the Agreement on the Settlement of Property and Legal Relations and the Agreement on Friendly Environment with the Municipality of Konjic, as well as the contracts for the construction of these two SHPPs with the contractor.

In February 2023, EPBiH filed a lawsuit before the Municipal Court in Mostar against the City of Konjic, requesting compensation for damages

and the return of invested funds.

In April 2023, EPBiH received a lawsuit for the payment of a claim that was initiated by the contractor on one of the contracts relating to the construction of the SHPPs "Srijanski Most" and "Gorovnik ušće".

In May 2023, a response to the lawsuit against the City of Konjic and the counterclaim of the City of Konjic against EPBiH for compensation of damages were received.

In December 2023, EPBiH received a lawsuit for the payment of claims, initiated by the contractor of one of the contracts in relation to the construction of the SHPPs "Srijanski Most" and "Gorovnik ušće".

Civil procedures for all three lawsuits/counterclaims before the competent courts are ongoing.

### ***SHPP "Modrac 2" – on the Spreča River***

In the previous period, on the basis of the Agreement on Cooperation on the Project for the Preparation of Construction of SHPP "Modrac 2" dated 11 March 2021 and signed between EPBiH and JP Spreča d.d. Tuzla, a series of preparatory activities for the construction of SHPP "Modrac 2" were carried out. The basis for the initiation of preparatory activities and the signing of the Agreement is the existing Concession Agreement on the use of the Modrac reservoir, which is at the disposal of JP Spreča, and based on which, in the previous period, JP Spreča obtained all the necessary permits for the construction of SHPP "Modrac 2", which have expired.

In the meantime, due to amendments to legal regulations for the construction of small hydropower plants – specifically, the 2022 amendments to the Law on Electricity of the Federation of BiH, which allow the construction of small hydropower plants up to 10 MW, provided they have an acquired concession agreement – the Commission for Concessions of the Tuzla Canton and the ministry responsible for interpreting the existing Concession Agreement have raised questions about the validity of the existing Concession Agreement for the construction of SHPP "Modrac 2" in the course of ongoing activities for

this project.

Following a request from EPBiH and JP Spreča for a re-evaluation of the relevant institutions' stance on the Concession Agreement, a response was received on 7 March 2023, indicating that a new concession agreement would need to be obtained for the construction of SHPP "Modrac 2". This was unacceptable to JP Spreča d.d. Tuzla, and further activities on this project were halted.

In November 2023, based on a proposal from JP Spreča d.d. Tuzla suggesting that the SHPP "Modrac 2" project should be treated as an extension of the existing SHPP "Modrac", owned by EPBiH, rather than as a new facility, a request was submitted to the relevant cantonal ministry for the issuance of a preliminary water permit along with the necessary documentation, i.e., the Preliminary Water Permit Study and other attachments. Obtaining the preliminary water permit would make it likely that the remaining required approvals for the implementation of this project could be obtained, allowing joint activities with JP Spreča on the construction of this facility to proceed.

#### ***Preparation and construction of WPP "Vlašić", Municipality of Travnik***

In accordance with the new legislation, a request was submitted to the Federal Ministry of Environment and Tourism for a preliminary environmental impact assessment for the WPP "Vlašić" construction project, and at the request of the Ministry, it was supplemented. The process of resolving the preliminary environmental impact assessment request for the WPP "Vlašić" construction project is underway.

Throughout the year, continuous observations and research (of plants and animals) were conducted in the project area for the purpose of preparing the Critical Habitat Study, which is currently in progress.

The Operational Board of the Western Balkans Investment Framework (WBIF), within the extended Eighth Call for co-financing of investment projects, approved a grant of EUR 20.13 million (excluding implementation fees) for the WPP "Vlašić" project.

On 28 September 2023, by Amendments to the Decision on the proclamation of public interest and commencement of the preparation and construction of priority electric power facilities in the FBiH ("Official Gazette of the FBiH", nos. 8/10, 34/11, 20/15, 89/17, 67/21, 22/23), the Government of the Federation of BiH included WPP "Vlašić, 50 MW" in the projects covered by this decision.

#### ***PVPP "Gornja Breza" 15 MW***

In July 2023, the urban planning approval was extended for another year. In August 2023, the energy permit was issued with a validity period of two years.

Following several suspensions of the construction procurement procedure conducted through an open procedure in accordance with the Law on Public Procurement of BiH, on 31 August 2023, the public procurement procedure "Construction of PVPP 'Gornja Breza' 15 MW at the location of Gornja Breza - Municipality of Breza" was canceled by Notice on cancellation of procurement procedure.

In line with the Company Management's decision to finance the project with funds from international financial institutions, preparatory activities for financing and procurement for the construction of this project with funds from the EBRD bank are underway.

#### ***PVPP "Divkovići" – the locality of Divkovići I and II and Plane (Tuzla)***

Due to the unresolved previous issue of closing the industrial slag and ash landfill of "Plane, Divkovići I and Divkovići II", which is under the responsibility of TPP "Tuzla", there was no activity on the implementation of this project.

#### ***PVPP "Gračanica 1 and 2" (Bugojno)***

In February 2023, a decision was passed on the issuance of urban planning approval for the construction of the TS 110/20 kV Gračanica

transformer station, 2x25 MVA, and in April 2024, for the facilities of PVPP "Gračanica 1" and PVPP "Gračanica 2".

Requests for the issuance of conditions for the connection of PVPP "Gračanica 1" and PVPP "Gračanica 2" to the 110kV transmission grid were sent to Elektroprijenos BiH in March 2023. The procedure is ongoing.

Upon approval of the tender documentation by the EBRD, the tender for procurement of the construction of PVPPs "Gračanica 1" and "Gračanica 2" was published on 27 October 2023 on the ECEPP (EBRD Client E-procurement Portal). The procurement is in progress.

The tender procedure is planned to be carried out in two phases, whereby in Phase One the bidders would submit only a technical offer, and then, after the possible addition to the technical part of the offer, in Phase Two, an improved technical offer and a financial offer would be submitted.

During the preparation of the tender documentation for PVPP "Gračanica 1" and PVPP "Gračanica 2", the Procurement Plan for the PVPP "Gračanica 1 and 2" project was agreed on with representatives of the EBRD, and ultimately approved by the EBRD.

### ***PVPP "Kreka Šićki Brod" (Lukavac)***

Considering the route of the Žepče - Tuzla - Brčko motorway, which passes through the cadastral plot where the construction of the PVPP "Kreka - Šićki Brod" is planned, still remains unknown, in November 2022, EPBiH submitted a request to the JP Autoceste FBiH for the submission of approval to the planned spatial coverage of the future PVPP "Kreka - Šićki Brod 1" and PVPP "Kreka - Šićki Brod 2". In a response from JP Autoceste FBiH from December 2022, it was stated that EPBiH's request was premature, as the photovoltaic power plant project is located within the road reserve of the planned Tuzla - Maoča motorway, and the exact location for the future motorway route cannot be provided. As the future route remains unknown, work on the Preliminary Designs for PVPPs "Kreka - Šićki Brod 1" and "Kreka - Šićki Brod 2" has been suspended until further notice.

### ***PVPP "Podveležje 1 and 2" (Mostar)***

On 8 November 2023, the Appeals Board of the Government of the HNC submitted decisions canceling the decisions of the Ministry of Construction and Spatial Planning of the HNC and accepting as founded the appeals of the investor, EPBiH, which requested the issuance of urban planning approvals for the construction of PVPP "Podveležje 1" and PVP "Podveležje 2" of the total planned power capacities of 17 and 28 MW, thereby issuing to EPBiH the urban planning approvals for the construction of PVPP "Podveležje 1" and PVPP "Subdistrict 2". The aforementioned decisions ordered the Ministry of Construction and Spatial Planning of the HNC to, by means of special decisions that should be an integral part of the decision of the Appeals Board of the HNC, determine the urban planning and technical requirements and other conditions from Articles 55 and 56 of the Law on Spatial Planning ("Official Gazette of the HNC", nos. 4/04 and 04/14), within 15 days of the date of receipt of the decision of the Appeals Board of the HNC.

By the end of 2023, the Ministry of Construction and Spatial Planning of the HNC had failed to submit urban planning and technical requirements/conditions for PVPP "Podveležje 1" and PVPP "Podveležje 2".

### ***PVPP "Podveležje 3" (Mostar)***

In January 2023, a preliminary electric power approval was issued. On January 31, 2023, the Federal Ministry of Environment and Tourism provided an opinion informing the investor, EPBiH, that it is not necessary to conduct an environmental impact assessment procedure and, therefore, the environmental permit is not required. The Ministry of Trade, Tourism, and Environmental Protection of the HNC issued a decision dated 14 February 2023, granting EPBiH an environmental permit for the construction of PVPP "Podveležje 3". The decision on urban planning approval for the construction was issued in July 2023.

On 14 August 2023, a request was submitted for the award of a Concession,

through an unsolicited offer, for conducting electricity generation, transmission, and distribution activities through the construction of the power facility of PVPP "Podveležje 3". The procedure is ongoing.

In line with the Company Management's decision to finance the project with funds from international financial institutions, preparatory activities for financing and procurement for the construction of this project with funds from the EBRD bank are underway.

### ***PVPP "Bijele Vode" (Kakanj)***

At the request of EPBiH, the Legal Department of RMU "Kakanj" initiated the procedure of transferring ownership and possession rights from identified natural and legal persons to RMU "Kakanj" at the planned location of PVPP "Bijele Vode". According to the updated status provided by RMU "Kakanj", within the designated spatial area for the construction of PVPP "Bijele Vode", 7 parcels remain for which possession rights must be transferred to RMU "Kakanj", and approximately 40 parcels for which ownership rights must be transferred to RMU "Kakanj".

In November 2021, EPBiH prepared the Preliminary Design of PVPP "Bijele Vode", but to date no request for urban planning approval has been submitted to the competent cantonal ministry due to uncertainty regarding the time required to resolve property and legal relations at the project location.

Before selecting the future contractor for the implementation of the PVPP "Bijele Vode" project and introducing them to the works, it is necessary to resolve three existing issues as follows:

- complete and permanent suspension of mining operations and execution of technical revegetation at the very site where the construction of PVPP "Bijele Vode" is planned (Plateau 1, Plateau 2, and Plateau 3),
- obtaining urban planning approval,
- resolution of property and legal relations.

### ***PVPP "Banovići Selo" – the locality of Banovići Selo (Banovići)***

On 3 November 2022, EPBiH signed the Agreement on Cooperation and Lease of Land for the Construction of PVPP "Banovići Selo" with the Municipality of Banovići.

The Decision on urban planning approval for the construction of PVPP "Banovići Selo" has been extended and the new period of validity of the urban planning consent runs until 25 August 2024.

In August 2023, an energy permit was issued with a validity period of two years.

Following multiple suspensions of the procurement procedure for construction, a Decision to annul the open public procurement procedure was adopted on 21 June 2023, and the Company Management opted to finance the project with funds from international financial institutions.

### ***PVPP "Rešetnica" (Goražde)***

On 3 March 2023, EPBiH, in accordance with the Law on Public Procurement, announced a tender for the Design, delivery, installation, and testing of the "Rešetnica" 800kW photovoltaic power plant (PVPP) on a turnkey basis through the open procedure.

On 19 October 2023, a contract was signed with the selected contractor on a turnkey basis, with a deadline of six months from the official commencement of contract implementation.

On 22 December 2023, EPBiH informed the Department for Urbanism, Spatial Planning and Utility Services of the City of Goražde and the Cantonal Urban Planning and Construction Inspection of BPC about the continuation of construction works on PVPP "Rešetnica".

The contractor is currently engaged in activities on the preparation of technical documentation for PVPP "Rešetnica", including the development of the Detailed Design as well as the selection of equipment for the implementation of the Project.

### **Activities relating to the public call for purchasing/leasing locations for the construction of PVPPs**

A call for expressions of interest from interested parties regarding the sale/lease or other suitable means of using properties—land for the construction of photovoltaic power plants was published on 31 January 2023, with no new letters of intent being accepted after 31 December 2023. This call is a continuation of previous cycles of calls to interested parties announced in 2021 and 2022.

Compared to previous years, the 2023 call was modified in terms of the conditions related to the minimum required area, seeking locations with a minimum of 25,000 m<sup>2</sup> of usable area from all applicants, including local self-government units, legal and natural persons. The evaluation of applications — letters of intent — is conducted in accordance with the adopted Methodological Framework, and cases will be concluded in the upcoming period based on the analysis of the fulfilled criteria.

### **Information and Communication Technologies – ICT**

In the field of ICT in 2023, the Revised Business Plan envisaged the total investment in the amount of BAM 17.9 million. Of that amount, BAM 5.8 million was planned for joint projects. In 2023, BAM 3.7 million was invested in the implementation of investment projects in the field of ICT for joint projects and projects of activities. The planned and implemented investments, by activity, are shown in the table below:

Investments by Plan Items - ICT	Plan for 2023	Achieved 2023	Percentage of implementation
I.b ICT Generation	2.0	0.1	6.9%
II.b ICT Distribution	7.4	1.4	19.1%
III.b ICT Supply and Trade	2.7	0.2	5.7%
V.a ICT Joint	5.8	2.0	33.7%
<b>ICT Total</b>	<b>17.9</b>	<b>3.7</b>	<b>20.4%</b>

Areas in which ICT projects have been implemented with the most significant projects therein:

*Optical cable system* - Implementation of optical connecting paths on 4 sections, and connection of 6 facilities to the optical cable system.

*Telecommunication equipment* - Replacement of industrial switches in 23 facilities and installation of industrial switches in 4 electric power facilities (EEO) and connection to EPBiH access communication network.

Implementation of communication channels through the PDH/SDH network for the purpose of bringing signals from 3 objects into the EPBiH SCADA System, and connecting one OOiN through the communication network of electric power (EE) companies in BiH.

*Network equipment* - Replacement of the hardware-software platform for the control of Internet traffic and VPN access, through the installation of a network firewall device in 4 locations, and a Web application firewall device in one.

Replacement of the hardware-software platform for the control of Internet traffic and VPN access for the Backup link in one facility and 3 VPN tunnels implemented.

Implementation of BH Telecom's Wi-Fi service at 18 business center locations.

Replacement of 40 and installation of 3 new operation switches, replacement of data center switches and central LAN switch in one facility, replacement of one router, and implementation of a SIP trunk toward BH Telecom.

*Voice and digital radio communication system* - Implementation of 7 RR links, initiated DRM procurement procedure for two subsidiaries, and prepared documentation to initiate procurement of the voice and digital radio communication system in three subsidiaries.

*Uninterruptible power supply system* – Reconstruction of the uninterruptible power supply system of 48 VDCs for powering ICT equipment in one facility.

*Air-conditioning at ICT centers* - Replacement of air conditioning in one server room.

*Remote monitoring and control systems* - Refinement of the existing SCADA/LFC system in DC EPBiH, acquired telemetry equipment for the introduction of TS in RMCS (SDNiU) for the needs of EPBiH (approx. 50 EEOs - TS 35/X, TS 10/0.4 and SHPPs introduced in SCADA/DMS/OMS system or prepared for introduction after implementation of the communication infrastructure), completed implementation of ULR maintenance for the needs of ED subsidiaries.

*Information systems* - Continuous maintenance, modifications and adaptations in: SAP system, DISP/DISP business intelligence, POPS, Dispute database, MDM system, Route monitoring and control application, "Investments in EEOs" application, SOEE/SONN/SODM, DWH for supply, SPP (System for supporting the EE sales process), DMS (Document Management System), "Shareholders' Assembly" application, Legal Register.

*SCADA/DMS/OMS (SDO) and related TKs for the needs of ED subsidiaries* - SCADA/DMS/OMS and integrations.

*Maintenance of telemetry devices for the needs of ED subsidiaries* - Intervention at 17 facilities.

*Introduction of the additional number of transformer stations into the system of remote monitoring and control* - Implementation of the introduction of additional TSs into the system of remote monitoring and control and the replacement of worn-out devices in some TSs.

*Video wall* - Implementation and commissioning.

*Hydrological monitoring* - One HMS station was tested and the maintenance of HMS stations in the Neretva basin was completed.

*Remote monitoring and control systems* - Refinement of the existing SCADA/LFC system in DC EPBiH, upgrading the SCADA system in one facility, and the automatic regulation, control and monitoring system in one facility.

*Blue trader* - Use of maintenance services.

*IT equipment and services* - Procurement of IT equipment: computers, laptops, and monitors for all organizational parts and activities.

### **Other investments**

In the segment of other investments during 2023, BAM 0.2 million was invested out of the planned BAM 1.6 million, which is 13.8% of the plan.

### **Implementation of Investment Plan in subsidiaries**

#### **Coal mines**

For the recapitalization of seven subsidiaries - coal mines in accordance with the decisions on recapitalization, the 2023 plan envisaged an investment in the amount of BAM 35.4 million, and BAM 8.7 million or 24.6% of the plan was implemented for this period.

Investments by mine in 2023 amounted to:

- Coal mines "Kreka" d.o.o. Tuzla BAM 5.69 million,
- Brown coal mine "Đurdevik" d.o.o. Đurdevik BAM 0.95 million,
- Brown coal mine "Breza" d.o.o. Breza BAM 2.05 million.

There were no investments in other mines.

BAM 6.8 million remain for the implementation in 2024 according to the signed investment contracts.

The most significant investments in subsidiaries - coal mines during 2023 were:

**Coal mines "Kreka" d.o.o. Tuzla**

- Land expropriation at OP Dubrave and OP Šikulje BAM 1.95 million,
- Revitalization of BTO and BTK complexes OP Dubrave and OP Šikulje BAM 3.74 million,

**Brown coal mine "Đurđevik" d.o.o. Đurđevik**

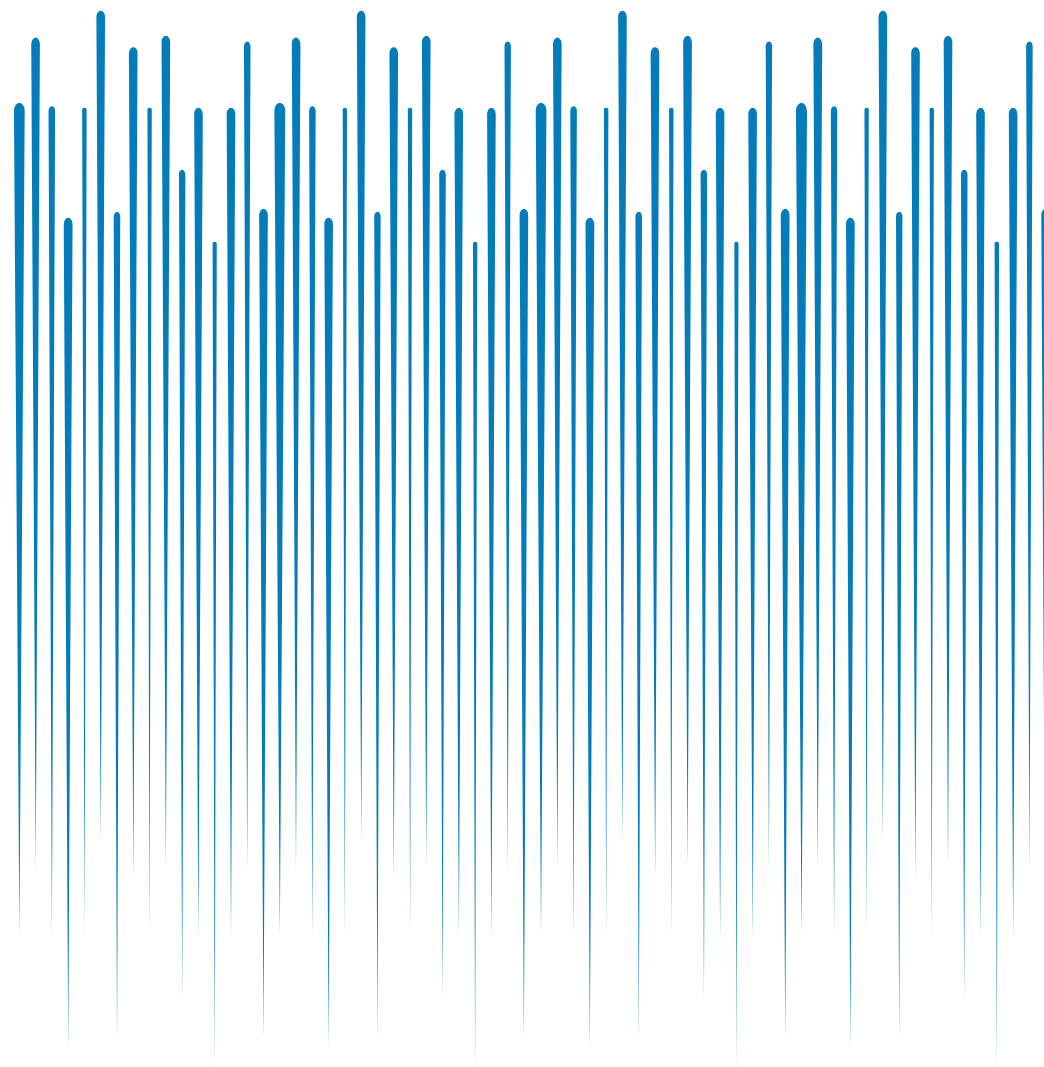
- Drilling rig BAM 0.95 miliona,

**Brown coal mine "Breza" d.o.o. Breza**

- Spare parts for mining machinery BAM 2.05 million.

The main reasons that prevented the implementation of investment plan in subsidiaries - coal mines are:

- strict application of the Law on Public Procurement, which prevents a sufficiently efficient implementation of investments (significant increase in complaints from bidders and a long process of decision making by the BiH Procurement Review Body;
- insufficient preparedness of mines to implement investments (lack of investment and technical documentation, organizational unpreparedness for the procurement in question launched at the end of the second quarter of 2023, lack of personnel, etc.).



## 8. PROCUREMENT REPORT

The total value of contracts concluded through public procurement in EPBiH and subsidiaries through EPBiH in 2023 is BAM 673,749,375.59, of which:

- contracts concluded for the needs of EPBiH were entered into the SAP system in the amount of BAM 661,916,571.79;
- for the needs of the subsidiaries - coal mines, based on the decisions on the recapitalization of mines, the procedures were carried for which the directors of the mines concluded contracts in the amount of BAM 11,832,803.80.

### Overview of concluded procurement contracts in 2023 for the needs of EPBiH

Type of Procedure	No. of Procedures	Value in BAM	Value %
Direct agreement	1,054	1,675,935.33	0.25%
Competitive procedure with publication	171	2,065,221.17	0.31%
Negotiated procedure with publication	64	128,793,358.64	19.46%
Negotiated procedure without publication	15	119,516,682.25	18.06%
Open procedure	1,790	130,436,665.44	19.71%
Limited procedure with pre-qualification	-	-	-
Contracts awarded under the special scheme	13	748,092.32	0.11%
Procurement from subsidiaries	53	277,273,424.97	41.89%
Exemption from application of the LPP	129	1,407,191.67	0.213%
<b>TOTAL:</b>	<b>3,289</b>	<b>661,916,571.79</b>	<b>100.0%</b>

EPBiH concluded contracts through the open procedure (1,790 procedures), amounting to approx. BAM 130.4 million, which constitutes 19.71% of the total contracted procurements. Additionally, contracts concluded through the negotiated procedure with publication (equivalent to the open procedure for sectoral contracting authorities) amounted to approx. BAM 128.8 million or 19.46%. A further approx. BAM 2 million was contracted through the competitive procedure with publication, bringing the total to approx. BAM 261.3 million or 39.5% of all contracts concluded in 2023. These procedures are considered the most transparent under the Law on Public Procurement.

Procurement from EPBiH's subsidiaries was conducted through 53 procedures, representing 41.89% of EPBiH's total procurement value, with most of this value associated with coal procurement contracts from seven subsidiary mines within the EPBiH Concern.

Of the total BAM 277.3 million in procurement from subsidiaries, approx. BAM 252.3 million pertains to coal procurement, and the contracts for goods/services/works concluded with other subsidiaries totaled:

1. Iskraemeco d.o.o. Sarajevo – BAM 10.7 million (3 contracts)
2. Eldis-tehnika d.o.o. Sarajevo – BAM 13.9 million (37 contracts)
3. GEOLP d.o.o. Kakanj – BAM 0.46 million (2 contracts)

Procurement through negotiated procedures without publication was conducted in 15 procedures, totaling approx. BAM 119.5 million, which represents 18.06% of the total procurement value and 0.46% of the total number of procedures conducted in 2023.

Analysis of the values of concluded contracts reveals that these mostly pertain to procedures and contracts relating to coal transportation by the Railways of FBiH, in the amount of approx. BAM 32.4 million, and coal procurement from RMU "Banovići" (BAM 81.4 million) and RU "Gračanica" in the amount of BAM 3.4 million.

The remainder following this type of procedure includes commercial procurements of specific goods/services/works, conducted in accordance with the Law on Public Procurement.

Exemption procedures under the Law on Public Procurement mainly relate to contracts concluded for legal services, video content production and broadcasting, lease of premises for ICT equipment, etc., all in accordance with the exemptions defined by the Law on Public Procurement.

### **Overview of concluded procurement contracts on goods/services/works for subsidiaries - coal mines**

The total procurement value for the needs of the subsidiaries - coal mine (decisions on recapitalization) for the period 1 January - 31 December 2023 is BAM 11,832,803.80.

Type of Procedure	No. of Procedures	Value in BAM	Value %
Open procedure	9	6,180,123.00	52%
Negotiated procedure with publication	5	5,652,680.80	48%
<b>TOTAL:</b>	<b>14</b>	<b>11,832,803.80</b>	<b>100.0%</b>

EPBiH conducted procurement for the needs of its subsidiaries - coal mines, in connection with the decisions on recapitalization of subsidiaries - coal mines through EPBiH funds. The value of these procurements in 2023 was BAM 11.8 million, all conducted through open procedures and negotiated procedures with publication: 5 procedures for RMU "Breza" and 9 procedures for RU "Kreka".

Analysis of procurement reports and procedures in 2023 indicates challenges in all phases of public procurement. Improvements in the implementation of the Procurement Plan were achieved by procuring goods under the "Qualification System" (shown on the Portal as a negotiated procedure with notice publication), for the electricity

Generation activity and mainly energy generating products (mazut, diesel fuel, and fuel oil), achieving significantly lower prices compared to previous public procurement open procedures, which were carried out on the "variable price" principle. Under the "Qualification System", goods were successfully procured in 2023 for the Distribution activity as well, including concrete accessories (AB columns, AB bases, and concrete pipes); cables (self-supporting cable bundles and power cables); connection and suspension materials (various clamps, terminal lugs, sleeves, etc.).

Certain progress was made in enhancing competition in public procurement due to electronic tender announcements via the "e-Procurement" information system established by the Public Procurement Agency. Since September 2016, EPBiH has published all tender documentation through this system, thus increasing transparency in its procurement procedures, while simultaneously reducing publication costs, and completely eliminating tender documentation delivery costs.

Since 2020, according to the Law on Public Procurement, all contracting authorities must conduct all procedures via "e-Auctions" (except for procedures exempt from the Law), where the selection criterion is the lowest price, which has led to price reductions for certain goods/works/services. Nevertheless, it has been noticeable in many cases in recent years that bidders have rarely competed in price reductions through e-Auctions, due to instability of raw material prices on the market, lack of quality competition among bidders, collusive bidding, etc.

With the amendment to by-laws and the introduction of the new

Rulebook on the conditions and manner of using e-Auctions, effective 1 January 2024, contracting authorities may conduct e-Auctions for at least 60% of their procedures, where the criterion for contract award is the lowest price. Special attention will be given in 2024, particularly in procedures with limited competition, to determine whether e-Auction

will be applied to prevent collusive bidding to EPBiH's detriment.

Transparency was also achieved in publishing all elements of concluded contracts on the Public Procurement Agency's portal, as well as any changes to concluded contracts, mainly involving extensions of execution deadlines. Communication with the Procurement Review Body remains challenging, particularly regarding improper complaints. Unfortunately, the amendments to the Law on Public Procurement that entered into force on 10 December 2022 have not reduced the abuse of the appeal process by unscrupulous bidders; on the contrary, they tend to be on the rise. The Public Procurement Agency has recognized this issue among contracting authorities and has actively engaged in addressing it through monitoring to penalize bidders who delay procurement procedures.

In 2023, there was a significant number of complaints, with most involving improper complaints by certain bidders who repeatedly complained against tender documentation, amendments to tender documentation, selection decisions, etc., without making payments to initiate the appeal process. This indicates that these bidders were not genuinely interested in implementing specific changes but aimed to delay procurement procedures. This significantly hindered implementation of the Procurement Plan in 2023, especially in the electricity Generation activity, desulfurization at TPPs "Tuzla" and "Kakanj", major unit overhauls, etc. For example, in the Company Directorate, out of 72 resolved complaints, 21 were improper complaints, 23 complaints where bidders did not appeal to the second-instance body (Procurement Review Body), and 1 case where the bidder withdrew their complaint. This suggests that the bidders had no serious intention of addressing their grievances. The Procurement Review Body upheld 20 complaints and dismissed 7 as unfounded.

In the Company Directorate, for procurement based on the Decision on recapitalization of mines, out of 15 resolved complaints, 6 were improper,

3 were upheld by the Procurement Review Body, 1 case involved a bidder withdrawing their complaint, and 5 cases where bidder did not appeal to the second-instance body.

For centralized public procurements for the needs of EPBiH in 2023, there were 73 bidder complaints, while another 18 complaints pertained to the Decision on recapitalization of coal mines.

For decentralized public procurements conducted in the Company's subsidiaries in 2023, there were a total of 181 complaints, with the following share by activity:

- Generation - 113 complaints;
- Distribution - 68 complaints.

#### **Report on published contracts on the Public Procurement Agency website for 2023**

Directorate/Subsidiary	Amount in BAM
Company Directorate	524,527,408.99
TPP "Tuzla"	23,241,403.28
TPP "Kakanj"	31,923,396.87
HPPs on the Neretva	4,216,139.84
ED Sarajevo	9,421,493.75
ED Tuzla	9,830,248.93
ED Zenica	8,815,230.27
ED Bihać	20,627,747.46
ED Mostar	3,543,599.19
ED Travnik	564,186.87
<b>TOTAL:</b>	<b>636,710,855.45</b>

## 9. ENVIRONMENTAL PROTECTION

### ENVIRONMENTAL PROTECTION

In addition to adopting statutory legislation, implementing regulations, rules and procedures, ratifying international agreements, and drafting strategic documents, EPBiH and its subsidiaries are committed to act responsibly in all their business activities, with an emphasis on the preservation and rational use of natural resources and biodiversity, prevention of pollution, protection and preservation of environmental quality, and safeguarding human health, all in adherence to the principles of sustainable development. We strive for continuous progress in applying the environmental protection standards and, in parallel with the development of business operations, aim to minimize the negative impact on the environment and society and, therefore, meet the defined business objectives. Throughout 2023, efforts continued to implement environmental and natural resource protection plans within relevant services at the Company's Directorate and its subsidiaries, and expert teams were formed to address ongoing issues and, upon additional request, to avoid any actions that could negatively impact the environment and biodiversity.

EPBiH aims to ensure long-term environmental protection by integrating environmental protection requirements, needs, and goals into planning and development documents that could be sources of pressure on the environment.

#### Monitoring international and domestic legislation

EPBiH continuously monitors international and domestic legislation and promptly reports on newly arising obligations. It actively participates in the activities of the Energy Community in the acquis regarding environmental protection laws. EPBiH will continue its efforts to promote and disseminate core values concerning environmental protection and biodiversity in the energy sector, which includes ensuring the safe generation and supply of electricity, in line with the principles of

sustainable and environmentally friendly development.

#### Environmental and water permits

In 2023, activities mandated by valid environmental and water permits were continued in the Company's generation and distribution subsidiaries.

#### Capital projects

##### **HPP "Kovanići"**

The Environmental Impact Assessment Study for the HPP "Kovanići" construction project has been completed and submitted to the Federal Ministry of Environment and Tourism for further processing.

##### **Hydropower plant "Una Kostela" – continuation of reconstruction and expansion project**

- EPBiH submitted a request to FMET for the renewal of the Environmental Permit.
- The Terms of Reference were prepared, and procurement and contracting carried out for the preparation of the "Request for Preliminary Environmental Impact Assessment for the Reconstruction and Expansion of the Hydropower Plant 'Una Kostela'".
- The "Request for Preliminary Environmental Impact Assessment" was completed in February 2023.
- Amendment to the "Request for Preliminary Environmental Impact Assessment for the Reconstruction and Expansion of the HPP 'Una Kostela'" has been sent to FMET for further processing.

##### **WPP "Vlašić"**

Throughout 2023, activities continued in preparing the Critical Habitat Study for the project site on Mount Vlašić.

During the process of renewing the environmental permit, in 2023, the "Request for Preliminary Environmental Impact Assessment for the WPP 'Vlašić' Construction Project" was amended and submitted to the relevant Federal Ministry of Environment and Tourism for further processing.

### ***Activities in the construction of the Šikulje landfill***

In 2023, for the needs of TPP "Tuzla", EPBiH initiated activities in the construction of a disposal site for process waste at the Open Pit Šikulje (OP Šikulje). For the purposes of project implementation, the following was completed:

- A Preliminary Design for the internal transportation of process waste from TPP "Tuzla", storage, and preparation for rail transportation;
- A Detailed Design for the external transportation of process waste from TPP "Tuzla" to OP Šikulje;
- A study on the potential use of process waste from TPP "Tuzla" (slag, ash, gypsum) as part of the technical revegetation of degraded areas of OP Šikulje, along with mining overburden (spoil);
- A study of geo-mechanical works for the system of receiving, unloading, transporting, and disposing of process waste as part of the technical revegetation of degraded areas of OP Šikulje, along with mining overburden (missions G1, G21, and G23);
- A contract for the development of a supplementary mining project for the transportation and disposal of process waste from TPP "Tuzla" as part of the revegetation of degraded mining areas of OP Šikulje.

### **Preparation of planning and study documents**

In 2023, the following projects/studies were implemented in the segment of planning and study documents:

#### *Development projects:*

- Application preparation for the Interreg Danube Programme – Project: Empowerment of the stakeholders in the implementation of the Directive on the promotion of the use of energy from renewable sources in term of energy storages and energy networks stability (ESENERGY);

Environmental effect: Increased production from renewable sources, leading to reduced CO<sub>2</sub> and air pollutant emissions.

- Application preparation for the IPA ADRION Programme: Adriatic-Ionian Offshore Wind Network of Excellence (ADRIONWIND);
- Electromobility development project at JP EPBiH – direct contribution to reducing air pollutants by using electric vehicles instead of internal combustion engine vehicles, the prerequisite for which is the construction of electric vehicle charging infrastructure;

Environmental effect: Reduction of CO<sub>2</sub> emissions and air pollutants due to increased use of electric vehicles over internal combustion engine (ICE) vehicles.

- Wind and solar energy potential measurement campaign project (measuring wind potential and solar energy potential at various locations throughout BiH with the aim of identifying suitable locations for the construction of production facilities using these renewable resources);

Environmental effect: Increased production from renewable sources, leading to reduced CO<sub>2</sub> and air pollutant emissions.

### WPP "Bitovnja" development project

Environmental effect: Increased production from renewable sources, leading to reduced emissions of CO<sub>2</sub> (approx. 230,000 t/y) and air pollutants.

- Autumn planting of 2 x 1 ha within the implementation of the Pilot Project for experimental plantations of fast-growing energy crops at the (coal) mines RU Kreka and RMU Đurđevik with the EBRD grant support.

Environmental effect: Increased production from renewable sources (replacing coal with biomass from fast-growing energy crops), leading to reduced CO<sub>2</sub> and air pollutant emissions.

#### *Planning and study documentation*

- Preparation of the construction of photovoltaic power plants on vacant areas of the EPBiH mines: PVPP "Bedrok 1", PVPP "Bedrok 2", PVPP "Bedrok 3", and PVPP "Potočari 1".

Environmental effect: Increased production from renewable sources, leading to reduced emissions of CO<sub>2</sub> (approx. 100,000 t/y) and air pollutants.

- Preparation of Financing Framework for the construction of 5 PVPP projects (approx. 180 MW) in collaboration with EBRD.

Environmental effect: Increased production from renewable sources, leading to significant reduction in emissions of CO<sub>2</sub> (approx. 220,000 t/y) and air pollutants.

- Preparation of Financing Framework for the construction of the projects PVPP "Lukavačka Rijeka 1A" – 8MW, PVPP "Lukavačka Rijeka

1B", PVPP "Lukavačka Rijeka 2" – 24MW, and PVPP "Lukavačka Rijeka 2" – 24MW.

Environmental effect: Increased production from renewable sources, leading to significant reduction in emissions of CO<sub>2</sub> (approx. 100,000 t/y) and air pollutants.

- Analysis and projections of coal needs in EPBiH until 2050 with a projection of mine closure dynamics – Study, updated version of the study; EPBiH Energy Transition and Decarbonization Strategy 2050.

Environmental effect: Reduction in CO<sub>2</sub> emissions by at least 80% by 2050.

- Development of the EPBiH Net Decarbonization Plan until 2050 (under the aegis of EBRD).

Environmental effect: Reduction in emissions of CO<sub>2</sub> and air pollutants.

- Participation in the WB's project Just Transition Platform for Coal Regions in BiH, monitoring the implementation of the Roadmap for the Just Transition of Coal Regions in BiH + preparation of the Project Note for Just Transition of RMU Zenica.

Environmental effect: Reduction in emissions of CO<sub>2</sub> and air pollutants.

- Project Study for the Conversion of Unit 3 at TPP "Tuzla" to Biofuels, chapter Biomass Logistics Study, and a Technological Study.

Environmental effect: Reduction in emissions of CO<sub>2</sub> (approx. 100,000 t/y) and air pollutants.

- Preparation of the Terms of Reference for the preparation of the Study Construction models of rooftop PVPPs for potential active

consumers with EPBiH support. Study preparation and revision during the year 2023.

Environmental effect: Increased production from renewable sources, leading to reduced emissions of CO<sub>2</sub> and air pollutants.

- Preparation of the Study for the Quality Monitoring System for Electric Power at JP Elektroprivreda BiH d.d. – Sarajevo; Study preparation in progress.

Environmental effect: Increased energy efficiency, leading to reduced emissions of CO<sub>2</sub> and air pollutants.

- Participation in the development of the Indicative Plan for Production 2024 - 2033 (in coordination with NOSBiH). Preparing the bases for the Indicative Plan for Production 2025 - 2034.

Environmental effect: Increased production from renewable sources, leading to reduced emissions of CO<sub>2</sub> and air pollutants.

### **Environmental Management System**

#### ***TPP "Tuzla"***

In 2023, internal audits of the IMS-Integrated Management System (quality and environmental) were successfully conducted at TPP "Tuzla", showing minor needs for corrective actions in audited fields and improvements in certain processes.

An external auditor successfully conducted a second supervisory audit of the Integrated Management System (quality and environmental) at TPP "Tuzla", in accordance with the ISO 9001:2015 and ISO 14001:2015 standards.

The service provider's audit report confirmed that TPP "Tuzla" maintains its management system, and the certification in the reported field was

extended until 26 September 2024, that is, until the validity expiration date of the certificate.

All other activities in the Service were carried out according to the IMS TPP Tuzla Activity Plan and the PRO TPP Tuzla Activity Plan for the year 2023. Initial preparatory activities at the Service were undertaken in 2023 for implementing the Energy Efficiency System in accordance with the BAS EN ISO 50001 standard.

#### ***TPP "Kakanj"***

As part of regular environmental management system maintenance activities, TPP "Kakanj" recertified the Environmental Management System in 2023, according to the requirements of ISO 14001:2015 standard. The period of validity of the obtained certificate is until 24 August 2026. The introduction and certification of the Environmental Management System in accordance with the ISO 14001 standard provided the TPP with a reliable tool for aligning its operations with environmental regulations and standards.

In the course of accompanying activities aimed at implementing the certification of the Environmental Management System, the following activities were conducted in 2023:

- The Quality and Environmental Policy of TPP "Kakanj" was updated;
- An internal audit and assessment of compliance with environmental requirements were conducted in all organizational units of TPP "Kakanj";
- Documents of the Environmental Management System were updated;
- The list of applicable legal and other environmental requirements was updated;
- A re-identification and assessment of significant environmental aspects were conducted;
- Framework and operational objectives of the Environmental

- Management System were updated;
- Practical readiness for dealing with environmental incidents was tested;
- Other activities for maintaining and improving the Environmental Management System were carried out.

### **HPPs on the Neretva**

In 2023, HPPs on the Neretva implemented a Program for Improving the Integrated Management System (IMS), on the basis of which the following activities were carried out:

- An internal audit was conducted across all plants/sectors, concluding in November 2023;
- An analysis of environmental aspects related to the electricity generation process was conducted in plants/sectors,
- An assessment of operational compliance with legal and other environmental requirements was completed in December 2023;
- Environmental and quality objectives were set.

### **ED Tuzla**

The recertification audit of the BAS EN ISO 14001 Environmental Management System at ED Tuzla was conducted in July 2023, alongside the audit of the System in accordance with ISO 9001, which together form the Integrated Management System (IMS). The Branch continuously works to improve its environmental performance through a systematic approach to waste management, control of environmental aspects, identification and application of legal regulations, fulfillment of set environmental goals, and corrective measures.

Environmental management, recognized as a distinct process, was evaluated in terms of the organization's context and potential risks, and measures were considered for identified risks and their mitigation.

### **ED Sarajevo**

In 2023, the procurement process for the recertification service of the Quality Management System in accordance with ISO 9001:2015 and the certification of the Energy Efficiency System in accordance with ISO 50001:2018 was initiated.

In the field of environmental management, the Branch continuously improves its environmental performance through a systematic approach to waste management and adherence to legal regulations. In 2023, in accordance with the procedure of monitoring, identifying and evaluating legal and other environmental management requirements, regular evaluations of conditions for implementing legal and other environmental management requirements were conducted. Inspections and surveys of the existing conditions of oil pits were conducted for the purposes of rehabilitation and to secure maintenance services from authorized legal entities. A new version of the Waste Management Procedure was issued in 2023, aligned with the enactment of a new job classification and the commissioning of a reconstructed temporary waste storage facility in Vitkovići. The emphasis of the changes to the procedure, in accordance with the Law on Spatial Planning of Sarajevo Canton, was also placed on the more detailed and comprehensive prescription of the obligation for drafting construction waste management plans as mandatory documentation on construction sites. Forty-three (43) construction waste management plans were prepared in 2023.

## 10. REPORT ON INTRODUCTION OF ENERGY MANAGEMENT SYSTEM (ENMS)

EPBiH implements the energy efficiency management process within its organizational units in accordance with the previous decisions on the establishment of an energy efficiency management structure. Due to the growing need to increase energy efficiency and achieve energy savings in generation (with a focus on own consumption and specific heat consumption as key energy indicators), distribution (reduction of grid distribution losses), and consumption (especially in public supply categories, households as well as the public sector), in order to achieve direct financial effects and reduce negative impact on the environment as well as CO<sub>2</sub> emissions and related financial obligations, it is necessary to enhance the energy management system throughout EPBiH and align it with the requirements of the Energy Management System according to ISO 50001. These activities do not prejudice the legal obligation under the current energy efficiency (EnEf) legislation in the FBiH, which refers to recording the consumption of facilities in the EMIS system as well as the certification of buildings/facilities in order to determine the energy efficiency class, which are activities that are also in the implementation plan within the EnMS framework.

In this regard, in 2023, energy audits were conducted in some activities and parts of the EPBiH Concern, establishing key energy indicators and defining measures to improve monitoring and enhancing energy indicators. The energy management system needs to be continuously implemented in both short-term and long-term frameworks across all activities/parts, documenting the entire process through goal-setting instruments, as well as planning and implementing improvement and enhancement measures with quantified and ambitious energy efficiency and energy saving targets.

As regards the key energy indicators of **Generation** in the year 2023, energy indicators stagnated compared to the previous period, particularly concerning the specific heat consumption at TPP "Tuzla" and TPP "Kakanj". **The total specific heat consumption (kJ/**

**kWh)** at TPPs in 2023 was 12,779 kJ/kWh (**28.17% of net efficiency**) and was by 897 (kJ/kWh) or 7.6% above the planned level, and by 493 (kJ/kWh) or 4.0% higher than the 2022 achievement, which was **12,286 kJ/kWh (29.3% of net efficiency)**.

**The total own consumption** of power plants in 2023 was at the level of **8.4%**, which is an improvement compared to 2022, when it was **8.9%**. The main reason for the improved overall own consumption was the higher percentage share of hydro production in the total generation of EPBiH power plants. However, looking at TPPs individually, there was a degradation in own consumption indicators.

The primary reasons for the observed decline in efficiency as well as own consumption at TPPs are the deteriorated quality of delivered coal (due to the inability of the Concern's mines to deliver the contracted quantities and quality of coal) and the necessity of operating thermal units with coal of quality at the edge of design values, in regimes with lower net efficiency (due to the inability to reach optimal load in the operation of thermal units with coal quality at the design limits), which directly and indirectly affected lower efficiency and higher own consumption of the TPP facilities.

*It is necessary to implement a plan of measures to increase the quantity and quality of delivery of project coal delivery, in the short term for 2024, but also in the next medium-term through at least 2030, as well as to start implementing the remaining planned modernizations at the TPPs. It is also recommended to intensify the process of building new RES generation facilities, which will reduce the need for TPP generation, yielding both economic and environmental benefits.*

As regards the key energy indicators of **Distribution** in the year 2023, the results were approximately in line with the plan. **Grid losses in the EPBiH electricity distribution grid in 2023 were 7.61%** in relation to gross energy, which is lower (better) than the planned electricity balance

for 2023 of 7.74%, but higher than the losses in 2022, which were **7.49%**.

**The total consumption** of electricity in 2023 was **5.518,8 GWh**, which is by 38.7 GWh or 0.7% less than planned, and by 122.4 GWh or 2.3% more than in the year 2022.

It is necessary to influence the reduction of consumption by customers through implementation of the adopted Action Plan for energy saving measures for customers in all categories, thus contributing to supply security as well as financial and environmental benefits.

**At the Directorate BTB** in 2023, **a decrease in total electricity consumption in kWh** was recorded as compared to the year 2022, thus the energy consumption in kWh/m<sup>2</sup> is also lower. Although the fleet of ICE vehicles was upgraded in 2023, **fuel consumption per traveled kilometer increased** compared to 2022 (from 7 l/km to 8 l/km) as well as **fuel energy consumption per distance traveled** (from 0.73 kWh/km to 0.84 kWh/km), due to the decreased use of available electric vehicles and an increased share of gasoline-engine vehicles in the fleet, which have inherently higher fuel consumption per kilometer than diesel vehicles. Gasoline engines, on the other hand, improve the environment. The energy consumption of the electric vehicle (EV) fleet in kWh/km was lower than in 2022. The total energy consumption for the Directorate BTB's fleet per distance traveled in 2023 increased (0.84 kWh/km) compared to 2022 (0.73 kWh/km). It is necessary to continue encouraging the increased use of EVs over ICE vehicles through appropriate measures.

To continue energy management and successfully complete the process of building and implementing EnMS across all organizational units of the EPBiH Concern in 2024, the following is proposed:

1. Apply legal provisions and activities in the field of energy efficiency in the FBiH;
2. Continue monitoring energy indicators across all activities/parts of EPBiH while further improving the monitoring and enhancement of energy performance;
3. Continuously implement and apply measures from the Action Plan for energy saving measures in own facilities and end consumption (for customers);
4. Conduct pre-audit and audit (certification according to EN ISO 50001:2018 by an accredited body) of generation and distribution subsidiaries.



***GODIŠNJI IZVJEŠTAJ O POSLOVANJU 2023***  
*IZDAVAČ - JP Elektroprivreda BiH d.d. – Sarajevo*  
*Vilsonovo šetalište 15, 71000 Sarajevo, BiH*  
*LEKTORISANJE - Indira Osmić*  
*DIZAJN - Minja Mirković-Husić*

***ANNUAL BUSINESS REPORT 2023***  
*PUBLISHER - JP Elektroprivreda BiH d.d. – Sarajevo*  
*Vilsonovo šetalište 15, 71000 Sarajevo, BiH*  
*TRANSLATION/PROOFREADING – Agency Libar, Ljubuški*  
*DESIGN - Minja Mirković-Husić*