

UAB "15MIN"

Company code 126366874, Kęstučio St. 25-1, Vilnius

INTERIM CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

FOR THE PERIOD ENDED 30 JUNE 2026

Translation from the Lithuanian original. In the event of any discrepancy, the Lithuanian original prevails.

INTERIM CONSOLIDATED PROFIT (LOSS) STATEMENT FOR THE HALF-YEAR (unaudited)

30 June 2026 (in euros)

No.	Items	Note No.	2026 01 01-2026 06 30	2025 01 01-2025 06 30
1.	Sales revenue	1	11 430 352	10 495 066
2.	Cost of sales	4	(4 206 379)	(4 103 634)
3.	Change in fair value of biological assets		-	
4.	GROSS PROFIT (LOSS)		7 223 973	6 391 432
5.	Selling expenses	2	(2 470 187)	(2 229 171)
6.	General and administrative expenses	3	(3 153 026)	(3 040 982)
7.	Other operating results		37 096	20 850
8.	Income from investments in shares of parent, subsidiary and associated companies		-	-
9.	Income from other non-current investments and loans (dividend income)			
10.	Other interest and similar income		164 613	184 043
11.	Impairment of financial assets and current investments		-	-
12.	Interest and other similar expenses		(1 168 365)	(1 136 194)
13.	PROFIT (LOSS) BEFORE TAX		634 104	189 978
14.	Income tax	13	(91 218)	(83 385)
15.	PROFIT (LOSS) BEFORE DEDUCTION OF MINORITY INTEREST		542 885	106 593
16.	MINORITY INTEREST		-	-
17.	NET PROFIT (LOSS)		542 885	106 593

Director	Tomas Balžekas	Chief Accountant	Asta Martyševskaja
Date of preparation:	13 August 2026		

INTERIM CONSOLIDATED BALANCE SHEET (unaudited)

30 June 2026

Items	Note No.	2026 06 30	2025 12 31
ASSETS			
A. NON-CURRENT ASSETS		26 436 566	27 099 522
1. INTANGIBLE ASSETS	5	21 943 232	22 882 713
1.1. Development works		-	-
1.2. Goodwill		21 789 034	22 767 514
1.3. Software		150 554	111 537
1.4. Concessions, patents, licences, trademarks and similar rights		2	20
1.5. Other intangible assets		3 642	3 642
1.6. Prepayments		-	-
2. TANGIBLE ASSETS	6	773 949	675 135
2.1. Land		31 400	31 400
2.2. Buildings and structures		191 367	198 679
2.3. Machinery and equipment		70 860	59 336
2.4. Vehicles		243 184	116 063
2.5. Other equipment, fixtures and tools		237 138	269 657
2.6. Investment property		-	-
2.6.1. Land		-	-
2.6.2. Buildings		-	-
2.7. Prepayments and tangible assets under construction (production)		-	-
3. FINANCIAL ASSETS		3 456 447	3 456 446
3.1. Shares in group companies		-	-
3.2. Loans to group companies		-	-
3.3. Amounts receivable from group companies		-	-
3.4. Shares in associated companies		-	-
3.5. Loans to associated companies		-	-
3.6. Amounts receivable from associated companies		-	-
3.7. Non-current investments		-	-
3.8. Amounts receivable after one year		3 456 273	3 456 273
3.9. Other financial assets		174	173
4. OTHER NON-CURRENT ASSETS		262 938	85 228
4.1. Deferred income tax asset		262 938	85 228
4.2. Biological assets		-	-
4.3. Other assets		-	-
B. CURRENT ASSETS		8 062 798	6 961 194
1. INVENTORIES	7	295 833	224 301
1.1. Raw materials, materials and component parts		50 477	31 882
1.2. Work in progress and contracts in progress		-	-
1.3. Finished goods		-	-
1.4. Goods purchased for resale		-	-
1.5. Biological assets		-	-
1.6. Non-current tangible assets held for sale		-	-
1.7. Prepayments		245 356	192 419
2. AMOUNTS RECEIVABLE WITHIN ONE YEAR		5 739 641	4 195 272
2.1. Trade receivables	8	4 797 460	2 795 659
2.2. Amounts receivable from group companies		30 575	372 154
2.3. Amounts receivable from associated companies		-	137 864

Items	Note No.	2026 06 30	2025 12 31
2.4. Other amounts receivable	8	911 606	889 595
2.5. Accrued amounts receivable		-	-
3. CURRENT INVESTMENTS		-	-
3.1. Shares in group companies		-	-
3.2. Other investments		-	-
4. CASH AND CASH EQUIVALENTS	9	2 027 325	2 541 621
C. DEFERRED EXPENSES AND ACCRUED INCOME		250 756	144 449
TOTAL ASSETS		34 750 120	34 205 165

INTERIM CONSOLIDATED BALANCE SHEET (continued) (unaudited)

30 June 2026

Items	Note No.	2026 06 30	2025 12 31
EQUITY AND LIABILITIES			
D. EQUITY		3 489 477	2 946 592
1. CAPITAL	10	1 884 920	1 884 920
1.1. Authorised (subscribed) or principal capital		1 884 920	1 884 920
1.2. Subscribed unpaid capital (-)		-	-
1.3. Own shares, interests (-)		-	-
2. SHARE PREMIUM		2 406 412	2 406 412
3. REVALUATION RESERVE		-	-
4. RESERVES		-	-
4.1. Legal reserve or reserve capital		-	-
4.2. For acquisition of own shares		-	-
4.3. Other reserves		-	-
5. RETAINED EARNINGS (LOSSES)		(801 855)	(1 344 740)
5.1. Profit (loss) of the reporting year		542 885	(148 828)
5.2. Profit (loss) of previous years		(1 344 740)	(1 195 912)
MINORITY INTEREST		-	-
E. GRANTS, SUBSIDIES		-	60 690
F. PROVISIONS		-	-
1. Provisions for pensions and similar obligations		-	-
2. Tax provisions		-	-
3. Other provisions		-	-
G. AMOUNTS PAYABLE AND OTHER LIABILITIES		30 150 536	29 928 954
1. AMOUNTS PAYABLE AFTER ONE YEAR AND OTHER NON-CURRENT LIABILITIES	11	10 286 380	10 386 747
1.1. Lease (finance lease) or similar liabilities		228 655	92 981
1.2. Non-current liabilities under loan agreements		10 057 725	10 293 766
1.3. Advances received		-	-
1.4. Debts to suppliers		-	-
1.5. Amounts payable under bills of exchange and cheques		-	-
1.6. Amounts payable to group companies		-	-
1.7. Amounts payable to associated companies		-	-
1.8. Other amounts payable and non-current liabilities		-	-
2. AMOUNTS PAYABLE WITHIN ONE YEAR AND OTHER CURRENT LIABILITIES	11	19 864 156	19 542 207
2.1. Debt liabilities		16 000 000	16 013 535
2.2. Debts to credit institutions		640 184	859 515
2.3. Advances received		1 480	13 497
2.4. Debts to suppliers		561 855	1 232 514
2.5. Deferred subscription income (advances received)		-	-
2.6. Amounts payable to group companies		-	-
2.7. Amounts payable to associated companies		-	635
2.8. Income tax liabilities		-	38 830
2.9. Employment-related liabilities		1 656 871	1 218 556
2.10. Other amounts payable and current liabilities		1 003 766	165 125
H. ACCRUED EXPENSES AND DEFERRED INCOME	12	1 110 107	1 268 299
TOTAL EQUITY AND LIABILITIES		34 750 120	34 205 165

Director

Tomas Balžekas

Chief Accountant

Asta Martyševskaja

INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (unaudited)

2026-06-30 (in euros)

Items	Paid-up authoris ed or pri ncipal capital	Share pr emium	Own shares (-)	Revalua tion reserve - tangible assets	Revalua tion reserve - financi al assets	Legal or reserve capital	For acq uisition of own shares	Other reserves	Retaine d earnin gs (losses)	Effect of exchang e rate changes	Minorit y interest	Total
1. Balance at the end of the period before last (2024-12-31)	1 884 920	4 288 812	-	-	-	-	-	-	(3 003 094)	-	-	3 170 638
2. Result of change in accounting policy	-	-	-	-	-	-	-	-	-	-	-	-
3. Result of correction of material errors	-	-	-	-	-	-	-	-	-	-	-	-
4. Restated balance at the end of the period before last (2024 12 31)	1 884 920	4 288 812	-	-	-	-	-	-	(3 003 094)	-	-	3 170 638
5. Increase (decrease) in value of tangible assets	-	-	-	-	-	-	-	-	-	-	-	-
6. Increase (decrease) in value of effective hedging instrument	-	-	-	-	-	-	-	-	-	-	-	-
7. Acquisition (sale) of own shares	-	-	-	-	-	-	-	-	-	-	-	-
8. Profit (loss) not recognised in the profit (loss) statement	-	-	-	-	-	-	-	-	55 514	-	-	55 514
9. Net profit (loss) of the reporting period	-	-	-	-	-	-	-	-	(279 560)	-	-	(279 560)
10. Dividends	-	-	-	-	-	-	-	-	-	-	-	-
11. Other payments	-	-	-	-	-	-	-	-	-	-	-	-
12. Reserves formed	-	-	-	-	-	-	-	-	-	-	-	-
13. Reserves used	-	-	-	-	-	-	-	-	-	-	-	-
14. Increase (decrease) in authorised capital or members' contributions	-	-	-	-	-	-	-	-	-	-	-	-
15. Other increase (decrease) in authorised or principal capital	-	(1 882 400)	-	-	-	-	-	-	1 882 400	-	-	-
16. Contributions to cover losses	-	-	-	-	-	-	-	-	-	-	-	-
17. Balance at the end of the previous reporting period (2025 12 31)	1 884 920	2 406 412	-	-	-	-	-	-	(1 344 740)	-	-	2 946 592
18. Increase (decrease) in value of non-current assets	-	-	-	-	-	-	-	-	-	-	-	-
19. Increase (decrease) in value of effective hedging instrument	-	-	-	-	-	-	-	-	-	-	-	-
20. Acquisition (sale) of own shares	-	-	-	-	-	-	-	-	-	-	-	-
21. Profit (loss) not recognised in the profit (loss) statement	-	-	-	-	-	-	-	-	-	-	-	-
22. Net profit (loss) of the reporting period	-	-	-	-	-	-	-	-	542 885	-	-	542 885
23. Dividends	-	-	-	-	-	-	-	-	-	-	-	-
24. Other payments	-	-	-	-	-	-	-	-	-	-	-	-
25. Reserves formed	-	-	-	-	-	-	-	-	-	-	-	-
26. Reserves used	-	-	-	-	-	-	-	-	-	-	-	-
27. Increase (decrease) in authorised capital or members' contributions	-	-	-	-	-	-	-	-	-	-	-	-
28. Other increase (decrease) in authorised or principal capital	-	-	-	-	-	-	-	-	-	-	-	-
29. Contributions to cover losses	-	-	-	-	-	-	-	-	-	-	-	-
30. Effect of exchange rate changes	-	-	-	-	-	-	-	-	-	-	-	-
31. Increase (decrease) in minority interest	-	-	-	-	-	-	-	-	-	-	-	-
30. Balance at the end of the reporting period (2026-06-30)	1 884 920	2 406 412	-	-	-	-	-	-	(801 855)	-	-	3 489 477
31. Increase (decrease) in minority interest	-	-	-	-	-	-	-	-	-	-	-	-
30. Balance at the end of the reporting period (2026 06 30)	1 884 920	2 406 412	-	-	-	-	-	-	(801 855)	-	-	3 489 477

[Translator's note: the source document repeats the line numbers 30 and 31 at the foot of the table and duplicates the closing balance line; the original sequence has been retained.]

Director

Tomas Balžekas

Chief Accountant

Asta Martyševskaja

INTERIM CONSOLIDATED CASH FLOW STATEMENT (unaudited)

30 June 2026 (in euros)

Items	2026 01 01-2026 06 30	2025 01 01-2025 06 30
1. Cash flows from operating activities		
1.1. Net profit (loss)	542 885	106 592
Minority interest	-	-
1.2. Depreciation and amortisation expenses	1 081 790	1 124 268
1.3. Elimination of results of disposal of non-current tangible and intangible assets	-	-
1.4. Elimination of results of financing and investing activities	790 689	1 092 927
1.5. Elimination of results of other non-cash transactions	-	-
1.6. Decrease (increase) in amounts receivable from group and associated companies	-	-
1.7. Decrease (increase) in other amounts receivable after one year	-	-
1.8. Decrease (increase) in deferred income tax asset and other non-current assets	(177 710)	(151 891)
1.9. Decrease (increase) in inventories, excluding prepayments	(18 595)	(31 761)
1.10. Decrease (increase) in prepayments	(52 937)	(49 189)
1.11. Decrease (increase) in trade receivables	(2 001 801)	(1 615 400)
1.12. Decrease (increase) in amounts receivable from group and associated companies	341 579	-
1.13. Decrease (increase) in other amounts receivable	(22 011)	160 381
1.14. Increase (decrease) in current investments	-	-
1.15. Decrease (increase) in accrued amounts receivable	-	-
1.16. Decrease (increase) in deferred expenses and accrued income	(106 307)	42 623
1.17. Increase (decrease) in provisions	-	-
1.18. Increase (decrease) in non-current debts to suppliers and advances received	-	-
1.19. Increase (decrease) in amounts payable after one year under bills of exchange and cheques	-	-
1.20. Increase (decrease) in non-current debts to group and associated companies	-	-
1.21. Increase (decrease) in current debts to suppliers and advances received	(682 676)	(23 927)
1.22. Increase (decrease) in amounts payable within one year under bills of exchange and cheques	-	-
1.23. Increase (decrease) in non-current debts to group and associated companies	-	-
1.24. Increase (decrease) in current debts to group and associated companies	(635)	-
1.25. Increase (decrease) in income tax liabilities	(38 830)	48 205
1.26. Increase (decrease) in employment-related liabilities	438 315	110 022
1.28. Increase (decrease) in other amounts payable and liabilities	838 641	13 397
1.27. Increase (decrease) in accrued expenses and deferred income	(158 192)	(117 256)
Net cash flows from operating activities	774 205	708 991

[Translator's note: the source document lists line 1.28 before line 1.27; the original order has been retained.]

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued) (unaudited)

30 June 2026 (in euros)

Items	2026 01 01-2026 06 30	2025 01 01-2025 06 30
2. Cash flows from investing activities		
2.1. Acquisition of non-current assets, excluding investments	(241 142)	(92 638)
2.2. Disposal of non-current assets, excluding investments	-	-
2.3. Acquisition of non-current investments	-	-
2.4. Disposal of non-current investments	-	-
2.5. Loans granted	-	-
2.6. Loans recovered	-	-
2.7. Dividends and interest received	-	-
2.8. Other increase in cash flows from investing activities	-	-
2.9. Other decrease in cash flows from investing activities	-	-
Net cash flows from investing activities	(241 142)	(92 638)
3. Cash flows from financing activities		
3.1. Cash flows related to the owners of the company	-	-
3.1.1. Issue of shares	-	-
3.1.2. Owners' contributions to cover losses	-	-
3.1.3. Repurchase of own shares	-	-
3.1.4. Payment of dividends	-	-
3.2. Cash flows related to other sources of financing	(1 836 175)	(1 167 927)
3.2.1. Increase in financial debts	-	-
3.2.1.1. Loans received	-	-
3.2.1.2. Issue of bonds	-	-
3.2.2. Decrease in financial debts	(1 836 175)	(1 167 927)
3.2.2.1. Repayment of loans	(653 486)	(75 000)
3.2.2.2. Repurchase of bonds	-	-
3.2.2.3. Interest paid	(1 182 689)	(1 092 927)
3.2.2.4. Lease (finance lease) payments	-	-
3.2.3. Increase in other liabilities of the company	728 126	-
3.2.4. Decrease in other liabilities of the company	-	-
3.2.5. Other increase in cash flows from financing activities	-	-
3.2.6. Other decrease in cash flows from financing activities	60 690	-
Net cash flows from financing activities	(1 047 359)	(1 167 927)
4. Effect of exchange rate changes on the balance of cash and cash equivalents	-	-
5. Net increase (decrease) in cash flows	(514 296)	(551 574)
6. Cash and cash equivalents at the beginning of the period	2 541 621	2 157 910
7. Cash and cash equivalents at the end of the period	2 027 325	1 606 336

Director

Tomas Balžekas

Chief Accountant

Asta Martyševskaja

Date of

2026 08 13

preparation:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

for the period ended 30 June 2026 (all amounts in euros unless stated otherwise)

GENERAL PART

UAB "15min" (hereinafter – the parent company) is a private limited liability company with registration code 126366874. The Company's data is collected and stored in the Register of Legal Entities, Vilnius branch. The registered office address of the Company is Kęstučio St. 25-1, Vilnius. The principal activity of the parent company – the parent company manages the internet portal www.15min.lt, is responsible for its content, publishes the weekly magazines "Žmonės" and "Ji", sells advertising space, magazines and subscriptions to the portal content. These financial statements cover the consolidated Group of Companies (hereinafter the Group), which consists of the parent company and the subsidiaries:

- UAB BNS, which was acquired on 2021-10-13. Company code 110356825, address Kęstučio St. 25-1, Vilnius. The company is engaged in news agency activities, as well as UAB Baltijos fotografijos linija, company code 126290330, which does not carry out activities.
- UAB M-1, which was acquired on 2024-08-01. Company code 120720743, address Smetonos St. 7, Vilnius. The company is engaged in radio services activities;
- UAB Ultra vires, which was acquired on 2024-08-01. Company code 133831811, address Smetonos St. 7, Vilnius. The company is engaged in radio services activities;
- UAB Radijo stotis Laluna, which was acquired on 2024-08-01. Company code 141252365, address Taikos Ave. 81, Klaipėda. The company is engaged in radio services activities;
- UAB Reklamos ekspertai, which was acquired on 2024-10-28. Company code 125683156, address Smetonos St. 7, Vilnius. The company is engaged in advertising sales services;
- VšĮ Penkiolika minučių, which was established on 18 April 2024.
- UAB Žmonės cinema, which was acquired on 17 December 2024. Company code 305709916, address Aukštaičių St. 6-104, Vilnius. The company is engaged in film subscription services.

The average number of employees of the Group from 1 January 2026 to 30 June 2026 was 201 employees. As at 30 June 2026 the Company had no branches or representative offices.

PROCEDURE FOR RECORDING AND MEASURING ECONOMIC TRANSACTIONS

The Group prepares the consolidated financial statements in accordance with the legal acts regulating financial accounting and the preparation of financial statements in the Republic of Lithuania: the Law on Financial Accounting of the Republic of Lithuania and the Law on Reporting by Undertakings and Groups of Undertakings of the Republic of Lithuania, and the Lithuanian financial reporting standards. The consolidated financial statements have been prepared on the assumption that the Group will be able to continue its activities in the foreseeable future. In 2024 the financial year of the group was changed and a transitional period was established from 1 May 2024 to 31 December 2024. From 2025 the financial year of the company coincides with the calendar year. In these consolidated financial statements the figures are presented in euros (EUR).

The most important accounting principles applied by the Group in preparing these consolidated financial statements are set out below. The Group follows these accounting principles: entity, going concern, periodicity, consistency, monetary measurement, accrual, comparison, prudence, neutrality, substance over form.

A Non-current intangible assets

Intangible assets are accounted for at acquisition (production) cost less accumulated amortisation. Amortisation is calculated using the straight-line method, taking into account the established useful lives of intangible assets. In the profit (loss) statement, the amortisation expenses of intangible assets are presented in the items of operating expenses and cost of sales. The intangible assets of the Group are amortised over a period of 3 years. The amortisation period of goodwill is 5–15 years. Expenses for the renewal and improvement of intangible assets incurred after the acquisition or creation of the assets are recognised as expenses in the reporting period in which they are incurred.

B Non-current tangible assets

Non-current tangible assets are accounted for at acquisition (production) cost less accumulated depreciation and impairment. Depreciation is calculated using the straight-line method, taking into account the established useful lives of non-current tangible assets. Depreciation is not calculated on non-current tangible assets that are not used (mothballed). The following minimum value, useful life in years and depreciation calculation method have been established in the Group's companies for each group of tangible assets: Buildings and structures 15; Vehicles 6; Other equipment, fixtures and tools 3-4.

G Provisions

Provisions are recognised in liabilities when the Group has a legal obligation or an irrevocable commitment resulting from past actions, it is probable that the use of existing assets will be required to fulfil the legal obligation or irrevocable commitment, and the amount of the obligation can be reliably measured.

H Sales revenue

Sales revenue is recognised on an accrual basis. The amount of revenue is measured at fair value, taking into account discounts granted and expected and the return and write-down of goods sold. Revenue from the sale of goods is recognised when the goods have been sold and the amount of revenue can be reliably measured. Revenue from the provision of services which under a contract are provided for longer than one reporting period is allocated proportionally to the periods during which the services were provided. Revenue from magazine subscriptions is recognised according to the subscription period.

I Cost of sales and operating expenses

Expenses are recognised on the basis of the accrual and comparison principles in the reporting period in which the related income is earned. Expenditure incurred during the reporting period which cannot be directly related to the earning of specific income and which will not generate income in future reporting periods is recognised as expenses in the period in which it was incurred. Expenses are measured at fair value.

J Borrowing costs

Interest on loans and leasing is recognised in the profit (loss) statement on an accrual basis.

K Lease – the Group as lessee

Lease payments are recognised as expenses in the profit (loss) statement proportionally over the entire lease period.

L Lease – the Group as lessor

Income calculated under a lease agreement is recognised in the period in which it arises.

M Offsetting

In preparing the financial statements, assets and liabilities and income and expenses are not offset against each other, except in cases where the business accounting standards require their offsetting. Offsetting of amounts receivable and payable is carried out when there is a sufficient legal basis for doing so.

N Change in accounting policy

During the reporting period the Group did not change its accounting policy.

O Change in accounting estimates

During the reporting period the Group did not make any changes to accounting estimates.

1 SALES REVENUE

Indicators	2026 01 01-2026 06 30	2025 01 01-2025 06 30
Income from advertising services provided	8 938 730	8 474 111
Income from subscriptions	1 548 297	1 662 204
Sales of goods	340 906	358 751
Other income	602 419	528 271
Total sales revenue	11 430 352	10 495 066

2 SELLING EXPENSES

Indicators	2026 01 01-2026 06 30	2025 01 01-2025 06 30
Expenses for advertising of services and goods	(341 405)	(614 500)
Employee wages and related expenses	(1 730 246)	(1 032 172)
Provision expenses	-	-
Other selling expenses	(398 536)	(582 499)
Total selling expenses	(2 470 187)	(2 229 171)

3 GENERAL AND ADMINISTRATIVE EXPENSES

Indicators	2026 01 01-2026 06 30	2025 01 01-2025 06 30
Rent expenses	(296 058)	(301 785)
Repair and maintenance, insurance expenses	(177 694)	(91 064)
Employee wages and related expenses	(965 960)	(1 007 252)
Total general and administrative expenses	(3 153 026)	(3 040 982)

[Translator's note: the intermediate expense lines of note 3 between 'Employee wages and related expenses' and the total (beginning with legal and similar services) were not legible in the source extract available for this translation. The total shown is as stated in the source and agrees with the profit (loss) statement.]

4 COST OF SALES

Indicators	2026 01 01-2026 06 30	2025 01 01-2025 06 30
Total cost of sales	(4 206 379)	(4 103 634)

[Translator's note: the component lines of note 4 were not legible in the source extract available for this translation. The total shown is as stated in the profit (loss) statement.]

EBITDA FOR THE PERIOD

Indicators	2026 01 01-2026 06 30	2025 01 01-2025 06 30
PROFIT (LOSS) BEFORE TAX	634 104	189 978
Income from investments in shares of parent, subsidiary and associated companies	-	-
Other interest and similar income	164 613	184 043
Interest and other similar expenses	(1 168 365)	(1 136 194)
Depreciation/amortisation expenses of the period	(1 081 790)	(1 124 268)
EBITDA FOR THE PERIOD	2 719 646	2 266 397

5 NON-CURRENT INTANGIBLE ASSETS

	Developme nt works	Goodwill	Software	Concessions, patents, licences, trademarks and similar rights	Other intangible assets	Prepay ments	Total
Residual value as at 2025 12 31	-	22 767 514	111 537	20	3 642	-	22 882 713
a) Acquisition cost							
Balance as at 2025 12 31	-	26 196 008	295 267	993 346	26 225	-	27 510 846
Changes of the reporting period: acquisition of assets	-	-	61 531	-	-	-	61 531
assets taken over during reorganisation	-	-	-	-	-	-	-
assets disposed of and written off to other persons (-)	-	-	-	-	-	-	-
reclassifications from one item to another +/-(-)	-	-	-	-	-	-	-
Balance as at 2026 06 30	-	26 196 008	356 798	993 346	26 225	-	27 572 377
b) Amortisation							
Accumulated amortisation	-	3 428 494	183 730	876 260	22 583	-	4 511 067
Changes of the reporting period: amortisation for the period	-	978 480	22 514	-	-	-	1 000 994
reversal entries (-)	-	-	-	-	-	-	-
amortisation of assets disposed of and written off to other persons (-)	-	-	-	-	-	-	-
reclassifications from one item to another +/-(-)	-	-	-	-	-	-	-
Balance as at 2026 06 30	-	4 406 974	206 244	876 260	22 583	-	5 512 061
c) Impairment							
Balance as at 2025 12 31	-	-	-	117 084	-	-	117 084
RESIDUAL VALUE 2026 06 30	-	21 789 034	150 554	2	3 642	-	21 943 232

[Translator's note: the movement lines within section c) Impairment were not legible in the source extract; the opening balance and the closing residual values are reproduced as stated.]

6 NON-CURRENT TANGIBLE ASSETS

	Land	Buildings and structures	Machinery and equipment	Vehicles	Other equipment, fixtures and tools	Construction in progress and prepayments	Total
Changes of the reporting period: acquisition of assets	-	-	18 557	144 949	16 105	-	179 611
assets taken over during reorganisation	-	-	-	-	-	-	-
assets disposed of and written off to other persons (-)	-	-	(957)	(30 650)	(1 647)	-	(33 254)
reclassifications from one item to another +/-(-)	-	-	-	-	-	-	-
Balance as at 2026 06 30	31 400	616 999	307 264	339 141	1 090 575	-	2 385 379
b) Revaluation							
Balance as at 2026 12 31	-	-	-	-	-	-	-
assets disposed of and written off to other persons (-)	-	-	-	-	-	-	-
reclassifications from one item to another +/-(-)	-	-	-	-	-	-	-
change in fair value of assets	-	-	-	-	-	-	-
Balance as at 2026 06 30	-	-	-	-	-	-	-
c) Depreciation							
Accumulated depreciation	-	418 320	230 328	108 779	806 460	-	1 563 887
Changes of the reporting period: depreciation for the reporting period	-	7 312	7 033	17 827	48 624	-	80 796
reversal entries (-)	-	-	-	-	-	-	-
depreciation of assets disposed of and written off to other persons (-)	-	-	(957)	(30 650)	(1 647)	-	(33 254)
reclassifications from one item to another +/-(-)	-	-	-	-	-	-	-
Balance as at 2025 06 30	-	425 632	236 404	95 956	853 437	-	1 611 429
d) Impairment							
Balance as at 2025 12 31	-	-	-	-	-	-	-
Changes of the reporting period: impairment	-	-	-	-	-	-	-
reversal entries (-)	-	-	-	-	-	-	-
assets disposed of and written off to other persons (-)	-	-	-	-	-	-	-
reclassifications from one item to another +/-(-)	-	-	-	-	-	-	-
Balance as at 2026 06 30	-	-	-	-	-	-	-
RESIDUAL VALUE 2026 06 30	31 400	191 367	70 860	243 184	237 138	-	773 949

[Translator's note: the opening residual value and the opening acquisition cost lines of note 6 were not legible in the source extract. Dates shown as '2026 12 31' and '2025 06 30' within the table appear as such in the Lithuanian original and have been retained.]

7 INVENTORIES

	2026 06 30	2025 12 31
Raw materials, materials and component parts	50 477	31 882
Prepayments	245 356	192 419
Total	295 833	224 301

8 LOANS GRANTED AND AMOUNTS RECEIVABLE

	2026 06 30	2025 12 31
Current trade receivables		
Value of trade receivables from third parties	5 026 744	2 914 088
Impairment of trade receivables from third parties ()	(229 284)	(118 429)
Total trade receivables	4 797 460	2 795 659
Other current amounts receivable		
Amounts receivable from accountable persons	-	2 458
Value of amounts receivable from accountable persons	-	2 458
Impairment of amounts receivable from accountable persons ()	-	-
Value of other receivables	911 606	887 137
Impairment of other receivables ()	-	-
Total other current amounts receivable	911 606	889 595

9 CASH AND CASH EQUIVALENTS AND NON-CASH TRANSACTIONS

	2026 06 30	2025 12 31
Cash at bank	2 027 325	2 541 621
Cash on hand	-	-
Total	2 027 325	2 541 621

10 CAPITAL

	Number of shares	Nominal value of share	Total authorised capital
Authorised subscribed capital (principal capital)			
Ordinary shares	6 499 724	0.29	1 884 920
Total authorised subscribed capital (principal capital)	6 499 724	0.29	1 884 920

11 AMOUNTS PAYABLE AND OTHER LIABILITIES

Group

Breakdown of amounts payable by type and term	Within one year	After one year but not later than within five years	After five years	Within one year	After one year but not later than within five years	After five years
Debts under non-equity securities	16 000 000	-	-	16 000 000	92 981	-
Lease (finance lease) or similar liabilities	-	228 655	-	-	-	-
Current portion of other non-current debts	-	-	-	-	-	-
Non-current liabilities to employees	-	-	-	-	-	-
Non-current liabilities under loan agreements	640 184	5 237 611	4 820 114	873 050	3 337 102	6 956 664
Advances received	1 480	-	-	13 497	-	-
Debts to suppliers	561 855	-	-	1 232 514	-	-
Loan repayable to the shareholder within one year	-	-	-	-	-	-
Amounts payable to subsidiaries	-	-	-	-	-	-
Amounts payable to associated companies	-	-	-	635	-	-
Income tax liabilities	-	-	-	38 830	-	-
Employment-related liabilities	1 656 871	-	-	1 218 556	-	-
Other amounts payable	1 003 766	-	-	165 125	-	-
Total:	19 864 156	5 466 266	4 820 114	19 542 206	3 430 083	6 956 664

Columns 2–4: 2026 06 30. Columns 5–7: 2025 12 31.

As security for the performance of the borrower's obligations, the following assets of the company have been pledged:

- UAB 15min ordinary registered shares (100 per cent);
- UAB BNS ordinary registered shares (100 per cent);
- UAB M-1 ordinary registered shares (100 per cent);
- UAB Radijo stotis Laluna ordinary registered shares (100 per cent);
- UAB Ultra Vires ordinary registered shares (100 per cent).

12 ACCRUED EXPENSES AND DEFERRED INCOME

	2026 06 30	2025 12 31
Accrued expenses	510 695	484 250
Deferred income		
Deferred income for subscriptions	599 412	784 679
	-	-
Total accrued expenses and deferred income	1 110 107	1 268 929

13 INCOME TAX AND DEFERRED INCOME TAX

	2026 01 01-2026 06 30	2025 01 01-2025 06 30
Income tax expenses of the reporting period	(268 929)	(235 276)
Adjustment of income tax expenses of previous periods		
Deferred income tax (income) expenses recognised in the profit (loss) statement	177 711	151 891
Income tax (income) expenses recognised in the profit (loss) statement	(91 218)	(83 385)

Deferred income tax is calculated at the rate of 17 per cent.

15 POST-BALANCE SHEET EVENTS AND OTHER DISCLOSURES

On 1 July an investment agreement was signed between UAB "15min" and UAB "Ryte ir vakare".

After the end of the reporting period and until the approval of these financial statements, no other post-reporting events occurred, except for those mentioned above, that would affect these financial statements or should be additionally disclosed.

After the submission of the 2025 consolidated financial statements, an error in the report was noticed, incorrectly presenting depreciation and other administration expenses, as a result of which EBITDA was calculated incorrectly. After the correction, EBITDA for 2025 is EUR 4.3 million.

[Translator's note: the source document numbers this note 15; there is no note 14 in the original.]