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PLLC CONSILIUM OPTIMUM

Financial statements for the period ending in 2026 June 30

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PLLC CONSILIUM OPTIMUM, 300049915

(the legal form, the name, the code of the entity)

L. Baliukevičiaus-Dzūko g. 50, Vilnius, Lithuania

(address, register where data about the entity is collected and kept)

Not registered

(legal status if the entity is in liquidation, reorganisation or is bankrupt)

(Approved)

BALANCE SHEET as at June 30, 2026

25-09-2026 No. _____
(reporting date)

from 01-01-2026 to 30-06-2026
(reporting period)

EUR
(Reporting currency, specify degree of accuracy)

Article No.	Article	Notes No.	Reporting period	Previous reporting period
	ASSETS			
A.	FIXED ASSETS		**16359038**	**13896583**
1.	INTANGIBLE ASSETS		**140466**	**200667**
1.1.	Assets arising from development			
1.2.	Goodwill			
1.3.	Software		123175	172795
1.4.	Concessions, patents, licences, trade marks and similar rights		1472	1776
1.5.	Other intangible assets		15819	26096
1.6.	Advance payments			
2.	TANGIBLE ASSETS		**16122612**	**13599956**
2.1.	Land		52970	52970
2.2.	Buildings and structures		109896	113671
2.3.	Machinery and plant		46906	39580
2.4.	Vehicles		32776	35625
2.5.	Other equipment, fittings and tools		15880064	13358110
2.6.	Investment property		-	-
2.6.1.	Land			
2.6.2.	Buildings			
2.7.	Advance payments and tangible assets under construction (production)			
3.	FINANCIAL ASSETS		**95960**	**95960**
3.1.	Shares in entities of the entities group			
3.2.	Loans to entities of the entities group			
3.3.	Amounts receivable from entities of the entities group			
3.4.	Shares in associated entities			
3.5.	Loans to associated entities			
3.6.	Amounts receivable from the associated entities			
3.7.	Long-term investments			
3.8.	Amounts receivable after one year		95960	95960
3.9.	Other financial assets			
4.	OTHER FIXED ASSETS		-	-
4.1.	Assets of the deferred tax on profit			
4.2.	Biological assets			
4.3.	Other assets			
B.	CURRENT ASSETS		**5844835**	**5344904**

1.	STOCKS		**2850253**	**2490575**
1.1.	Raw materials, materials and consumables		13019	1118
1.2.	Production and work in progress			
1.3.	Finished goods			
1.4.	Goods for resale		1789522	1738189
1.5.	Biological assets			
1.6.	Fixed tangible assets held for sale			
1.7.	Advance payments		1047712	751268
2.	AMOUNTS RECEIVABLE WITHIN ONE YEAR		**2866338**	**2257667**
2.1.	Trade debtors		2736780	2136016
2.2.	Amounts owed by entities of the entities group			
2.3.	Amounts owed by associates entities			
2.4.	Other debtors		129558	121651
3.	SHORT-TERM INVESTMENTS		-	-
3.1.	Shares in entities of the entities group			
3.2.	Other investments			
4.	CASH AND CASH EQUIVALENTS		128244	596662
C.	PREPAYMENTS AND ACCRUED INCOME		**51739**	**46352**
	TOTAL ASSETS		**22255612**	**19287839**

	EQUITY AND LIABILITIES			
D.	EQUITY		**7597415**	**6944982**
1.	CAPITAL		**60000**	**60000**
1.1.	Authorised (subscribed) or primary capital		60000	60000
1.2.	Subscribed capital unpaid (–)			
1.3.	Own shares (–)			
2.	SHARE PREMIUM ACCOUNT			
3.	REVALUATION RESERVE			
4.	RESERVES		**6000**	**6000**
4.1.	Compulsory reserve or emergency (reserve) capital		6000	6000
4.2.	Reserve for acquiring own shares			
4.3.	Other reserves			
5.	RETAINED PROFIT (LOSS)		**7531415**	**6878982**
5.1.	Profit (loss) for the reporting year		652433	1984267
5.2.	Profit (loss) brought forward		6878982	4894715
E.	GRANTS, SUBSIDIES			
F.	PROVISIONS		**-**	**-**
1.	Provisions for pensions and similar obligations			
2.	Provisions for taxation			
3.	Other provisions			
G.	AMOUNTS PAYABLE AND OTHER LIABILITIES		**14655852**	**12342857**
1.	AMOUNTS PAYABLE AFTER ONE YEAR AND OTHER LONG-TERM LIABILITIES		**13335100**	**11053747**
1.1.	Debenture loans		13304748	11014820
1.2.	Amounts owed to credit institutions			
1.3.	Payments received on account			
1.4.	Trade creditors			
1.5.	Amounts payable under the bills and checks			
1.6.	Amounts payable to the entities of the entities group			
1.7.	Amounts payable to the associated entities			
1.8.	Other amounts payable and long-term liabilities		30352	38927
2.	AMOUNTS PAYABLE WITHIN ONE YEAR AND OTHER SHORT-TERM LIABILITIES		**1320752**	**1289110**
2.1.	Debenture loans		-	-
2.2.	Amounts owed to credit institutions			
2.3.	Payments received on account		104282	55303
2.4.	Trade creditors		828731	924359
2.5.	Amounts payable under the bills and checks			
2.6.	Amounts payable to the entities of the entities group			
2.7.	Amounts payable to the associated entities			
2.8.	Liabilities of tax on profit			
2.9.	Liabilities related to employment relations		380577	306051
2.10.	Other amounts payable and short-term liabilities		7162	3397
H.	ACCRUALS AND DEFERRED INCOME		**2345**	-
	TOTAL EQUITY AND LIABILITIES		**22255612**	**19287839**

Director		Vitalijus Romualdas Andrijauskas
(title of the head of entity administration)	(signature)	(name, surname)
Chief Accountant		Loreta Baranauskienė
(title of the chief accountant (accountant) or of other person responsible for accounting)	(signature)	(name, surname)

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PROFIT AND LOSS ACCOUNT as at June 30, 2026

25-09-2026 No. _____
(reporting date)

from 01-01-2026 to 30-06-2026
(reporting period)

EUR
(Reporting currency, specify degree of accuracy)

Article No.	Article	Notes No.	Reporting period	Previous reporting period
1.	Net turnover		4281089	3507480
2.	Cost of sales		(1149173)	(878100)
3.	Fair value adjustments of the biological assets			
4.	GROSS PROFIT (LOSS)		**3131916**	**2629380**
5.	Selling expenses		(517674)	(502822)
6.	General and administrative expenses		(1387649)	(1168524)
7.	Other operating results		794	30929
8.	Income from investments in the shares of parent, subsidiaries and associated entities			
9.	Income from other long-term investments and loans			
10.	Other interest and similar income		15953	50344
11.	The impairment of the financial assets and short-term investments			
12.	Interest and other similar expenses		(590907)	(469258)
13.	PROFIT (LOSS) BEFORE TAXATION		**652433**	**570049**
14.	Tax on profit			
15.	NET PROFIT (LOSS)		**652433**	**570049**

Director	_______________	Vitalijus Romualdas Andrijauskas
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Chief Accountant	_______________	Loreta Baranauskienė
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CASH FLOW STATEMENT as at June 30, 2026

25-09-2026 No. _____

(reporting date)

from 01-01-2026 to 30-06-2026

(reporting period)

EUR

(Reporting currency, specify degree of accuracy)

Article No.	Article	Notes No.	Reporting period	Previous reporting period
1.	**Cash flows from operating activities**			
1.1.	Net profit (loss)		652 433	570 049
1.2.	Depreciation and amortisation expenses		1 065 455	865 041
1.3.	Elimination of results of disposals of fixed tangible and intangible assets			1 825
1.4.	Elimination of results of financing and investing activities		547 954	432 474
1.5.	Elimination of results of other non-cash transactions		2 656	
1.6.	Decrease (increase) in amounts receivable from entities of the entities group and the associated entities			
1.7.	Decrease (increase) in other amounts receivable after one year			-24 039
1.8.	Decrease (increase) in assets of the deferred tax on profit			
1.9.	Decrease (increase) in stocks, except advance payments		-63 234	-333 710
1.10.	Decrease (increase) in advance payments		-296 444	131 799
1.11.	Decrease (increase) in trade debtors		-600 764	-89 585
1.12.	Decrease (increase) in amounts owed by entities of the entities group and associated entities			
1.13.	Decrease (increase) in other debtors		-6 934	546 928
1.14.	Decrease (increase) in short-term investments			
1.15.	Decrease (increase) in prepayments and accrued income		-6 375	-2 052
1.16.	Increase (decrease) in provisions			
1.17.	Increase (decrease) in trade of long-term creditors and prepayments received on account			
1.18.	Increase (decrease) in amounts payable under the bills and checks after one year			
1.19.	Increase (decrease) in long-term amounts payable for entities of the entities group and associated entities			
1.20.	Increase (decrease) in trade with short-term creditors and prepayments received on account		46 650	525 554
1.21.	Increase (decrease) in amounts payable under the bills and checks within one year			
1.22.	Increase (decrease) in short-term amounts payable for entities of the entities group and associated entities			
1.23.	Increase (decrease) in liabilities of tax on profit			
1.24.	Increase (decrease) in liabilities related to employment relations		74 526	11 345
1.25.	Increase (decrease) in other amounts payable and liabilities		3 765	13 311
1.26.	Increase (decrease) in accruals and deferred income		1 356	1 727
	Net cash flows from operating activities		**1 327 742**	**2 650 667**
2.	**Cash flows from investing activities**			
2.1.	Acquisition of fixed assets (excluding investments)		-3 530 549	-2 461 297
2.2.	Disposal of fixed assets (excluding investments)			

2.3.	Acquisition of long-term investments			
2.4.	Disposal of long-term investments			
2.5.	Loans granted			
2.6.	Loans recovered			24 039
2.7.	Dividends and interest received		2 115	
2.8.	Other increases in cash flows from investing activities			
2.9.	Other decreases in cash flows from investing activities			
	Net cash flows from investing activities		**-3 528 434**	**-2 437 258**
3.	**Cash flows from financing activities**			
3.1.	Cash flows related to entity's owners			
3.1.1.	Issue of shares			
3.1.2.	Owner's contributions to cover losses			
3.1.3.	Purchase of own shares			
3.1.4.	Dividends paid			
3.2.	Cash flows related to other financing sources		1 732 274	-451 938
3.2.1.	Increase in financial debts		2 289 928	
3.2.1.1.	Loans received		2 289 928	
3.2.1.2.	Issue of bonds			
3.2.2.	Decrease in financial debts		-549 080	-451 938
3.2.2.1.	Loans returned			-19 464
3.2.2.2.	Redemption of bonds			
3.2.2.3.	Interest paid		-549 080	-432 474
3.2.2.4.	Finance leases payments			
3.2.3.	Increase in other liabilities of the entity			
3.2.4.	Decrease in other liabilities of the entity		-8575	
3.2.5.	Other increases in cash flows from financing activities			
3.2.6.	Other decreases in cash flows from financing activities			
	Net cash flows from financing activities		**1 732 274**	**-451 938**
4.	**Adjustments due to changes in exchange rates on the balance of cash and cash equivalents**			
5.	**Increase (decrease) of net's cash flows**		**-468 419**	**-238 529**
6.	**Cash and cash equivalents at the beginning of the period**		**596 662**	**288 154**
7.	**Cash and cash equivalents at the end of the period**		**128 244**	**49 625**

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Chief Accountant		Loreta Baranauskienė
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Form of Statement of Changes in Equity

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(Approved)

STATEMENT OF CHANGES IN EQUITY as at June 30, 2026

25-09-2026 No. _____
(reporting date)

from 01-01-2026 to 30-06-2026
(reporting period)

EUR
(Reporting currency, specify degree of accuracy)

	Paid up authorised or primary capital	Share premium account	Own shares (-)	Revaluation reserve		Legal reserve		Other reserves	Retained profit (loss)	Total
				Fixed tangible assets	Financial assets	Compulsory reserve or emergency (reserve) capital	Reserve for acquiring own shares			
1. Balance at the end of the reporting (yearly) period before previous	**60000**					**6000**			**4894715**	**4960715**
2. Result of changes in accounting policies										-
3. Result of correcting material errors										-
4. Recalculated balance at the end of the reporting (yearly) period before previous	**60000**	**-**	**-**	**-**	**-**	**6000**	**-**	**-**	**4894715**	**4960715**
5. Increase (decrease) in the value of fixed tangible assets										-
6. Increase (decrease) in the value of effective hedging instruments										-
7. Acquisition (sale) of own shares										-
8. Profit (loss) not recognised in the profit (loss) account										-
9. Net profit (loss) of the reporting period									1984267	1984267
10. Dividends										-

11. Other payments										**-**
12. Formed reserves										**-**
13. Used reserves										**-**
14. Increase (decrease) of authorised capital or shareholders' contributions ('shares repayment)										**-**
15. Increase (decrease) of other authorised or primary capital										**-**
16. Contributions to cover losses										**-**
17. Balance at the end of the previous reporting (yearly) period	**60000**	**-**	**-**	**-**	**-**	**6000**	**-**	**-**	**6878982**	**6944982**
18. Increase (decrease) in the value of fixed tangible assets										-
19. Increase (decrease) in the value of effective hedging instruments										-
20. Acquisition (sale) of own shares										-
21. Profit (loss) not recognised in the profit (loss) account										-
22. Net profit (loss) of the reporting period									652433	652433
23. Dividends										-
24. Other payments										-
25. Formed reserves										-
26. Used reserves										-
27. Increase (decrease) of authorised capital or shareholders' contributions ('shares repayment)										-
28. Increase (decrease) of other authorised or primary capital										-
29. Contributions to cover losses										-
30. Balance at the end of the reporting period	**60000**	**-**	**-**	**-**	**-**	**6000**	**-**	**-**	**7531415**	**7597415**

Director — Vitalijus Romualdas Andrijauskas
(title of the head of entity administration) (signature) (name, surname)

Chief Accountant — Loreta Baranauskienė
(title of the chief accountant (accountant) or of other person responsible for accounting) (signature) (name, surname)

EXPLANATORY NOTES

to the financial statements as at 30 June 2026

I. GENERAL PART

Private Limited Liability Company (PLLC) “Consilium optimum” (the ‘Company’) was registered on 25 August 2004, legal entity number: 300049915, with its registered office at Liongino Baliukevičiaus-Dzūko g. 50, Vilnius, Republic of Lithuania. Data about the Company are collected and stored at the Vilnius branch of the Register of Legal Entities of the State Enterprise Centre of Registers.

The main activity of the Company includes data processing, internet server services (hosting) and related activities; internet gateway services activities (NACE code 631000).

On 30 June 2026, the sole shareholder of PLLC “Consilium optimum” was Vitalijus Romualdas Andrijauskas, with a directly controlled share of property rights amounting to 100%. The Company did not hold any of its own shares at either the beginning or the end of the period. The Company did not conduct any transactions involving its own shares during the reporting period.

PLLC “Consilium optimum” has no branches or representative offices.

As at 30 June 2026, the Company had 68 employees (57 employees on 30/06/2025).

The Company’s financial year coincides with the calendar year. The Company draws up condensed financial statements.

II. ACCOUNTING POLICY

The Company draws up and submits annual financial statements in accordance with the legal acts governing financial accounting and drafting of financial statements in the Republic of Lithuania (the Law on Financial Accounting of the Republic of Lithuania, the Law on Financial Reporting by Undertakings of the Republic of Lithuania, etc.) as well as the Lithuanian Financial Reporting Standards.

The financial statements have been prepared on the going concern assumption that the Company will be able to continue its operations in the foreseeable future.

Pursuant to the indicators set out in the Law on Financial Reporting of the Republic of Lithuania, the Company may prepare a set of financial statements applicable to small enterprises, which consists of an abridged balance sheet, income statement and explanatory notes. However, at its own discretion the Company has chosen to prepare: balance sheet, income statement, statement of changes in equity, cash flow statement and explanatory notes.

The currency of the Company's financial statements is the euro, with an accuracy to the nearest whole euro.

The following are the most significant accounting principles that the Company followed in preparing these financial statements.

(a) Intangible assets

The Company recognises expenses as intangible assets if they meet the definition of intangible assets and all of the following recognition criteria:

- it is probable that the future economic benefits embodied in an asset will flow to the Company;
- the acquisition cost of the asset can be reliably measured and separated from the value of other assets;
- the Company can dispose of the asset, control it or limit the right to use it for others;
- the acquisition cost of the asset is not less than EUR 100.00.

The Company applies the following useful life periods for intangible assets:

No	Name of the group of intangible assets	Amortisation period in years
1	Acquired rights, licences, etc.	3
2	Software	3
3	Other intangible assets	4

Note (1):

Indicators	Patents and licences	Software	Other intangible assets	Total
Acquisition cost				
Balance as at 31 December 2025	1776	172795	26096	200667
- acquisition of assets	-	-	355	355
- assets disposed of and written off (-)	-	-	-	-
Balance as at 30 June 2026	1776	172795	26451	201022
Accumulated depreciation				
Balance as at 31 December 2025	-51	-128665	-104235	-232951
- depreciation for the financial year	-304	-49620	-10632	-60556
Balance as at 30 June 2026	-355	-178285	-114866	-293506
Residual value as at 31 December 2025	1776	172795	26096	200667
Residual value as at 30 June 2026	1472	123175	15819	140466

Expenses for the renewal and improvement of intangible assets incurred after the acquisition or creation thereof are recognised as expenses in the period in which they are incurred.

An annual inventory of intangible assets is carried out based on the acquisition cost of the asset.

(b) Non-current tangible assets

Non-current tangible assets are recorded at acquisition (production) cost, less accumulated depreciation and impairment. Depreciation is calculated using a directly proportional (linear) method, taking into account useful live periods of non-current tangible assets.

An asset is classified as a non-current tangible asset if it meets the following criteria:

- the useful life is longer than one year;
- it is reasonably expected to receive economic benefits from it in future periods;
- the acquisition cost of the asset can be reliably determined;
- the acquisition cost of the asset is not less than EUR 100.00, except for routers and set-top boxes, with a minimum acquisition value of EUR 10.00.

Once non-current tangible assets are put into use, depreciation is calculated from the first day of the following month.

The Company applies the following useful live periods for non-tangible tangible assets:

Non-current assets group and sub-groups	Minimum value, EUR	Method	Standard in years
Residential buildings	100.00	Linear	20
Computer technology and communication tools	100.00	Linear	3
- TV set-top boxes and routers	10.00	Linear	5
- Server rooms and mini-centres	100.00	Linear	5
Machinery and equipment	100.00	Linear	5
Furniture, except for hotel activities	100.00	Linear	6
Installations (structures, wells, etc.)	100.00	Linear	8
- Physical networks	100.00	Linear	15
Land	100.00	-	-
Other passenger cars	100.00	Linear	10
Other passenger cars – less than 5 years old	100.00	Linear	6

The useful life is regularly reviewed to ensure that the depreciation term is consistent with the expected useful life of the non-current tangible asset.

If the reconstruction or repair of non-current tangible assets extends their useful life and enhances their utility, the cost of these works is added to the acquisition cost of the non-current tangible assets, and the useful life is adjusted accordingly. If the reconstruction or repair of non-current tangible assets only improves the assets' utility, but does not extend their useful life, the cost of such works is added to the acquisition cost of non-current tangible assets.

Note (2)

Indicators	Land	Machinery and equipment	Vehicles	Other facilities	Buildings and structures	Other tangible assets	Total
Acquisition cost							
Balance as at 31 December 2025	52970	63112	57000	17238834	164583	375841	17952340
- acquisition of assets	-	13570	-	3492586	-	24054	3530210
- assets disposed of and written off (-)	-	-10005	-	-727647	-	-12402	-750054
Balance as at 30 June 2026	52970	66678	57000	20003773	164583	387493	20732497
Accumulated depreciation							
Balance as at 31 December 2025	-	-23532	-21375	-3965685	-50912	-290880	-4352384
- depreciation for the financial year	-	-6237	-2850	-967808	-3775	-24229	-1004899
- assets transferred and written off (+)	-	9998		725009		12391	747398
Balance as at 30 June 2026	-	-19771	-24225	-4208484	-54687	-302718	-4609885
Residual value as at 31 December 2025	52970	39580	41325	13273149	113670	84961	13599956
Residual value as at 30 June 2026	52970	46950	32775	15795289	109896	84775	16122612

If a non-current tangible assets are written off before being fully depreciated, the remaining non-depreciated amount is recognised as a loss for the reporting period as a result of the write-off.

Profit or loss on the disposal of non-current tangible assets is calculated by deducting the residual value of the sold assets and all related disposal costs from the proceeds. The result of the transaction is reflected in the Income Statement after the disposal of the non-current tangible assets.

(c) Inventories

In the financial statements, inventories are valued at the acquisition (production) cost. The cost of inventories sold is calculated using the FIFO method. The cost of inventories includes the purchase price, adjusted for any write-downs of inventories or discounts, along with related taxes, fees, transportation, preparation for use and other costs directly associated with the acquisition of inventories.

In the first half of 2026, the Company did not experience any write-downs of inventories. The Company's inventories recorded at net realisable value as at 30 June 2026, amounted to EUR 1,802,541 (as at 31 December 2025: EUR 1,739,307).

(d) Advance payments to suppliers

Advance payments paid by the Company to suppliers for goods and services amounted to EUR 1,047,712 on 30 June 2026 (EUR 751,268 on 31 December 2025).

(e) Amounts receivable within one year

Amounts receivable are accounted for at acquisition cost.

Note (3)

	30/06/2026	Year 2025
Trade accounts receivable	2,736,780	2,136,016
Other accounts receivable	129,558	121,651
Total:	**2,866,338**	**2,626,038**

The debt of natural persons to the Company as at 30 June 2026 amounts to EUR 897,474, i.e. about 33% of the total trade amounts receivable.

(f) Cash and cash equivalents

The Company holds current accounts with the following financial institutions: AB SEB bankas, Swedbank AB, Lithuanian branch of AS Citadele banka, Luminor Bank AS, Paysera LT. In 2026, the Company also had cash in hand.

Note (4)

Item	Reporting period	Previous reporting period
Cash in banks	125,070	593,488
Cash in hand	3,174	3,174
Total	**128,244**	**596,662**

(g) Deferred expenses and accrued revenue

Deferred expenses arise when the Company has paid, during the current and prior reporting periods, for services of a continuing nature to be rendered in future periods, for which the amounts paid will be proportionally recognised as expenses in subsequent reporting periods when they are incurred.

Accrued revenue refers to the amounts recognised as revenue earned by the Company during the current and previous reporting periods, due to which the debtor assumes an obligation to pay in future reporting periods for continuous services provided by the Company over a certain period for which the earned revenues are accrued on an equal basis or taking into account the level of service performance.

As of June 30, 2026, prepaid expenses and accrued income amounted to EUR 51,739 (as of December 31, 2025 – EUR 46,352).

(h) Equity

Equity consists of the following:

- Paid-in authorized capital;
- Mandatory reserve;
- Retained earnings (losses).

The Company's authorized capital amounts to EUR 60 000. The authorized capital is fully paid up.

Note (5)

Type of shares	Number of shares	Nominal value, EUR	Amount (EUR)
Ordinary shares	2,000	30	60,000

During the reporting period, the authorised capital of the Company remained unchanged.

The mandatory reserve is required by the laws of the Republic of Lithuania. This reserve may only be used to cover the Company's losses. At least 5% of the Company's net profit calculated in accordance with the Lithuanian Financial Accounting Standards must be transferred to this reserve annually until it reaches 10% of the authorised capital. As of 30 June 2025, the Company had established a mandatory reserve in the amount of EUR 6,000.

Retained earnings (losses) for the reporting period are increased (or reduced) by registering the net profit (loss) for the reporting period: by registering shareholder's decisions to distribute profits, reduce or eliminate previously formed reserves, after making contributions to cover losses, registering the result of material error correction and changes in accounting policies. Retained earnings are increased when revalued assets are written off, disposed of or transferred free of charge. Retained losses are decreased through the reduction in the authorised capital.

Distribution of profit (loss) is recorded in the accounting when the owner makes a decision to distribute the profit (loss), regardless of when the profit was earned.

Distribution of profits includes only the declaration of dividends and the formation of reserves. The provision of donations, charity, payment of royalties, bonuses is recognized as operating expenses of the reporting period.

(i) Corporate income tax

The Company is subject to a corporate income tax rate of 16% on taxable income. The Company applies the investment project incentive. The following categories of non-current asset groups are attracted by the Company in the investment project:

- Computer equipment and communication tools;
- Facilities (structures, wells, etc.)

Investments in non-current assets are intended for technological renewal and increase in the capacity of service provision. The project involves investments in both the Company's new and existing assets related to the development of innovations, increase in the productivity and work efficiency, diversification of services into new, additional products (services).

(j) Amounts payable and other liabilities

Liabilities are recognized in the Company's accounting and reflected in the Balance Sheet when the Company assumes obligations that need to be settled.

Amounts to be repaid by the Company after more than one year are as follows: In 2024, the Company issued two bond issues of EUR 5 million in May and of EUR 3 million in December. A shareholder's loan and deposits received from customers for equipment under contracts are also included.

Both bond issues are classified in the financial statements under **"Accounts payable and other liabilities"** (non-current financial liabilities) as they are debt instruments that:

• do not give rise to ownership rights in the Company;

• have a fixed term and a fixed amount to be repaid;

• bind the Company to repay the funds raised and pay interest.

They are debt instruments with an economic substance, the main purpose of which is to finance the Company's operations, and both are redeemable at the end of a fixed maturity with a **lump-sum payment at the end of the issue** in **May 2027 and December 2027,** respectively. Interest is payable periodically at a fixed rate per annum, which is set out in the terms and conditions of the issue.

The classification is based on **Clause 3 and 6 of BAS 18 "Financial liabilities",** which state that:

Clause 3: *"A financial liability is any liability that is a contractual obligation to deliver cash or another financial asset to another entity."*

Clause 6: *"A financial liability is recognized for accounting purposes when an entity receives cash, goods, services or other assets and undertakes to repay them or transfer another financial asset."*

Accordingly, the bonds are recognized as financial liabilities and reported on the Company's balance sheet.

Amounts payable and non-current liabilities due within one year consist of the following:

Note (6)

Amount payable	30/06/2026	Year 2025
Trade payables	828,731	924,359
Advance payments received	104,282	55,303
Employment-related liabilities	380,577	306,051
Other amounts payable	7,162	3,397
TOTAL:	**1,320,752**	**1,289,110**

(k) Accrued expenses and deferred revenue

As at 30 June 2026, accrued expenses amounted to EUR 2,3451. As at 30 June 2026, the Company had no deferred revenue.

(l) Revenue

Revenue is recognized according to the accrual principle, i.e. it is recorded when earned, regardless of when the actual payment is received. Revenue is measured at fair value, taking into account any discounts granted and expected, as well as returns and markdowns of goods/services sold. Only increases in the Company's economic benefits are considered revenue. Amounts collected on behalf of third parties and value-added tax are not recognized as revenue, as these do not represent economic benefits received by the Company and do not increase equity thereof.

Revenue from services is recognized differently depending on whether or not the outcome of the service can be reliably estimated. The result can be reliably assessed when all the following conditions are met:

1. the amount of revenue can be reliably estimated;

2. the transaction is completed or the degree of its completion can be reliably estimated by the balance sheet date;

3. it is probable that economic benefits associated with the service transaction will be received.

When the outcome of the service transaction cannot be estimated reliably, revenue is recognised only to the extent of costs that are expected to be recovered. Profit is not recognized in this case.

Sales revenue consists of revenue attributed to the Company's ordinary (main) activity. Other operating revenue includes gains from the disposal of non-current assets and other revenue. Other interest and similar income comprise positive effects of changes in foreign exchange rates and income from fines and interest.

As at 30 June 2026, sales revenue increased by approximately 22% compared to sales revenue as at 30 June 2025.

(m) Expenses

Expenses are recognized based on the accrual and matching principles in the reporting period when the associated revenues are earned, regardless of the time the money is spent. Expenses incurred during the reporting period that cannot be directly linked to the generation of specific revenues and that will not generate revenues in future reporting periods are recognized as expenses in the period in which they were incurred. Expenses are measured at fair value.

Costs of services rendered are recognized, recorded in the accounting and presented in the financial statements in the same reporting period when revenues for the rendered services are recognized.

Note (7)

Indicators	30/06/2026			30/06/2025		
	Revenue	Expenses (-)	Gross profit	Revenue	Expenses (-)	Gross profit
Sale of goods and services	4,281,089	(1,149,173)	**3,131,916**	3,507,480	(878,100)	**2,629,380**

As at 30 June 2026, the cost of sales increased by approximately 31% compared to the cost of sales as at 30 June 2025.

Note (8)

Indicators	30/06/2026	30/06/2025
Cost of sales	**517,674**	**502,822**
Commission fees due to sellers	2,405	17,205
Advertising costs for services and goods	123,181	95,423
Employee wages and related costs	152,031	151,109
Other selling costs	240,057	239,085

General and administrative costs	1,387,649	1,168,524
Rental costs	49,913	38,629
Employee wages and related costs	235,664	160,402
Depreciation (amortization) costs	932,648	795,943
Other general and administrative expenses	169,424	173,550

(n) Wages

Note (9)

Indicators	30/06/2026	30/06/2025
Calculated wages and state social insurance contributions	872,358	632,860

(o) Related-party transactions

In the first half of 2026, the Company had no transactions with related parties.

(p) Post-balance sheet events

Post-balance sheet events are events that provide additional information about the Company's position on the balance sheet date (adjusting events) and that are reflected in the financial statements. Non-adjusting post-balance sheet events are described in the notes if this information is significant.

There were no significant post-balance sheet events in the Company after the end of the reporting period.

(q) Post-balance sheet liabilities

The Company has pledged all existing and future inventories of goods, all existing and future funds and real estate as collateral for the bank loans received.

(r) Going concern

The financial statements have been prepared on a going concern principle, assuming that the Company will be able to continue its operations successfully in the foreseeable future.

25 September 2026

Director Vitalijus Romualdas Andrijauskas

Chief Accountant Loreta Baranauskienė