

PROFIT AND LOSS ACCOUNT AND OTHER COMPREHENSIVE INCOME

	June 30, 2024		December 31, 2023
Revenue from contracts with customers	16 291 145		29 942 128
Cost of sales	- 13 825 840	-	26 355 659
Gross profit	2 465 305		3 586 470
Selling expenses	26 466		
General and administrative expenses	- 1 706 231	-	3 412 268
Impairment losses on financial assets			-
Other gains/(losses) – net	70 041		535 332
Operating profit/(loss)	855 581		709 534
Finance income	-		798
Finance costs	- 905 779	-	1 235 667
Finance (costs) – net	- 905 779	-	1 234 869
Profit/(loss) before income tax	- 50 198	-	525 335
Income tax			71 075
Profit/(loss) for the period	- 50 198	-	454 260
<i>Other comprehensive income that will not be reclassified to profit or loss in subsequent periods</i>			
Revaluation of property, plant and equipment, net of tax			
Total comprehensive income/(expenses) for the period	- 50 198	-	454 260

Preliminary consolidated report for the first half of 2024 of „MONTUOTOJAS“ UAB, „FERN GROUP“ UAB, „FERN EPC“ UAB, „FERN PRODUCTION“ UAB

STATEMENT OF FINANCIAL POSITION

	June 30, 2024	December 31, 2023
ASSETS		
Non-current assets		
Tangible assets	4 697 754	5 013 984
Intangible assets	2 343 463	2 434 966
Right of use Assets under management	150 593	219 721
Other financial assets	1 294 174	1 294 174
Trade and other receivables	254 756	254 756
Deferred tax asset	326 645	326 645
	9 067 385	9 544 246
Current assets		
Inventories	799 511	680 489
Prepayments and deferred expenses	1 736 412	1 248 824
Trade and other receivables	7 604 626	7 131 289
Contract assets	1 687 096	655 317
Other financial assets	2 200 737	1 197 562
Cash and cash equivalents	707 862	306 824
	14 736 243	11 220 305
Total assets	23 803 628	20 764 551
EQUITY		
Capital and reserves		
Issued capital	3 793 000	3 793 000
Own shares (-)		-
Compulsory reserve		-
Reserve for acquiring own shares		-
Other reserves	1 022 284	1 022 284
Retained earnings/(losses)	- 2 598 722	2 548 524
Equity attributable to equity holders of the parent	2 216 562	2 266 760
Non-controlling interest	14 350	107 702
Total equity	2 230 912	2 374 462
LIABILITIES		
Non-current liabilities		
Loans	4 000 000	4 000 000
Other payables	714 199	714 199
Provisions	1 136 116	1 136 116
Deferred income tax liabilities	114 537	114 537
Lease liabilities	160 820	160 820
	6 125 672	6 125 672
Current liabilities		
Loans	9 143 495	8 422 383
Other payables	238 062	476 124
Lease liabilities	33 394	66 787
Trade payables	4 604 380	1 497 816
Contract liabilities	-	-
Income tax payable	63 316	17 822
Employment-related liabilities	1 283 532	1 478 758
Other payables and liabilities	95 215	304 727
	15 461 393	12 264 417
Total liabilities	21 587 065	18 390 089
Total equity and liabilities	23 803 628	20 764 551