



UAB LIETUVOS MONETŲ KALYKLA

Report of the Independent Auditor on the
Summary Financial Statements for the year
ended 31 December 2022

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UAB "Lietuvos monetų kalykla"

Company code 110052936; Address: Eigučių str. 4, LT-03150 Vilnius

Financial statement for the period ended in 31 December, 2022

(All amounts are presented in Euros, unless indicated otherwise)

BALANCE SHEET

ASSETS		Notes No.	2022.12.31	2021.12.31
A.	NON-CURRENT ASSETS		2 983 045	2 971 208
1.	INTANGIBLE ASSETS	1.	17 200	5 594
1.1.	Development works			
1.2.	Goodwill			
1.3.	Software		17 200	5 081
1.4.	Patents, licenses, trademarks and similar rights			513
1.5.	Other intangible assets			
1.6.	Paid advance payments			
2.	TANGIBLE ASSETS	2.	2 632 585	2 625 597
2.1.	Land			
2.2.	Buildings and constructions		1 291 358	1 285 413
2.3.	Machinery and equipment		1 303 702	1 318 667
2.4.	Vehicles		711	1 253
2.5.	Other devices, equipment and tools		33 014	20 263
2.6.	Investment property			
2.6.1.	Land			
2.6.2.	Buildings			
2.7.	Paid advance payments and carried out construction of tangible assets (manufacturing)		3 800	
3.	FINANCIAL ASSETS			
3.1.	Company shares of group of companies			
3.2.	Loans to the companies of the group of companies			
3.3.	Amounts receivable from the companies of the group of companies			
3.4.	Associated companies shares			
3.5.	Loans to the associated companies			
3.6.	Amounts receivable from the associated companies			
3.7.	Long-term investments			
3.8.	Amounts receivable after a one-year			
3.9.	Other financial assets			
4.	OTHER NON-CURRENT ASSETS		333 260	340 017
4.1.	Deferred income tax assets	3.	333 260	340 017
4.2.	Biological assets			
4.3.	Other assets			

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(All amounts are presented in Euros, unless indicated otherwise)

ASSETS		Notes No.	2022.12.31	2021.12.31
B.	CURRENT ASSETS		3 205 357	1 874 853
1.	INVENTORIES	4.	3 071 283	1 342 591
1.1.	Raw materials, materials and mounting details		2 461 475	813 649
1.2.	Unfinished products and works in execution		74 269	
1.3.	Production		372 467	450 402
1.4.	Goods purchased for resale		143 699	62 040
1.5.	Biological assets			
1.6.	Long-term tangible assets for resale			
1.7.	Paid advance payments		19 373	16 500
2.	AMOUNTS RECEIVABLE WITHIN ONE YEAR	5.	125 346	402 674
2.1.	Trade receivables		86 156	303 059
2.2.	Debts of companies of the group of companies			
2.3.	Debts of associated companies			
2.4.	Other receivable amounts		39 190	99 615
3.	SHORT-TERM INVESTMENTS			
3.1.	Company shares of group of companies			
3.2.	Other investments			
4.	CASH AND CASH EQUIVALENTS	6.	8 728	129 588
C.	DEFERED COSTS AND ACCRUED INCOME FOR FUTURE PERIODS	7.	70 932	53 484
	TOTAL ASSETS		6 259 334	4 899 545
EQUITY AND LIABILITIES		Notes No.	2022.12.31	2021.12.31
D.	EQUITY CAPITAL		4 267 574	4 240 516
1.	CAPITAL		4 940 000	4 940 000
1.1.	Authorized (subscribed) or core capital	8.	4 940 000	4 940 000
1.2.	Subscribed unpaid capital (–)			
1.3.	Own shares, participatory interests (–)			
2.	ADDITIVES TO THE SHARES			
3.	REVALUATION RESERVE			
4.	RESERVES		494 000	494 000
4.1.	Legal reserve or stock (reserve) capital		494 000	494 000
4.2.	For the acquisition of own shares			
4.3.	Other reserves			
5.	RETAINED PROFIT (LOSS)	9.	(1 166 426)	(1 193 484)
5.1.	Profit (loss) for the reporting year		27 058	(324 162)
5.2.	Profit (loss) for the previous year		(1 193 484)	(869 322)

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EQUITY AND LIABILITIES		Notes	2022.12.31	2021.12.31
		No.		
E.	GRANTS AND SUBSIDIES			
F.	RESERVES			
1.	Reserves for pensions and similar obligations			
2.	Reserves for taxes			
3.	Other reserves			
G.	AMOUNTS PAYABLE AND OTHER LIABILITIES		1 976 551	648 159
1.	AMOUNTS PAYABLE AFTER A ONE-YEAR AND OTHER LONG-TERM LIABILITIES			
1.1.	Debt liabilities	10.		
1.2.	Debts to credit institutions	10.		
1.3.	Received advance payments			
1.4.	Trade payables			
1.5.	Amounts payable under the bills and checks			
1.6.	Amounts payable to the companies of the group of companies			
1.7.	Amounts payable to the associated companies			
1.8.	Other payable amounts and long-term liabilities			
2.	AMOUNTS PAYABLE WITHIN A ONE-YEAR AND OTHER SHORT-TERM LIABILITIES		1 976 551	648 159
2.1.	Debt liabilities	10.		
2.2.	Debts to credit institutions	10.	1 391 548	
2.3.	Received advance payments	10.	312 498	375 021
2.4.	Debts to suppliers	10.	142 792	128 819
2.5.	Amounts payable under the bills and checks	10.		
2.6.	Amounts payable to the companies of the group of companies			
2.7.	Amounts payable to the associated companies			
2.8.	Income tax liabilities	11.	2 144	
2.9.	Liabilities related to employment	11.	109 339	96 449
2.10.	Other payable amounts and short-term liabilities	11.	18 230	47 870
H.	ACCRUED COSTS AND DEFERRED INCOMES	12.	15 209	10 870
	TOTAL EQUITY AND LIABILITIES		6 259 334	4 899 545

Director Donatas Sirgedas

Senior accountant Irena Žuromskaja

2023.03.16

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Financial statement for the period ended in 31 December, 2023

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INCOME STATEMENT

Line No.	Items	Notes No.	2022	2021
1.	SALES REVENUE	13.	9 971 510	7 120 972
2.	COST OF SALES	14.	(9 139 946)	(6 564 268)
3.	Change of the fair value of biological assets			
4.	GROSS PROFIT (LOSSES)		831 564	556 704
5.	Operating sales costs	14.	(310 286)	(245 417)
6.	General and administrative costs	14.	(476 002)	(703 666)
7.	Results of other activity	14,15	16 665	6 882
8.	Incomes from investment in the shares of parent, subsidiaries and associated companies			
9.	Incomes of other long-term investments and loans			
10.	Interest and other similar incomes	15.	69	
11.	Decrease of the value of financial assets and short-term investments			
12.	Interest and other similar costs	15.	(26 051)	(13 046)
13.	PROFIT (LOSS) BEFORE TAX		35 959	(398 543)
14.	INCOME TAX	26.	(8 901)	74 381
15.	NET PROFIT (LOSS)		27 058	(324 162)

Director Donatas Sirgedas

Senior accountant Irena Žuromskaja

2023.03.16

REPORT OF THE INDEPENDENT AUDITOR ON THE SUMMARY FINANCIAL STATEMENTS

To shareholders of UAB LIETUVOS MONETŲ KALYKLA

Opinion

The summary financial statements of UAB LIETUVOS MONETŲ KALYKLA (the Company), which comprise the summary balance sheet as at December 31, 2022, the summary profit (loss) statement for the year then ended, are derived from the audited financial statements of the Company for the year ended 31 December 2022.

In our opinion, the accompanying summary financial statements are a fair summary prepared from the audited financial statements for the year ended 31 December 2022, on the basis of Lithuanian Financial Reporting Standards.

Summary financial statements

The summary financial statements do not contain all the disclosures required by laws and regulations governing the financial accounting and the financial statements preparation in the Republic of Lithuania, and Lithuanian Financial Reporting Standards. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon.

The Audited Financial statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 16 March 2023.

Other matters - Previous Auditor

Financial statements of the Company for the year ended 31 December 2021 were audited by another auditor, who has issued an unmodified audit opinion on 23 March 2022.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements from the audited financial statements for the year ended 31 December 2022, on the basis of Lithuanian Financial Reporting Standards

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are a fair summary of the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), *Engagements to Report on Summary Financial Statements*.

BDO auditas ir apskaita, UAB
Audit company's certificate No.001496

Rūta Jokimaitienė
Certified auditor of the Republic of Lithuania
Auditor's Certificate No. 000524

Kaunas, the Republic of Lithuania
16 March 2023