



UAB LIETUVOS MONETŲ KALYKLA

Summary financial statements and  
Report of the Independent Auditor on the Summary Financial  
Statements for the year ended 31 December 2023

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**UAB "Lietuvos monetų kalykla"**

Company code 110052936; Address: Eigulių g. 4, LT-03150 Vilnius

Data stored in Centre of Registers, Register of Legal Entities

**Financial statement for the period ended in 31 December, 2023**

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

**SUMMARY BALANCE SHEET**

<b>ASSETS</b>		<b>Notes No.</b>	<b>2023.12.31</b>	<b>2022.12.31</b>
<b>A.</b>	<b>NON-CURRENT ASSETS</b>		<b>2,861,882</b>	<b>2,983,045</b>
1.	INTANGIBLE ASSETS	1.	14,350	17,200
1.1.	Development works			
1.2.	Goodwill			
1.3.	Software		14,350	17,200
1.4.	Patents, licenses, trademarks and similar rights			
1.5.	Other intangible assets			
1.6.	Paid advance payments			
2.	TANGIBLE ASSETS	2.	2,450,829	2,632,585
2.1.	Land			
2.2.	Buildings and constructions		1,273,550	1,291,358
2.3.	Machinery and equipment		1,095,963	1,303,702
2.4.	Vehicles		243	711
2.5.	Other devices, equipment and tools		67,339	33,014
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) works		13,734	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		396,703	333,260
4.1.	Deferred income tax assets	3.	396,703	333,260
4.2.	Biological assets			
4.3.	Other assets			

<b>ASSETS</b>		<b>Notes No.</b>	<b>2023.12.31</b>	<b>2022.12.31</b>
<b>B.</b>	<b>CURRENT ASSETS</b>		<b>2,363,111</b>	<b>3,205,357</b>
1.	INVENTORIES	4.	2,193,873	3,071,283
1.1.	Raw materials, materials and mounting details		1,605,074	2,461,475
1.2.	Unfinished products and works in execution		29,324	74,269
1.3.	Production		475,545	372,467
1.4.	Goods purchased for resale		68,993	143,699
1.5.	Biological assets			
1.6.	Long-term tangible assets for resale			
1.7.	Paid advance payments		14,937	19,373
2.	AMOUNTS RECEIVABLE WITHIN ONE YEAR	5.	131,806	125,346
2.1.	Trade receivables		125,147	86,156
2.2.	Debts of companies of the group of companies			
2.3.	Debts of associated companies			
2.4.	Other receivable amounts		6,659	39,190
3.	SHORT-TERM INVESTMENTS			
3.1.	Company shares of group of companies			
3.2.	Other investments			
4.	CASH AND CASH EQUIVALENTS	6.	37,432	8,728
<b>C.</b>	<b>DEFERED COSTS AND ACCRUED INCOME FOR FUTURE PERIODS</b>	7.	62,056	70,932
	<b>TOTAL ASSETS</b>		<b>5,287,049</b>	<b>6,259,334</b>

<b>EQUITY AND LIABILITIES</b>		<b>Notes No.</b>	<b>2023.12.31</b>	<b>2022.12.31</b>
<b>D.</b>	<b>EQUITY CAPITAL</b>		<b>3,865,383</b>	<b>4,267,574</b>
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.	(1,568,617)	(1,166,426)
5.1.	Profit (loss) for the reporting year		(402,190)	27,058
5.2.	Profit (loss) for the previous year		(1,166,426)	(1,193,484)

<b>EQUITY AND LIABILITIES</b>		<b>Notes No.</b>	<b>2023.12.31</b>	<b>2022.12.31</b>
<b>E.</b>	<b>GRANTS AND SUBSIDIES</b>			
<b>F.</b>	<b>RESERVES</b>			
1.	Reserves for pensions and similar obligations			
2.	Reserves for taxes			
3.	Other reserves			
<b>G.</b>	<b>AMOUNTS PAYABLE AND OTHER LIABILITIES</b>		<b>1,410,628</b>	<b>1,976,551</b>
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		1,410,628	1,976,551
2.1.	Debt liabilities	10.		
2.2.	Debts to credit institutions	10.	701,594	1,391,548
2.3.	Received advance payments	11.	382,814	312,498
2.4.	Debts to suppliers	11.	217,852	142,792
2.5.	Amounts payable under the bills and checks	11.		
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.	91,463	109,339
2.10.	Other payable amounts and short-term liabilities	11.	16,905	18,230
<b>H.</b>	<b>ACCRUED COSTS AND DEFERRED INCOMES</b>	12.	11,038	15,209
	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>5,287,049</b>	<b>6,259,334</b>

Direktorius Donatas Sirgedas

Vyr.buhalterė Irena Damijonaitienė

2024.03.22

**UAB "Lietuvos monetų kalykla"**

Company code 110052936; Address: Eigulių g. 4, LT-03150 Vilnius

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**Financial statement for the period ended in 31 December, 2023**

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

**SUMMARY INCOME STATEMENT**

<b>Line No.</b>	<b>Items</b>	<b>Notes No.</b>	<b>2023</b>	<b>2022</b>
1.	SALES REVENUE	13.	7,772,492	9,971,510
2.	COST OF SALES	14.	(7,220,791)	(9,139,946)
3.	Change of the fair value of biological assets			
<b>4.</b>	<b>GROSS PROFIT (LOSSES)</b>		<b>551,701</b>	<b>831,564</b>
5.	Operating sales costs	14.	(304,155)	(310,286)
6.	General and administrative costs	14.	(678,630)	(476,002)
7.	Results of other activity	14.	34,089	16,665
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.	93	69
11.	Decrease of the value of financial assets and short-term investments			
12.	Interest and other similar costs	15.	(68,730)	(26,051)
<b>13.</b>	<b>PROFIT (LOSS) BEFORE TAX</b>		<b>(465,633)</b>	<b>35,959</b>
14.	INCOME TAX	16.	63,443	(8,901)
<b>15.</b>	<b>NET PROFIT (LOSS)</b>		<b>(402,190)</b>	<b>27,058</b>

Direktorius Donatas Sirgedas

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Vyr.buhalterė Irena Damijonaitienė

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2024.03.22

## 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 31 December 2023, 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 2023.

In our opinion, the accompanying summary financial statements are a fair summary prepared from the audited financial statements for the year ended 31 December 2023, 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 22 March 2024.

### *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 2023, 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  
22 March 2024