

# UAB Lietuvos monetų kalykla

Independent auditor 's report,  
Summary Financial Statements for the year ended  
31 December 2025

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**SUMMARY BALANCE SHEET**

<b>ASSETS</b>		<b>Notes No.</b>	<b>31.12.2025</b>	<b>31.12.2024</b>
<b>A.</b>	<b>NON-CURRENT ASSETS</b>		<b>2 427 421</b>	<b>2 580 624</b>
1.	INTANGIBLE ASSETS	1.	24 506	32 756
1.1.	Development works			
1.2.	Prestige			
1.3.	Software		21 306	32 756
1.4.	Concessions, patents, licenses, trademarks and similar rights		3 200	
1.5.	Other intangible assets			
1.6.	Paid advance payments			
2.	TANGIBLE ASSETS	2.	2 094 482	2 257 508
2.1.	Land			
2.2.	Buildings and constructions		1 242 102	1 253 201
2.3.	Machinery and equipment		773 118	937 769
2.4.	Vehicles		1	1
2.5.	Other devices, equipment and tools		52 745	59 647
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		26 516	6 890
3.	FINANCIAL ASSETS			
3.1.	Company shares of group of companies	3.		
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.		
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		308 433	290 360
4.1.	Deferred income tax assets	3.	308 433	290 360
4.2.	Biological assets			
4.3.	Other assets			
<b>B.</b>	<b>CURRENT ASSETS</b>		<b>3 127 377</b>	<b>2 973 317</b>
1.	INVENTORIES	4.	2 715 460	2 159 125
1.1.	Raw materials, materials and mounting details		1 903 831	1 582 817
1.2.	Unfinished products and works in execution		43 942	70 028
1.3.	Production		545 129	318 050
1.4.	Goods purchased for resale		218 530	159 372
1.5.	Biological assets			
1.6.	Long-term tangible assets for resale			
1.7.	Paid advance payments		4 028	28 859
2.	AMOUNTS RECEIVABLE WITHIN ONE YEAR	5.	218 156	714 716
2.1.	Trade receivables		190 257	588 484
2.2.	Debts of companies of the group of companies			
2.3.	Debts of associated companies			
2.4.	Other receivable amounts		27 899	126 233
3.	SHORT-TERM INVESTMENTS			
3.1.	Shares of companies of the group of companies			
3.2.	Other investments			
4.	CASH AND CASH EQUIVALENTS	6.	193 761	99 476
<b>C.</b>	<b>PREPAYMENTS AND ACCRUED INCOME</b>	7.	98 577	68 667
	<b>TOTAL ASSETS</b>		<b>5 653 375</b>	<b>5 622 608</b>

<b>EQUITY AND LIABILITIES</b>		<b>Notes No.</b>	<b>31.12.2025</b>	<b>31.12.2024</b>
<b>D.</b>	<b>EQUITY</b>		<b>3 566 970</b>	<b>3 481 718</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 (-)			
2.	SHARE PREMIUM ACCOUNT			
3.	REVALUATION RESERVE			
4.	RESERVES		494 000	494 000
4.1.	Compulsory reserve or emergency (reserve) capital		494 000	494 000
4.2.	For the acquisition of own shares			
4.3.	Other reserves			
5.	RETAINED PROFIT (LOSS)	9.	(1 867 030)	(1 952 282)
5.1.	Profit (loss) for the reporting year		85 252	(383 665)
5.2.	Profit (loss) for the previous year		(1 952 282)	(1 568 617)
<b>E.</b>	<b>GRANTS AND SUBSIDIES</b>			
<b>F.</b>	<b>PROVISIONS</b>			
1.	Provisions for pensions and similar obligations			
2.	Provisions for taxation			
3.	Other provisions			
<b>G.</b>	<b>AMOUNTS PAYABLE AND OTHER LIABILITIES</b>		<b>2 059 413</b>	<b>2 123 779</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		2 059 413	2 123 779
2.1.	Debt liabilities	10.		
2.2.	Debts to credit institutions	10.	1 653 772	1 654 356
2.3.	Received advance payments	11.	180 388	120 737
2.4.	Debts to suppliers	11.	66 594	146 356
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.		
2.9.	Liabilities related to employment	11.	114 309	143 604
2.10.	Other payable amounts and short-term liabilities	11.	44 350	58 726
<b>H.</b>	<b>ACCRUALS AND DEFERRED INCOME</b>	12.	26 992	17 111
<b>TOTAL EQUITY AND LIABILITIES</b>			<b>5 653 375</b>	<b>5 622 608</b>

Director Tomas Miliūnas

Chief Accountant Irena Damijonaitienė

**Lietuvos monetų kalykla, UAB**

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

Data stored in Centre of Registers, SE, Register of Legal Entities

**Financial statements for the year ended on 31 December 2025**

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

**SUMMARY INCOME (LOSS) STATEMENT**

<b>Line No.</b>	<b>Items</b>	<b>Notes No.</b>	<b>2025</b>	<b>2024</b>
1.	SALES REVENUE	13.	12 559 562	10 099 246
2.	COST OF SALES	14.	(11 250 749)	(9 009 341)
3.	Change of the fair value of biological assets			
<b>4.</b>	<b>GROSS PROFIT (LOSSES)</b>		<b>1 308 813</b>	<b>1 089 905</b>
5.	Operating sales costs	14.	(398 249)	(336 745)
6.	General and administrative costs	14.	(707 231)	(882 403)
7.	Results of other activity	14,15	26 876	29 958
8.	Income from investment in the shares of parent, subsidiaries and associated companies			
9.	Income of other long-term investments and loans			
10.	Interest and other similar incomes	15.	28 231	424
11.	Decrease of the value of financial assets and short-term investments			
12.	Interest and other similar costs	15.	(191 261)	(178 462)
<b>13.</b>	<b>PROFIT (LOSS) BEFORE TAX</b>		<b>67 179</b>	<b>(277 322)</b>
14.	INCOME TAX	16.	18 073	(106 343)
<b>15.</b>	<b>NET PROFIT (LOSS)</b>		<b>85 252</b>	<b>(383 665)</b>

Director Tomas Miliūnas

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Chief Accountant Irena Damijonaitienė

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## 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 2025, 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 2025.

In our opinion, the accompanying summary financial statements are a fair summary prepared from the audited financial statements for the year ended 31 December 2025, 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 financial statements audited in our report dated 26 March 2026.

### 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 2025, 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

26 March 2026