Form of Balance sheet

UAB Consilium optimum

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

Į. k. 300049915 L. Giros g. 50, Vilnius

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

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

(Approved)

BALANCE SHEET as at December 31, 2023

2024-02-15 No.

(reporting date)

2023.01.01 - 2023.12.31

(reporting period)

EUR

(Reporting currency, specify degree of accuracy)

Article No.	Article	Notes No.	Reporting period	Previous reporting period
	ASSETS			
A.	FIXED ASSETS		**5585967**	**4721839**
1.	INTANGIBLE ASSETS		73484	18484
1.1.	Assets arising from development			
1.2.	Goodwill			
1.3.	Software			
1.4.	Concessions, patents, licences, trade marks and similar rights		545	1642
1.5.	Other intangible assets		1594	2058
1.6.	Advance payments		71345	14784
2.	TANGIBLE ASSETS		5512483	4703355
2.1.	Land		52970	52970
2.2.	Buildings and structures		128770	136319
2.3.	Machinery and plant		25983	20275
2.4.	Vehicles		47025	52725
2.5.	Other equipment, fittings and tools		5251173	4434318
2.6.	Investment property		-	-
2.6.1.	Land			
2.6.2.	Buildings			
2.7.	Advance payments and tangible assets under construction (production)		6562	6748
3.	FINANCIAL ASSETS		-	-
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			
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		**2009217**	**1357414**
1.	STOCKS		715146	257058
1.1.	Raw materials, materials ir consumables		7319	8038
1.2.	Production and work in progress			
1.3.	Finished goods			
1.4.	Goods for resale		408208	86644
1.5.	Biological assets			
1.6.	Fixed tangible assets held for sale			
1.7.	Advance payments		299619	162376
2.	AMOUNTS RECEIVABLE WITHIN ONE YEAR		1135631	1078294
2.1.	Trade debtors		1062980	1031330

2.2.	Amounts owed by entities of the entities group			
2.3.	Amounts owed by associates entities			
2.4.	Other debtors		72651	46964
3.	SHORT-TERM INVESTMENTS		-	-
3.1.	Shares in entities of the entities group			
3.2.	Other investments			
4.	CASH AND CASH EQUIVALENTS		158440	22062
C.	PREPAYMENTS AND ACCRUED INCOME		**123427**	**125177**
	TOTAL ASSETS		**7718611**	**6204430**
	EQUITY AND LIABILITIES			
D.	EQUITY		**3619022**	**2517916**
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)		3553022	2451916
5.1.	Profit (loss) for the reporting year		1101106	932087
5.2.	Profit (loss) brought forward		2451916	1519829
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		**4081785**	**3634432**
1.	AMOUNTS PAYABLE AFTER ONE YEAR AND OTHER LONG-TERM LIABILITIES		2303822	2379183
1.1.	Debenture loans			
1.2.	Amounts owed to credit institutions		1769988	1811733
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		533834	567450
2.	AMOUNTS PAYABLE WITHIN ONE YEAR AND OTHER SHORT-TERM LIABILITIES		1777963	1255249
2.1.	Debenture loans			15955
2.2.	Amounts owed to credit institutions		892039	391059
2.3.	Payments received on account		152077	144137
2.4.	Trade creditors		430439	420367
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		181127	171550
2.10.	Other amounts payable and short-term liabilities		122281	112181
H.	ACCRUALS AND DEFERRED INCOME		**17804**	**52082**
	TOTAL EQUITY AND LIABILITIES		**7718611**	**6204430**

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

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

Form of Profit (loss) account

UAB Consilium optimum

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

Į. k. 300049915 L. Giros g. 50, Vilnius

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

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

(Approved)

PROFIT AND LOSS ACCOUNT as at December 31, 2023

2024-02-15 No.
(reporting date)

2023.01.01 - 2023.12.31
(reporting period)

Eur, in units
(Reporting currency, specify degree of accuracy)

Article No.	Article	Notes No.	Reporting period	Previous reporting period
1.	Net turnover		4775411	3691215
2.	Cost of sales		(1535464)	(1078206)
3.	Fair value adjustments of the biological assets			
4.	GROSS PROFIT (LOSS)		**3239947**	**2613009**
5.	Selling expenses		(613262)	(470057)
6.	General and administrative expenses		(1459193)	(1229591)
7.	Other operating results		24171	9536
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		76416	70159
11.	The impairment of the financial assets and short-term investments			
12.	Interest and other similar expenses		(166973)	(60969)
13.	PROFIT (LOSS) BEFORE TAXATION		**1101106**	**932087**
14.	Tax on profit			
15.	NET PROFIT (LOSS)		**1101106**	**932087**

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

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