

UAB AUDITORIAUS KONSULTACIJOS

**Labdarių g. 8A-3, Vilnius
Lithuania**

UAB SAMOGITIA MIESTELIS

Financial statements for the year ended December 31, 2021

Content

Information about the company	3
Auditors opinion	4
Reports:	
Balance sheet	6
Profit and Loss account	7
Explanatory notes	8

Information about the company

UAB SAMOGITIA MIESTELIS

Register number: 305668921

Address: A.Goštauto g. 40B, Vilnius

Management

Artūras Klangauskas, direktorius

Auditor

UAB „Auditoriaus konsultacijos“

Labdarių str. 8A-3, LT – 01120 Vilnius

Phone +370 5 262 01 47

Bank

SEB bankas AB

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of UAB SAMOGITIA MIESTELIS

Opinion

We have audited the financial statements of UAB SCT LUBRICANTS (the Company), which comprise the balance sheet as at December 31, 2021, and the profit and loss account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with the Business Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the requirements of the Law on Audit of the Republic of Lithuania that are relevant to audit in the Republic of Lithuania, and we have fulfilled our other ethical responsibilities in accordance with the Law on Audit of the Republic of Lithuania and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Business Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Emphasis of Matter

We draw your attention to the amount of equity, which is less than ½ of the authorized capital specified in the statute of the Company. Pursuant to the provisions of Article 38, Paragraph 3 of the Law on Lithuanian Joint Stock Companies, the management of the company must convene a general meeting of shareholders no later than within 3 months from the day on which it learned or should have learned about the situation, which must consider the issue to resolve the situation. Due to this factor, our opinion remains unmodified.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Valdas Cicėnas
Labdarių str. 8A-3, Vilnius
15th March 2022

JSC „Samogitia miestelis“, code 305668921

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

A. Goštauto st. 40B, Vilnius

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

(Approved)

BALANCE SHEET as at December 31, 2021

2022-02-15

(reporting date)

2021-01-01 - 2021-12-31

(reporting period)

EUR

(Reporting currency, degree of accuracy)

Article No.	Article	Notes No.	Reporting period	Previous reporting period
	ASSETS			
A.	FIXED ASSETS		146 978	0
1.	INTANGIBLE ASSETS		0	0
2.	TANGIBLE ASSETS		3 535	0
3.	FINANCIAL ASSETS	1	143 443	0
4.	OTHER FIXED ASSETS			
B.	CURRENT ASSETS		24 445	2 486
1.	STOCKS		0	0
2.	SHORT TERM AMOUNTS RECEIVABLE	2	23 712	0
3.	SHORT TERM INVESTMENTS			
4.	CASH AND CASH EQUIVALENTS	3	733	2 486
C.	PREPAYMENTS AND ACCRUED INCOME	4	15 166	0
	TOTAL ASSETS		186 589	2 486
	EQUITY AND LIABILITIES			
D.	EQUITY		-4 713	2 482
1.	CAPITAL	5	2 500	2 500
2.	SHARE PREMIUM ACCOUNT			
3.	REVALUATION RESERVE			
4.	RESERVES	6		
5.	RETAINED PROFIT (LOSS)	5	-7 213	-18
E.	GRANTS, SUBSIDIES			
F.	PROVISIONS			
G.	AMOUNTS PAYABLE AND OTHER LIABILITIES	7	191 302	4
1.	LONG TERM AMOUNTS PAYABLE AND OTHER LONG-TERM LIABILITIES	7	172 195	0
2.	SHORT TERM AMOUNTS PAYABLE AND OTHER SHORT-TERM LIABILITIES	7	19 107	4
H.	ACCRUALS AND DEFERRED INCOME			
	TOTAL EQUITY AND LIABILITIES		186 589	2 486

Director

(title of the head of entity administration)

(signature)

Artūras Klangauskas

(name, surname)

Accountant

(title of the chief accountant (accountant) or of other person responsible for accounting)

(signature)

Živilė Jablonskytė

(name, surname)

JSC „Samogitia miestelis“, code 305668921
(the legal form, the name, the code of the entity)

A. Goštauto st. 40B, Vilnius
(address, register where data about the entity is collected and kept)

(Approved)

PROFIT AND LOSS ACCOUNT as at December 31, 2021

2022 m. February mėn. 15 d. Nr. 2
(reporting date)

<u>2021 01 01 - 2021 12 31</u> (reporting period)		<u>EUR</u> (Reporting currency, specify degree of		
Article	Article	Notes No.	Reporting period	Previous reporting period
1.	Net turnover	9	143 443	0
2.	Cost of sales		-67 085	0
3.	Fair value adjustments of the biological assets			
4.	GROSS PROFIT (LOSS)		76 358	0
5.	Selling expenses		0	0
6.	General and administrative expenses	10	-76 358	-18
7.	Other operating results		0	0
8.	Income from investments in the shares of parent, subsidiaries and associated entities		0	0
9.	Income from other long-term investments and loans		0	0
10.	Other interest and similar income		0	0
11.	The impairment of the financial assets and short-term investments		0	0
12.	Interest and other similar expenses	12	-7 195	0
13.	PROFIT (LOSS) BEFORE TAXATION		-7 195	-18
14.	Tax on profit	8	0	0
15.	NET PROFIT (LOSS)		-7 195	-18

Director
(title of the head of entity administration)

(signature)

Artūras Klangauskas
(name, surname)

Accountant
(title of the chief accountant (accountant) or
of other person responsible for accounting)

(signature)

Živilė Jablonskytė
(name, surname)

I. GENERAL PART

Registration date

UAB „Samogitia miestelis“, (hereinafter referred to as the “Company”) was incorporated on 9 December 2020. The address of the registered office of the Company is A. Goštauto 40B, Vilnius, Lithuania.

Activities of the Company

Principal activity of the Company: rental of real property and provision of services.

Information about parent companies

The parent company of the Company – UAB „Partnerystės projektai keturi“

Information on the Company’s branches and representative offices

The Company does not have branches and representative offices.

Information on the Company’s subsidiaries and associates

The Company does not have subsidiaries and associates.

Information on the subsidiaries and associates is disclosed in Note.

Number of employees

In 2021, the average number of listed employees was 6 (in 2020, 1).

In 2021, the average number of employees by categories was as follows:

- key management personnel - 1;
- managers – 0;
- specialists - 5;
- workers - 0;
- other employees - 0.

In 2020, the average number of employees by categories was as follows:

- key management personnel - 1;
- managers – 0;
- specialists - 0;
- workers - 0;
- other employees - 0.

II. ACCOUNTING POLICIES

The Company's financial statements have been drawn up in accordance with the following legal acts governing drawing up of financial statements: the Lithuanian Financing Reporting Standards; the Republic of Lithuania Law on Accounting; the Republic of Lithuania Law on Financial Statements of Entities.

The financial statements have been drawn up in accordance with the general accounting principles. The financial statements were prepared taking into account the principle of going concern, i.e. the company is expected to continue its activities in the near future.

All amounts in these financial statements are presented in euro.

The basic accounting principles for the preparation of the Company's financial statements are as follows:

Intangible assets

Intangible asset is recognised when it meets the definition of an intangible asset and the intangible asset recognition criteria. Intangible assets are recorded in accounting at the acquisition costs and shown in the financial statements at the acquisition cost, less accumulated amortisation and a decrease in its value. Amortisation is calculated according to the directly proportional (straight-line) method. The minimum value of intangible assets set by the Company amounts to EUR 500. Intangible asset operating expenses are included in the expenses of the reporting period in which they were incurred.

Non-current tangible assets

The cost of acquisition (production) of tangible non-current assets is recorded in the accounts upon acquisition or production.

Under the acquisition cost method, the non-current assets are recorded in the accounts at the cost of acquisition, the cost of acquisition is shown in the financial statements, less the accumulated depreciation and the impairment.

The value of the non-current tangible assets is impaired when the carrying amount of the assets becomes significantly higher than its recoverable amount.

Depreciation for asset groups is calculated using the directly proportional (straight-line) method. The minimum value of tangible assets set by the Company amounts to EUR 500.

Where the non-current tangible asset accounted no longer meet the characteristics of asset classification as non-current tangible assets or it is transferred, this asset is written off. The result of write-off of non-current tangible assets is recognised in the profit or loss of the reporting period.

Investments in subsidiaries and associates

Investments in subsidiaries and associates are recorded in the separate company's financial statement at the acquisition cost, less the impairment.

Inventories

Inventories are measured in the company's accounts at the acquisition cost and in the financial statements at the lower of the acquisition (production) cost or the net realisable value.

The amount of write-down of inventories to net realisable value is recognised as an operating expense for the period in which the write-downs were made. The amount of the write-downs of inventories performed due to the increase in the net realisable value is reduced by the amount of the operating expenses of the period during which the impairment was reversed. The company uses the FIFO inventory valuation method and continuously recorded inventory method.

Financial assets

Financial assets are recorded in accounts when the company receives or acquires the right to receive money or other financial assets based on a performed contract. When recognising a financial asset for the first time, the company measures it at its acquisition cost, which is determined by the amount of money paid or payable for the financial asset or the value of other transferred assets. The cost of acquiring a financial asset includes direct costs of conclusion of transactions. In preparing financial statements, financial assets held for sale are measured at fair value, while loans granted, receivables and financial assets held-to-maturity are measured at amortised cost, which is obtained using the accrued interest method. A financial asset is measured at fair value if it can be reliably determined. Investments in securities held for sale, the price of which is not published in an active market and the fair value of which cannot be determined, are shown in the financial statements at the acquisition cost, less impairment. Current assets for which the effect of applying the accrued interest method is insignificant are presented in the financial statements at cost less any impairment.

Cash and cash equivalents

Cash and cash equivalents are the cash and cash equivalents in various currencies held by the company in its cash registers and accounts. Cash equivalents are short-term (up to 3 months) liquid investments that can be quickly converted into known amounts of cash and for which the risk of a change in value is insignificant. The company recognises all short-term highly liquid debt securities, travellers' cheques and other financial assets that meet the definition of cash equivalents as cash equivalents.

Authorised capital

The amount of the authorised capital is equal to the sum of the nominal values of all shares subscribed by the company. Only the nominal value of the shares is recorded in the authorised capital account. The subscribed authorised capital is recorded in the authorised capital account in its entirety, irrespective of the paid-up part. The unpaid portion of the shares is recorded in the account opposite to the authorised capital account.

Other reserves

Other reserves are formed only in accordance with the procedure established in the articles of association of the company.

Profit distribution

Profit distribution is recorded in accounts when the owners make a decision to distribute the profit, regardless of when it was earned. Only the declaration of dividends and the formation of reserves are considered as distribution of profits.

Financial liabilities

Financial liabilities are recorded in accounts when the company assumes the obligation to pay money or settle with other financial assets. Planned transactions, provided guarantees and sureties that have yet to be fulfilled are not recognised as financial liabilities of the company until they meet the definition of a financial liability. When recognising a financial liability for the first time, the company measures it at cost, which is determined by the value of the assets or services received. Costs related to conclusion of transactions are recognised as expenses and shown in the profit (loss) account. In financial reporting, market-related financial liabilities are measured at fair value, while other financial liabilities are measured at amortised cost. Non-market short-term liabilities are shown in the financial statements at cost if the effect of the accrued interest method is insignificant.

Leasing (financial lease) and operating lease

Leasing (financial lease)

Companies account for financial leases as assets and liabilities on the balance sheet, the value of which is equal to the fair value of the leased asset at the beginning of the finance lease or the present value of the minimum finance lease payments, if the latter is lower.

Non-current assets acquired by leasing (lease) are recorded in the Companies as non-current tangible assets, together with long-term liabilities equal to the coverage amount of the assets. Direct initial costs are included in the value of the assets. If a prepayment has been made by the Company prior to the acquisition of the assets, the long-term liabilities are recorded at the coverage amount of the asset value less the amount of the prepayment made. The lease payments recorded in the accounts are broken down by the coverage amount of the asset, interest and other payments (reimbursable charges). Interest is allocated to the costs of financial and investment activities. The coverage amount of the asset value is reduced by the liabilities payable under the lease and the reimbursable charges are allocated to operating expenses for the period.

Operating lease

Lease of an asset under which all risks and benefits of ownership remain with the lessor, is considered as an operating lease (payments under an operating lease are recorded as expense on a straight-line basis over the term of the lease).

Provisions

A provision is recognised when, and only when, an event in the past gives rise to a legal obligation or an irrevocable commitment on the part of the Company that is likely to require the provision of economically advantageous resources and the amount of the obligation can be reliably measured. Delays are reviewed on each balance sheet date and adjusted to reflect the most accurate current estimate.

Revenue

Revenue is recognised on an accrual basis and is measured at fair value through discounts granted and anticipated and through the return and depreciation of goods sold. Revenue is only the increase in the economic benefit of the company. Amounts collected on behalf of third parties, including value added tax, is not recognised as revenue. Revenue from the sale of goods is recognised, recorded and presented in the financial statements when the goods are sold and the amount of the

revenue can be reliably estimated. Revenue from the provision of services is recognised on the basis of whether the result of the provision of services can be reliably estimated.

Expenses

Expenses are recognised in accordance with the principles of accrual and comparison in the accounting period when the revenue related to them is earned, regardless of the time of spending money. Expenses are measured at fair value.

The cost of goods sold is recognised, recorded in the accounts and presented in the financial statements in the same accounting period when the goods are sold and when the amount of revenue can be reliably measured. The expenses of providing services are recognized, recorded in the accounts and presented in the financial statements in the same reporting period as the revenue for the rendered services was recognised. The operating costs of the reporting period include the support provided during the period, allowances paid to charity and various bonuses.

Corporate income tax

The company accounts for the corporate income tax on an accrual basis. The corporate income tax is calculated according to the requirements of the tax laws of the Republic of Lithuania.

In 2021, the standard corporate tax rate applied to companies of the Republic of Lithuania was 15%.

Impairment of assets

Financial assets

When it becomes evident that the Company will not recover all granted loans and receivables according to the agreed payment terms, impairment losses of financial assets accounted for at amortised value are recognised in the profit (loss) account. The recovery of impairment losses recognised in previous periods is recorded when the reduction of these losses can be objectively justified by events that occurred after recording the impairment. Such recovery is recorded in the profit (loss) account. However, the increased carrying amount is increased only to the extent that it does not exceed the amortised value that would have been if the impairment had not been recognised.

Other assets

Impairment of other assets is measured when events or circumstances indicate that the value of the asset may not recover. When the carrying amount exceeds the redemption value of the asset, the impairment is recorded in the profit (loss) account. The reversal of the impairment recorded in previous periods is recorded when there are indications that the recognised losses due to the decrease in the value of the asset no longer exist or have significantly decreased. The reversal is recorded in the profit (loss) account in the same line item as the impairment loss.

Foreign currency

Transactions denominated in foreign currency are recorded according to the official exchange rate valid on the date of the transaction. Profits and losses from such transactions and from revaluation of balances of assets and liabilities denominated in foreign currency on the balance sheet date are recorded in the financial and investment activity item of the profit (loss) account only as a result of

changes in the exchange rate. Such balances are revalued at the exchange rate at the end of the reporting period.

Use of estimates in preparation of financial statements

When preparing financial statements in accordance with Lithuanian Financial Reporting Standards, the management needs to make certain assumptions and estimates that affect the presented amounts of assets, liabilities, revenue and expenses and the disclosure of uncertainties. Significant areas of these financial statements where estimates are used include depreciation, impairment and deferred tax estimates. Future events may change the assumptions used in the estimates. The effect of such changes in estimates will be accounted for in the financial statements when determined.

Amendment of the accounting policies

During the reporting period, the Company did not amend the accounting policies.

Changes in accounting estimates

During the reporting year, the Company did not amend the accounting estimates.

Comparative information

Financial statements are revised if off-balance sheet events have a direct impact on the data of unapproved financial statements.

III. EXPLANATORY NOTES

1. Long term amounts receivable

	Financial year	Previous financial year
Balance at the beginning of the reporting period	-	-
Revenue recognized according to the extent of construction works completed during the period (Note 9)	143.443	-
Unwind of discount	-	-
Balance at the end of the reporting period	143.443	-

2. Granted loans and receivables

	Financial year	Previous financial year
Trade receivables at the acquisition cost	-	-
Decrease in the value of the acquisition cost	-	-
Trade receivables at the net value	-	-
Debts of the companies of the group of companies	-	-
Debts of associates	-	-
Granted loans	-	-
Debts to the budget	23.712	-
Debts of the accountable persons	-	-
Other receivables	-	-
Total:	23.712	-

Composition of granted loans and receivables by the repayment period

	Financial year	Previous financial year
Receivables the payment term of which is not overdue		
Trade receivables	-	-
Debts of the companies of the group of companies	-	-
Debts of associates	-	-
Granted loans	-	-
Other receivables	23.712	-
Receivables the payment term of which is overdue (decrease in the value is not recognised)	-	-
Trade receivables	-	-

Debts of the companies of the group of companies	-	-
Debts of associates	-	-
Granted loans	-	-
Other receivables	-	-
Receivables the payment term of which is overdue (decrease in the value is recognised)		
Trade receivables	-	-
Debts of the companies of the group of companies	-	-
Debts of associates	-	-
Granted loans	-	-
Other receivables	-	-
Total:	23.712	-

Value of amortised cost of granted loans and a change in the cost

	Financial year	Previous financial year
Balance at the beginning of the reporting period	-	-
Trade receivables	-	-
Impairment/reversal	-	-
Written-down amounts	-	-
Effects of foreign exchange	-	-
Balance at the end of the reporting period	-	-

3. Cash and cash equivalents

	Financial year	Previous financial year
Cash in bank	733	2.486
Cash at hand	-	-
Cash in transit	-	-
Total:	733	2.486

4. Deferrals

	Financial year	Previous financial year
Deferrals		
Insurance	15.166	-
Other	-	-
Total:	15.166	-

5. Authorised capital

	Number of shares	Nominal value (EUR)
Structure of the authorised capital at the end of the financial year		
1. By types of shares	-	-
1.1. Ordinary shares	100	25
1.2. Preference shares	-	-
1.3. Shares of employees	-	-
1.4. Special shares	-	-
1.5. Other shares	-	-
Total:	100	25
Own shares held by the company	-	-

Draft of profit distribution

Retained profit (loss) of the previous financial year at the end of the reporting financial year	(18)
Net profit (loss) of the reporting financial year	(7.195)
Profit (loss) of the reporting year not recognised in the profit (loss) account	-
Shareholders' contributions to cover the company's losses	-
Transfers from reserves	-
Retained profit (loss) including:	(7.213)
Profit distribution:	
to the statutory reserve	-
to other reserves	-
for payment of dividends	-
for other purposes	-
Retained profit (loss) at the end of the reporting financial year carried over to the following year	(7.213)

6. Reserves

	Financial year	Previous financial year
Statutory reserve or emergency (reserve) capital	-	-
For acquisition of own shares	-	-
Other reserves	-	-
Total:	-	-

The company has not formed a statutory reserve.

7. Payables and other liabilities

Breakdown of payables by types	Financial year			Previous financial year		
	within one financial year	after one year but not later than	after five years	within one financial year	after one year but not later than within five years	after five years
<hr/>						

	within five years					
Leasing (financial lease) or similar liabilities	-	-	-	-	-	-
Debts to credit institutions	-	-	-	-	-	-
Other loans and interest	-	-	-	-	-	-
Other debt liabilities	-	-	-	-	-	-
Amounts payable under promissory notes and cheques	-	-	-	-	-	-
Received prepayments	-	-	-	-	-	-
Trade payables	19.067	-	-	-	-	-
Loans and interest payable to the companies of the group of companies	-	172.195	-	-	-	-
Other amounts payable to the companies of the group of companies	40	-	-	-	-	-
Loans and interest payable to associates	-	-	-	-	-	-
Other amounts payable to associates	-	-	-	-	-	-
Corporate income tax liabilities	-	-	-	-	-	-
Employment-related liabilities except for accrued remuneration for annual leave	-	-	-	4	-	-
Remuneration for annual leave	-	-	-	-	-	-
Other payables	-	-	-	-	-	-
Total:	19.067	172.195	-	4	-	-

8. Corporate income tax and deferred corporate income tax

The profit is subject to the valid 15 per cent corporate income tax rate.

	Financial year	Previous financial year
Profit (loss) before taxes	(7.195)	(18)
Expenses not reducing taxable profit	-	-
Non-taxable income	-	-
Other allowable deductions	-	-
Taxable profit for the year	-	-
Corporate income tax for the reporting year	-	-
Deferred corporate income tax (revenue)/expenses	-	-
Adjustment of the corporate income tax of the previous financial year	-	-
Total corporate income tax expenses:	-	-

9. Sales revenue

	Financial year	Previous financial year
Revenue recognized according to the extent of construction works completed during the period (Note 1)	143.443	-
Other revenue	-	-
Total:	143.443	

10. General and administrative expenses

	Financial year	Previous financial year
Remuneration and related expenses	23.833	17
Non-current asset depreciation/amortisation expenses	428	-
Lease expenses	-	-
Repair and operation expenses	-	-
Insurance expenses:	5.055	-
Expenses of impairment of trade receivables	-	-
Expenses of impairment of inventories	-	-
Expenses of impairment of assets	-	-
Other general and administrative expenses	47.042	1
Total:	76.358	18

11. Remuneration and related expenses

	Financial year	Previous financial year
Remuneration expenses	23.419	16
Social security expenses	414	1
Expenses related to pension contributions	-	-
Other remuneration-related expenses	-	-
Total:	23.833	17

12. Interest and other similar expenses

	Financial year	Previous financial year
Expenses of interest of loans granted by the companies of the group of companies	7.195	-
Expenses of interest of the loans granted by associates	-	-
Expenses of interest of the loans granted by other companies	-	-
Expenses of interest of financial lease	-	-
Expenses of penalties and default interest	-	-
Losses from fluctuations in currency exchange rates	-	-
Other expenses of financial and investment activities	-	-
Total:	7.195	-

13. Contingent liabilities and assets

On 31 December 2020 and 31 December 2021 the Company was not involved in any legal proceedings which, in the opinion of the management, could have a significant impact on the financial statements.

Director Artūras Klangauskas

Accountant Živilė Jablonskytė