

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of UAB „Inrento“

Opinion

We have audited the financial statements of UAB „Inrento“ (the Company), which comprise the balance sheet as at December 31, 2024, the income statement, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at December 31, 2024, and (of) its financial performance for the year then ended in accordance with the Lithuanian Financial Reporting 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' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) together with the requirements of the Law on Audit of Financial Statements 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 Financial Statements 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 the Lithuanian Financial Reporting 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.

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 shall 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.

Auditor Olga Kivel
Auditor's license No.00591
Laisvės pr. 44-83,
LT-04342 Vilnius
UAB „Audito aspektai“
Licence No.001544
March 28, 2025

(legal status if the company is being wound up, reorganised or is bankrupt)

(Anchorage mark)

BALANCE SHEET (EUR)
13 March 2025

2024.01.01 - 2024.12.31
(reference period)

Order No.	ASSETS	Comments No.	Financial year	Past financial- nnual year
A.	FIXED ASSETS	1	86913.67	10339.98
1.	Intangible assets	11	77571.43	4600.14
2.	Tangible assets	12	9342.24	5739.84
3.	Financial assets	16		
4.	Other fixed assets	17		
B.	SHORT-TERM ASSETS	2	492388.51	436395.84
I.	Stocks	20	10519.08	673.43
2.	Receivables within one year	24	436619.39	203686.83
3.	Short-term investments	26		
4.	Cash and cash equivalents	27	45250.04	232035.58
C.	DEFERRED CHARGES AND ACCRUED INCOME	29	559.31	609.79
	TOTAL ASSETS	1+2	579861.49	447345.61

Order No.	EQUITY AND LIABILITIES	Comments No.	Financial year	Past financial- nnual year
D.	EQUITY	3	413688.02	350596.06
1.	Capital	30	694673.74	694673.74
2.	Share premium	31		
3.	Revaluation reserve	32		
4.	Reserves	33		
5.	Retained earnings (losses)	34	-280985.72	-344077.68
E.	GRANTS SUBSIDIES	40		
F.	REFERENCES	41		
G.	PAYABLES AND LIABILITIES	42+44	108637.10	45600.28
I.	Accounts payable and other non-current liabilities after one year	42		
2.	Accounts payable within one year and other current assets	44	108637.10	45600.28
H.	ACCRUED COSTS AND DEFERRED COSTS	49	57536.37	51149.27
	DEFERRED INCOME			
	TOTAL EQUITY AND TOTAL LIABILITIES	3+4	579861.49	447345.61

(title of managerial position)

(signature)

(name and surname)

(Chief Accountant (Accountant))
or another person capable of keeping the
accounts
title of the person's job)

(signature)

(name and surname)

INCOME STATEMENT EUR)

13 March 2025

2024.01.01 - 2024.12.31

(reference period)

Eil. No.	Articles at	Comments No.	Financial year	Past financial years year
1.	Sales revenue	50	1157054.85	758456.42
2.	Cost of sales	60	-37010.65	-50905.65
3.	Change in fair value of biological assets	51-61		
4.	GROSS PROFIT (LOSS)	50+51-60-61	1120044.20	707550.77
5.	Cost of sales	62	-229767.39	-170478.76
6.	General and administrative costs	63	-835997.63	-357584.76
7.	Results of other activities	54-64	135.79	92.64
8.	Investments in parent, subsidiary income from shares in subsidiaries and associates	55		
9.	Income from other long-term investments and loans	56		
10.	Other interest and similar income	58	12924.43	
11.	Impairment of financial assets and short-term investments	67		
12.	Interest and other similar charges	68	-137.44	-181.31
13.	PROFIT (LOSS) BEFORE TAX	5-6+69	67201.96	179398.58
14.	Corporate income tax	69	-4110.00	-8657.00
15.	NET PROFIT (LOSS)	5-6	63091.96	170741.58

(title of managerial position)

(signature)

(name and surname)

(Chief Accountant (Accountant))
or another person capable of keeping the accounts
title of the person's job)

(signature)

(name and surname)