

Sun Investment Group, UAB

Statement of financial position and Statement of profit or loss for
the 30 June 2023, Prepared in Accordance with International
Financial Reporting Standards as Adopted by the European Union

Statement of Financial Position

	Notes	30 June 2023	31 December 2022
ASSETS			
Fixed assets			
Property, plant and equipment		47	97
Investment properties		–	–
Goodwill		–	–
Intangible assets		–	1
Granted long-term loans and long-term fixed-term deposits		24 692	19,472
Investments in subsidiaries and associates		86 182	85,632
Trade and other receivables		(38)	13
Deferred corporate tax assets		–	–
Total fixed assets		110 883	105,215
Current assets			
Granted loans and short-term fixed-term deposits		108	108
Other investments		–	–
Inventories		31	30
Trade and other receivables		2 684	901
Contractual assets		–	1,207
Advances, deferred costs and accrued income		122	164
Corporate tax paid in advance		–	–
Cash and cash equivalents		19	13
Assets for sale		–	–
Total current assets		2 964	2,423
TOTAL ASSETS		113 847	107 638

*(in EUR thousand, unless otherwise specified)
(continued on the next page)*

Statement of Financial Position (cont.)

Notes	30 June 2022	31 December 2022
EQUITY AND LIABILITIES		
Authorised capital	101	101
Share premium	–	–
Legal reserve	10	10
Revaluation reserve	82 244	82,243
Currency translation reserve	–	–
Undistributed profit (loss)	6 986	6,648
Equity attributable to the shareholders of the parent company	89 341	89,002
Minority interest	–	–
Total equity	89 341	89,002
Non-current liabilities		
Bank loans and lease liabilities	–	–
Other financial debts	22 876	17,077
Liabilities of deferred corporate tax	–	–
Received advances	–	–
Long-term employee benefits	–	–
Grants and subsidies	–	–
Provisions	–	–
Trade and other payables	–	–
Total non-current liabilities	22 876	17,077
Current liabilities		
Bank loans and lease liabilities	–	44
Other financial debts	–	–
Corporate tax liabilities	–	–
Received advances, accrued liabilities and deferred income	557	621
Contractual obligations	–	–
Liabilities relating to employment	(3)	–
Trade amounts payable, other payables and current liabilities	1 076	894
Total current liabilities	1 630	1,559
Total liabilities	24 506	18,636
TOTAL EQUITY AND LIABILITIES	113 847	107 638

(in EUR thousand, unless otherwise specified)

Deividas Varabauskas
CEO

Lina Ribokė
Head of Accounting

Statement of Profit or Loss and Other Comprehensive Income

	Notes	30 June 2022	31 December 2022
Income		604	1 215
Cost of sales		–	(40)
Gross profit		604	1 175
Other operating income		40	15
Other operating costs		(2)	1
Selling costs		29	(38)
Administrative costs		(553)	(1 448)
Impairment of receivable buyers' debts and contractual assets			
Profit (loss) from operating activities		118	(296)
Profit (loss) from the transfer of investments in subsidiaries			
Financial income		893	813
Financial costs		(677)	(666)
Financial performance		216	147
Profit share of associates and joint ventures			
Profit (loss) from operating activities before tax		334	(149)
Corporate tax		–	–
Net profit (loss)		334	(149)

(in EUR thousand, unless otherwise specified)

The financial statements were prepared and signed on 26 October 2023:

Deividas Varabauskas
CEO

Lina Ribokė
Head of Accounting