

UAB Soli Tek Cells, 302427915
(the legal form, the name, the code of the entity)

Mokslininkų g. 6a, Vilnius, data stored at State owned enterprise Centre of Registers
(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 June 30, 2026

27 July 2026 No. 2026/02
(reporting date)

2026-01-01 - 2026-06-30
(reporting period)

EUR
(Reporting currency, specify degree of accuracy)

Article No.	Article	Notes No.	Reporting period	Previous reporting period
1.	Net turnover		7 653 670	20 064 895
2.	Cost of sales		-5 724 168	-14 637 557
3.	Fair value adjustments of the biological assets			
4.	GROSS PROFIT (LOSS)		1 929 502	5 427 338
5.	Selling expenses		-554 182	-896 090
6.	General and administrative expenses		-1 243 424	-2 891 063
7.	Other operating results		-179 889	813 398
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		5 350	54 326
11.	The impairment of the financial assets and short-term investments			
12.	Interest and other similar expenses		-308 186	-603 211
13.	PROFIT (LOSS) BEFORE TAXATION		-350 829	1 904 698
14.	Tax on profit		0	-291 241
15.	NET PROFIT (LOSS)		-350 829	1 613 457

Director

(title of the head of entity administration)

(signature)

Julius Sakalauskas

(name, surname)

UAB "BOD Group" authorized person Chief. Accountant

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

(signature)

Kristina Naginytė

(name, surname)

UAB Soli Tek Cells, 302427915

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

Mokslininkų g. 6a, Vilnius, data stored at State owned enterprise Centre of Registers

(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 June 30, 2026

27 July 2026 No. 2026/02

(reporting date)

2026-01 01 - 2026-06-30

(reporting period)

EUR

(Reporting currency, specify degree of accuracy)

Article No.	Article	Notes No.	Reporting period	Previous reporting period
	ASSETS			
A.	LONG-TERM ASSETS		1 444 602	916 685
1.	INTANGIBLE ASSETS		265 864	206 526
1.1.	Assets arising from development			
1.2.	Goodwill			
1.3.	Software		2	2 056
1.4.	Concessions, patents, licences, trade marks and similar rights			
1.5.	Other intangible assets		265 862	204 470
1.6.	Advance payments			
2.	TANGIBLE ASSETS		971 226	502 647
2.1.	Land			
2.2.	Buildings and structures			
2.3.	Machinery and plant		709 779	212 530
2.4.	Vehicles		143 903	138 157
2.5.	Other equipment, fittings and tools		117 544	151 960
2.6.	Other tangible assets			
2.7.	Investment property		0	0
2.7.1.	Land			
2.7.2.	Buildings			
2.8.	Advance payments and tangible assets under construction (production)			
3.	FINANCIAL ASSETS		3 634	3 634
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		3 634	3 634
4.	OTHER FIXED ASSETS		203 878	203 878
4.1.	Assets of the deferred tax on profit		203 878	203 878
4.2.	Biological assets			
4.3.	Other assets			
B.	CURRENT ASSETS		15 557 963	16 266 686
1.	INVENTORIES		3 205 248	3 668 284
1.1.	Raw materials, materials ir consumables		1 148 027	865 384
1.2.	Production and work in progress		0	0
1.3.	Finished goods		746 390	724 547
1.4.	Goods for resale		949 616	1 206 105
1.5.	Biological assets			
1.6.	Fixed tangible assets held for sale			
1.7.	Advance payments		361 214	872 248
2.	AMOUNTS RECEIVABLE WITHIN ONE YEAR		12 336 293	12 282 650
2.1.	Trade debtors		551 006	388 786
2.2.	Amounts owed by entities of the entities group		11 571 751	11 657 057

2.3.	Amounts owed by associates entities			
2.4.	Other debtors		213 535	236 807
3.	SHORT-TERM INVESTMENTS		0	0
3.1.	Shares in entities of the entities group			
3.2.	Other investments			
4.	CASH AND CASH EQUIVALENTS		16 423	315 752
C.	PREPAYMENTS AND ACCRUED INCOME		19 993	58 097
	TOTAL ASSETS		17 022 558	17 241 469
	EQUITY AND LIABILITIES			
D.	EQUITY		4 129 715	4 480 544
1.	CAPITAL		1 890 670	1 890 670
1.1.	Authorised (subscribed) or primary capital		1 890 670	1 890 670
1.2.	Subscribed capital unpaid (-)			
1.3.	Own shares (-)			
2.	SHARE PREMIUM ACCOUNT			
3.	REVALUATION RESERVE			
4.	RESERVES		77 279	77 279
4.1.	Compulsory reserve or emergency (reserve) capital		77 279	77 279
4.2.	Reserve for acquiring own shares			
4.3.	Other reserves			
5.	RETAINED PROFIT (LOSS)		2 161 766	2 512 595
5.1.	Profit (loss) for the reporting year		-350 829	1 613 457
5.2.	Profit (loss) brought forward		2 512 595	899 138
E.	GRANTS, SUBSIDIES		330 992	233 001
F.	PROVISIONS		40 827	88 356
1.	Provisions for pensions and similar obligations			
2.	Provisions for taxation			
3.	Other provisions			
G.	AMOUNTS PAYABLE AND OTHER LIABILITIES		12 521 024	12 439 568
1.	AMOUNTS PAYABLE AFTER ONE YEAR AND OTHER LONG-TERM		5 375 166	5 046 746
1.1.	Debenture loans		417 695	87 479
1.2.	Amounts owed to credit institutions		4 800 025	4 800 025
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		0	0
1.7.	Amounts payable to the associated entities			
1.8.	Other amounts payable and long-term liabilities		157 447	159 242
2.	AMOUNTS PAYABLE WITHIN ONE YEAR AND OTHER SHORT-TERM		7 145 857	7 392 822
2.1.	Debenture loans		56 451	20 769
2.2.	Amounts owed to credit institutions		2 448 455	2 448 585
2.3.	Payments received on account		1 045 694	792 867
2.4.	Trade creditors		3 145 168	2 934 301
2.5.	Amounts payable under the bills and checks			
2.6.	Amounts payable to the entities of the entities group		217 004	929 677
2.7.	Amounts payable to the associated entities			
2.8.	Liabilities of tax on profit		0	34 006
2.9.	Liabilities related to employment relations		233 084	232 618
2.10.	Other amounts payable and short-term liabilities		0	
H.	ACCRUALS AND DEFERRED INCOME			
	TOTAL EQUITY AND LIABILITIES		17 022 558	17 241 469

Director

(title of the head of entity administration)

(signature)

Julius Sakalauskas

(name, surname)

UAB "BOD Group" authorized person Chief. Account

(title of the chief accountant (accountant) or

(signature)

Kristina Naginytė

(name, surname)

of other person responsible for accounting)