Akcinė bendrovė "Jonavos grūdai"

(Legal form of the entity, name, and registration code)

Company registration number 156511418, Darbininkų g. 21, LT-55101 Jonava

(Registered office (address) and the register in which the entity's information is maintained)

AS AT 31 DECEMBER 2024 STATEMENT OF FINANCIAL POSITION

20 January 2025, No. 1

(Date of preparation)

2024.01.01-2024.12.31

(For the reporting period)

In euros

(Level of rounding and presentation currency)

No.	Items	Note No.	2024.12.31	2023.12.31
	ASSETS			
A.	FIXED ASSED		**2 850 365**	**2 992 559**
1.	INTANGIBLE ASSETS	1	2	2
1.1.	Assets arising from development			
1.2.	Goodwill	1	2	2
1.3.	Sofware			
1.6	Advance payments			
2.	TANGIBLE ASSETS	2	2 850 363	2 992 557
2.1.	Land	2	187 000	187 000
2.2.	Buildings and structures	2	2 041 718	1 855 612
2.3.	Machinery and plant	2	432 739	119 593
2.4.	Vehicles	2	60 228	86 830
2.5.	Other equipment, fittings and tools	2	73 609	99 002
2.6.	Investment property	2	18 623	22 732
2.7.	Advance payments and construction in progress	2	36 446	621 788
B.	CURRENT ASSETS		**10 577 351**	**12 550 954**
1.		3	8 727 124	11 213 043
1.1.	Raw materials, materials and consumables	3	8 491 652	11 170 002
1.2.	Production and work in progress			
1.3.	Finished goods			
1.4.	Advance payments	3	235 472	43 041
2.	AMOUNTS RECEIVABLE WITHIN ONE YEAR	4	930 867	233 066
2.1.	Trade debetors	4	815 072	124 235
2.2.	Others debetors	4	115 795	108 831
3.	SHORT-TERM INVESTMENTS		0	0
3.1.	Other Investments			
3.2.	Other current assets			
4.	CASH AND CASH EQUIVALENTS	5	919 360	1 104 845
C.	PREPAYMENTS AND ACCRUED INCOME		**25 058**	**23 605**
	TOTAL ASSETS		**13 452 774**	**15 567 118**

	EQUITY AND LIABILITIES			
D.	EQUITY		**6 057 626**	**6 345 021**
1.	CAPITAL	6	5 045 072	5 045 072
1.1.	Authorised (subscribed) or primary capital	6	5 045 072	5 045 072
1.2.	Subscribed capital unpaid (–)			
1.3.	Own shares (–)			
2.	SHARE PREMIUM ACCOUNT			
3.	REVALUATION RESERVE			
4.	RESERVES	7	536 203	516 560
4.1.	Compulsory reserve or emergency (reserve) capital	7	504 507	504 507
4.2.	Reserve for acquiring own shares			
4.3.	Other reserves	7	31 696	12 053
5.	RETAINED PROFIT (LOSS)	8	476 351	783 389
5.1.	Profit (lost) for the reporting year	8	269 414	616 473
5.2.	Profit (lost) brought forward	8	206 937	166 916
E.	GRANTS, SUBSIDIES	9	**3 759**	**10 201**
F.	PROVISIONS	10	**98 040**	**79 790**
1.	Provisions for pensions			
2.	Provisions for taxation			
3.	Other provisions	10	98 040	79 790
G.	AMOUNTS PAYABLE AND OTHER LIABILITIES		**7 293 349**	**9 082 707**
1.	AMOUNTS PAYABLE AFTER ONE YEAR AND OTHER LONG-TERM LIABILITIES	11	0	1 291
1.1.	Amounts owed to credit institutions	11		1 291
2.	AMOUNTS PAYABLE ONE YEAR ANT OTHER SHORT-TERM LIABILITIES		7 293 349	9 081 416
2.1.	Debenture loans	11	1 894	7 746
2.2.	Amounts owed to credit institutions	11	6 160 334	7 364 925
2.3.	Payments received on account		690 000	
2.4.	Trade creditors	11	302 977	1 421 124
2.5.	Liabilities of tax on profit		0	
2.6.	Liabilities related to employment relations	11	30 444	56 978
2.7.	Other amounts payable and short-term liabilities	11	107 700	230 643
H.	ACCRUALS AND DEFERRED INCOME			**49 399**
	TOTAL EQUITY AND LIABILITIES		**13 452 774**	**15 567 118**

General Manager ______ (signature) Darius Karpavičius

Head of Finance / Chief Accountant ______ (signature) Vilma Šumskienė

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AS AT 31 DECEMBER 2024 STATEMENT OF PROFIT OR LOST

20 January 2025, No. 2

(Date of preparation)

2024.01.01-2024.12.31

(For the reporting period)

In euros

(Level of rounding and presentation currency)

No.	Items	Note No.	2024.12.31	2023.12.31
1.	Net turnover	12	18 753 535	20 712 123
2.	Cost of sales	12	(18 489 753)	(20 077 122)
3.	GROSS PROFIT (LOSS)		**263 782**	**635 001**
4.	Selling expenses	12	(6 750)	(815)
5.	General and administrative expenses	12	(859 715)	(1 073 927)
6.	Other operating results	13	123 597	103 403
7.	Other interest and similar income	14	1 176 785	1 589 185
8.	The impairment of the financial assels and sfort-term investmens			
9.	Interest and other similar expenses	14	(428 285)	(591 428)
10.	PROFIT (LOSS) BEFORE TAXATION		**269 414**	**661 419**
11.	Tax on profit		-	(44 946)
12.	NET PROFIT (LOSS)		**269 414**	**616 473**

General Manager ____________ Darius Karpavičius

(signature)

Head of Finance / Chief Accountant ____________ Vilma Šumskienė

(signature)

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AS AT 31 DECEMBER 2024 STATEMENT OF CHANGES IN EQUITY

20 January 2025, No. 3

(Date of preparation)

2024.01.01-2024.12.31

(For the reporting period)

In euros

(Level of rounding and presentation currency)

Items	Paid-in Share Capital or Registered Capital	Statutory or Reserve Capital	Other Reseves	Retained Earnings (Losses)	Revaluation Reserve of Financial Assets	Revaluation Reserve of Long-term Assets	Total
1. Balance at the beginning of the previous reporting (annual) period (2023.01.01)	**5 045 072**	**504 507**		**584 833**			**6 134 412**
2. Effect of changes in accounting policies							0
3. Effect of error corrections							0
4.Restated balance at the beginning of the previous reporting (annual) period (2023.01.01)	**5 045 072**	**504 507**	**0**	**584 833**	**0**	**0**	**6 134 412**
5. Revaluation result of property, plant and equipment							0
6.Revaluation result of financial assets							0
7. Acquisition (sale) of own shares							0
8.Other profit (loss) not recognized in the statement of comprehensive income							0
9. Net profit (loss) for the reporting period				616 473			616 473
10. Dividends				-417 593			-417 593
11. Other payments							0
Created reserves			12 053	-324			11 729
13. Used reserves							0
14. Increase (decrease) in share capital or contributions from shareholdres (return of shares)							0
15.Other increase (decrease) in share capital or registered capital							0
16.Contributions to cover losses							0

Items	Paid-in Share Capital or Registered Capital	Statutory or Reserve Capital	Other Reseves	Retained Earnings (Losses)	Revaluation Reserve of Financial Assets	Revaluation Reserve of Long-term Assets	Total
17. Balanse at the end of the previous reporting (annual) period (2023.12.31)	**5 045 072**	**504 507**	**12 053**	**783 389**	**0**	**0**	**6 345 021**
18. Revaluation result of property, plant and equipment							0
19.Revaluation result of financial assets							0
20. Acquisition (sale) of own shares							0
21.Other profit (loss) not recognized in the statement of comprehensive income							0
22. Net profit (loss) for the reporting period				269 414			269 414
23. Dividends				-556 809			-556 809
24. Others payments							0
25. Formation of reserves			19 643	-19 643			0
26. Used reserves							0
27. Increase (decrease) in share capital or contributions from shareholders (return of shares)							0
28.Other increase (decrease) in share capital or registered capital							0
29.Contributions to cover losses							0
30. Balance at the end of the reporting period (2024.12.31)	**5 045 072**	**504 507**	**31 696**	**476 351**	**0**	**0**	**6 057 626**

General Manager _______________ (signature) Darius Karpavičius

Head of Finance / Chief Accountant _______________ (signature) Vilma Šumskienė

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AS AT 31 DECEMBER 2024 STATEMENT OF CASH FLOWS

20 January 2025, No. 4

(Date of preparation)

2024.01.01-2024.12.31

(For the reporting period)

In euros

(Level of rounding and presentation currency)

No.	Items	Note No.	2024.12.31	2023.12.31
1.	**Cash Flows from Operating Activities**			
1.1.	Cash receipts from sales of goods and services (including VAT)		22 522 362	28 655 551
1.1.1.	Cash receipts from customers		21 102 240	26 573 424
1.1.2.	Other receipts		1 420 122	2 082 127
1.2.	Cash payments during the reporting period		(21 253 639)	(23 562 189)
1.2.1.	Payments to suppliers for raw materials, good, and services (including VAT)		(17 735 286)	(19 084 643)
1.2.2.	Payments related to employment relationships		(1 283 740)	(1 065 115)
1.2.3.	Taxes paid to the budget		(2 122 625)	(3 305 517)
1.2.4.	Other payments		(111 988)	(106 914)
	Net cash flows from operating activities		**1 268 724**	**5 093 362**
2.	**Cash Flows from Investing Activities**			
2.1.	Acquisition of property, plant and equipment (except investments)		(456 334)	(698 169)
2.2.	Disposal of property, plant and equipment (except investments)		13 600	5 782
2.3.	Acquisition of long-term investments			
2.4.	Disposal of long-term investments			
2.5.	Loans granted			
2.6.	Loans repaid			
2.7.	Dividends ant interest received		24 831	20 668
2.8.	Other increases in cash flows from investing activities			
2.9.	Other decreases in cash flows from investing activities			
	Net cash flows from investing activities		**(417 903)**	**(671 719)**
3.	**Cash Flows from Financing Activities**			
3.1.	Cash flows related to the company's owners		(550 077)	(419 380)
3.1.1.	Share issuance			

No.	Items	Note No.	2024.12.31	2023.12.31
3.1.2.	Owner contributions to cover losses			
3.1.3.	Repurchase of own shares			
3.1.4.	Dividend payments		(550 077)	(419 380)
3.2.	Cash flows related to other financing sources		(486 228)	(4 494 822)
3.2.1.	Increase in financial liabilities		7 731 284	10 932 359
3.2.1.1.	Borrowings received		7 731 284	10 932 359
3.2.1.2.	Issuance of bonds			
3.2.2.	Decrease in financial liabilities		(9 167 261)	(16 751 479)
3.2.2.1.	Repayment of borrowings		(8 935 875)	(16 446 665)
3.2.2.2.	Repurchase of bonds			
3.2.2.3.	Interest paid		(224 080)	(297 335)
3.2.2.4.	Lease (financial lease) payments		(7 306)	(7 479)
3.2.3.	Increase in other company liabilities			
3.2.4.	Decrease in other company liabilities			
3.2.5.	Other increases in cash flows from financing activities		1 151 955	1 568 513
3.2.6.	Other decreases in cash flows from financing activities		(202 205)	(244 215)
	Net cash flows from financing activities		**(1 036 305)**	**(4 914 202)**
4.	**Effect of exchange rate changes on cash and cash equivalents**			
5.	**Net increase (decrease) in cash and cash equivalents**		**(185 485)**	**(492 559)**
6.	**Cash and cash equivalents at the beginning of the period**		**1 104 845**	**1 597 404**
7.	**Cash and cash equivalents at the end of the period**		**919 360**	**1 104 845**

General Manager ______ (signature) Darius Karpavičius

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