



Via Lietuva

Y 2024 Financial
Statements

STATEMENT OF FINANCIAL POSITION

for the year ended 31 December 2024
(total amounts in euros)

	2024 12 31	2023 12 31
ASSETS		
Non-current assets		
Intangible assets	1 585 865	2 250 735
Tangible assets	6 802 896	12 721 580
Right-of-use assets	2 700 324	159 512
Long-term administered receivables	12 707 194	13 240 324
TOTAL NON-CURRENT ASSETS	23 796 279	28 372 151
Current assets		
Inventories	30 642	63 137
Prepayments	22 085 282	28 248 148
Funds receivable administered	67 819 598	42 398 447
Other receivables	2 437 158	3 679 230
Non-current assets held for sale	4 830 157	-
Other current assets	368 701	217 256
Pre-paid income tax	-	176 063
Cash and cash equivalents	11 052 431	18 397 002
TOTAL CURRENT ASSETS	108 623 969	93 179 283
TOTAL ASSETS	132 420 248	121 551 434

STATEMENT OF FINANCIAL POSITION

for the year ended 31 December 2024
(total amounts in euros)

	2024 12 31	2023 12 31
EQUITY AND LIABILITIES		
Equity		
Share capital	17 068 072	17 068 072
Retained earnings	(345 458)	(2 363 180)
TOTAL EQUITY	16 722 614	14 704 892
Non-current amounts payable and liabilities		
Borrowings	-	1 547 206
Grants and subsidies	953 921	1 786 018
Lease liabilities	1 906 964	40 476
Provisions for pensions and similar liabilities	210 972	183 012
Long-term payables and accrued payables administered	1 204 925	1 051 016
Deferred income tax liability	391 047	739 664
Long-term obligations to contractors	11 502 269	12 188 817
TOTAL NON-CURRENT AMOUNTS PAYABLE AND LIABILITIES	16 170 098	17 536 209

STATEMENT OF FINANCIAL POSITION

for the year ended 31 December 2024
(total amounts in euros)

	2024 12 31	2023 12 31
Current amounts payable and liabilities		
Borrowings	3 938 118	-
Obligations to employees	2 210 889	2 072 622
Trade and other payables	48 382 397	41 894 464
Administered payables and accrued liabilities	27 437 566	28 624 962
Liabilities related to received but unrecognized penalty interest	7 961 809	7 385 381
Current portion of lease liabilities	724 208	-
Current portion of long-term liabilities to contractors	739 377	680 913
Income tax payable	127 609	-
Other payables and short-term provisions	8 005 563	8 651 991
TOTAL CURRENT LIABILITIES	99 527 536	89 310 333
TOTAL EQUITY AND LIABILITIES	132 420 248	121 551 434

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2024
(total amounts in euros)

	2024 year	2023 year
Sales revenue	22 247 663	17 353 181
Other operating income	837 130	915 174
INCOME	23 084 793	18 268 355
OPERATING COSTS		
Staff costs	(14 216 712)	(12 484 199)
Depreciation and amortization	(2 619 453)	(1 775 387)
Premises maintenance costs	(382 634)	(225 774)
IT and communication costs	(1 250 360)	(395 340)
Transportation expenses	(375 671)	(291 946)
Taxes other than income tax	(786 039)	(336 312)
Costs of control tests on local roads	(172 279)	(199 124)
Other costs	(1 178 033)	(776 860)
OPERATING PROFIT	2 103 612	1 783 413

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2024
(total amounts in euros)

	2024 year	2023 year
Financial income	719 428	752 115
Financial expenses	(748 900)	(498 910)
PROFIT (LOSS) BEFORE TAX	2 074 140	2 036 618
Income tax	(56 418)	(480 446)
NET PROFIT (LOSS)	2 017 722	1 556 172
Other comprehensive income	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	2 017 722	1 556 172

CASH FLOW STATEMENT

for the year ended 31 December 2024
(total amounts in euros)

	2024 year	2023 year
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit (loss) for the year	2 074 140	2 036 618
Adjustment for non-cash items:		
Depreciation and amortization	2 784 406	2 088 554
Depreciation of right-of-use assets	638 286	23 417
Use of grants related to assets	(802 836)	(636 593)
Interest expenses	242 456	1 853
Written-off tangible and intangible assets	68 738	5 680
Other non-cash adjustments	(1 226)	443 159
Changes in working capital:		
Decrease in long-term receivables (increase)	1 054 520	979 610
Decrease in inventories (increase)	32 495	(35 367)
Decrease in advance payments, other receivables and other current assets (increase)	7 253 493	(705 617)
Decrease in receivable administered state funds (increase)	(25 421 151)	(28 058 042)
Increase (decrease) in liabilities related to the employment relationship	138 267	598 101
Increase (decrease) in employee benefits	27 960	36 334
Increase (decrease) in obligations under contracts with customers	576 428	2 839 138
Decrease in payable and accumulated payables of administered state funds (increase)	(1 033 487)	(1 229 023)
Increase (decrease) in trade and other payables	4 691 741	30 513 925
Interest paid	-	(1 853)
(Paid) income tax	(101 363)	(412 213)
NET CASH FLOW FROM OPERATING ACTIVITIES	(7 777 133)	8 487 681

CASH FLOW STATEMENT

for the year ended 31 December 2024
(total amounts in euros)

	2024 year	2023 year
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of tangible and intangible fixed assets	(1 101 204)	(5 451 260)
Grants received (repaid) in relation to the property	(27 745)	981 131
Other increases (decreases) in the cash flow of investment activities	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	(1 128 949)	(4 470 129)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) of borrowings	2 254 696	1 548 415
NET CASH FLOW FROM FINANCING ACTIVITIES	1 561 511	1 548 415
NET CASH FLOW INCREASE (DECREASE)	(7 344 571)	5 565 967
CASH AND CASH EQUIVALENTS ON 1 JANUARY	18 397 002	12 831 035
CASH AND CASH EQUIVALENTS ON 31 DECEMBER	11 052 431	18 397 002