



 **Via Lietuva**

Y 2025 Financial
Statements

STATEMENT OF FINANCIAL POSITION

for the year ended 31 December 2025
(total amounts in euros)

	2025 12 31	2024 12 31
ASSETS		
Non-current assets		
Intangible assets	2 147 302	1 585 865
Tangible assets	4 260 307	6 802 896
Right-of-use assets	3 658 987	2 700 324
Long-term administered receivables	12 131 979	12 707 194
TOTAL NON-CURRENT ASSETS	22 198 575	23 796 279
Current assets		
Inventories	13 379	30 642
Prepayments	17 515 487	22 085 282
Funds receivable administered	33 668 118	67 819 598
Other receivables	2 088 836	2 437 158
Non-current assets held for sale	5 949 937	4 830 157
Other current assets	505 676	368 701
Cash and cash equivalents	14 323 403	11 052 431
TOTAL CURRENT ASSETS	74 064 836	108 623 969
TOTAL ASSETS	96 263 411	132 420 248

STATEMENT OF FINANCIAL POSITION

for the year ended 31 December 2025
(total amounts in euros)

	2025 12 31	2024 12 31
EQUITY AND LIABILITIES		
Equity		
Share capital	17 068 072	17 068 072
Retained earnings	1 533 437	(345 458)
TOTAL EQUITY	18 601 509	16 722 614
Non-current amounts payable and liabilities		
Grants and subsidies	652 993	953 921
Lease liabilities	2 471 349	1 906 964
Provisions for pensions and similar liabilities	182 127	210 972
Long-term payables and accrued payables administered	1 359 574	1 204 925
Deferred income tax liability	271 290	391 047
Long-term obligations to contractors	10 772 406	11 502 269
TOTAL NON-CURRENT AMOUNTS PAYABLE AND LIABILITIES	15 709 739	16 170 098

STATEMENT OF FINANCIAL POSITION

for the year ended 31 December 2025
(total amounts in euros)

	2025 12 31	2024 12 31
Current amounts payable and liabilities		
Borrowings	-	3 938 118
Obligations to employees	2 236 594	2 210 889
Trade and other payables	15 861 833	48 382 397
Administered payables and accrued liabilities	16 908 149	27 437 566
Liabilities related to received but unrecognized penalty interest	8 827 952	7 961 809
Current portion of lease liabilities	1 190 550	724 208
Current portion of long-term liabilities to contractors	689 291	739 377
Income tax payable	4 465	127 609
Other payables and short-term provisions	16 233 329	8 005 563
TOTAL CURRENT LIABILITIES	61 952 163	99 527 536
TOTAL EQUITY AND LIABILITIES	96 263 411	132 420 248

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2025
(total amounts in euros)

	2025 year	2024 year
Sales revenue	25 178 028	22 247 663
Other operating income	950 913	837 130
INCOME	26 128 941	23 084 793
OPERATING COSTS		
Staff costs	(15 312 674)	(14 216 712)
Depreciation and amortization	(3 107 858)	(2 619 453)
Premises maintenance costs	(385 761)	(382 634)
IT and communication costs	(1 802 965)	(1 250 360)
Transportation expenses	(244 236)	(375 671)
Taxes other than income tax	(1 027 225)	(786 039)
Costs of control tests on local roads	(101 785)	(172 279)
Other costs	(1 683 995)	(1 178 033)
OPERATING PROFIT	2 462 442	2 103 612

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2025
(total amounts in euros)

	2025 year	2024 year
Financial income	565 540	719 428
Financial expenses	(808 395)	(748 900)
PROFIT (LOSS) BEFORE TAX	2 219 587	2 074 140
Income tax	(340 692)	(56 418)
NET PROFIT (LOSS)	1 878 895	2 017 722
Other comprehensive income	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	1 878 895	2 017 722

CASH FLOW STATEMENT

for the year ended 31 December 2025
(total amounts in euros)

	2025 year	2024 year
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit (loss) for the year	2 219 587	2 074 140
Adjustment for non-cash items:		
Depreciation and amortization	2 322 155	2 784 406
Depreciation of right-of-use assets	1 086 631	638 286
Use of grants related to assets	(300 928)	(832 097)
Interest expenses	315 183	242 456
Decrease (increase) in the value of non current assets	221 132	-
Written-off tangible and intangible assets	98 724	68 738
Decrease (increase) of right-of-use assets	(59 056)	(586 945)
Other non-cash adjustments	-	319 173
Changes in working capital:		
Decrease in long-term receivables (increase)	1 068 409	533 130
Decrease in inventories (increase)	17 263	32 495
Decrease in advance payments, other receivables and other current assets (increase)	4 781 142	7 253 493
Decrease in receivable administered state funds (increase)	34 151 480	(25 421 151)
Increase (decrease) in liabilities related to the employment relationship	25 705	138 267
Increase (decrease) in employee benefits	(28 845)	27 960
Increase (decrease) in obligations under contracts with customers	866 143	576 428
Decrease in payable and accumulated payables of administered state funds (increase)	(10 374 768)	(1 033 487)
Increase (decrease) in trade and other payables	(25 565 941)	4 489 213
Interest paid	(296 681)	-
(Paid) income tax	(583 593)	303 672
NET CASH FLOW FROM OPERATING ACTIVITIES	9 963 742	(8 391 823)

CASH FLOW STATEMENT

for the year ended 31 December 2025
(total amounts in euros)

	2025 year	2024 year
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of tangible and intangible fixed assets	(1 722 496)	(1 101 204)
Grants received (repaid) in relation to the property	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	(1 722 496)	(1 101 204)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) of borrowings	(3 786 316)	2 148 456
Lease payments	(1 183 958)	-
NET CASH FLOW FROM FINANCING ACTIVITIES	(4 970 274)	2 148 456
NET CASH FLOW INCREASE (DECREASE)	3 270 972	(7 344 571)
CASH AND CASH EQUIVALENTS ON 1 JANUARY	11 052 431	18 397 002
CASH AND CASH EQUIVALENTS ON 31 DECEMBER	14 323 403	11 052 431