Via Lietuva

STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION

for the Six-Month Period Ended June 30, 2026
(total amounts in euros)

	2026 06 30	2025 12 31
ASSETS		
Non-current assets		
Intangible assets	2 012 258	2 147 302
Tangible assets	4 487 174	4 260 307
Right-of-use assets	3 078 468	3 658 987
Long-term administered receivables	11 831 645	12 131 979
TOTAL NON-CURRENT ASSETS	**22 198 575**	**22 198 575**
Current assets		
Inventories	17 233	13 379
Prepayments	20 749 852	17 515 487
Funds receivable administered	41 059 540	33 668 118
Other receivables	4 124 555	2 088 836
Non-current assets held for sale	-	5 949 937
Other current assets	445 388	505 676
Cash and cash equivalents	34 805 786	14 323 403
TOTAL CURRENT ASSETS	**101 202 354**	**74 064 836**
TOTAL ASSETS	**122 611 899**	**96 263 411**

STATEMENT OF FINANCIAL POSITION

for the Six-Month Period Ended June 30, 2026
(total amounts in euros)

	2026 06 30	2025 12 31
EQUITY AND LIABILITIES		
Equity		
Share capital	17 068 072	17 068 072
Legal reserve	533 437	-
Retained earnings	2 139 567	1 533 437
TOTAL EQUITY	**19 741 076**	**18 601 509**
Non-current amounts payable and liabilities		
Grants and subsidies	526 655	652 993
Lease liabilities	2 008 337	2 471 349
Provisions for pensions and similar liabilities	182 127	182 127
Long-term payables and accrued payables administered	1 437 401	1 359 574
Deferred income tax liability	250 818	271 290
Long-term obligations to contractors	10 394 244	10 772 406
TOTAL NON-CURRENT AMOUNTS PAYABLE AND LIABILITIES	**14 799 582**	**15 709 739**

STATEMENT OF FINANCIAL POSITION

for the Six-Month Period Ended June 30, 2026
(total amounts in euros)

	2026 06 30	2025 12 31
Current amounts payable and liabilities		
Borrowings	4 212 613	-
Obligations to employees	3 098 448	2 236 594
Trade and other payables	29 520 819	15 861 833
Administered payables and accrued liabilities	32 257 531	16 908 149
Liabilities related to received but unrecognized penalty interest	8 141 873	8 827 952
Current portion of lease liabilities	1 091 832	1 190 550
Current portion of long-term liabilities to contractors	806 184	689 291
Income tax payable	231 500	4 465
Other payables and short-term provisions	8 710 441	16 233 329
TOTAL CURRENT LIABILITIES	**88 071 241**	**61 952 163**
TOTAL EQUITY AND LIABILITIES	**122 611 899**	**96 263 411**

STATEMENT OF COMPREHENSIVE INCOME

for the Six-Month Period Ended June 30, 2026
(total amounts in euros)

	2026 06 30	2025 06 30
Sales revenue	13 527 436	12 068 122
Other operating income	1 907 069	335 346
INCOME	**15 434 505**	**12 403 468**
OPERATING COSTS		
Staff costs	(8 833 678)	(7 723 118)
Other personnel-related costs	(183 681)	(175 247)
Depreciation and amortization	(1 443 282)	(1 427 673)
IT and communication costs	(1 155 359)	(805 368)
Taxes other than income tax	(528 699)	(454 032)
Premises maintenance costs	(160 550)	(124 669)
Transportation expenses	(117 507)	(117 421)
Consulting service expenses	(118 831)	(67 077)
Costs of control tests on local roads	(10 043)	(28 033)
Other costs	(305 553)	(406 907)
Other operating expenses	(1 689)	947
OPERATING PROFIT	**(12 858 872)**	**(11 328 598)**

STATEMENT OF COMPREHENSIVE INCOME

for the Six-Month Period Ended June 30, 2026
(total amounts in euros)

	2026 06 30	2025 06 30
Financial income	320 153	263 345
Financial expenses	(315 671)	(399 446)
PROFIT (LOSS) BEFORE TAX	**2 580 115**	**938 769**
Income tax	(440 548)	(13 282)
NET PROFIT (LOSS)	**2 139 567**	**925 487**
Other comprehensive income	**-**	**-**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	**2 139 567**	**925 487**

CASH FLOW STATEMENT

for the Six-Month Period Ended June 30, 2026
(total amounts in euros)

	2026 06 30	2025 06 30
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit (loss) for the year	2 580 115	938 770
Adjustment for non-cash items:		
Depreciation and amortization	955 539	1 094 473
Depreciation of right-of-use assets	611 782	488 744
Use of grants related to assets	(126 338)	(155 342)
Interest expenses	80 567	150 007
(Profit) loss from the disposal of non current assets	(2 052 063)	-
Written-off tangible and intangible assets	179 275	28 584
Decrease (increase) of right-of-use assets	-	(76)
Other non-cash adjustments	-	(177 368)
	(351 238)	**1 429 022**
Changes in working capital:		
Decrease in long-term receivables (increase)	535 437	535 370
Decrease in inventories (increase)	(3 854)	(17 637)
Decrease in advance payments, other receivables and other current assets (increase)	(5 209 796)	(8 691 004)
Decrease in receivable administered state funds (increase)	(6 994 272)	13 273 633
Increase (decrease) in liabilities related to the employment relationship	861 854	591 471
Increase (decrease) in obligations under contracts with customers	(686 079)	8 926 632
Decrease in payable and accumulated payables of administered state funds (increase)	15 427 209	(5 711 329)
Increase (decrease) in trade and other payables	5 639 726	(2 653 201)
(Paid) income tax	(233 985)	(190 207)
NET CASH FLOW FROM OPERATING ACTIVITIES	**11 565 117**	**8 431 520**

CASH FLOW STATEMENT

for the Six-Month Period Ended June 30, 2026
(total amounts in euros)

	2026 06 30	2025 06 30
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of tangible and intangible fixed assets	(1 225 468)	(344 529)
Income from the sale of fixed assets	7 604 850	-
NET CASH FLOW FROM INVESTING ACTIVITIES	**6 379 382**	**(344 529)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase of borrowings	37 580 463	-
Decrease of borrowings	(33 367 850)	-
Lease payments	(674 729)	(525 707)
Dividends paid	(1 000 000)	-
NET CASH FLOW FROM FINANCING ACTIVITIES	**2 537 884**	**(525 707)**
NET CASH FLOW INCREASE (DECREASE)	**20 482 383**	**7 561 284**
CASH AND CASH EQUIVALENTS ON 1 JANUARY	**14 323 403**	**11 052 431**
CASH AND CASH EQUIVALENTS ON 30 JUNE	**34 805 786**	**18 613 715**