

## STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) 31 de Dezembro

Currency: EURO


DESCRIPTION	Notes	31 dez 2023	31 dez 2022
<b>ASSETS</b>			
Non-current asset			
Tangible fixed assets	4		
Real-estate investments			
Goodwill			
Intangible assets	5		
Biological assets			
Financial investments - Equity method			
Other financial assets		29 172,12	23 364,12
Other non-currents receivables			
Assets by deferred taxes			
Current assets		29 172,12	23 364,12
Inventories	7		
Biological assets			
Trade accounts receivables		4 008,45	24 461,54
State and other public entities		23 451,00	
Subscribed and unpaid capital			
Other current receivables		50 835,93	8 600,71
Deferrals		933,99	856,95
Financial assets for trade			
Other financial assets			
Non-current assets for sale			
Cash and cash equivalents		326 120,39	220 459,37
		405 349,76	254 378,57
<b>Total assets</b>		434 521,88	277 742,69
<b>EQUITY AND LIABILITIES</b>			
Equity			
Paid-up capital		50 000,00	50 000,00
Own shares			
Other capital instruments			
Share premium			
Legal reserves		6 369,44	1 755,77
Other reserves		31 397,45	31 397,45
Retained earnings	19	31 458,10	-57 071,76
Revaluation reserves			
Other capital variations			
Early Dividends			
Net profit	19	234 465,48	92 273,53
<b>Total equity</b>		353 690,47	118 354,99
<b>LIABILITIES</b>			
Non-current liabilities			
Provisions			
Long-term borrowings			
Employee benefits			
Deferred taxes liabilities			
Other non-current liabilities			
Current liabilities			
Suppliers		15 161,13	91 776,95
Advances from customers		58,25	36,41
State and other public bodies		64 302,03	32 506,34
Short-term borrowings	6		
Other current payables	17	1 368,25	35 104,41
Deferrals			
Financial liabilities held for sale			
Other financial liabilities			
Non-current liabilities for sale			
		80 889,66	159 424,11
<b>Total liabilities</b>		80 889,66	159 424,11
<b>Total equity and liabilities</b>		434 580,13	277 779,10



STATEMENTE OF PROFIT AND LOSS For the year ended 31 de Dezembro de 2023

Currency: EURO

PROFIT AND LOSS	Notes	31 dez 2023	31 dez 2022
Net sales	8,20	1 362 997,43	583 437,00
Operating grants and subsidies	10		
Profit and loss on group and associated companies			
Change in inventory of finished and semi-finished goods			
Self-constructed assets / capitalization of own costs			
Cost of goods sold and material consumed			
External services and supplies	8	-1 054 994,81	-460 826,48
Staff expenses			
Impairment on inventory (increases/decreases)			
Impairment on receivables (increases/decreases)			
Provisions (increases/decreases)			
Impairment on non depreciable investments (increases/decreases)			
Increases / decreases on fair value			
Other income	8	1 211,74	936,58
Other expenses	8	-10 446,85	-4 815,98
<b>EBITDA</b>		298 767,51	118 731,12
Increases / decreases on depreciations			
Impairment on depreciable investments (increases/decreases)			
<b>Net operating profit / loss</b>		298 767,51	118 731,12
Interest and similar income	8		
Interest and similar costs			
<b>Profit / loss before tax</b>		298 767,51	118 731,12
Income tax expense		-64 302,03	-26 457,59
<b>Net profit / loss</b>		234 465,48	92 273,53


Management: 

Accountant: \_\_\_\_\_

## STATEMENT OF PROFIT OR LOSS By functions in 31 de Dezembro de 2023

Currency: EURO

DESCRIPTION	Note	31 dez 2023	31 dez 2022
Revenue	8	1 362 997,43	583 437,00
Cost of sales	8	-1 050 037,31	-456 442,62
<b>Gross profit</b>		312 960,12	126 994,38
Other income	8	636,58	235,66
Selling and distribution expenses			
Administratives expenses		-4 957,50	-4 383,86
Research and development expenses			
Other expenses		-10 446,85	-4 815,98
<b>Operating profit (EBIT)</b>		298 192,35	118 030,20
Finance income / costs		575,16	700,92
<b>Profit before tax</b>		298 767,51	118 731,12
Income tax expense		-64 302,03	-26 457,59
<b>Profit for the period</b>		234 465,48	92 273,53

Management: 

Accountant: \_\_\_\_\_

STATEMENT OF CHANGES IN EQUITY 31 de Dezembro de 2023

Currency: EURO

DESCRIPTION	Note	Share capital	Own shares	Other equity instruments	Share premium	Legal reserves	Other reserves	Retained earnings	Other equity variations	Revaluation surpluses	Net profit	Total equity
BALANCE IN EARLY 2023	14	50 000,00				1 755,77	31 397,45	-57 071,76			92 273,53	118 354,99
CHANGES IN THE PERIOD												
First adoption of the SNC												
Changes in accounting policies												
Conversion differences in financial statements												
Realization of revaluation surplus												
Revaluation surplus												
Deferred tax adjustments												
Other changes recognized in equity						4 613,67		88 529,86			-92 273,53	870,00
						4 613,67		88 529,86			-92 273,53	5 483,67
NET PROFIT											234 465,48	234 465,48
FULL INCOME						4 613,67		88 529,86			142 191,95	235 335,48
OPERATIONS WITH CAPITAL HOLDERS IN THE PERIOD												
Share capital payments												
Share premium payments												
Distributions												
Loss coverage entries												
Other operations												
BALANCE AT THE END OF 2023		50 000,00				6 369,44	31 397,45	31 458,10			234 465,48	353 690,47


Management: 

Accountant: \_\_\_\_\_

## STATEMENT OF CASH FLOWS - For the year ended 31 de Dezembro de 2023

Currency: EURO

DESCRIPTION	Note	2023	2022
Cash flows from operating activities			
Trade receivables (customers)			
Trade payables (suppliers)			
Staff payments			
<b>Cash flows from primary activities</b>			
Income taxes received/paid			
Other receivables/payables			
<b>Cash flows from operating activities (1)</b>			
Cash flows from investing activities			
Payments related to:			
Tangible fixed assets			
Intangible assets			
Financial investments			
Other assets			
Receivables related to:			
Tangible fixed assets			
Intangible assets			
Financial investments			
Other assets			
Investment subsidies			
Interest and similar income			
Dividends			
<b>Cash flows from investing activities (2)</b>			
Cash flows from financing activities			
Receivables related to:			
Borrowings			
Equity and other equity instruments			
Loss coverage			
Donations			
Other financing operations			
Payments related to:			
Borrowings			
Interest and similar costs			
Dividends			
Reductions in capital and other equity instruments			
Other financing operations			
<b>Cash flows from financing activities (3)</b>			
Variation in cash and cash equivalents (1+2+3)			
Effect of exchange differences			
Cash and cash equivalents at the beginning of the period			
Cash and cash equivalents at the end of the period			

Management: 

Accountant: \_\_\_\_\_



STATEMENT OF CHANGES IN EQUITY 31 de Dezembro de 2022

Currency: EURO

DESCRIPTION	Note	Share capital	Own shares	Other equity instruments	Share premium	Legal reserves	Other reserves	Retained earnings	Other equity variations	Revaluation surpluses	Net profit	Total equity
BALANCE IN EARLY 2022	14	50 000,00		60 000,00		1 755,77	31 397,45	-102 836,22			45 764,46	86 081,46
CHANGES IN THE PERIOD												
First adoption of the SNC												
Changes in accounting policies												
Conversion differences in financial statements												
Realization of revaluation surplus												
Revaluation surplus												
Deferred tax adjustments												
Other changes recognized in equity								45 764,46			-45 764,46	
								45 764,46			-45 764,46	
NET PROFIT											92 273,53	92 273,53
FULL INCOME								45 764,46			46 509,07	92 273,53
OPERATIONS WITH CAPITAL HOLDERS IN THE PERIOD												
Share capital payments												
Share premium payments												
Distributions												
Loss coverage entries												
Other operations				-60 000,00								-60 000,00
				-60 000,00								-60 000,00
BALANCE AT THE END OF 2022		50 000,00				1 755,77	31 397,45	-57 071,76			92 273,53	118 354,99

Management: 

Accountant: \_\_\_\_\_