

## INFORMATION ON EQUITY

The movements of equity during the accounting period are presented in the table below:

	Balance 31 Mar2023 EUR	Increases EUR	Decreases EUR	Transfers EUR	Balance 31 Mar2024 EUR
Share capital	3 220 000				3 220 000
Share capital	3 220 000				3 220 000
Own shares and own ownership interests					
Change in share capital					
Capital funds	9 128				9 128
Share premium					
Other capital funds	830				830
Legal reserve fund from capital contributions	8 298				8 298
Differences from revaluation of assets and liabilities					
Investment revaluation reserve					
Differences from revaluation in the event of amalgamation					
Funds created from profit	207 202				227 702
Legal reserve fund	207 202			20 500	227 702
Non-distributable fund					
Statutory funds and other funds					
Net profit (loss) of previous years	4 384 385				4 769 322
Retained earnings from previous years	4 384 385			384 937	4 769 322
Accumulated losses from previous years					
Net profit (loss) of the current accounting period	410 437	774 704	(5 000)	(405 437)	774 704
<b>Total</b>	<b>8 231 152</b>	<b>774 704</b>	<b>(5 000)</b>	<b>-</b>	<b>9 000 856</b>

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024**

	<u>31.Mar2023</u>	<u>31.Mar2024</u>
<b>Cash flows from operating activities</b>		
Cash generated from operations	(13 885)	581 056
Interest paid	-	-
Interest received	2 786	1 834
Income tax paid	(53 506)	(113 352)
Dividends paid		
Cash flow before extraordinary items	<u>(64 605)</u>	<u>469 538</u>
Proceeds relating to extraordinary items		
<b>Net cash inflow from operating activities</b>	<b><u>(64 605)</u></b>	<b><u>469 538</u></b>
<b>Cash flows from investing activities</b>		
Purchase of non-current assets	(85 871)	(205 949)
Proceeds from sale of non-current assets	23 563	58 861
Purchase of investments		
Dividends received		
<b>Net cash (outflow)/inflow from investing activities</b>	<b><u>(62 308)</u></b>	<b><u>(147 088)</u></b>
<b>Cash flows from financing activities</b>		
Proceeds from issuance of share capital	-	-
Proceeds from non-current liabilities	-	-
Repayment of non-current liabilities		
<b>Net cash (outflow)/inflow from financing activities</b>	<b><u>-</u></b>	<b><u>-</u></b>
Net increase/ (decrease) in cash and cash equivalents	(126 913)	322 450
Cash and cash equivalents at the beginning of year	<u>5 461 297</u>	<u>5 334 384</u>
<b>Cash and cash equivalents at the end of year</b>	<b><u>5 334 384</u></b>	<b><u>5 656 834</u></b>

## Cash generated from operations

	<u>31.Mar 2023</u>	<u>31.Mar 2024</u>
<b>Net profit (before tax and extraordinary items)</b>	<b>547 837</b>	<b>989 464</b>
Adjustments for non-monetary transactions:		
Depreciation and value adjustments to non-current assets	139 589	133 948
Value adjustment to receivables	1 771	(157)
Value adjustment to inventory	(6 414)	(15 774)
Unrealized exchange rate losses		
Unrealized exchange rate gains		
Provisions	12 723	54 843
Value adjustment to non-current financial assets		
Loss on sale of non-current assets		
Income from non-current financial assets		
Deferred income tax and other non-monetary transactions	(1 049)	(8 791)
Operating profit before working capital changes	<u>694 457</u>	<u>1 153 533</u>
Changes in working capital:		
Decrease/ (Increase) in trade and other receivables (including accruals/deferrals of assets)	(281 521)	(219 436)
Decrease (increase) in inventory	(1 001 894)	(57 507)
(Decrease) increase in liabilities (including accruals/deferrals of liabilities)	575 073	(295 534)
<b>Cash generated from operations</b>	<b><u>(13 885)</u></b>	<b><u>581 056</u></b>

## Cash

Cash is defined as cash on hand, equivalents of cash on hand, cash in current bank accounts, overdraft facility, and part of the balance of the cash in transit account tied to the transfer between the current account and petty cash or between two bank accounts.

## Cash equivalents

Cash equivalents are defined as current financial assets that are readily convertible to a known amount of cash, which, as of the balance sheet date, do not entail the risk that their value will change considerably during the next three months, e.g. term deposits in bank accounts with a maximum of a three-month notice, liquid securities held for trading, and priority shares acquired by the accounting entity, which are due within three months of the balance sheet date.