

INDEPENDENT AUDITOR'S REPORT

INTERAGROS, a.s.

registered office: Piešťanská 3, 917 01 Trnava

registered number: 47 681 659

Accounting period: 1 Januar 2024 – 31 December 2024

Annex.: Financial Statements as of 31.12.2024

Translation of the Auditors' Report originally prepared in Slovak language

Independent Auditor's Report

To the Shareholders, Supervisory Board and Board of Directors of INTERAGROS, a.s.

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of INTERAGROS, a.s. (the "Company"), which comprise the balance sheet as at 31 December 2024, and the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance for the year then ended in accordance with the Act on Accounting No. 431/2002 Coll. as amended (the "Act on Accounting").

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the provisions of Act No. 423/2015 Coll. on Statutory Audit and on Amendment to and Supplementation of Act No. 431/2002 Coll. on Accounting, as amended (hereinafter the "Act on Statutory Audit") related to ethical requirements, including the Code of Ethics for Auditors that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors and Those Charged with Governance for the Financial Statements

The board of directors is responsible for the preparation of the financial statements to give a true and fair view in accordance with the Act on Accounting, and for such internal control as the board of directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board of directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board of directors.
- Conclude on the appropriateness of the board of directors's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Report on Information Disclosed in the Annual Report

The statutory body is responsible for information disclosed in the annual report prepared under the requirements of the Act on Accounting. Our opinion on the financial statements stated above does not apply to other information in the annual report.

In connection with the audit of financial statements, our responsibility is to gain an understanding of the information disclosed in the annual report and consider whether such information is materially inconsistent with the financial statements or our knowledge obtained in the audit of the financial statements, or otherwise appears to be materially misstated.

As at the issuance date of the auditor's report on the audit of financial statements, the annual report was not available to us.

When we obtain the annual report, we will evaluate whether the Company's annual report includes information whose disclosure is required under the Act on Accounting, and based on procedures performed during the audit of the financial statements, we will express an opinion on whether:

- Information disclosed in the annual report prepared for 2024 is consistent with the financial statements for the relevant year,
- The annual report includes information pursuant to the Act on Accounting.

Furthermore, we will disclose whether material misstatements were identified in the annual report based on our understanding of the Company and its position, obtained in the audit of the financial statements.

17 March 2025
Slovenský Grob, Slovak Republic

AB Audit & Consulting, s.r.o.
License UDVA No. 355

Ing. Alena Behanová, statutory auditor
License UDVA No. 903



Úč POD

FINANCIAL STATEMENTS

of entrepreneurs maintaining accounts under the system of double entry bookkeeping

at 31.12.2024 (in whole euros)

Tax identification number (DIČ) 2024074855	Financial statements x ordinary	Accounting entity small	For the period	Month from 01	Year 2024
Identification number (IČO) 47681659	extraordinary	x large		to 12	2024
SK NACE 46.21.0	interim	(vyznačí sa x)	Preceding period	from 01	2023
				to 12	2023

Attached parts of the financial statements

Balance Sheet (Úč POD 1-01) *(in whole euros)* Income Statement (Úč POD 2-01) *(in whole euros)* Notes to the Financial Statements (Úč POD 3-01) *(in whole euros or eurocents)*

Legal name (designation) of the accounting entity

INTERAGROS, a.s.

Registered office of the accounting entity

Street

PIEŠŤANSKÁ

Number

3

Zip code Municipality

91701 TRNAVA

Designation of the Commercial Register and company registration number

OR OKRESNÉHO SÚDU TRNAVA

ODDIEL SA, VLOŽKA Č. 10745 / T

Telephone

Fax

Email

Prepared on:

17.03.2025

Approved on:

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Signature of the accounting entity's statutory body or a member of the accounting entity's statutory body or the signature of a sole trader who is the accounting entity:



This form in any foreign language cannot be submitted to the Tax office and it is only for the purpose of helping.

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period
			1	Net 2	
			Gross - part 1		
	TOTAL ASSETS line 02 + line 33 + line 74	01	9 9 5 0 9 5 0 8	8 0 7 5 4 9 9 9	
			1 8 7 5 4 5 0 9		1 0 6 2 3 9 4 3 8
A.	Non-current assets line 03 + line 11 + line 21	02	3 7 1 2 6 0 4 0	1 8 8 6 3 0 2 1	
			1 8 2 6 3 0 1 9		1 8 8 9 3 8 8 5
A.I.	Non-current intangible assets total (lines 04 to 10)	03	1 8 1 5 4 9 8 5	5 9 8 0 8 7 1	
			1 2 1 7 4 1 1 4		2 1 3 2 8 2 5
A.I.1.	Capitalized development costs (012) - /072, 091A/	04			
2.	Software (013) - /073, 091A/	05	1 0 2 6 3 6 0	6 9 2 7 8 0	
			3 3 3 5 8 0		1 9 4 4 1 4
3.	Valuable rights (014) - /074, 091A/	06			
4.	Goodwill (015) - /075, 091A/	07	1 7 0 0 8 8 1 9	5 1 7 9 1 2 1	
			1 1 8 2 9 6 9 8		1 5 6 6 7 2 3
5.	Other non-current intangible assets (019, 01X) - /079, 07X, 091A/	08	1 6 4 7 0	5 6 3 4	
			1 0 8 3 6		9 7 5 1
6.	Acquisition of non- current intangible assets (041) - /093/	09	1 0 3 3 3 6	1 0 3 3 3 6	
					3 6 1 9 3 7
7.	Advance payments made for non- current intangible assets (051) - /095A/	10			
A.II.	Property, plant and equipment total (lines 12 to 20)	11	1 8 6 2 0 9 2 3	1 2 8 6 7 6 4 1	
			5 7 5 3 2 8 2		8 9 9 1 5 5 5
A.II.1.	Land (031) - /092A/	12	1 3 2 2 1 5 9	1 3 2 2 1 5 9	
					6 1 4 8 8 4
2.	Structures (021) - /081, 092A/	13	1 0 8 8 0 2 1 6	8 8 4 4 4 2 3	
			2 0 3 5 7 9 3		6 4 7 6 7 6 3
3.	Individual movable assets and sets of movable assets (022) - /082, 092A/	14	5 7 5 0 9 0 1	2 0 3 3 4 1 2	
			3 7 1 7 4 8 9		1 8 5 5 9 3 7

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period	
			1	Gross - part 1	Net 2	Net 3
				Correction - part 2		
4.	Perennial crops (025) - /085, 092A/	15				
5.	Livestock (026) - /086, 092A/	16				
6.	Other property, plant and equipment (029, 02X, 032) - /089, 08X, 092A/	17				
7.	Acquisition of property, plant and equipment (042) - /094/	18	6 6 7 6 4 7	6 6 7 6 4 7	4 3 9 7 1	
8.	Advance payments made for property, plant and equipment (052) - /095A/	19				
9.	Value adjustment to acquired assets (+/- 097) +/- 098	20				
A.III.	Non-current financial assets total (lines 22 to 32)	21	3 5 0 1 3 2	1 4 5 0 9	7 7 6 9 5 0 5	
A.III.1.	Shares and ownership interests in affiliated accounting entities (061A, 062A, 063A) - /096A/	22	3 4 4 5 7 0	8 9 4 7	7 7 6 3 9 4 3	
2.	Shares and ownership interests with participating interest, except for affiliated accounting entities (062A) - /096A/	23				
3.	Other available-for-sale securities and ownership interests (063A) - /096A/	24				
4.	Loans to affiliated accounting entities (066A) - /096A/	25				
5.	Loans within participating interest, except for affiliated accounting entities (066A) - /096A/	26				
6.	Other loans (067A) - /096A/	27				
7.	Debt securities and other non-current financial assets (065A, 069A, 06XA) - /096A/	28				

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period	
			1	Gross - part 1	Net 2	Net 3
				Correction - part 2		
8.	Loans and other non-current financial assets with remaining maturity of up to one year (066A, 067A, 069A, 06XA) - /096A/	29				
9.	Bank accounts with notice period exceeding one year (22XA)	30				
10.	Acquisition of non-current financial assets (043) - /096A/	31	5 5 6 2	5 5 6 2	5 5 6 2	
11.	Advance payments made for non-current financial assets (053) - /095A/	32				
B.	Current assets line 34 + line 41 + line 53 + line 66 + line 71	33	6 2 3 3 4 1 4 8	6 1 8 4 2 6 5 8	8 7 2 1 9 7 3 5	
B.I.	Inventory total (lines 35 to 40)	34	1 6 7 4 9 5 4 6	1 6 7 4 9 5 4 6	2 6 9 1 3 9 4 4	
B.I.1.	Raw material (112, 119, 11X) - /191, 19X/	35	2 5 0 1	2 5 0 1	1 9 7 0	
2.	Work in progress and semi-finished products (121, 122, 12X) - /192, 193, 19X/	36				
3.	Finished goods (123) - /194/	37				
4.	Animals (124) - /195/	38				
5.	Merchandise (132, 133, 13X, 139) - /196, 19X/	39	1 5 0 4 0 9 6 5	1 5 0 4 0 9 6 5	2 6 4 7 6 7 0 8	
6.	Advance payments made for inventory (314A) - /391A/	40	1 7 0 6 0 8 0	1 7 0 6 0 8 0	4 3 5 2 6 6	
B.II.	Non-current receivables total (line 42 + lines 46 to 52)	41	4 9 4 3 8	4 9 4 3 8		
B.II.1.	Trade receivables total (lines 43 to 45)	42	4 9 4 3 8	4 9 4 3 8		

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period	
			1	Gross - part 1	Net 2	Net 3
				Correction - part 2		
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	43				
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	44				
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	45	4 9 4 3 8	4 9 4 3 8		
2.	Net value of contract (316A)	46				
3.	Other receivables from affiliated accounting entities (351A) - /391A/	47				
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	48				
5.	Receivables from participants, members and association (354A, 355A, 358A, 35XA) - /391A/	49				
6.	Receivables related to derivative transactions (373A, 376A)	50				
7.	Other receivables (335A, 336A, 33XA, 371A, 374A, 375A, 378A) - /391A/	51				
8.	Deferred tax asset (481A)	52				
B.III.	Current receivables total (line 54 + lines 58 to 65)	53	4 5 5 0 2 7 2 7	4 5 0 1 1 2 3 7		
			4 9 1 4 9 0		6 0 1 9 9 5 3 6	
B.III.1.	Trade receivables total (lines 55 to 57)	54	4 5 1 7 0 3 9 0	4 4 6 7 8 9 0 0		
			4 9 1 4 9 0		5 9 4 1 5 2 6 4	
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	55			7 0 5 0	
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	56				

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period
			1	Net 2	Net 3
			Gross - part 1 Correction - part 2		
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	57	4 5 1 7 0 3 9 0	4 4 6 7 8 9 0 0	
			4 9 1 4 9 0		5 9 4 0 8 2 1 4
2.	Net value of contract (316A)	58			
3.	Other receivables from affiliated accounting entities (351A) - /391A/	59			
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	60			
5.	Receivables from participants, members and association (354A, 355A, 358A, 35XA, 398A) - /391A/	61			
6.	Social security (336A) - /391A/	62			
7.	Tax assets and subsidies (341, 342, 343, 345, 346, 347) - /391A/	63	4 2 5 5 5	4 2 5 5 5	
					6 7 7 4 7 1
8.	Receivables related to derivative transactions (373A, 376A)	64	2 5 7 3 8 5	2 5 7 3 8 5	
					7 1 3 7 5
9.	Other receivables (335A, 33XA, 371A, 374A, 375A, 378A) - /391A/	65	3 2 3 9 7	3 2 3 9 7	
					3 5 4 2 6
B.IV.	Current financial assets total (lines 67 to 70)	66			
B.IV.1.	Current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	67			
2.	Current financial assets, not including current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	68			
3.	Own shares and own ownership interests (252)	69			
4.	Acquisition of current financial assets (259, 314A) - /291A/	70			

Designation a	ASSETS b	Line No. c	Current accounting period		Preceding accounting period
			1	Net 2	Net 3
			Gross - part 1		
Correction - part 2					
B.V.	Financial accounts line 72 + line 73	71	3 2 4 3 7	3 2 4 3 7	1 0 6 2 5 5
B.V.1.	Cash (211, 213, 21X)	72	1 6 1 1	1 6 1 1	7 8 2
2.	Bank accounts (221A, 22X, +/- 261)	73	3 0 8 2 6	3 0 8 2 6	1 0 5 4 7 3
C.	Accruals/deferrals total (lines 75 to 78)	74	4 9 3 2 0	4 9 3 2 0	1 2 5 8 1 8
C.1.	Prepaid expenses - long-term (381A, 382A)	75	1 3 9 9	1 3 9 9	3 1 1 2
2.	Prepaid expenses - short-term (381A, 382A)	76	4 7 8 6 7	4 7 8 6 7	5 9 5 1 9
3.	Accrued income - long-term (385A)	77			
4.	Accrued income - short-term (385A)	78	5 4	5 4	6 3 1 8 7

Designation a	EQUITY AND LIABILITIES b	Line No. c	Current accounting period	Preceding accounting period
			4	5
	TOTAL EQUITY AND LIABILITIES line 80 + line 101 + line 141	79	8 0 7 5 4 9 9 9	1 0 6 2 3 9 4 3 8
A.	Equity line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 100	80	1 1 0 3 2 9 1 7	9 8 9 5 6 6 3
A.I.	Share capital total (lines 82 to 84)	81	4 0 2 5 0 0 0	4 0 2 5 0 0 0
A.I.1.	Share capital (411 alebo +/- 491)	82	4 0 2 5 0 0 0	4 0 2 5 0 0 0
2.	Change in share capital +/- 419	83		
3.	Unpaid share capital (/-/353)	84		
A.II.	Share premium (412)	85		
A.III.	Other capital funds (413)	86	2 8 7 4 1 4 0	2 8 7 4 1 4 0
A.IV.	Legal reserve funds line 88 + line 89	87	8 0 5 0 0 0	8 0 5 0 0 0
A.IV.1.	Legal reserve fund and non-distributable fund (417A, 418, 421A, 422)	88	8 0 5 0 0 0	8 0 5 0 0 0
2.	Reserve fund for own shares and own ownership interests (417A, 421A)	89		

Designation a	EQUITY AND LIABILITIES b	Line No. c	Current accounting period	Preceding accounting period
			4	5
A.V.	Other funds created from profit line 91 + line 92	90		
A.V.1.	Statutory funds (423, 42X)	91		
2.	Other funds (427, 42X)	92		
A.VI.	Differences from revaluation total (lines 94 to 96)	93	2 5 7 3 8 5	7 1 3 7 5
A.VI.1.	Differences from revaluation of assets and liabilities (+/- 414)	94	2 5 7 3 8 5	7 1 3 7 5
2.	Investment revaluation reserves (+/- 415)	95		
3.	Differences from revaluation in the event of a merger, amalgamation into a separate accounting entity or demerger (+/- 416)	96		
A.VII.	Net profit/loss of previous years line 98 + line 99	97	2 3 2 7 3 9 0	5 9 1 1 7 9 3
A.VII.1.	Retained earnings from previous years (428)	98	2 3 2 7 3 9 0	5 9 2 3 5 4 9
2.	Accumulated losses from previous years (-/429)	99		- 1 1 7 5 6
A.VIII.	Net profit/loss for the accounting period after tax +/- line 01 - (I. 81 + I. 85 + I. 86 + I. 87 + I. 90 + I. 93 + I. 97 + I. 101 + I. 141)	100	7 4 4 0 0 2	- 3 7 9 1 6 4 5
B.	Liabilities line 102 + line 118 + line 121 + line 122 + line 136 + line 139 + line 140	101	6 9 5 8 3 8 6 2	9 6 1 5 8 9 0 9
B.I.	Non-current liabilities total (line 103 + lines 107 to 117)	102	4 8 0 9 6 2	2 8 5 2 0 4
B.I.1.	Non-current trade liabilities total (lines 104 to 106)	103		
1.a.	Trade liabilities to affiliated accounting entities (321A, 475A, 476A)	104		
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 475A, 476A)	105		
1.c.	Other trade liabilities (321A, 475A, 476A)	106		
2.	Net value of contract (316A)	107		
3.	Other liabilities to affiliated accounting entities (471A, 47XA)	108		
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (471A, 47XA)	109		
5.	Other non-current liabilities (479A, 47XA)	110		
6.	Long-term advance payments received (475A)	111		
7.	Long-term bills of exchange to be paid (478A)	112		
8.	Bonds issued (473A/-/255A)	113		
9.	Liabilities related to social fund (472)	114	1 6 9 6 3	2 7 6 8 3
10.	Other non-current liabilities (336A, 372A, 474A, 47XA)	115		
11.	Non-current liabilities related to derivative transactions (373A, 377A)	116		
12.	Deferred tax liability (481A)	117	4 6 3 9 9 9	2 5 7 5 2 1

Designation a	EQUITY AND LIABILITIES b	Line No. c	Current accounting period	Preceding accounting period
			4	5
B.II.	Long-term provisions line 119 + line 120	118		
B.II.1.	Legal provisions (451A)	119		
2.	Other provisions (459A, 45XA)	120		
B.III.	Long-term bank loans (461A, 46XA)	121	1 0 3 6 4 9 6 4	4 5 8 6 4 0 1
B.IV.	Current liabilities total (line 123 + lines 127 to 135)	122	1 6 0 7 9 8 1 2	3 1 9 8 7 6 8 8
B.IV.1.	Trade liabilities total (lines 124 to 126)	123	9 9 8 7 4 9 5	2 0 2 8 0 7 4 1
1.a.	Trade liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	124		8 0 9 2 2
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	125		
1.c.	Other trade liabilities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	126	9 9 8 7 4 9 5	2 0 1 9 9 8 1 9
2.	Net value of contract (316A)	127		
3.	Other liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	128		5 5 5 7 6 4 8
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	129	5 3 0 8 3 5 4	5 3 0 8 3 5 4
5.	Liabilities to partners and association (364, 365, 366, 367, 368, 398A, 478A, 479A)	130		
6.	Liabilities to employees (331, 333, 33X, 479A)	131	3 3 7 6 3 5	2 8 2 2 1 9
7.	Liabilities related to social security (336A)	132	1 9 0 1 3 1	1 6 7 5 2 0
8.	Tax liabilities and subsidies (341, 342, 343, 345, 346, 347, 34X)	133	2 5 5 6 0 7	3 8 9 3 0 9
9.	Liabilities related to derivative transactions (373A, 377A)	134		
10.	Other liabilities (372A, 379A, 474A, 475A, 479A, 47XA)	135	5 9 0	1 8 9 7
B.V.	Short-term provisions line 137 + line 138	136	3 2 8 9 2	3 7 6 1 5
B.V.1.	Legal provisions (323A, 451A)	137	1 5 7 1 2	2 4 8 7 7
2.	Other provisions (323A, 32X, 459A, 45XA)	138	1 7 1 8 0	1 2 7 3 8
B.VI.	Current bank loans (221A, 231, 232, 23X, 461A, 46XA)	139	4 2 6 2 5 2 3 2	5 9 2 6 2 0 0 1
B.VII.	Short-term financial assistance (241, 249, 24X, 473A, /-/255A)	140		
C.	Accruals/deferrals total (lines 142 to 145)	141	1 3 8 2 2 0	1 8 4 8 6 6
C.1.	Accrued expenses - long-term (383A)	142		
2.	Accrued expenses - short-term (383A)	143	9 9 2	2 9 8 0
3.	Deferred income - long-term (384A)	144	9 2 5 7 0	1 3 7 2 2 8
4.	Deferred income - short-term (384A)	145	4 4 6 5 8	4 4 6 5 8

Designation a	Text b	Line No. c	Actual data	
			Current accounting period 1	Preceding accounting period 2
			*	Net turnover (part of account class 6 according to the Act)
**	Operating income total (lines 03 to 09)	02	3 3 0 3 7 8 8 0 9	3 8 9 9 3 4 1 8 3
I.	Revenue from the sale of merchandise (604, 607)	03	3 2 3 3 7 4 8 9 2	3 8 0 6 1 6 3 5 5
II.	Revenue from the sale of own products (601)	04		
III.	Revenue from the sale of services (602, 606)	05	5 4 6 0 7 3 1	6 9 4 3 2 5 0
IV.	Changes in internal inventory (+/-) (account group 61)	06		
V.	Own work capitalized (account group 62)	07		
VI.	Revenue from the sale of non-current intangible assets, property, plant and equipment, and raw materials (641, 642)	08	3 4 6 0	3 8 1 2 0
VII.	Other operating income (644, 645, 646, 648, 655, 657)	09	1 5 3 9 7 2 6	2 3 3 6 4 5 8
**	Operating expenses total line 11 + line 12 + line 13 + line 14 + line 15 + line 20 + line 21 + line 24 + line 25 + line 26	10	3 2 6 5 4 9 3 6 7	3 8 7 2 8 0 7 1 4
A.	Cost of merchandise sold (504, 507)	11	3 0 4 3 0 9 1 0 7	3 7 8 1 1 0 0 7 0
B.	Consumed raw materials, energy consumption, and consumption of other non-inventory supplies (501, 502, 503)	12	9 7 1 6 6 6	1 1 1 4 2 3 3
C.	Value adjustments to inventory (+/-) (505)	13		- 1 1 3 7 2 8 6 9
D.	Services (account group 51)	14	9 8 5 9 8 5 7	1 0 0 9 0 3 8 5
E.	Personnel expenses total (lines 16 to 19)	15	5 5 5 4 9 3 2	4 7 5 3 3 7 9
E.1.	Wages and salaries (521, 522)	16	3 9 7 8 4 8 5	3 4 0 2 0 1 8
2.	Remuneration of board members of company or cooperative (523)	17		
3.	Social security expenses (524, 525, 526)	18	1 3 8 6 3 5 7	1 1 7 2 7 0 3
4.	Social expenses (527, 528)	19	1 9 0 0 9 0	1 7 8 6 5 8
F.	Taxes and fees (account group 53)	20	5 6 5 1 8	3 3 7 6 6
G.	Amortization and value adjustments to non-current intangible assets and depreciation and value adjustments to property, plant and equipment (line 22 + line 23)	21	3 8 9 0 2 1 7	2 6 4 1 0 8 8
G.1.	Amortization of non-current intangible assets and depreciation of property, plant and equipment (551)	22	3 8 9 0 2 1 7	2 6 4 1 0 8 8
2.	Value adjustments to non-current intangible assets and property, plant and equipment (+/-) (553)	23		
H.	Carrying value of non-current assets sold and raw materials sold (541, 542)	24	9 0 0	2 1 4 7
I.	Value adjustments to receivables (+/-) (547)	25	2 7 8 0 1 0	8 4 5 0
J.	Other operating expenses (543, 544, 545, 546, 548, 549, 555, 557)	26	1 6 2 8 1 6 0	1 9 0 0 0 6 5
***	Profit/loss from operations (+/-) (line 02 - line 10)	27	3 8 2 9 4 4 2	2 6 5 3 4 6 9

Designation a	Text b	Line No. c	Actual data	
			Current accounting period 1	Preceding accounting period 2
			*	Added value (line 03 + line 04 + line 05 + line 06 + line 07) - (line 11 + line 12 + line 13 + line 14)
**	Income from financial activities - total line 30 + line 31 + line 35 + line 39 + line 42 + line 43 + line 44	29	6 2 3 2 6 2	3 2 5 6 8
VIII.	Revenue from the sale of securities and shares (661)	30		
IX.	Income from non-current financial assets total (lines 32 to 34)	31	1 4 3 0 4	
IX.1.	Income from securities and ownership interests in affiliated accounting entities (665A)	32	1 4 3 0 4	
2.	Income from securities and ownership interests within participating interest, except for income of affiliated accounting entities (665A)	33		
3.	Other income from securities and ownership interests (665A)	34		
X.	Income from current financial assets total (lines 36 to 38)	35		
X.1.	Income from current financial assets in affiliated accounting entities (666A)	36		
2.	Income from current financial assets within participating interest, except for income of affiliated accounting entities (666A)	37		
3.	Other income from current financial assets (666A)	38		
XI.	Interest income (line 40 + line 41)	39	1 8 4 2	5 7 6 8
XI.1.	Interest income from affiliated accounting entities (662A)	40		5 2 4 1
2.	Other interest income (662A)	41	1 8 4 2	5 2 7
XII.	Exchange rate gains (663)	42	3 9 2 9	1 7 1 2
XIII.	Gains on revaluation of securities and income from derivative transactions (664, 667)	43	6 0 3 1 8 7	2 5 0 8 8
XIV.	Other income from financial activities (668)	44		
**	Expenses related to financial activities - total line 46 + line 47 + line 48 + line 49 + line 52 + line 53 + line 54	45	3 4 9 7 2 8 7	4 3 2 6 4 9 4
K.	Securities and shares sold (561)	46		
L.	Expenses related to current financial assets (566)	47		
M.	Value adjustments to financial assets (+/-) (565)	48	- 5 0 6 4 3	3 8 6 2 6 6
N.	Interest expense (line 50 + line 51)	49	3 3 1 3 3 0 0	3 7 8 2 2 1 0
N.1.	Interest expenses related to affiliated accounting entities (562A)	50		1 0 7 6 4 9
2.	Other interest expenses (562A)	51	3 3 1 3 3 0 0	3 6 7 4 5 6 1
O.	Exchange rate losses (563)	52	1 6 0 8 6	3 1 6 6 0
P.	Loss on revaluation of securities and expenses related to derivative transactions (564, 567)	53	1 1 0 6 3 7	2 8 1 3 8
Q.	Other expenses related to financial activities (568, 569)	54	1 0 7 9 0 7	9 8 2 2 0

NOTES TO THE FINANCIAL STATEMENTS 2024

prepared in accordance with Decree No. MF/23377/2014-74 (FS No.12/2014), which establishes the details of the individual financial statements and the scope of data to be disclosed from the individual financial statements for large entities and public interest entities

Article I – GENERAL INFORMATION

1) Basic information about the entity (hereinafter referred to as the entity):

Business name:	INTERAGROS, a.s.
Registered office:	917 01 Trnava, Piešťanská 3
Legal form:	Joint stock company
Date of establishment:	Registration in the Commercial Register: 28 February 2014
Main scope of business:	Sale of goods; Provision of services in agriculture industry
Public interest entity:	INTERAGROS, a.s. is not a public interest entity (Section 2(14) of the Accounting Act).
Accounting period:	Calendar year 2024

Entity size group test (Section 2 of the Accounting Act)

(The size group of large entities includes entities which, for two consecutive accounting periods, meets at least two of the three conditions – net assets exceeded EUR 5,000,000, net turnover exceeded EUR 10,000,000 and the average recalculated number of employees in a full-time equivalent unit during the accounting period exceeded 50).

Item description	2023	2022	Yes/No
Total Net Assets	106,239,438	140,287,709	yes
Total net turnover	387,559,605	470,157,629	yes
Average recalculated number of employees in a full-time equivalent unit during the	121	124	yes

The entity meets the size conditions for classification in the size group – **large entity**, therefore it compiles the financial statements according to the methodology for this size group (Decree No. MF/23377/2014-74).

2) Information about another entity in which the entity is an unlimited partner:

The entity is not an unlimited partner in another entity.

3) The **date of approval of the financial statements** for the immediately preceding accounting period by the competent body of the entity

The financial statements for the immediately preceding period, i.e., as of 31 December 2023, were approved by the Annual General Meeting held on 2 September 2024

4) **Legal grounds** for the compilation of the annual financial statements:

The financial statements as of 31 December 2024 have been prepared as annual financial statements according to Section 17(6) of Act No. 431/2002 Coll., on accounting, for the accounting period from 1 January 2024 to 31 December 2024.

5) **Details of the group** of entities in the context of **consolidation**:

The company is the parent entity of EXATA TRADE, a.s. v likvidácii, Povodská 5351/14A, 929 01 Dunajská Streda and will not prepare consolidated financial statements as of 31 December 2024 within the meaning of Section 22(12) of the Accounting Act.

6) **Average recalculated number of employees** in a full-time equivalent unit during the accounting period (Managers and officers mean members of the statutory body and their direct reports)

Item description	Current accounting period	Immediately preceding accounting period
Average recalculated number during the accounting period	131	121
Number of employees as of the date on which the financial statements are compiled, of which:	124	118
• Number of managers and officers	7	7

Article II – INFORMATION ABOUT PROCEDURES APPLIED

1) The financial statements are prepared on the assumption that the entity will continue with its business activities **as a going concern** for at least 12 months after the closing date within the meaning of Section 7(4) of the Accounting Act.

The financial statements are prepared on the assumption of continuous operation with business activities as a going concern for at least 12 months after the closing date within the meaning of Section 7(4) of the Accounting Act.

2) Information on the application of the accounting policies and accounting methods that are relevant to assessing the assets, liabilities, financial position and economic results. Information **on changes in accounting policies and changes in accounting methods** stating the reasons for their application and quantifying their impact on the financial value of the assets, liabilities, registered capital and economic results. If, as a result of a change in accounting policies and accounting methods, the values for the immediately preceding accounting period are not comparable in the individual components of the financial statements, an explanation shall be provided for the non-comparable values:

Accounting policies and methods have been applied in compliance with the applicable Accounting Act. Accounting methods and general accounting policies have been applied consistently.

3) Information about the nature and purpose of **transactions that are not included in the balance sheet**, indicating the financial impact of those transactions on the entity, if the risks or benefits arising from such transactions are material and if the disclosure of those risks or benefits is necessary for assessing the financial position of the entity (e.g. litigation, contracts, time-limited licences and authorisations, business combinations, commitments to invest, impact of legislation, general downturn in the economic segment).

– n.a.

4) **Method and determination of valuation** of assets and liabilities:

a) The basis of measurement of assets and liabilities (Section 25 of the Accounting Act):

No.	Item description	Valuation method
1.	Fixed intangible assets acquired externally	Acquisition price
2.	Fixed intangible assets acquired internally	Own expenses
3.	Fixed intangible assets acquired otherwise (by donation):	Real acquisition price
4.	Fixed tangible assets acquired externally:	Acquisition price
5.	Fixed tangible assets acquired internally:	Own expenses
6.	Fixed intangible assets acquired otherwise (by donation):	Real acquisition price
7.	Non-current financial assets:	Acquisition price
8.	Inventory which were purchased:	Acquisition price
9.	Internally generated inventory:	Own expenses
10.	Inventory acquired otherwise (by donation):	Real acquisition price
11.	Custom production and custom construction of real estate property intended for sale:	Nominal value
12.1.	Own receivables:	Nominal value
12.2.	Purchased receivables:	Acquisition price
13.	Short-term financial assets:	Acquisition price
14.	Accruals and deferrals at the asset side of the balance sheet:	Nominal value
15.	Obligations, including provisions, bonds, loans and credits:	Nominal value
16.	Accruals and deferrals at the liabilities side of the balance sheet:	Nominal value
17.	Derivatives:	Nominal value
18.	Assets and liabilities secured by derivatives:	Nominal value
19.	Leased property and property acquired under a contract for the purchase of a leased item:	Acquisition price
20.	Income tax payable and deferred income tax:	Nominal value

b) Permanent impairment of the assets has not been recognized. Transitional impairment is recognised in the form of a value adjustments, determined by an expert assessment of the creditworthiness of the asset.

c) The entity has measured liabilities at the nominal value of the liabilities. The entity has measured the provisions by an expert estimate of the future nominal value required to settle them.

d) Determining the measurement of financial instruments or assets that are not financial instruments measured at **fair value**:

– n.a.

e) Determining the measurement of financial instruments where financial instruments are measured at acquisition price or at own costs:

– n.a.

g) Information **about the subsidies provided** and the subsidies for the acquisition of assets shall be given to the components of the assets and their valuation:

In 2009, the company was granted a subsidy for the acquisition of assets in the amount of EUR 1,034,829.32, which was provided by the Agricultural Paying Agency (APA).

The subsidy is linked to buildings, structures and technologies in the Bojničky establishment.

f) **Depreciation plan** for fixed assets, including depreciation period, depreciation rates and depreciation methods for accounting depreciations:

Tangible and intangible fixed assets subject to depreciation	Account number	depreciation period (number of years)	depreciation rate (%)
Software	013	5 / 4	20 / 25
Other intangible fixed assets	019	4 / 7	25 / 14.3
Structures	021	20 / 40	5 / 2.5
With accessories	022.A	4	25
Modes of transport	022.A	4	25
Other machines	022.A	6	16.7
Other tangible fixed assets	029	5	20

Commentary on the depreciation plan:

- The entity applies accounting depreciation independently of tax depreciation, except for the one-off amortisation of negative goodwill. The depreciation of the assets begins in the month in which they are brought into use. Accounting depreciation is based on the expected useful life of the assets. Intangible fixed assets are depreciated over 5 years from acquisition, goodwill over seven years.
- The entity uses straight-line depreciation of tangible fixed assets and intangible fixed assets. A detailed item-by-item accounting depreciation schedule is maintained in the software supported subsystem Assets (also income tax depreciation according to the Income Tax Act).
- The entity depreciates individual items or relevant sets of tangible assets (e.g. a computer network, a furniture set). The entity does not use component depreciation (depreciation of parts of assets – components).
- The entity did not apply a one-off accounting depreciation of fixed assets due to a one-off permanent impairment in the value of the asset (Section 21(5) of the Accounting Procedures), except for a one-off depreciation of negative goodwill that was made in previous years.
- The entity does not use the category of small intangible fixed assets – items with the unit price below EUR 2,400 with a useful life of more than one year are charged directly to the company's expenses.
- The entity does not use the category of small tangible fixed assets – items with the unit price below EUR 1,700 with a useful life of more than one year are charged directly to the company's expenses.
- The entity uses the category of small tangible fixed assets – items with the unit price below EUR 1,700 with a useful life of more than one year measured at fair value after the merger are accounted for in tangible fixed asset accounts and depreciated over 2 years.
- The entity does not use the voluntary accounting for below-the-limit technical appreciation of technical to depreciable fixed assets – technical appreciation below EUR 1,700 per accounting period (Section 21(3) of the Accounting Procedures; Section 29/2 of the Income Tax Act).
- The entity does not use voluntary capitalisation of interest in the acquisition price of a depreciable tangible fixed assets or intangible fixed assets (Section 34(1) of the Accounting Procedures; Section 35(2)(h) Accounting Procedures).

5) **Information on the treatment of major of errors of the previous** accounting periods in the current accounting period, stating the impact on retained earnings or on accumulated losses from previous years; At the same time, the entity may also indicate the information on the revisions of minor errors of previous accounting periods in the current accounting period, stating the impact on economic results of the current accounting period:

Description of accounting case	Amount	Credited/Charge

The entity has not accounted for corrections of major errors from the previous accounting periods because they have not occurred.

Article III – INFORMATION EXPLAINING AND COMPLETING THE ITEMS IN THE BALANCE SHEET

1) Information on items – ASSETS OF THE BALANCE SHEET

a.1) Information on intangible fixed assets for the current accounting period and for the immediately preceding accounting period following the breakdown of the balance sheet items:

Current accounting period – Intangible fixed assets – 2024								
Item	Develop- ment costs (012)	Software (013)	Valuable rights (014)	Goodwill (015)	Other intangible fixed assets (019)	Acquisition of intangible fixed assets (041)	Advance payments for intangible fixed assets (051)	TOTAL
Initial measurement								
Balance at the beginning of the accounting period		371,008		10,966,511	16,470	361,937		11,715,926
Increases		312,954		6,042,308	0	398,477		6,753,739
Decreases						314,680		314,680
Transfers		342,398				-342,398		0
Balance at the end of the accounting period		1,026,360		17,008,819	16,470	103,336		18,154,985
Value adjustments								
Balance at the beginning of the accounting period		176,594		9,399,788	6,719			9,583,101
Increases		156,986		2,429,910	4,117			2,591,013
Decreases								
Transfers								
Balance at the end of the accounting period		333,580		11,829,698	10,836			12,174,114
Value adjustments								
Balance at the beginning of the accounting period								
Increases								
Decreases								
Transfers								
Balance at the end of the accounting period								
Residual value								
Balance at the beginning of the accounting period		194,414	0	1,566,723	9,751	361,937	0	2,132,825
Balance at the end of the accounting period		692,780	0	5,179,121	5,634	103,336	0	5,980,871

Immediately preceding accounting period – Intangible fixed assets – 2023								
Item	Develop- ment costs (012)	Software (013)	Valuable rights (014)	Goodwill (015)	Other intangible fixed assets (019)	Acquisition of intangible fixed assets (041)	Advance payments for intangible fixed assets (051)	TOTAL
Initial measurement								
Balance at the beginning of the accounting period		235,130		10,966,511	16,470	267,635		11,485,746
Increases		151,876			0	246,619		398,495
Decreases		15,998				152,317		168,315
Transfers								0
Balance at the end of the accounting period		371,008		10,966,511	16,470	361,937		11,715,926
Value adjustments								
Balance at the beginning of the accounting period		138,615		7,833,144	2,601			7,974,360
Increases		53,977		1,566,644	4,118			1,624,739
Decreases		15,998						15,998
Transfers								
Balance at the end of the accounting period		176,594		9,399,788	6,719			9,583,101
Value adjustments								
Balance at the beginning of the accounting period								
Increases								
Decreases								
Transfers								
Balance at the end of the accounting period								
Residual value								
Balance at the beginning of the accounting period		96,515	0	3,133,367	13,869	267,635	0	3,511,386
Balance at the end of the accounting period		194,414	0	1,566,723	9,751	361,937	0	2,132,825

a.2) Information on tangible fixed assets for the current accounting period and for the immediately preceding accounting period following the breakdown of the balance sheet items:

Current accounting period – Tangible fixed assets – 2024									
Item	Plots of land (031)	Structures (021)	Individual movable assets and sets of movable assets (022)	Cultivated assets of permanent crops (025)	Breeding and draught animals (026)	Other fixed tangible assets (029)	Acquisition of fixed tangible assets (042)	Advance payments for fixed tangible assets (052)	TOTAL
Initial measurement									
Balance at the beginning of the accounting period	614,884	7,971,490	4,826,136				43,971		13,456,481
Increases	707,275	2,908,726	936,512				793,988		5,346,501
Decreases			11,747				170,312		182,059
Transfers									
Balance at the end of the accounting period	1,322,159	10,880,216	5,750,901				667,647		18,620,923
Value adjustments									
Balance at the beginning of the accounting period		1,494,727	2,970,199						4,464,926
Increases		541,066	759,037						1,300,103
Decreases			11,747						11,747
Balance at the end of the accounting period		2,035,793	3,717,489						5,753,282
Value adjustments									
Balance at the beginning of the accounting period									
Increases									
Decreases									
Balance at the end of the accounting period									
Residual value									
Balance at the beginning of the accounting period	614,884	6,476,763	1,855,937				43,971	0	8,991,555
Balance at the end of the accounting period	1,322,159	8,844,423	2,033,412				667,647	0	12,867,641

Immediately preceding accounting period – Tangible fixed assets – 2023									
Item	Plots of land (031)	Structures (021)	Individual movable assets and sets of movable assets (022)	Cultivated assets of permanent crops (025)	Breeding and draught animals (026)	Other fixed tangible assets (029)	Acquisition of fixed tangible assets (042)	Advance payments for fixed tangible assets (052)	TOTAL
Initial measurement									
Balance at the beginning of the accounting period	614,884	7,645,508	4,876,218				357,030		13,493,640
Increases		325,982	37,223				50,147		413,352
Decreases			87,305				37,223		124,528
Transfers							-325,983		-325,983
Balance at the end of the accounting period	614,884	7,971,490	4,826,136				43,971		13,456,481
Value adjustments									
Balance at the beginning of the accounting period		1,097,260	2,436,475						3,533,735
Increases		397,632	621,030						1,018,662
Decreases		165	87,306						87,471
Balance at the end of the accounting period		1,494,727	2,970,199						4,464,926
Value adjustments									
Balance at the beginning of the accounting period									
Increases									
Decreases									
Balance at the end of the accounting period									
Residual value									
Balance at the beginning of the accounting period	614,884	6,548,248	2,439,743				357,030	0	9,959,905
Balance at the end of the accounting period	614,884	6,476,763	1,855,937				43,971	0	8,991,555

Commentary: The entity has not capitalised any interest in the cost of depreciable fixed assets.

b) Information on the reasons accounting for fixed assets for which the entity does not have ownership right (e.g. property acquired through financial leasing, property for which ownership rights have been acquired by the creditor under a contract on security transfer of rights, but that is used by the entity under a contract on lending, foreign assets entrusted in the administration (e.g. fund of repairs in the case of the management of apartments):

The entity has no content for this point.

c.1) **Intangible fixed assets** over which a pledge was created and intangible fixed assets to which the entity has a restricted right of disposal:

The entity has no content for this point.

c.2) **Tangible fixed assets** over which a pledge was created and tangible fixed assets to which the entity has a restricted right of disposal:

A pledge over real estate property owned by the borrower in the cadastral area of Bánovce nad Ondavou and Parchovany has been established in favour of the financing banks.

Tangible fixed assets	Value for the current accounting period
Tangible fixed assets subject to a pledge	10,214,608
Tangible fixed assets with limited right of disposal	-

d) Assets that is **goodwill** – the reason for its creation, the method of calculation and review of the merits of its value and the depreciation of its value:

The positive goodwill accounted for in 2017 arose from the merger of Helios Alliance, s. r. o., with its registered office at Rajska 7, 811 08 Bratislava, Comp. ID: 44 943 474, registered in the Commercial Register kept by the District Court Bratislava I, Section: Sro, Insert No. 60172/B, as the dissolving company, and INTERAGROS VP, a. s., with its registered office at Prievozská 2/A, 821 09 Bratislava, identification number 47 681 659, registered in the Commercial Register kept by the District Court Bratislava I, Section Sa, Insert No. 5919/B, as the successor company.

The positive goodwill accounted for in 2024 arose from the merger of Poľnonákup Sečovce, s. r. o., with its registered office at Kollárova č.1657/16, 078 01 Sečovce, Comp. ID: 50 070 665, registered in the Commercial Register kept by the Municipal Court Košice, Section: Sro, Insert No. 38196/V, as the dissolving company, and INTERAGROS, a. s., with its registered office at Piešťanská 3, 917 01 Trnava, Comp. ID: 47 681 659, registered in the Commercial Register kept by the District Court Trnava, Section Sa, Insert No. 10745/T, as the successor company.

e) **Research and development activities** of the entity for the current period (Section 37 Accounting Procedures), broken down into:

1. Costs of research incurred in the current accounting period:

The entity has no content for this point.

2. Non-activated costs of development incurred in the current accounting period:

The entity has no content for this point.

3. Activated costs of development incurred in the current accounting period (account 012):

The entity has no content for this point.

f) Information **on the structure of non-current financial assets and their allocation** broken down in relation to the balance sheet items, if, through such allocation, the entity has a controlling influence, a joint controlling influence, a significant influence in another entity; the business name, registered office, share in the registered capital and share in other components of equity, the amount of equity and the economic result (profit or loss) of that other entity shall also be disclosed:

Business name and registered office of the company in which the entity has non-current financial assets allocated	Current accounting period				
	Share of the entity in the registered capital in %	Share in other components of equity of the other entity in which the entity has non-current financial assets allocated	The equity value of the other entity in which the entity has non-current financial assets allocated	The economic result of the entity in which the entity has non-current financial assets allocated	Accounting value of non-current financial assets
Securities and shares in affiliated entities – in a subsidiary with a significant influence (line 22 of the balance sheet)					
EXATA TRADE, a.s. v likvidácii Povodská 5351/14A 929 01 Dunajská Streda	80	80	11,884	-18,816	8,947
Securities and shares, excluding affiliated entities – participating interest in another entity with significant influence – over 20% (line 23 of the balance sheet)					

Securities and shares other than shares of the entity – contractually agreed sharing of decisive influence					
-					

Business name and registered office of the company in which the entity has non-current financial assets allocated	Immediately preceding accounting period – 2023				
	Share of the entity in the registered capital in %	Share in other components of equity of the other entity in which the entity has non-current financial assets allocated	The equity value of the other entity in which the entity has non-current financial assets allocated	The economic result of the entity in which the entity has non-current financial assets allocated	Accounting value of non-current financial assets
Securities and shares in affiliated entities – in a subsidiary with a significant influence (line 22 of the balance sheet)					
EXATA TRADE, a.s. Štúrova 1090/7 929 01 Dunajská Streda	80	80	447,880	-2,481	358,304
Polnonákup Sečovce, s.r.o. Kollárova 1657/16 078 01 Sečovce	100	100	1,570,572	255,910	7,405,638
Securities and shares, excluding affiliated entities – participating interest in another entity with significant influence – over 20% (line 23 of the balance sheet)					
-					
Securities and shares other than shares of the entity – contractually agreed sharing of decisive influence					
-					

(g), (i), (j) Information **on non-current financial assets** broken down by the individual **balance sheet** items at the beginning of the current accounting period, additions, disposals and transfers of these assets (changes) during the current accounting period and the position at the end of the current accounting period:

Non-current financial assets	Current accounting period			Balance at the end of the accounting period
	Balance at the beginning of the accounting period	Increases	Decreases	
Equity securities and shares in affiliated entities (line 22 of the balance sheet)	8,150,209		7,805,639	344,570
Value adjustments to equity securities in affiliated entities (line 22 of the balance sheet)	386,266		50,643	335,623
Loans to affiliated entities	0	0	0	0
Other fixed assets	0	0	0	0
Acquisition of non-current financial assets	5,562	0	0	5,562

* The position at the beginning of the accounting period is after revaluation by the equity method.

Non-current financial assets	Immediately preceding accounting period – 2023			
	Balance at the beginning of the accounting period	Increases	Decreases	Balance at the end of the accounting period
Equity securities and shares in affiliated entities (line 22 of the balance sheet)	958,806	7,796,403	605,000	8,150,209
Value adjustments to equity securities in affiliated entities (line 22 of the balance sheet)		386,266		386,266
Loans to affiliated entities	0	0	0	0
Other fixed assets	0	0	0	0
Acquisition of non-current financial assets	5,562	0	0	5,562

(h) Valuation of non-current financial assets as of the date on which the financial statements are compiled **at fair value (FV)** or using the **equity method (EM)** according to Section 27 of the Accounting Act and on impact of such valuation on the economic result or on the equity amount:

As of the date on which the financial statements are compiled, the entity has not revalued equity interests in excess of 20% using the equity method.

As at the date on which the financial statements are compiled, the entity has adjusted the value of its share in the registered capital of Exata Trade, a.s., by value adjustments as there is a reasonable expectation that the assets will be impaired below their book value.

(k) Non-current financial assets over which a pledge has been created and non-current financial assets in relation to which the entity has a restricted right of disposal thereof:

Non-current financial assets	Value for the current accounting period
Non-current financial assets subject to a pledge	<i>n.a.</i>
Non-current financial assets with limited right of disposal	<i>n.a.</i>

(l) **Information on the of share certificates** (convertible bonds, warrants, options or similar securities) – their number and the extent of the rights they represent shall be disclosed:

n.a.

(m) **Value adjustments to inventories** broken down in connection with the balance sheet items, indicating their position at the beginning of the current accounting period, production, reversals of provisions during the accounting period and the position at the end of the accounting period and the reasons for their creation, settlement:

n.a.

Value adjustments to inventories	Immediately preceding accounting period – 2023			
	Balance at the beginning of the accounting period	Increases	Decreases	Balance at the end of the accounting period
Value adjustments to inventories – rapeseed (line 39 of the balance sheet)	2,737,116	0	2,737,116	0
Value adjustments to inventories – maize (line 39 of the balance sheet)	1,012,583	0	1,012,583	0
Value adjustments to inventories – wheat (line 39 of the balance sheet)	7,623,170	0	7,623,170	0
Total	11,372,869	0	11,372,869	0

At the financial statement date, the entity has not created any new value adjustment for inventories because the entity does not expect the future economic benefits from these assets to be less than their measurement in the accounts (Section 18(5) of the Accounting Act).

(n) **Inventories** over which a pledge is created and any inventories in relation to which the entity has a restricted right of disposal.

A pledge over inventories has been established for the benefit of the financing banks. The value of the pledged inventories as of 31.12.2024 is EUR 15,040,965 (as of 31.12.2023: EUR 26,913,944).

(o) **Construction contracts** (Section 30 of the Accounting Procedures) and **turnkey construction of real estate property intended for sale** (Section 30d of the Accounting Procedures):

The entity has no content for this point.

(p) The most important items of **receivables**, also including value adjustments (VAs) for the accounting period, indicating the position at the beginning of the accounting period, creation, and reversals of provisions and the position at end of the accounting period and separately also the reason for their creation and settlement:

Receivables	Current accounting period – 2024					
	The balance of provisions at the beginning of the accounting period	Provisioning	Provisions taken over on merger	Accounting for the provisions due to termination of the reasons of justifications	Accounting for the provisions due to writing off of the assets	The balance of provisions at the end of the accounting period
Total non-current receivables (line 41 of the balance sheet)						
• of which: non-current trade receivables						
• of which: other non-current receivables						
Total current receivables (line 53 of the balance sheet)	215,467	285,515	22,268	7,505	24,255	491,490
• of which: current trade receivables	215,467	285,515	22,268	7,505	24,255	491,490
• of which: other short-term receivables						

Receivables	Immediately preceding accounting period – 2023					
	The balance of provisions at the beginning of the accounting period	Provisioning		Accounting for the provisions due to termination of the reasons of justifications	Accounting for the provisions due to writing off of the assets	The balance of provisions at the end of the accounting period
Total non-current receivables (line 41 of the balance sheet)						
• of which: non-current trade receivables						
• of which: other non-current receivables						
Total current receivables (line 53 of the balance sheet)	207,017	8,698		248		215,467
• of which: current trade receivables	207,017	8,698		248		215,467
• of which: other current receivables						

Comment on the provision for receivables:

- **Reason of creation** – of provisions is temporary impairment due to the fact that receivables are overdue.
- **Reason of settlement/release** – of the provisions is either removal of the receivables from the balance sheet (the sale or write-off of receivables) or extinction of title of the temporary impairment because the receivable was paid.
- **Method of calculation** – The entity makes accounting value adjustments in the amount of 20% for receivables over 360 days overdue, 50% for receivables over 720 days overdue and 100% for receivables over 1080 days overdue.
- **Method of calculation** – The entity makes accounting value adjustments of up to 100 % to receivables for which it is reasonable to assume that the debtor will not pay in whole or in part and which do not meet the legal requirement for recognition as a tax expense, and for disputed receivables from debtors with whom there is a dispute over their recognition.

(q) The value of receivables to maturity and overdue:

Item description	Current accounting period – 2024		
	to maturity	overdue	Total receivables
Non-current receivables (line 41 of the balance sheet)	49,438		49,438
Current receivables (line 53)	29,434,538	16,068,189	45,502,727

Item description	Immediately preceding accounting period – 2023		
	to maturity	overdue	Total receivables
Non-current receivables (line 41 of the balance sheet)			
Current receivables (line 53)	39,382,172	21,032,831	60,415,003

(r) The value of receivables secured by a pledge or another form of security, indicating the form of security, the value of receivables over which the pledge was created and the value of receivables in relation to which the entity has a restricted right of disposal:

A pledge over receivables has been established for the benefit of the financing banks. Value of pledged receivables as of 31.12.2024 is EUR 44,728,338 (as of 31.12.2023: EUR 59,630,731).

(s) Calculation of deferred tax assets (Section 10 of the Accounting Procedures)

In the balance sheet, the deferred tax liability is offset against the deferred tax asset within the meaning of applicable legislation.

(s) Calculation of deferred tax assets (Section 10 of the Accounting Procedures):

The calculation of deferred tax is shown in the LIABILITIES section

(t) Information on items of **current financial assets (current FAs)**:

(PUJ – affiliated entity, relationship between parent entity and subsidiary entity)

The entity has no content for this point.

(u) Valuation of current financial assets as of the date on which the financial statements are compiled **at fair value (FV)** or using the **equity method (EM)** according to Section 27 of the Accounting Act and on impact of such valuation on the economic result or on the equity amount:

The entity has no content for this point.

v) Provisions for current financial assets (CFAs) for the accounting period, indicating the position at the beginning of the accounting period, creation, reversals of provisions for such assets and the position at the end of the accounting period, showing separately the reason for their creation, settlement:

The entity has no content for this point.

(w) Current financial assets over which a pledge was created and current financial assets to which the entity has a restricted right of disposal:

The entity has no content for this point.

(x) Information on own shares:

- The reason for the acquisition of own shares during the accounting period;
- The number and nominal value of own shares acquired during the accounting period and the number and nominal value of treasury shares transferred during the accounting period, showing the percentage of the subscribed registered capital represented by those own shares;
- The number and the consideration at which the own shares were acquired during the accounting period and the number and the value at which the own shares were transferred to another person during the accounting period;
- The number, nominal value and the consideration at which the own shares were acquired and which the entity holds on the last day of the accounting period; Their percentage in the subscribed registered capital shall also be disclosed.

The entity has no content for this point.

(y) Significant accruals for assets – prepaid expenses and income collected in advance:

Item description	Amount
Deferred expenses, long-term – account 381A, 382A (line 75 of the balance sheet)	1,399
Deferred expenses, short-term – account 381A, 382A (line 76 of the balance sheet)	47,867
Of which accrued insurance premiums	27,143
Deferred income, long-term – account 385A (line 77 of the balance sheet)	
Deferred Income, short-term – account 385A (line 78 of the balance sheet)	54

2) Information on items – LIABILITIES OF THE BALANCE SHEET

(a) Equity for the current accounting period:

1. Description of the registered capital – the number of shares (units), their nominal value, the rights attached to individual types of shares (units), paid up registered capital:

Number of shares	Nominal value in €	Amount in €
50	500	25,000
40	100,000	4,000,000
Total		4,025,000

The entire registered capital has been paid up.

2. The value of the subscribed equity – the number and nominal value of shares (units) subscribed during the accounting period and another title of the change in the equity during the accounting period:
The entity has no content for this point.

3. Distribution of the accounting profit or settlement of the accounting losses reported in the previous accounting period:

Item description	Immediately preceding accounting period – 2023
Accounting loss	-3,803,400
Retained profit from previous years	5,923,549
Distribution of the accounting profit	Current accounting period
Allocation to the statutory reserve fund	
Allocation to the statutory and other funds	
Allocation to the social fund	
Allocation to an increase of the registered capital	
Covering losses from the previous periods	3,803,400
Transfer to retained earnings from previous years	
Goodwill adjustment according to Section 37(12)(b) Retained earnings	207,241
Distribution of profit shares to partners, members	
Other	
Total	2,327,390

The distribution of the economic result (profit/loss) for 2023 was subject to the approval of the General Meeting. The loss for 2023 of EUR -3,791,644.93 together with the unreimbursed loss from previous years of EUR 11,755.49 for a total of EUR -3,803,400.42 was covered by retained earnings from previous years.

4. An overview of amounts that have not been recognized as an expense or income but directly to the equity accounts, in particular changes in the fair value of assets, changes in the value of assets using the equity method (Section 27 of the Accounting Act; Section 14 of the Accounting Procedures):

As at the date on which the financial statements are compiled, the entity accounted for valuation differences on the revaluation of trading hedging derivatives in the amount of EUR 257,385.

5. The proposed distribution of the accounting profit or settlement of the accounting loss:

The accounting profit recognised in the current accounting period for 2024 is proposed to be transferred to the account "retained earnings from previous years".

(b) the individual **types of provisions** for the current accounting period, indicating their position at the beginning of the current accounting period, their creation, use, reversal during the current accounting period, their position at the end of the accounting period, indicating the expected **year of use** of the provisions:

Item description	Current accounting period – 2024				
	Balance at the beginning of the accounting period	Creation	Utilisation	Reversal	Status at the end of the accounting period
Total non-current provisions (line 118 of the balance sheet)					
• of which:					
Total current provisions (line 136 of the balance sheet):	37,615	32,892	37,615		32,892
of which:					
Untaken leave	24,877	15,712	24,877		15,712
Audit	4,938	15,420	4,938		15,420
Other Expense	7,800	1,760	7,800		1,760

Item description	Immediately preceding accounting period – 2023				
	Balance at the beginning of the accounting period	Creation	Utilisation	Reversal	Status at the end of the accounting period
Total non-current provisions (line 118 of the balance sheet)					
• of which:					
Total current provisions (line 136 of the balance sheet):	243,235	37,615	243,235		37,615
of which:					
Untaken leave	146,040	24,877	146,040		24,877
Audit	7,300	4,938	7,300		4,938
Other Expense	89,895	7,800	89,895		7,800

(c) The Amount of liabilities to maturity and overdue:

Item description	Current accounting period – 2024		
	to maturity	overdue	total liabilities
Non-current liabilities (line 102 of the balance sheet)	480,962		480,962
Current liabilities (line 122 of the balance sheet)	15,413,974	665,838	16,079,812

Item description	Immediately preceding accounting period – 2023		
	to maturity	overdue	total liabilities
Non-current liabilities (line 102 of the balance sheet)	285,204		285,204
Current liabilities (line 122 of the balance sheet)	31,661,216	326,472	31,987,688

(d) The structure of liabilities according to the residual maturity, broken down by the balance sheet items; the value of liabilities with a residual maturity of more than five years shall be disclosed:

Item description	Current accounting period 2024	Immediately preceding accounting period 2023
Total non-current liabilities (line 102)	480,962	285,204
Liabilities with residual maturity up to 5 years including	480,962	285,204
Liabilities with residual maturity over 5 years		
Total current liabilities (line 122)	16,079,812	31,987,688
Liabilities with residual maturity up to 5 years including	16,079,812	31,987,688
Liabilities with residual maturity over 5 years		

[Legend: The residual maturity of a liability or part of liability – is the difference between the agreed maturity of the liability and the closing date (Section 12 of the Accounting Procedures).]

(e) The value of the liabilities secured by a pledge or secured by another form of security, specifying the form of security:

The entity has no content for this point.

(f) Calculation of deferred tax (Section 10 of the Accounting Procedures):

Deferred tax (+)asset / (-)liability			
Item	Current period tax difference	Tax rate	Deferred tax
residual tax value < residual book value, tangible assets	-19,309	24.00%	-4,634
Goodwill	-2,752,000	24.00%	-660,480
Subsidy, property/assets	-3,225	24.00%	-774
TOTAL deferred tax liability:			-665,888

Deferred tax (+)asset / (-)liability			
Wasted investment	117,135	24.00%	28,112
non-tax provisions, creation	17,180	24.00%	4,123
non-tax provisions	588,033	24.00%	141,128
unpaid liabilities Section 17(27) (item to be added to the tax base)	142	24.00%	34
unpaid liabilities Section 17(19) (item to be added to the tax base)	118,716	24.00%	28,492
TOTAL deferred tax assets:			201,889
TOTAL resulting deferred tax – liability			-463,999

The entity has not accounted for a deferred tax asset on the deductibility of the tax loss because it is not certain that the basis of income tax payable in future years will allow the entire tax loss to be deducted.

(g) Liabilities related to the social fund (account 472):

Item description	Current accounting period 2024	Immediately preceding accounting period 2023
Opening balance of the social fund (SF)	27,683	23,318
Creation of the social fund charged as	21,746	34,857
Creation of the social fund out of profit		
Other creation of the social fund		
Total creation of the social fund	21,746	34,857
Use of the social fund	32,466	30,492
Closing balance of the social fund (line 114 of the balance sheet)	16,963	27,683

(h) Emission of bonds:

The entity has no content for this point.

(i) Bank loans, borrowings and repayable financial assistance – currency, nature, value in foreign currency, value in euro, amount of interest, maturity, form of security:

The company has been granted loans denominated in EUR secured by pledges over real estate properties, movable assets, inventories and trade receivables.

Total long-term loans for the period 2024: EUR 10,364,964

1st long-term loan	EUR 3,134,927
Maturity	30.06.2027
Interest	1.90% p.a.
2nd long-term loan	EUR 7,230,036
Maturity	31.12.2030
Interest	3M EURIBOR +1.75% p.a.

Overdraft facilities – status as of 31.12.2024 – EUR 35,011,440

Short-term facilities – status as of 31.12.2024 – EUR 7,613,792

Total long-term loans for the period 2023: EUR 4,586,401

1st long-term loan EUR 1,549,737
Maturity 30.09.2025
Interest 1.95% p.a.

2nd long-term loan EUR 3,036,664
Maturity 30.06.2027
Interest 1.85%

Overdraft facilities – status as of 31.12.2023 – EUR 54,591,861

Short-term facilities – status as of 31.12.2023 – EUR 4,670,140

(j) Significant items of accruals for liabilities – prepaid expenses and income collected in advance:

Item description	Amount
Accrued expenses, long-term – account 383A (line 142 of the balance sheet)	
Accrued expenses, short-term – account 383A (line 143 of the balance sheet)	992
Deferred income, long-term – account 384A (line 144 of the balance sheet)	92,570
Deferred Income, short-term – account 384A (line 145 of the balance sheet)	44,658
- subsidy from APA – non-refundable financial contribution for the acquisition of assets, gradual dissolution of part of depreciation into income	

3) Assets leased in the form of financial leasing – in the notes of **the lessor**:

The entity has no content for this point.

4) Assets leased in the form of financial leasing – in the notes of **the lessee**:

The entity has no content for this point.

5(a) to (e),(g) Further information on deferred tax: see previous paragraphs 1(s) at the assets side of the balance sheet and 2(f) at the liabilities side of the balance sheet

Item description	Current accounting period	Immediately preceding accounting period
The amount of deferred income tax reported in the current accounting period as expense or income arising from changes in the income tax rate		
The amount of deferred tax assets accounted for in the current accounting period related to tax loss carry forward, unused tax deductions and other entitlements, as well as the temporary differences from previous accounting periods to which in previous periods the deferred tax assets have not been recognized		
The amount of the deferred tax liability arising out of waiving that portion of the deferred tax assets in the current accounting period, which was not recognized in previous accounting periods		

The amount of deferred tax loss related to tax loss carry forward, unused tax deductions and other entitlements, as well as the deductible temporary differences to which in previous periods the deferred tax receivables has not been recognized		
The amount of deferred income tax relating to items recognized directly to equity accounts without accounting for the expense and revenue accounts		
Income tax rate		

5(f) Further information on deferred tax – the relationship between the amount of due income tax and the amount of deferred income tax and the economic result before tax, and the numerical reconciliation of the amount of the due income tax and the amount of deferred income tax and the economic result before tax multiplied by the appropriate income tax rate (**theoretical/notional tax**):

	2024			2023		
	Tax base	Tax	Tax in %	Tax base	Tax	Tax in %
Economic result (profit/loss) before tax	955,417	0	21%	-1,640,457	0	21%
<i>of which:</i>						
<i>Notional tax</i>		0	-		0	-
Ineligible tax expenditures	2,144,030	450,246	21%	2,177,829	457,344	21%
Non-taxable income	3,062,480	643,121	21%	11,909,770	2,501,052	21%
Tax loss carry forward	18,484		-			-
Total	18,484	3,882	-	-11,372,398	-2,388,204	-
Income tax payable		4,938			0	
Deferred income tax		206,477			2,151,188	
Total income tax		211,415			2,151,188	

6) Information on significant **assets and liabilities secured by derivatives**, while the form of such security shall be indicated and the change in fair value during the accounting period:

The entity has no content for this point.

Article IV – INFORMATION THAT EXPLAINS AND SUPPLEMENTS THE ITEMS OF THE PROFIT AND LOSS ACCOUNT

(a) Amounts of sales for own performance and goods (account group 60x) – with their description and value of sales by individual **types of products and services** of the entity and main areas of sales:

Type of product, goods or services	Amount of revenues	
	Current year	Previous year
Revenues from the sale of services (606)	5,460,731	6,943,250
Revenues from goods (604)	323,374,892	380,616,355

(b) Changes in inter-organisational inventories: if the change in their stock is not equal to the difference between the net stock at the end of the previous accounting period and the net stock at the end of the current accounting period, the reasons for the difference shall be stated by items of inventories, in particular, shortages and damage, change in valuation method, donations:

The entity has no content for this point.

(c) Description and amount of significant items of income when costs are capitalised (account group 62x):

The entity has no content for this point.

(d) Description and amount of significant items of income from economic activities (account group 64x):

Description of accounting case	Amount of revenues from economic	
	Current year	Previous year
Sales of fixed assets and material	3,460	38,120
Revenues from assigned receivables	996,171	1,640,698
Dissolution of the subsidy attributable to 2024 (account 384) into revenues	44,657	44,657
Default Interest	204,261	
Inventory surpluses	122,203	
Insurance claims from insurance of receivables	110,835	
Revenues for the so-called. washout	4,700	583,090
Other revenues from economic activities	56,899	68,013

(e) total amount of personnel costs – broken down by wages, other costs of paid employment, social insurance, health insurance, social security:

Description of accounting case	Amount of personnel costs	
	Current year	Previous year
Payroll costs	3,978,485	3,402,018
Other personnel costs of dependent activities		
Social and health insurance	1,353,477	1,139,441
Supplementary Pension Insurance	32,880	33,262
Other personnel and social costs	190,090	178,658
Total personnel costs (line 15 of the profit and loss account)	5,554,932	4,753,379

(f) Description and amount of significant items of financial income and total amount of foreign exchange gains; the amount of exchange rate gains is recognised separately as of the date on which the financial statements are compiled.

Description of accounting case	Amount of financial income	
	Current year	Previous year
Revenues from the sale of securities and shares (661, 665)	14,304	
Interest income (662)	1,842	5,768
Income from operations in derivatives (667)	603,187	25,088
Exchange rate gains during the year (663.A)	3,929	1,712
Other financial income (66x)		
Total income from financial activities (line 29 of the profit and loss account)	623,262	32,568

(g) Description and amount of significant items of costs for the purchase of services (account group 51x)

Description of accounting case	Costs of purchasing services	
	Current year	Previous year
Repairs and maintenance	316,477	264,037
Travel expenses	5,379	10,190
Representation costs	83,388	85,307
Services	9,454,613	9,730,851
Costs of purchasing services (line 14 of the profit and loss account)	9,859,857	10,090,385

(h) Description and amount of significant items of other costs of economic activities:

Description of accounting case	Other costs from economic activities	
	Current year	Previous year
Costs incurred in the acquisition of goods sold	304,309,107	378,110,070
Consumption of materials, energy, and other non-storable supplies	971,666	1,114,233
Value adjustments to inventories		-11,372,869
Taxes and charges	56,518	33,766
Depreciation of intangible fixed assets and tangible fixed assets	3,890,217	2,641,088
Residual price of tangible assets sold	900	2,147
Creation and accounting for value adjustments	278,010	8,450
Gifts	600	11,150
Fines and penalties	990	2,001
Shortages and damage	83,770	14,636
Assignment of receivables	996,171	1,640,698
Sponsorship in sport	240,000	
Other costs	306,629	231,853

(i) Description and amount of significant items of financial costs and total amount of foreign exchange losses; the amount of exchange rate losses is recognised separately as of the date on which the financial statements are compiled.

Description of accounting case	Amount of financial costs	
	Current year	Previous year
Value adjustments to financial assets	-50,643	386,266
Cost from the sale of securities and shares (561)		
Interest expenses (562)	3,313,300	3,782,210
Exchange rate losses during the year (563.A)	16,086	31,660
Other financial expenses (56x)	107,907	98,220
Expenses for the revaluation of securities and expenses for derivative transactions	110,637	28,138
Total costs of financial activity (line 45 of the profit and loss account)	3,497,287	4,326,494

2) With regard to income and expenses, the amount and nature of individual items of **income and expenses** having exceptional size or incidence shall be indicated (e.g. revenues from the sale of a business or part thereof, the costs due to the sale of a business or part thereof, damage due to natural disasters):

The entity has no content for this point.

3) The description and the total amount of costs for verifying the individual financial accounts by an auditor or an audit firm, other assurance services, tax advisory services and other non-audit services provided by such auditor or the audit firm:

Description of accounting case	Audit and consultancy costs	
	Current year	Previous year
Costs of verifying the financial statements	8,000	7,440
Costs of verifying the consolidated financial statements		
Other assurance services		
Tax consulting services		
Non-audit services		

(g) **Amount of net turnover** according to Section 2(15) of the Accounting Act according to the various types of products, goods, services or other activities of the entity and the main geographical areas of sales, where these activities and areas of sales are, in terms of the organizations of sales of products and goods and the provision of services are markedly different. If the scope of activity of the entity is to achieve other income such as the income from the sales of products, goods and services, also description of other income included in the net turnover shall be disclosed:

Item description	Current accounting period	Immediately preceding accounting period
Revenues from the sale of goods (604, 607)	323,374,892	380,616,355
Revenues from the sale of own products (601)		
Revenues from the sale of services (602, 606)	5,460,731	6,943,250
Other related revenues (64x, 66x)		
Total net turnover	328,835,624	387,559,605

Geographical areas of sales	Current accounting period	Immediately preceding accounting period
Domestic (type – products, goods, services)	261,159,146	307,535,220
European Union (type – products, goods, services)	67,025,536	80,024,385
Third countries (type – products, goods, services)	650,942	0

Article V – INFORMATION ON OTHER ASSETS AND OTHER LIABILITIES

1a) **Contingent assets** – description and value of contingent assets, which are possible assets that have arisen as a result of past events and whose existence or ownership depends on whether one or more uncertain events that do not depend on the entity occur in the future or not; These assets include, for example, the rights arising from service contracts, insurance contracts, concession contracts, licensing agreements:

The entity has no content for this point.

1b) **Contingent liabilities** – description and value of contingent liabilities arising, for example, from court decisions, from guarantees provided, from generally binding legal regulations, from guarantee by individual types of guarantee; such contingent liabilities include:

- Possible obligations arising as a result of past events and the existence of which depends on whether or not one or more uncertain future events the origin of which does not depend on the entity occur in the future or not:

The entity has no content for this point.

- Obligations arising as a result of past events but that is not recognized in the balance sheet because it is unlikely that a loss of economic benefits will be required to settle that obligation or the amount of that obligation cannot be measured reliably:

The entity has no content for this point.

- 2) **Other financial liabilities** not recognised in the financial statements; for each item, a description, the amount and an indication of whether it relates to related parties – for example, a legal or contractual obligation to take out a certain quantity of product, to make investments and major repairs:

The entity has no content for this point.

- 3) **Off-balance sheet accounts** – information on significant items monitored on off-balance sheet accounts shall be provided (Section 85 of the Accounting Procedures):

The entity has no content for this point.

Article VI — EVENTS THAT OCCURRED AFTER THE CUT-OFF DATE (Subsequent events)

- (a) A decrease or increase in the market price of financial assets as a result of circumstances that occurred after the date on which the financial statements are compiled and to the date on which the financial statements are compiled, with an indication of the reason for these changes:

The entity has no content for this point.

- (b) Reasons for changing the amount of provisions and value adjustments that occurred after the date on which the financial statements are compiled and to the date on which the financial statements are compiled:

The entity has no content for this point.

- (c) Change of the members of an entity:

The entity has no content for this point.

- (d) Decisions taken to sell the entity or part of the entity:

The entity has no content for this point.

- (e) Changes in significant items of non-current financial assets:

The entity has no content for this point.

- (f) Commencement or cessation of the operation of a part of the entity, for example, a branch, an organisational unit, an establishment:

Subsidiary entity, EXATA TRADE a.s., with its registered office at Povodská 5351/14A, 929 01 Dunajská Streda, Comp. ID: 50197142 entered into liquidation on 15.1.2025.

- (g) Bonds and other securities issued:

The entity has no content for this point.

- (h) Merger, consolidation, de-merger or change in the legal form of the equity:

The entity has no content for this point.

(i) Exceptional events if they affect the management of the entity, such as a natural disaster:

The entity has no content for this point.

(j) Obtaining or withdrawing licences or other authorisations relevant to the activities of the entity:

The entity has no content for this point.

Article VII – INFORMATION ABOUT RELATED PARTIES

In 2024, the entity carried out transactions with related parties.

- Information about transactions between the reporting entity and related parties is presented because of the need for users of the financial statements to understand the impact of those transactions on the financial statements, namely:
- **List of transactions** that have taken place between the reporting entity and related parties, showing, for example, the purchase or sale of inventories, the purchase or sale of real estate property and other assets, the purchase and sale of services, leases, research and development, licences, financing, including loans and equity contributions, guarantees and warranties, contingent assets, contingent liabilities and other financial liabilities (e.g., contractual obligations to remove product, make investments or repairs), the payment of liabilities on behalf of or by the relevant entity, whether or not a price has been charged therefore.
- **Characteristics of the transaction**, which is the amount, its balance at the date on which the financial statements are compiled, its security, provision for doubtful debts, derecognition of doubtful debts to costs.
- Transactions with **related parties** are reported separately for each of the following persons:
 - an entity that exercises controlling influence over the entity (owner of more than 50% – the parent entity),
 - an entity that exercises joint control (contractually agreed controlling influence) or substantial influence (at least 20%) over the entity,
 - subsidiary entities (owned by another entity by more than 50%),
 - joint entities (50%)
 - associated enterprises (at least 20 %),
 - key management of the entity or its parent entity,
 - other related parties (e.g. personal connections – close persons of the owners or key management; critical business partners or critical creditors and their close persons).

Subsidiary entity	Current accounting period
List of transactions:	
Loan granted (receivable)	
Interest on the loan granted (income)	
Sale of services	
Sale of materials, goods	
Sale of tangible assets	
Revenues from non-current assets	14,304
REVENUES:	14,304

Purchase of services	
Purchase of materials, goods	
Purchase of assets	
COSTS:	

As of 31.12.2024, the company does not recognise a trade receivable vis-à-vis subsidiary entities.

As of 31.12.2024, the company does not recognise a trade liability vis-à-vis subsidiary entities.

Other related entities	Current accounting period
List of transactions:	
Other revenues from economic activities	31,974
Sale of services	3,074,473
Sale of materials, goods	132,343,724
REVENUES:	135,450,171
Purchase of services	3,180,335
Purchase of materials, goods	58,507,563
COSTS:	61,689,898

As of 31.12.2024, the company recognises a trade receivable of EUR 5,464,185 vis-à-vis other related entities.

As of 31.12.2024, the company recognises a trade liability of EUR 2,401,473 vis-à-vis other related entities.

2) **Income and benefits of board members** – the statutory body, supervisory body and other body of the entity, indicating in particular information about – remuneration for the performance of duties including pension schemes, guarantees and other securities, loans (terms and interest), the use of the assets of the entity for private purposes; broken down according to the respective bodies (this information is not mentioned if it would be possible to identify the financial situation of the specific natural person):

Bodies of the entity	Current accounting period	Immediately preceding accounting period
Statutory body		
• Type of income (benefits):		
Supervisory body		
• Type of income (benefits):		
Other body of the entity		
• Type of income (benefits):		

Article VIII – OTHER INFORMATION

1) **Information on the right to provide services in the public interest:**

The entity has no content for this point.

2) Information on a specific category of industrial production (Section 23d(6) of the Accounting Act):

The entity has no content for this point.

3) Information on financial relations with public authorities (Section 23d(6) of the Accounting Act):

The entity has no content for this point.

Article IX – OVERVIEW OF MOVEMENTS IN EQUITY

Changes in equity – Current accounting period – 2024					
Equity item	Balance at the beginning of the accounting period	Increases	Decreases	Transfers	Balance at the end of the accounting period
Registered capital	4,025,000				4,025,000
Own shares and ownership interests					
Changes in registered capital					
Receivables from subscribed registered capital					
Share premium					
Other capital funds	2,874,140				2,874,140
Statutory reserve fund (indivisible fund) from capital contributions					
Gains and losses from revaluation of assets and liabilities					
Gains and losses from capital investments	71,375	3,312,492	-3,126,482		257,385
Gains and losses from revaluation at mergers or de-mergers					
Statutory reserve fund	805,000				805,000
Indivisible fund					
Statutory funds and other funds					
Retained profit from previous years	5,923,549	207,241	3,803,400		2,327,390
Accumulated loss of previous years	-11,756	3,791,644	-3,803,400		0
Economic result (profit/loss) of the current accounting period	-3,791,645	744,002	3,791,645		744,002
Equity	9,895,663	8,055,379	6,918,125		11,032,917

Changes in equity – Immediately preceding accounting period – 2023					
Equity item	Balance at the beginning of the accounting period	Increases	Decreases	Transfers	Balance at the end of the accounting period
Registered capital	4,025,000				4,025,000
Own shares and ownership interests					
Changes in registered capital					
Receivables from subscribed registered capital					
Share premium					
Other capital funds	2,874,140				2,874,140
Statutory reserve fund (indivisible fund) from capital contributions					
Gains and losses from revaluation of assets and liabilities					
Gains and losses from capital investments	-390,765	71,375	-390,765		71,375
Gains and losses from revaluation at mergers or de-mergers					
Statutory reserve fund	805,000				805,000
Indivisible fund					
Statutory funds and other funds					
Retained profit from previous years	3,000,000	2,923,549			5,923,549
Accumulated loss of previous years		-11,756			-11,756
Economic result (profit/loss) of the current accounting period	2,923,549	-3,791,645	2,923,549		-3,791,645
Equity	13,236,924	-808,477	2,532,784	0	9,895,663

Article X – CASH FLOW STATEMENT:

Cash flow statement:

The company has prepared a cash flow statement using the indirect method.

	2024 EUR	2023 EUR
Net profit (before deducting tax and extraordinary items)	955,417	- 1,640 457
Adjustments for non-cash transactions:		
Write-offs of fixed assets	3,890,217	2,641,088
Write-offs of inventories	-	-
Write-offs of receivables	6,270	-
Change in provision for fixed assets	-50,643	-
Change in provision for receivables	276,022	8,450
Change in provision for inventories	-	-11,372,869
Change in provisions	-12,369	-205,620
Interest expense (net)	3,311,458	3,776,442
Loss / (profit) from the sales of fixed assets	-3,981	-38,120
Revenues from non-current financial assets	-14,304	-
Other items not included in non-cash transactions	-29,136	2,147
Profit from operations before changes in working capital	8,328,950	-6,828,939
Changes in working capital:		
Decrease (increase) of trade receivables and accruals	15,261,021	-17,955,917
Decrease (increase) of inventories	10,164,399	63,234,235
(Decrease) increase of liabilities and accruals	-18,835,390	-3,382,454
Other	-	-
Cash flow from operations	14,918,979	35,066,925
Cash flows from operating activities		
Cash flow from operations	14,918,979	35,066,925
Interest received	-	-
Income tax paid	-89,337	-2,692,775
Other items not included in operating activities	-	-
Net cash flow from operating activities	14,829,642	32,374,150
Cash flows from investing activities		
Purchase of fixed assets	-1,190,740	-280,326
Revenues from the sales of fixed assets	4,881	38,120
Acquisition of financial investments	-	-605,000
Long-term loans granted	-	-
Dividends received	14,304	-

Net cash-flows from investing activities	-1,171,555	-847,206
Cash flows from financing activities		
Income from increase in registered capital		
Income from reduction of Other capital funds of subsidiaries	400,000	
Dividend distributed	-	-
Receipts / repayments of loans and borrowings from banks	-10,820,448	-33,214,682
Receipts / repayments of borrowings received from	1,842	5,563,416
Interest paid (excluding capitalised) (-)	-3,313,300	-3,782,210
Repayments of long-term liabilities	-	-
Net cash flows from financing activities	-13,731,906	-31,433,476
Exchange rate differences on cash and cash equivalents	-	-
Increases (decreases) in cash and cash equivalents	-73,818	93,468
Cash and cash equivalents at the beginning of the year	106,255	12,787
Cash and cash equivalents at the end of the year	32,437	106,255