

INFORMATION ON EQUITY

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

	Balance 31 Mar2024 EUR	Increases EUR	Decreases EUR	Transfers EUR	Balance 31 Mar2025 EUR
Share capital	3 220 000				3 220 000
Share capital	3 220 000				3 220 000
Own shares and own ownership interests					
Change in share capital					
Capital funds	9 128				9 128
Share premium					
Other capital funds	830				830
Legal reserve fund from capital contributions	8 298				8 298
Differences from revaluation of assets and liabilities					
Investment revaluation reserve					
Differences from revaluation in the event of amalgamation					
Funds created from profit	227 702				266 453
Legal reserve fund	227 702			38 751	266 453
Non-distributable fund					
Statutory funds and other funds					
Net profit (loss) of previous years	4 769 322				5 500 276
Retained earnings from previous years	4 769 322			730 954	5 500 276
Accumulated losses from previous years					
Net profit (loss) of the current accounting period	774 704	322 186	(5 000)	(769 704)	322 186
Total	9 000 856	322 186	(5 000)		9 318 043

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	<u>31.Mar2025</u>	<u>31.Mar2024</u>
Cash flows from operating activities		
Cash generated from operations	593 564	581 056
Interest paid	-	-
Interest received	112 262	1 834
Income tax paid	(200 727)	(113 352)
Dividends paid		
Cash flow before extraordinary items	<u>505 099</u>	<u>469 538</u>
Proceeds relating to extraordinary items		
Net cash inflow from operating activities	<u>505 099</u>	<u>469 538</u>
Cash flows from investing activities		
Purchase of non-current assets	(36 980)	(205 949)
Proceeds from sale of non-current assets	42 183	58 861
Purchase of investments		
Dividends received		
Net cash (outflow)/inflow from investing activities	<u>5 203</u>	<u>(147 088)</u>
Cash flows from financing activities		
Proceeds from issuance of share capital	-	-
Proceeds from non-current liabilities	-	-
Repayment of non-current liabilities		
Net cash (outflow)/inflow from financing activities	<u>-</u>	<u>-</u>
Net increase/ (decrease) in cash and cash equivalents	510 302	322 450
Cash and cash equivalents at the beginning of year	<u>5 656 834</u>	<u>5 334 384</u>
Cash and cash equivalents at the end of year	<u>6 167 136</u>	<u>5 656 834</u>

Cash generated from operations

	<u>31.Mar 2025</u>	<u>31.Mar 2024</u>
Net profit (before tax and extraordinary items)	451 027	989 464
Adjustments for non-monetary transactions:		
Depreciation and value adjustments to non-current assets	140 434	133 948
Value adjustment to receivables	357	(157)
Value adjustment to inventory	8 406	(15 774)
Unrealized exchange rate losses		
Unrealized exchange rate gains		
Provisions	(96 690)	54 843
Value adjustment to non-current financial assets		
Loss on sale of non-current assets		
Income from non-current financial assets		
Deffered income tax and other non-monetary transactions	23 636	(8 791)
Operating profit before working capital changes	<u>527 170</u>	<u>1 153 533</u>
Changes in working capital:		
Decrease/ (Increase) in trade and other receivables (including accruals/deferrals of assets)	368 734	(219 436)
Decrease (increase) in inventory	(37 386)	(57 507)
(Decrease) increase in liabilities (including accruals/deferrals of liabilities)	(264 954)	(295 534)
Cash generated from operations	<u>593 564</u>	<u>581 056</u>

Cash

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

Cash equivalents

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