

# Annual Report 2024

## Peerberry d.o.o.

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**BALANCE SHEET**  
as of 31.12.2024

Form:  
POD-BIL

Payer: 15815815647; PEERBERRY d.o.o.				Amounts in euros and cents
Item name	AOP number	Chapter of Notes	Previous year (net)	Current year (net)
1	2	3	4	5
<b>ASSETS</b>				
<b>A) REQUIREMENTS FOR SUBMITTED AND UNPAID CAPITAL</b>	<b>001</b>			
<b>B) FIXED ASSETS (AOP 003+010+020+031+036)</b>	<b>002</b>	<b>1</b>	4.253,83	504.211,51
<b>I. INTANGIBLE ASSETS (AOP 004–009)</b>	<b>003</b>	<b>2</b>	0,00	3.750,01
1. Development costs	<b>004</b>			
2. Concessions, patents, licenses, trademarks and service marks, software and other rights	<b>005</b>			3.750,01
3. Goodwill	<b>006</b>			
4. Advances for the purchase of intangible assets	<b>007</b>			
5. Intangible assets in preparation	<b>008</b>			
6. Other intangible assets	<b>009</b>			
<b>II. TANGIBLE ASSETS (AOP 011–019)</b>	<b>010</b>	<b>3</b>	4.253,83	461,50
1. Land	<b>011</b>			
2. Construction sites	<b>012</b>			
3. Machinery and equipment	<b>013</b>		4.253,83	461,50
4. Tools, work equipment and vehicles	<b>014</b>			
5. Biological assets	<b>015</b>			
6. Advances against tangible assets	<b>016</b>			
7. Material assets in preparation	<b>017</b>			
8. Other tangible assets	<b>018</b>			
9. Investing in real estate	<b>019</b>			
<b>III. LONG-TERM FINANCIAL ASSETS (AOP 021–030)</b>	<b>020</b>	<b>4</b>	0,00	500.000,00
1. Investments of entrepreneurs in shares (shares) within the group	<b>021</b>			
2. Investments of entrepreneurs in other securities within the group	<b>022</b>			
3. Loans, deposits, etc. provided to entrepreneurs within the group	<b>023</b>			
4. Investments in shares (shares) of companies with related participation interests	<b>024</b>			
5. Investments in other securities of companies with related participation interests	<b>025</b>			
6. Loans, deposits, etc. provided to companies associated with participation shares	<b>026</b>			
7. Investments in securities	<b>027</b>			
8. Loans, deposits and the like	<b>028</b>			500.000,00
9. Other investments calculated using the equity method	<b>029</b>			
10. Other long-term financial assets	<b>030</b>			
<b>IV. RECEIVABLES (AOP 032–035)</b>	<b>031</b>		0,00	0,00
1. Accounts receivable from entrepreneurs within the group	<b>032</b>			
2. Accounts receivable from companies with related participation interests	<b>033</b>			
3. Customer accounts receivable	<b>034</b>			
4. Other receivables	<b>035</b>			
<b>V. DEFERRED TAX ASSETS</b>	<b>036</b>			
<b>C) CURRENT ASSETS (AOP 038+046+053+063)</b>	<b>037</b>	<b>5</b>	10.948.521,70	14.877.288,18
<b>I. RESERVES (AOP 039–045)</b>	<b>038</b>		0,00	0,00
1. Raw materials and materials	<b>039</b>			
2. Work in progress	<b>040</b>			
3. Finished products	<b>041</b>			

4. Trade in goods	042			
5. Advances for supplies	043			
6. Long-term assets held for sale	044			
7. Biological assets	045			

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Item name	AOP number	No. notes	Previous year (net)	Current year (net)
1	2	3	4	5
<b>II. RECEIVABLES (AOP 047–052)</b>	<b>046</b>	<b>6</b>	<b>788,551,10</b>	<b>1.346.231,90</b>
1. Accounts receivable from entrepreneurs within the group	047			
2. Accounts receivable from companies with related participation interests	048			
3. Customer accounts receivable	049		775.182,91	1.346.231,90
4. Accounts receivable to employees and members of the entrepreneur	050		0,00	
5. Accounts receivable to the state and other institutions	051		12.163,78	
6. Other receivables	052		1.204,41	
<b>III. SHORT-TERM FINANCIAL ASSETS (AOP 054–062)</b>	<b>053</b>	<b>7</b>	<b>6.535.944,44</b>	<b>10.301.794,74</b>
1. Investments in shares (shares) of entrepreneurs within the group.	054			
2. Investments in other securities of entrepreneurs within the group	055			
3. Loans, deposits, etc. provided to entrepreneurs within the group.	056			
4. Investments in shares (shares) of companies with related participation interests	057			
5. Investments in other securities of companies with related participation interests	058			
6. Loans, deposits, etc. provided to companies associated with participation shares.	059			
7. Investments in securities	060		3.535.807,51	666.591,60
8. Loans, deposits and the like	061		3.000.136,93	9.635.203,14
9. Other financial assets	062			
<b>IV. CASH AT BANK AND IN HAND</b>	<b>063</b>	<b>8</b>	<b>3.624.026,16</b>	<b>3.229.261,54</b>
<b>D) PAID COSTS OF THE FUTURE PERIOD AND ESTIMATED INCOME</b>	<b>064</b>	<b>9</b>	<b>573,44</b>	<b>8.679,79</b>
<b>E) TOTAL ASSETS (AOP 001+002+037+064)</b>	<b>065</b>		<b>10.953.348,97</b>	<b>15.390.179,48</b>
<b>F) OFF BALANCE SHEET CREDITS</b>	<b>066</b>			
<b>LIABILITIES</b>				
<b>A) CAPITAL AND RESERVES (AOP from 068 to 070+076+077+084+087+090)</b>	<b>067</b>	<b>10</b>	<b>1.356.043,77</b>	<b>1.935.179,24</b>
<b>I. SHAREHOLDERS (AUTHORIZED) CAPITAL</b>	<b>068</b>	<b>11</b>	<b>2.654,46</b>	<b>2.640,00</b>
<b>II. CAPITAL RESERVES</b>	<b>069</b>	<b>12</b>		<b>14,46</b>
<b>III. PROFIT RESERVE (AOP 071+072-073+074+075)</b>	<b>070</b>		<b>0,00</b>	<b>0,00</b>
1. Legal reserves	071			
2. Reserves for own shares	072			
3. Own shares and shares (object of deduction)	073			
4. Statutory reserves	074			
5. Other reserves	075			
<b>IV. REVALUATION RESERVES</b>	<b>076</b>			
<b>V. FAIR VALUE RESERVES AND MISCELLANEOUS (AOP 078–083)</b>	<b>077</b>		<b>0,00</b>	<b>0,00</b>
1. Fair value of financial assets through other comprehensive income (i.e. available for sale)	078			
2. Effective part of cash flow protection	079			
3. Effective part of protecting net investment abroad	080			
4. Other fair value reserves	081			
5. Exchange differences from translation of foreign transactions (consolidation)	082			
6. Exchange rate differences due to conversion into the presentation currency	083			
<b>VI. RETAINED EARNINGS OR LOSS CARRIED FORWARD (AOP 085-086)</b>	<b>084</b>	<b>13</b>	<b>915.644,52</b>	<b>1.353.389,31</b>

1. Retained earnings	085		915.644,52	1.353.389,31
2. Loss carried forward	086			
<b>VII. PROFIT OR LOSS FOR THE FISCAL YEAR (AOP 088-089)</b>	<b>087</b>	<b>14</b>	<b>437.744,79</b>	<b>579.135,47</b>
1. Profit for the financial year	088		437.744,79	579.135,47
2. Losses for the financial year	089			

<b>Payer: 15815815647; PEERBERRY d.o.o.</b>				<b>Amounts in euros and cents</b>	
Item name	AOP number	Chapter of the notes	Previous year (net)	Current year (net)	
1	2	3	4	5	
<b>VIII. MINORITY INTERESTS (NON-CONTROLLING)</b>	<b>090</b>				
<b>B) RESERVATION (AOP 092–097)</b>	<b>091</b>		0,00	0,00	
1. Pensions, severance pay and similar obligations	092				
2. Provisions for tax liabilities	093				
3. Reservations regarding initiated legal cases	094				
4. Reserves for the costs of restoration of natural resources.	095				
5. Reservation of costs during the warranty period.	096				
6. Other reservations	097				
<b>C) LONG-TERM LIABILITIES (AOP 099–109)</b>	<b>098</b>		0,00	0,00	
1. Obligations to entrepreneurs within the group	099				
2. Liabilities for loans, deposits, etc. entrepreneurs within the group	100				
3. Obligations to companies associated with participation shares	101				
4. Liabilities for loans, deposits, etc. companies with related shares	102				
5. Liabilities for loans, deposits, etc.	103				
6. Liabilities to banks and other financial institutions	104				
7. Obligations for advances	105				
8. Obligations to suppliers	106				
9. Liabilities on securities	107				
10. Other long-term liabilities	108				
11. Deferred tax liability	109				
<b>D) SHORT-TERM LIABILITIES (AOP from 111 to 124)</b>	<b>110</b>	<b>15</b>	<b>9.588.914,71</b>	<b>13.446.206,85</b>	
1. Obligations to entrepreneurs within the group	111				
2. Liabilities for loans, deposits, etc. entrepreneurs within the group	112				
3. Obligations to companies associated with participation shares	113				
4. Liabilities for loans, deposits, etc. companies with related shares	114				
5. Liabilities for loans, deposits, etc.	115				
6. Liabilities to banks and other financial institutions	116				
7. Obligations for advances	117				
8. Obligations to suppliers	118		81.908,22	149.982,93	
9. Liabilities on securities	119		0,00	0,00	
10. Liabilities to employees	120		1.049,27	1.311,58	
11. Liabilities for taxes, contributions and similar benefits	121		14.977,57	45.560,97	
12. Liabilities based on share in the result	122		0,00	0,00	
13. Liabilities based on long-term assets held for sale	123		0,00	0,00	
14. Other short-term liabilities	124		9.490.979,65	13.249.351,37	
<b>E) DEFERRED PAYMENT OF EXPENSES AND INCOME OF THE FUTURE PERIOD</b>	<b>125</b>	<b>16</b>	<b>8.390,49</b>	<b>8.793,39</b>	
<b>F) TOTAL – LIABILITIES (AOP 067+091+098+110+125)</b>	<b>126</b>		<b>10.953.348,97</b>	<b>15.390.179,48</b>	
<b>G) OFF-BALANCE SHEET ACCOUNTS</b>	<b>127</b>				

**PROFIT AND LOSS REPORT**  
for the period from 01.01.2024 to 31.12.2024

Form:  
POD-RDG

Payer: 15815815647; PEERBERRY d.o.o.				Amounts in euros and cents	
Item name	AOP number	Chapter of the Notes	Previous year	Current year	
1	2	3	4	5	
<b>I. INCOME FROM BUSINESS (AOP 129–133)</b>	<b>128</b>	<b>17</b>	<b>1.881.117,59</b>	<b>2.197.810,04</b>	
1. Income from sales from entrepreneurs within the group	129				
2. Sales revenue (outside the group)	130		1.880.949,80	2.197.787,95	
3. Income from the use of own products, goods and services	131				
4. Other income from business activities with entrepreneurs within the group	132				
5. Other income from business activities (outside the group)	133		167,79	22,09	
<b>II. BUSINESS EXPENSES (AOP from 135+136+140+144 to 146+149+156)</b>	<b>134</b>	<b>18</b>	<b>1.376.701,46</b>	<b>1.775.471,87</b>	
1. Change in the value of inventories of work in progress and finished goods	135				
2. Material costs (from 136 to 138 AOP).	136		1.347.071,87	1.739.356,10	
a) Costs of raw materials and materials	137				
b) Cost of goods sold	138				
c) Other external costs	139		1.347.071,87	1.739.356,10	
3. Personnel costs (AUD 140 to 142)	140		23.511,97	26.500,00	
a) Net wages	141		12.335,19	13.902,79	
b) Expenses on taxes and deductions from wages	142		7.846,77	8.843,99	
c) Salary contributions	143		3.330,01	3.753,22	
4. Depreciation	144		3.955,86	4.042,32	
5. Other expenses	145		262,57	0,02	
6. Cost adjustment (AOP 146+147)	146		0,00	0,00	
a) fixed assets, except financial assets	147				
b) short-term assets, other than financial assets	148				
7. Reservations (AOP 149–154)	149		0,00	0,00	
a) Provisions regarding pensions, severance pay and similar obligations	150				
b) Provisions for tax liabilities	151				
c) Reservations regarding initiated legal cases	152				
d) Reserves for expenses for restoration of natural resources	153				
e) Reserves for costs during warranty periods	154				
f) Other reservations	155				
8. Other business expenses	156		1.899,19	5.573,43	
<b>III. FINANCIAL INCOME (AOP 158–167)</b>	<b>157</b>	<b>19</b>	<b>37.779,73</b>	<b>290.879,25</b>	
1. Income from investments in shares (shares) of entrepreneurs within the group.	158				
2. Income from investments in shares (shares) of companies associated with participation interests.	159				
3. Income from other long-term financial investments and loans to entrepreneurs within the group.	160				
4. Other income based on interest from entrepreneurs within the group	161				
5. Exchange differences and other financial income from relationships with entrepreneurs within the group.	162				
6. Income from other long-term financial investments and loans	163		36.866,95	91.198,88	
7. Other interest income	164		3,34	199.648,45	
8. Exchange differences and other financial income	165		909,44	31,92	
9. Unrealized profit (income) from financial assets	166				
10. Other financial income	167				

<b>IV. FINANCIAL EXPENSES</b> (AOP from 169 to 175)	<b>168</b>	<b>20</b>	<b>613,49</b>	<b>331,11</b>
1. Expenses based on interest and similar expenses for entrepreneurs within the group	<b>169</b>			
2. Exchange differences and other expenses with entrepreneurs within the group	<b>170</b>			
3. Interest expenses and similar expenses	<b>171</b>		44,68	44,36
4. Exchange differences and other expenses	<b>172</b>		568,81	286,75
5. Unrealized losses (expenses) on financial assets.	<b>173</b>			
6. Adjustments to the value of financial assets (net)	<b>174</b>			
7. Other financial expenses	<b>175</b>			

Payer: 15815815647; PEERBERRY d.o.o.				Amounts in euros and cents	
Item name	AOP number	Chapter of the Notes	Previous year	Current year	
1	2	3	4	5	
<b>V. SHARE IN THE PROFIT OF COMPANIES RELATED BY EQUITY SHARES</b>	<b>176</b>				
<b>VI. SHARE IN PROFIT FROM JOINT VENTURES</b>	<b>177</b>				
<b>VII. SHARE OF LOSSES FROM COMPANIES RELATED TO PARTICIPATION INTERESTS</b>	<b>178</b>				
<b>VIII. SHARE OF LOSSES FROM JOINT VENTURES</b>	<b>179</b>				
<b>IX. TOTAL PROFIT</b> (AOP 128+158+176+177)	<b>180</b>	<b>21</b>	1.918.897,32	2.488.689,29	
<b>X. TOTAL EXPENSE</b> (AOP 134+168+178+179)	<b>181</b>	<b>22</b>	1.377.314,95	1.775.802,98	
<b>XI. PROFIT OR LOSS BEFORE TAXES</b> (AOP 180-181)	<b>182</b>		541.582,37	712.886,31	
1. Profit before tax (AOP 180-181)	<b>183</b>		541.582,37	712.886,31	
2. Loss before tax (AOP 181-180)	<b>184</b>		0,00	0,00	
<b>XII. INCOME TAX</b>	<b>185</b>	<b>23</b>	103.837,58	133.750,84	
<b>XIII. PROFIT OR LOSS FOR THE PERIOD</b> (AOP 182-185)	<b>186</b>		437.744,79	579.135,47	
1. Profit of the period (AOP 182-185)	<b>187</b>		437.744,79	579.135,47	
2. Losses for the period (AOP 185-182)	<b>188</b>		0,00	0,00	
<b>TERMINATION OF BUSINESS (completed by the IFRS entrepreneur only if his business has been terminated)</b>					
<b>XIV. EARNING BEFORE TAX OR LOSS OF DISCONTINUING BUSINESS</b> (AOP 190-191)	<b>189</b>		0,00	0,00	
1. Profit from discontinued operations before tax	<b>190</b>				
2. Loss from discontinued operations before tax	<b>191</b>				
<b>XV. INCOME TAX FOR DISCONTINUED BUSINESS</b>	<b>192</b>				
1. Profit from discontinued operations for the period (AOP 189-192)	<b>193</b>		0,00	0,00	
2. Loss from discontinued operations for the period (AOP 192-189)	<b>194</b>		0,00	0,00	
<b>TOTAL BUSINESS (to be completed only by an entrepreneur responsible under IFRS and who has ceased his activities)</b>					
<b>XVI PROFIT OR LOSS BEFORE TAXES</b> (AOP 182+189)	<b>195</b>		0,00	0,00	
1. Profit before tax (AOP 195)	<b>196</b>		0,00	0,00	
2. Loss before tax (AOP 195)	<b>197</b>		0,00	0,00	
<b>XVII. INCOME TAX</b> (AOP 185+192)	<b>198</b>		0,00	0,00	
<b>XVIII. PROFIT OR LOSS FOR THE PERIOD</b> (AOP 195-198)	<b>199</b>		0,00	0,00	
1. Profit of the period (AOP 195-198)	<b>200</b>		0,00	0,00	
2. Period losses (AOP 198-195)	<b>201</b>		0,00	0,00	
<b>APPENDIX to the RDG (to be completed by the entrepreneur preparing the consolidated annual financial report)</b>					
<b>XIX. PROFIT OR LOSS FOR THE PERIOD</b> (AOP 203+204)	<b>202</b>		0,00	0,00	
1. Attributed to equity holders of the parent company	<b>203</b>				
2. Refers to minority (non-controlling) interest	<b>204</b>				
<b>STATEMENT OF OTHER COMPREHENSIVE INCOME (to be completed by an entrepreneur obliged to apply IFRS)</b>					
<b>I. Profit or loss for the period</b>	<b>205</b>				
<b>II. Other comprehensive profit/loss before tax</b> (AOP 208-212 + 215-223)	<b>206</b>		0,00	0,00	
<b>III. Items that will not be reclassified to profit or loss</b> (AOP 208-213)	<b>207</b>		0,00	0,00	

1. Changes in revaluation reserves for long-term tangible and intangible assets	208			
2. Gain or loss based on subsequent measurement of equity securities measured at fair value through other comprehensive income.	209			
3. Changes in the fair value of a financial liability measured at fair value through income statement that can be attributed to changes in the liability's credit risk	210			
4. Actuarial gains/losses on defined benefit plans	211			
5. Other items that will not be reclassified	212			
6. Income taxes related to items that will not be reclassified	213			
<b>IV. Items that may be reclassified to profit or loss(AOP 215–224)</b>	<b>214</b>		0,00	0,00
1. Exchange differences from translation of foreign transactions	215			
2. Gain or loss based on subsequent measurement of debt securities measured at fair value through other comprehensive income	216			

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Item name	AOP number	Chapter of the Notes	Previous year	Current year	
1	2	3	4	5	
3. Profit or loss from subsequent valuation of debt securities at fair value through other comprehensive income	217				
4. Profit or loss based on effective cash flow protection	218				
5. Profit or loss based on effective protection of net investment abroad	219				
6. Share in other comprehensive profit/loss of companies related to participation interests	220				
7. Changes in fair value of option time value	221				
8. Change in fair value of forward elements of forward contracts	222				
9. Other items that may be reclassified to profit or loss	223				
10. Income taxes relating to items that can be reclassified to profit or loss	224				
<b>V. Net other comprehensive income or loss (AOP 207+214)</b>	<b>225</b>		0,00	0,00	
<b>VI. Total comprehensive profit or loss for the period (AOP 205+225)</b>	<b>226</b>		0,00	0,00	
<b>Notes to the statement of other comprehensive income (to be completed by the entrepreneur preparing the consolidated report)</b>					
<b>VI. Total profit or loss for the period (AOP 228+229)</b>	<b>227</b>		0,00	0,00	
<b>1. Attributed to equity holders of the parent company</b>	<b>228</b>				
<b>2. Refers to minority (non-controlling) interest</b>	<b>229</b>				