

JOINT STOCK COMPANY IN LIQUIDATION

“KURZEMES ATSLEGA 1”

LV40003044007

**FINANCIAL REPORT FOR FIRST 6 MONTHS
OF THE YEAR 2021
(NON-AUDITED)**

Contents

1. Information on enterprise	3
2. Report of Direction and Statement of responsibility of direction	4
3. Balance sheet	6
4. Profit and loss account	8
5. Cash flow statement	9
6. Statement of changes in equity	10
7. Accounting policy	11
8. Information for the "Balance sheet"	14
9. Information for the "Profit and loss account"	19

Information on the Company

Name of the Company	Likvidējamā AS"KURZEMES ATSLĒGA 1"
Legal status of the Company	Joint stock Company
Number, place and date of registration	40003044007 Rīga, 29 November 1991 Reregistered in Commercial Register with common registration No 40003044007 on 11 June 2004
Address	Kalvenes iela 27, Aizpute, Dienvidkurzemes novads, LV-3456 Latvija
Names of major shareholders	AS "Kurzemes atslēga" (48.36%) Wiederhold Oliver Kai (17.22%) SIA "Aizputes atslēgas" (15.26%) Others (19.16%)
Liquidator	Pēteris Frīdenbergs (from 30.12.2020)
Reporting period	01.01.2021-30.06.2021
Previous reporting period	01.01.2020-30.06.2020
Name and address of the certified audit company and certified auditor in charge	Revidentu birojs Gatis Sviklis Lāsma Svikle SIA Certified audit company Licence No. 181 Kr. Valdemāra iela 123-15 Rīga, LV-1013 Latvija Certified auditor in charge: Gatis Sviklis Certificate No. 202

Managerial report

Company's action during reporting period

On 30 December 2020 the Enterprise Register has accepted and approved the initiation of the liquidation process of the Company. The chairman of the board Pēteris Frīdenbergs has been approved as the liquidator of AS "KURZEMES ATSLĒGA 1".

In the 1st half of 2021, the type of activity of the joint stock company "KURZEMES ATSLĒGA 1" has not changed in comparison with previous periods. Keys, locks and hardware products, furniture fittings, metal forgings, technological equipment, etc. are produced.

Net turnover has reached 675 839 EUR in the 1st half of 2021 which is up by 13.4 % or 79 913 EUR more in comparison with the 1st half of the 2020.

Sales of the production in the 1st half 2021 were as follows:

- sales in the Latvian market – 78.6 %
- sales in the EU – 11.4%
- export – 10.0%

Sales of the production in the 1st half 2020 were as follows:

- sales in the Latvian market – 59.1%
- sales in the EU – 39.6 %
- export – 1.3%

In the 6 months of 2021, the average number of employees is 52 , in the 6 months of 2020 the average the number of employees was 73 employees .

The 1st half of 2021 was closed with a loss of 232 090 EUR.
Loss per share is 0.25 EUR

Future development of society and future prospects.

In the first half of 2021, the liquidation of the company is being continued. The company's creditors and debtors have been identified. Part of the employees has been laid off, the accumulated finished products have been sold, as well as the balances from the production process have been partially sold. The value of real estate and potential buyers are identified. Liabilities with creditors are being fulfilled. The liquidation process could be completed by June 1, 2022.

Liquidator

P.Frīdenbergs

Aizpute , August 31,2021

Statement of Liquidator Responsibility

The liquidator of Likvidējamā AS „KURZEMES ATSLĒGA 1” is responsible for the preparation of the financial statements of the Company.

On the basis of information available to the liquidator of Likvidējamā AS „KURZEMES ATSLĒGA 1”, the financial statements are prepared in accordance with the applicable legal framework of the Republic of Latvia and give a true and fair view of the assets, liabilities, financial position, financial result and cash flows of Likvidējamā AS “KURZEMES ATSLĒGA 1”. The Report of the Liquidator gives a true information on the Company’s development and operating results.

The control procedures on internal risks, risk management and risk control have been managed according to the internal control procedure instructions.

The liquidator of Likvidējamā AS “KURZEMES ATSLĒGA 1” is responsible for obeying the laws of the Republic of Latvia.

Pēteris Frīdenbergs
Liquidator

BALANCE SHEET FOR 6 MONTHS OF 2021

ASSETS 1	Row code	30.06.2021 EUR	30.06.2020 EUR
1.LONG TERM INVESTMENT			
1.Expenses of development		0	0
2.Concessions, patents, licenses	1	370	528
Total		370	528
I. Intangible fixed assets			
II. Fixed assets			
1. Land, building.		457999	472825
2.Equipment and machinery		28118	37265
3.Other fixed assets		4603	6150
4.Fixed assets development costs		5822	5822
5.Prepayment for fixed assets		0	0
II Total fixed assets	2	496542	522062
1.Total LONG TERM INVESTMENT		496912	522590
2.CURRENT ASSETS			
1.Inventories			
1.Raw materials		151042	311796
2.Work in progress		44970	168807
3.Finished goods and goods for sale		20441	107843
5.Advance payment for goods		754	42480
I. Total inventories	3	217207	630926
II. Debtors			
1.Trade debtors	4	82671	133797
4.Other debtors	5	26261	5198
7.Deferred expenses		0	0
II. Total debtors		108932	138995
III. Securities and capital participation			
IV . Cash	6	42244	9193
2.Total current assets		368383	779114
Total assets		865295	1301704

LIABILITIES 1	Row code	30.06.2021	30.06.2020 EUR
1.Liabilities and liquidation capital			
1.Liquidation capital	7	1114420	1285401
3.Revaluation reserve		0	0
4.Reserves			
a)legal reserves		0	21000
4.Total reserves			
5.Retained profit			
a) previous years retained profit		(421888)	(191982)
b)current year profit		(232090)	(179546)
1Total Capital and reserves		460442	934873
2.PROVISIONS			
3.CREDITORS			
1.Long term creditors			
Other loans		0	0
.Amounts payable to associated companies		0	0
1.Total long term creditors		0	0
2.Short-term creditors			
3. Other loans	8	192678	50000
4..Bank loan	9	0	11194
5.Advances received from customers	10	811	26579
6.Trade creditors	11	88132	121025
8.Amounts payable to associated companies	12	2832	27153
10.Taxes and social security payments	13	48102	74394
11.Other creditors	14	24280	22130
Deferred income			
Deferred liabilities		48018	34356
2.Total short-term creditors		404853	366831
3.Total creditors		404853	366831
Total liabilities		865295	1301704

Liquidator

P.Frīdenbergs

Chief accountant

Irēna Burve

Profit and loss account

N.	Item	line No	30.06.2021	30.06.2020
			EUR	EUR
1	Net sales	15	675839	595926
2	Cost of sales	16	(871813)	(708140)
3	Gross profit or loss		(195974)	(112214)
4	Distribution expenses	17	(17452)	(24395)
5	Administration expenses	18	(25064)	(40129)
6	Other operating income	19	37626	8069
7	Other operating expenses	20	(25472)	(10332)
8	Interest paid and similar expense		(5754)	(613)
9	Operating profit		(232090)	(179614)
10	Extraordinary income		0	0
11	Extraordinary expenses		0	0
12	Profit or loss before taxes		(232090)	(179614)
13	Corporate income tax		0	0
14	Other taxes		0	0
15	Net profit or loss for the year		(232090)	(179614)

Liquidator

P.Frīdenbergs

Chief accountant

Irēna Burve

Cash flow statement.
(Cash flow statement, prepared using indirect method)

Indices	Appendices	30.06.2021.	30.06.2020.
		EUR	EUR
I. Operation activities			
1. Profit or loss before extraordinary items and taxes.		(232090)	(179614)
Correction s:			
a) Wear and tear of fixed assets;		13496	14349
b) Write- down of intangible assets		80	80
c) Formation of reserves (except the reserves for unreliable debt);			
d) Profit or loss from fluctuation of foreign currency exchange rate;		(1596)	(364)
e) Interest payments and similar expenses		5754	613
2. Profit or loss before corrections of effects of changes of current assets and short-term liabilities		(214356)	(164396)
Adjustments:			
a) Increase or decrease of residues of debts of debtors;		(7381)	6299
b) Increase or decrease of residues of resources;		161297	49010
c) Increase or decrease of remains of debts to be paid to suppliers, contractors and other creditors.		4753	76471
3. The gross cash flow of basic activity.		(55687)	(33156)
4. Expenses for payments of enterprise income tax		0	0
5. Expenses for fixed asset tax payments		0	0
6. The net cash flow of basic activity		(55687)	(33156)
II. Investing activities			
1. Purchase of shares or parts of related or associated enterprises.		0	(830)
9. Net cash flow used in investing activities		0	830
III. Financing activities			
2. Loans received		0	38259
3. Financial aids, pump-priming, presents or donations received			
4. Expenses for repayment of loans		(5754)	(613)
7. Net cash flow of financing activity		(61441)	3660
IV. The result of exchange rate fluctuations of foreign currency.		1596	364
V. The net cash flow of year of account		(59845)	4024
VI. The remainder of currency and its equivalents at the beginning of year of account.		102089	5169
VII. The remainder of currency and its equivalents at the end of year of account.		42244	9193

Statement of changes in Liquidation capital for the year ended 30 juni 2021.

	liquidation capital EUR	Reserves EUR	Retained earnings/loss EUR	Total EUR
Balance as at 31 December 2019	1 285 401	21 000	(191 981)	1 114 420
Reduction of share capital	(367 257)	-	367 257	-
Transfer of retained loss into liquidation capital	175 276	-	(175 276)	-
Transfer of Reserves into liquidation capital	21 000	(21 000)	-	-
Loss for the year	-	-	(421 888)	(421 888)
Balance as at 31 December 2020	1 114 420	-	(421 888)	692 532
Loss for the year			(232 090)	(232 090)
Balance as at 30Juni 2021	1 114 420		(653 978)	460 422

Notes

Accounting policies

(a) Information on the Company

The legal address of Likvidējamā AS "KURZEMES ATSLĒGA 1" is Kalvenes iela 27, Aizpute, Aizputes novads, LV-3456. The Company is registered in Commercial Register with common registration number 40003044007. The Company's shareholders are AS "Kurzemes atslēga" (48.36%), Wiederhold Oliver Kai (17.22%), SIA "Aizputes atslēgas" (15.26%) and others (19.16%). The liquidator of the Company is Pēteris Frīdenbergs. The Company's auditor is the certified audit company Revidentu birojs Gatis Svīklis Lāsma Svīkle SIA and certified auditor in charge Gatis Svīklis.

(b) Financial statements preparation basis

Till 30 Juni 2020 the Company prepared the financial statements in accordance with the Law on Accounting and Law on Annual Reports and Consolidated Annual Reports of the Republic of Latvia and based on MK rules No. 775 Application rules of Law on Annual Reports and Consolidated Annual Reports, prepared on a going concern basis.

In accordance with section 3, subsection (6) of the Law on Annual Reports and Consolidated Annual Reports, the Company is classified as a large company. The shares of the Company are listed on NASDAQ stock exchange.

Starting from the year ended 31 December 2020 the financial statements are prepared on a liquidation basis. Assets have been valued at the recoverable amounts. Liabilities have been valued based on the amounts needed to settle the liabilities.

The profit and loss account is classified by function of expense.

Cash flow statement is prepared using indirect method.

(c) Going concern

Based on the fact that the Company is in a state of liquidation, the going-concern principle is not applicable in the preparation of these financial statements. The assets and liabilities of the balance sheet have been valued in accordance with MK Rule No. 775, section 13.2:

- Intangible assets, fixed assets and inventories have been valued based on the expected proceeds from sale of these assets, net of transaction costs;
- Receivables have been valued based on amounts the recoverability of which is certain;
- Liabilities and accrued liabilities, as well as the liabilities arising from liquidation are based on amounts that are agreed with the creditors and that the Company is liable to settle. If the amounts due to creditors are in dispute, the amounts have been valued based on cost in the accounting records;
- Shareholders' equity, except the profit or loss for the current year, is combined under "Liquidation capital". Liquidation capital is comprised of paid-in share capital, adjusted for share issue discount as well as of other reserves and the accumulated loss of the prior years.

(

(d) Net sales and income recognition

Net sales represent the total of goods and services sold during the year net of discounts and value added tax. Sales of goods are recognised when the customer has accepted the goods in accordance with the goods delivery terms. Sales of services are recognised in the accounting period in which the services are rendered. Dividend income is recognised when the right to receive payment is established.

(e) Currency unit and revaluation of foreign currency

All amounts in these financial statements are expressed in the Latvian official currency - euro (EUR).

Foreign currency transactions have been translated into euro applying the exchange rate valid at the beginning of the day of transaction determined by the conversion procedure between central banks of the European System of Central Banks and other central banks and which is published on the European Central Bank's website.

On the last day of the reporting period all monetary assets and liabilities were translated into euros in accordance with the rates (at the end of the day) published on the European Central Bank's website.

	30.06.2021 EUR	30.06.2020 EUR
1 USD	1.1888	1.1284

Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account.

Notes (continued)**Accounting policies (continued)****(f) Intangible assets and fixed assets**

Intangible assets and fixed assets are recorded at historical cost or net of accumulated depreciation and accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the intangible assets and fixed assets. The cost of software licences includes the purchase cost and costs related to their implementation in use.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost or revalued amounts to their residual values over their estimated useful lives using the following rates set by management:

	% per annum
Intangible assets	20
Transmission devices	5
Buildings	2
Technological equipment	10 - 14.3
Other fixtures and fittings, motor vehicles	10 - 20

Where the carrying amount of an intangible or a fixed asset exceeds its estimated recoverable amount, it is written down immediately to its recoverable amount. Recoverable amount is the higher of the fair value less costs to sell and the value in use of the related intangible or fixed asset.

Subsequent costs are included in the asset's carrying amount or recognised as separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. Such costs are depreciated over the remaining useful life of the related asset. When capitalising the cost of

mounted spare parts, the carrying value of the part replaced is written off to the profit and loss account.

Repairs and maintenance are charged to the profit and loss account during the period in which they are incurred.

Leasehold improvements are amortised on a straight-line basis over the shorter of the estimated useful life of the leasehold improvement and the term of the lease.

Gains or losses on disposals are determined by comparing carrying amount with proceeds and are charged to the profit and loss account during the period in which they are incurred.

(g) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. Net realisable value is the estimated selling price in the ordinary course of business, less the costs of completion and selling expenses. When the net realisable value of inventories is lower than its cost, provisions are created to reduce the value of inventories to its net realisable value.

(h) Accounts receivable

Accounts receivable are recorded in the balance sheet at their amortised cost less provisions for impairment. Provisions for impairment are established when there is an objective evidence that the Company will not be able to collect all amounts due according to the original terms of receivables. The amount of provisions for impairment is the difference between the amortised cost and the recoverable amount. The amount of the provision is recognised in the profit and loss account.

(i) Borrowings

Borrowings are recognised initially at the proceeds received net of transaction costs incurred. In subsequent periods, borrowings are stated at amortised cost using the effective interest method; any difference between proceeds (net of transaction costs) and the redemption value is recognised in the profit and loss account or in accordance with fixed asset accounting policy capitalised as part of the cost of fixed assets under construction over the period of borrowings.

Notes (continued)

Accounting policies (continued)

(j) Taxation

Corporate income tax for the reporting period is included in the financial statements based on the management's calculations prepared in accordance with Latvian Republic tax legislation.

Corporate income tax is calculated on the basis of distributed profit (20/80 of the net amount payable to shareholders). Corporate tax on distributed profit will be recognized when the shareholders of the Company make a decision about profit distribution.

The Company calculates and pays corporate income tax also for the conditionally distributed profit (20/80 of calculated taxable base), which includes taxable objects in accordance with the Corporate Income Tax law, such as the expenditure not related to economic activity, the doubtful debts of debtors and the loans to the related parties, if they meet criteria provided in

the Corporate Income Tax law, as well other expenses exceeding statutory limits for deduction. Corporate income tax for the conditionally distributed profit is recognized in the profit or loss statement in the year for which it is assessed. Corporate income tax for the distributed profit and corporate income tax for the conditionally distributed profit is included in the profit and loss statement line item "Corporate income tax for the reporting year" and disclosed by the components in the notes to the financial statements.

(k) Accrued unused annual leave expenses

Amount of accrual for unused annual leave is determined by multiplying the average daily wage of employees for the last six months of the reporting year by the amount of accrued but unused annual leave at the end of the reporting year.

(l) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, balances of current account with banks and other highly liquid investments with original maturities up to 90 days.

(m) Related parties

Related parties are defined as Company's shareholders, members of the Executive Board and Supervisory Board, their close relatives and companies in which they have a significant influence or control.

1. Information for the "Balance sheet".

	Concessions, patents Licences, trademarks And similar rights EUR	Total EUR
Purchase value 31.12.2020.	6 674	6 674
Additions	0	0
Purchase value as at 30.06.2021.	6674	6674
Deprecioation as at 31.12.2020.	(6 225)	(6 225)
Calculated	(79)	(79)
Deprecioation as at 30.06.2021	(6304)	(6304)
Residual balance 31.12.020.	449	449
Residual balance 30.06.2021.	370	370

(2) .Fixed assets

	Land Buildings	Technological equip	The rest capital assets	origination of capital assets	Total
	EUR	EUR	EUR	EUR	EUR
Purchase prices					
31.12.2020.	1012277	1039165	109684	5822	2166948
Disposals	0	(76952)	(2234)	0	(79186)
30.06.2021.	101277	962213	107450	5822	2087762
Depreciation					
31.12.2020.	(546763)	(1005711)	(104436)	-	(1656910)
Calculated	(7514)	(5337)	(645)		(13496)
Disposed	0	76952	2234		79186
30.06.2021	554278	934095	102847		1591220
Residual balance 31.12.2020.	465514	33454	5248	5822	510038
Residual balance 30.06.2021.	458000	28117	4603	5822	496542

(3) Rawv materials,direct and consumables

	30.06.2021.	30.06.2020.
	EUR	EUR
Raw materials	46207	120143
Low-value materials and inventory	262	24770
Press-form	104573	166883
Finished products in warehouse	44970	168807
Goods in store	20441	107843
Advance payment for goods	754	42480
	217207	630926

(4) . Trade debtors

Trade debtors	122479	189102
accounting value		
Provisions	(39808)	(55306)
doubtful debt		
	82671	133797

(5). Other debtors

	30.06.2021. EUR	30.06.2020. EUR
The overpaid taxes	-	-
Personnel debts	70	51
Public utilities payment	981	12
Other debts	25210	5135
	<u>26261</u>	<u>5198</u>

(6)Cach

	30.06.2021. EUR	30.06.2020. EUR
Cach at bank	41232	8470
Cach in hand	1012	723
	<u>42244</u>	<u>9193</u>

(7). Liquidation capital

As at 30.juni 2020 the Company's share capital amounted to 1 285 401 EUR and it consisted of 918 144 shares with a nominal value of EUR 1.40 per share.

The Company's share capital was decreased on 12 October 2020 by decreasing the nominal value of each share from EUR 1.40 to EUR 1.00. The Company's share capital amounts to 918 144 EUR as of 30 Juni 2021 and it consists of 918 144 shares. The nominal value of each share is 1.00 EUR.

	30.06.2021			31.12.2020		
	% from share capital	Amount of sares	EUR	% from share capital	Amount of shares	EUR
Bearer shares – public	71.5%	656 356	656 365	71.5%	656 356	656 265
Closed-issue shares (ordinary shares with volting rights)	28.5%	261 788	261 788	28.5%	261 788	261 788
	<u>100%</u>	<u>918144</u>	<u>918144</u>	<u>100%</u>	<u>918 144</u>	<u>918 144</u>

Shareholders as of 30.06.2021 and their positions

	Position in Company	% from share capital
AS"Kurzemes atslēga"	Shareholder	48.36%
Olivers Wiederholds	Shareholder	17.22%
SIA "Aizputes atslēgas"	Shareholder	15.26%
Others	Shareholder	19.16%
		<u>100%</u>

Notes (continued)**Share capital** (continued)

Information pursuant to the requirements set out in Financial Instrument Market Law section 56.1 - information to be additionally included in the financial statements:

Regulatory requirements	Compliance
Information on the capital structure, share categories, the rights and obligations arising from each category of the shares and the percentage of the share capital, by specifying separately the number of the shares which are not included in regulated markets	Total amount of issued shares are 914 144. 656 356 are bearer' shares, which are circulated in the regular market. 261 788 are registered ordinary shares with voting rights.
Details on the restrictions applicable to share transfers or the need to get the consent of the Company or other shareholders for the alienation of the shares	None
Persons who have directly or indirectly acquired a substantial holding in the Company, as well as their interests	AS "Kurzemes atslēga" 48,36%
Shareholders who have special control rights; description of the rights	None
The manner in which the Company will use the voting rights arising from the shares of employees if they are not used by employees themselves	Such category of shares does not exist
Voting limitations in case of the maximum voting rights are set, independently of the amount of voting shares owned, as well as the shareholder rights to share of profit, which is not related to the shares directly proportionally owned by them and other similar limitations	None
Shareholders' agreement, which is known to the Company and can result in restrictions on the transfer of the shareholders' equity or voting rights to other persons, including the terms and conditions providing for a prior approval of such transfer	None
Terms governing the election of Board members, changes in the composition of the Board and amendments of Articles of Association	In accordance with the Articles of Association and legislative requirements.
The authority of the members of the board, including the authority to issue or to repurchase shares	The authority of the members of the board is determined in the Commercial Law. The members of the Board are not authorised to issue or to repurchase shares without the authorisation of the shareholders' meeting.
All significant agreements and contracts, concluded by the Company under which in the case of change of the control they will become effective, the term of which will expire or which will be modified, as well as the effect of their entry into force, termination or amendment	None
All agreements between the Company and its members of the board, providing for the payment of compensation in the event of the loss of the office, when they are dismissed without sufficient case or when they are dismissed after expressing the offer to repurchase the shares.	None

(8) Other borrowings		
	30.06.2021.	30.06.2020.
	EUR	EUR
Borrowing from SIA "Gutta"	104 212	-
AS "Kurzemes atslēga"	25 104	-
SIA "Aizputes atslēgas"	63 362	-
	192 678	-
(9) Loans from credit institutions		
	30.06.2021.	30.06.2020.
	EUR	EUR
Borrowing from AS Luminor (credit line):		
- short-term part – repayable within 1 year	0	11194
	0	11194
(10) Advances from customers.		
	30.06.2021.	30.06.2020
	EUR	EUR
Latvian customers	423	2698
Foreign customers	388	23881
	811	26579
(11) Trade creditors .		
Latvian creditors	84221	109540
Foreign creditors	3911	11485
	88132	121025
(12) Accounts payable to affiliated companies.		
AS "Kurzemes atslēga"	2832	27153
	2832	27153
(13) Taxes and the state compulsory social insurance contributions.		
Value added tax	12894	1035
Value added tax (postponed due to COVID-19 crisis)	16364	16364
Personal income tax	4093	5765
Personal income tax (postponed due to COVID -19 crisis)		5382
State compulsory social insurance contributions	11947	12479
State compulsory social insurance contributions(postponed due to COVID-19 crisis)	0	30574
Other tax	2804	2795
	48102	74394

(14) Other creditor.

Kind of creditors	30.06.2021 EUR	30.06.2020 EUR
Wages for June	21222	20487
Other creditors	1763	1320
Harm recompense	1295	323
Total	24280	22130

Information for the "Profit and loss account".

(15) Net sales

Modus operandi	30.06.2021 EUR	30.06.2020 EUR
Incomings from production of locks and ironmongery	632763	556140
Incomings from rendering of services	43076	39786
Total:	675839	595926

(16) Production costs of sales.

The main elements of expenses	30.06.2021 EUR	30.06.2020 EUR
Material costs	385975	303616
Wages	209192	196711
Obligatory payments of the state social insurance	48497	46502
Electrical energy	42068	38568
Costs of depreciation of fixed	13496	14349
The rest of expenses	34788	34915
Import duty	713	555
Services received	68377	13438
Expenses in total	803106	648654
Correction of expenses		
Changes of remains of unfinished production	32481	85096
Changes of remains of self-made punches, molds and materials	0	0
Changes of remains of complete product	36226	(25610)
Total	871813	708140

(17) Distribution expenses.

The main elements of expenses	30.06.2021 EUR	30.06.2020 EUR
Wages	3312	2984
Social expenses	905	915
Marketing Services	11670	11624
The rest of expenses	1565	8872
Total	17452	24395

(18) Administration expenses.

The main elements of expenses	30.06.2021 EUR	30.06.2020 EUR
Wages	17785	29456
Social expenses	4068	7021
Telecommunication service	499	812
Cash turnover expenses	655	679
The rest of expenses	2057	2161
Total	25064	40129

(19) The rest of incomes for economic activity.

Sort of revenue	30.06.2021 EUR	30.06.2020 EUR
Sales of current assets	33471	7585
Incomes from exchange rate fluctuations	85	120
Other incomes	4070	364
Total	37626	8069

(20) The rest of expenses for economic activity of enterprise.

Heads of expenditure	30.06.2021 EUR	30.06.2020 EUR
Expenses for social sphere	486	579
Harm recompense	10579	8360
Expenses, unrelated with economic activity, donations	0	140
Other	14407	1253
Total	25472	10332