

Check only if appropriate

Large Taxpayers filing for Balance Sheet in Bucharest (x)

Branch

GIE - economic interest groups

Net assets smaller than 1/2 from the registered capital

Year Semester

Year **2023**

MFP Observations

Versions **Attention!**

Control amount 1.767.200

Entity MONSSON TRADING SRL

Address

County Constanta Sector Locality CONSTANTA

Str. NICOLAE TITULESCU Nr. 14 Bl. Sc. Ap. Tel.

Number in Trade Register J13/228/2009 VAT no. 25032083

Form of ownership

35--Limited liability company

Main activity (CAEN Class code and name)

3514 Electricity trading

Main activity actually carried out (CAEN Class code and name)

3514 Electricity trading

Annual financial situations

Annual reports

(entities whose financial year corresponds with the calendar year)

Middle, large entities and public interest entities (x)

Small entities

Microentities

Public interest entities

?

- 1. Entities that chose a **different financial year than calendar year**, cf.art. 27 of Accounting Law no. 82/1991
- 2. Legal persons under liquidation, according to the law
- 3. Sub-units opened in Romania by resident companies in states belonging to the Economic European Space
- 4. permanent offices of legal persons with headquarters in the Economic European Space

Annual financial situations concluded on 31.12.2023 prepared by the entities provided in pct. 9(4) of the Accounting Regulations, approved by OMFP no. 1.802/2014, as amended, whose financial year corresponds to the calendar year.

- F10 - BALANCE SHEET
- F20 - PROFIT AND LOSS ACCOUNT
- F30 - INFORMATION DATA
- F40 - FIXED ASSETS SITUATION

Instructions Correlations

- Import fisier XML - F10,F20 previous year
- Import 'balanta.txt'
- Import file XML created with other app

VALIDATION

- UNLOCK
- CANCEL
- PRINT

ADMINISTRATOR,

MADE BY,

Surname and first name MUNTMARK ANDREI

Surname and first name CERNAT MARIANA

? As 13—OTHER PERSON EMPOWERED, ACCORDING TO THE LAW

Signature _____

Signature _____

The entity has a legal obligation to audit the annual financial statements by the auditors? No

Signature _____

Is the entity legally required to audit the annual financial statements? Yes No

Has the entity voluntarily opted to have its annual financial statements audited? Yes No

CERNAT MARIANA
Digitally signed by Cernat Mariana,
Date: 2023.05.29 10:46:25 +03'00"
Electronic signature

The annual financial statements were approved acc.to the law

AUDITOR

Full name of auditor natural person/ Name of audit company KPMG AUDIT

VALIDATED Form

Reg. No. In ASPAAS Register 9/2001

VAT no. 12997279

BALANCE SHEET

Code 10

on 31.12.2023

- lei -

Article name (the calculation formulae refer to row no. from col. B)	Row no. OMF n.5394/ 2023	Row no.	Balance on:	
			01.01.2023	31.12.2023
A		B	1	2
A. FIXED ASSETS				
I. INTANGIBLE ASSETS				
1. Formation expenses (acc.201-2801)	01	01		
2. Development expenses (acc.203-2803-2903)	02	02		
3. Concessions, patents, licenses, trademarks, rights and similar assets and other intangible assets (acc. 205 + 208 - 2805 - 2808 - 2905 - 2908)	03	03	176.021	245.250
4. Goodwill (acc.2071-2807)	04	04		
5. Intangible assets for the exploration and assessment of mineral resources (acc. 206-2806-2906)	05	05		
6. Advances (acc.4094 - 4904)	06	06	75.797	42.697
TOTAL (row 01 to 06)	07	07	251.818	287.947
II. TANGIBLE ASSETS				
1. Lands and constructions (acc. 211 + 212 - 2811 - 2812 - 2911 - 2912)	08	08	4.145.110	6.795.937
2. Technical installations and machines (acc. 213 + 223 - 2813 - 2913)	09	09	3.052.670	5.189.995
3. Other installations, equipment and furniture (acc. 214 + 224 - 2814 - 2914)	10	10	747.417	941.801
4. Real estate investments (acc. 215 - 2815 - 2915)	11	11		
5. Tangible assets in progress of execution (acc. 231-2931)	12	12	382.999	474.588
6. Real estate investments in progress of execution (acc. 235-2935)	13	13		
7. Tangible assets for the exploration and assessment of mineral resources (acc. 216-2816-2916)	14	14		
8. Productive biological assets (acc.217+227-2817-2917)	15	15		
9. Advances (acc. 4093 - 4903)	16	16	1.505.924	1.508.381
TOTAL (row 08 to 16)	17	17	9.834.120	14.910.702
III. FINANCIAL ASSETS				
1. Shares held in branches (acc. 261 - 2961)	18	18		
2. Loans granted to group entities (acc. 2671 + 2672 - 2964)	19	19	0	17.646.247
3. Shares held in associated entities and mutually controlled entities (acc. 262+263 - 2962)	20	20		
4. Loans granted to associated entities and mutually controlled entities (acc. 2673 + 2674 - 2965)	21	21		
5. Other fixed titles (acc. 265 - 2963)	22	22	0	1.285.049
6. Other loans (acc. 2675* + 2676* + 2677 + 2678* + 2679* - 2966* - 2968*)	23	23	7.275.701	5.030.632
TOTAL (row 18 to 23)	24	24	7.275.701	23.961.928
INTANGIBLE ASSETS - TOTAL (row 07 + 17 + 24)	25	25	17.361.639	39.160.577
B. CIRCULATING ASSETS				
I. STOCKS				
1. Raw materials and consumables (acc. 301 + 302 + 303 +/- 308 +321 + 322 + 323 + 328 + 351 + 358 + 381 +/- 388 - 391 - 392 - 3951 - 3958 - 398)	26	26		
2. Production in progress of execution (acc. 331 + 332 + 341 +/- 348* - 393 - 3941 - 3952)	27	27		
3. Finished products and merchandise (acc. 345 + 346 + 347 +/- 348* + 354 + 356 + 357 + 361 + 326 +/-368 + 371 +327 +/- 378 - 3945 - 3946 - 3947 - 3953 - 3954 - 3955 - 3956 - 3957 - 396 - 397 - from acc. 4428)	28	28		
4. Advances (acc. 4091- 4901)	29	29	29.497	31.004
TOTAL (row 26 to 29)	30	30	29.497	31.004
II. RECEIVABLES				
1. Commercial receivables 1) (acc. 2675* + 2676* + 2678* + 2679* - 2966* - 2968* + 4092 + 411 + 413 + 418 - 4902- 491)	31	31	54.002.257	85.983.821
2. Amounts to collect from affiliates entities (acc. 451** - 495*)	32	32	6.369.202	1.316.148
3. Amounts to collect from associated entities and mutually controlled entities	33	33		

Translation from Romanian

(acc. 453** - 495*)				
4. Other receivables (acc. 425+4282+431**+436** + 437**+ 4382+ 441**+4424+ from acc.4428**+ 444**+445+446**+447**+ 4482+4582+4662+ 461 + 473** - 496 + 5187)	34	34	594.594	346.512
5. Registered and unpaid capital (acc. 456 - 495*)	35	35		
6. Receivables representing dividends distributed during the financial year (acc. 463)	36	35a (301)	43.000.000	0
TOTAL (row 31 to 35 + 35a)	37	36	103.966.053	87.646.481
III. SHORT TERM INVESTMENTS				
1. Shares held with the affiliated entities (acc. 501 - 591)	38	37		
2. Other short-term investments (acc. 505 + 506 + 507 + din ct. 508 - 595 - 596 - 598 + 5113 + 5114)	39	38	22.129.645	55.000.000
TOTAL (row 37 + 38)	40	39	22.129.645	55.000.000
IV. CASH AND BANK ACCOUNTS (from acc.508 + acc. 5112+512+531+532+541+542)	41	40	35.760.998	12.718.117
CIRCULATING ASSETS - TOTAL (row 30 + 36 + 39 + 40)	42	41	161.886.193	155.395.602
C. EXPENSES IN ADVANCE (acc. 471) (row 43+44)	43	42	4.855.260	2.497.100
Amounts to resume in up to one year (acc. 471*)	44	43	4.268.390	2.497.100
Amounts to resume in over one year (acc. 471*)	45	44	586.870	0
D. DEBTS: AMOUNTS TO BE PAID WITHIN A PERIOD OF UP TO ONE YEAR				
1. Loans from bond issue, the loans from convertible bonds issue being presented separately (acc. 161 + 1681 - 169)	46	45		
2. Amounts due to credit institutions (acc. 1621 + 1622 + 1624 + 1625 + 1627+1682+5191 +5192+5198)	47	46		
3. Advances collected in the order account (acc. 419)	48	47	2.983.828	23.843.643
4. Commercial debts - providers (acc. 401 + 404 + 408)	49	48	29.169.529	27.417.218
5. Trade stock to pay (acc. 403 + 405)	50	49		
6. Amounts due to group entities (acc. 1661 + 1685 + 2691 + 451***)	51	50	12.186.477	20.407.256
7. Amounts due to associated entities and mutually controlled entities (acc. 1663+1686+2692+2693+ 453***)	52	51		
8. Other debts, including fiscal debts and debts regarding social insurances (acc. 1623 + 1626 + 167 + 1687 + 2695 + 421 + 423 + 424 + 426 + 427 + 4281 + 431 *** + 436***+ 437*** + 4381 + 441*** + 4423 +4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 457 + 4581 + 462 + 4661 + 473*** + 509 + 5186 +5193+5194+5195+5196+5197)	53	52	35.120.943	24.386.252
TOTAL (row 45 to 52)	54	53	79.460.777	96.054.369
E. NET CIRCULATING ASSETS/ CURRENT NET DEBTS (row 41+43-53-70-73-76)	55	54	86.693.806	61.838.333
F. TOTAL ASSETS MINUS CURRENT DEBTS (row 25+44+54)	56	55	104.642.315	100.998.910
G. DEBTS: AMOUNTS TO BE PAID IN MORE THAN ONE YEAR				
1. Loans from bond issue, the loans from convertible bonds issue being presented separately (acc. 161 + 1681 - 169)	57	56		
2. Amounts due to credit institutions (acc. 1621 + 1622 + 1624 + 1625 + 1627+1682+5191 +5192+5198)	58	57		
3. Advances collected in the order account (acc. 419)	59	58		
4. Commercial debts - providers (acc. 401 + 404 + 408)	60	59		
5. Trade stock to pay (acc. 403 + 405)	61	60		
6. Amounts due to group entities (acc. 1661 + 1685 + 2691 + 451***)	62	61		
7. Amounts due to associated entities and mutually controlled entities (acc. 1663 + 1686 + 2692 +2693+ 453***)	63	62		
8. Other debts, including fiscal debts and debts regarding social insurances (acc. 1623 + 1626 + 167 + 1687 + 2695 + 421 + 423 + 424 + 426 + 427 + 4281 + 431 *** + 436*** +437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 4581+462+4661 + 473*** + 509 + 5186 + 5193 +5194+5195+5196+5197)	64	63		
TOTAL (row 56 to 63)	65	64		
H. PROVISIONS				
1. Provisions for employees benefits (acc. 1515+1517)	66	65		
2. Provisions for tax (acc. 1516)	67	66		
3. Other provisions (acc. 1511 + 1512 + 1513 + 1514 + 1518)	68	67		

Translation from Romanian

TOTAL (row 65 to 67)	69	68		
I. INCOME IN ADVANCE				
1. Subventions for investments (acc. 475), (row 70+71)	70	69		
Amounts to resume in up to one year (from acc. 475*)	71	70		
Amounts to resume in over one year (from acc. 475*)	72	71		
2. Income registered in advance (acc. 472) (row 73+74)	73	72		
Amounts to resume in up to one year (from acc. 472*)	74	73		
Amounts to resume in over one year (from acc. 472*)	75	74		
3. Prepaid income on assets transferred from clients (acc. 478) (row 76+77)	76	75		
Amounts to resume in up to one year (from acc. 478*)	77	76		
Amounts to resume in over one year (from acc. 478*)	78	77		
Negative trade fund (acc.2075)	79	78		
TOTAL (row 69+72+75+78)	80	79		
J. CAPITAL AND RESERVES				
I. CAPITAL				
1. Paid-up subscribed capital (acc. 1012)	81	80	1.767.200	1.767.200
2. Unpaid subscribed capital (acc. 1011)	82	81		
3. State-owned equity plus assets (acc. 1015)	83	82		
4. Heritage of national research and development institutes (acc. 1018)	84	83		
5. Other equity items (acc. 1031)	85	84		
TOTAL (row 80 to 84)	86	85	1.767.200	1.767.200
II. CAPITAL PREMIUMS (acc. 104)	87	86		
III. REEVALUATION RESERVES (acc. 105)	88	87		
IV. RESERVES				
1. Legal reserves (acc. 1061)	89	88	353.440	353.440
2. Statutory or contractual reserves (acc. 1063)	90	89		
3. Other reserves (acc. 1068)	91	90	260.345	114.015
TOTAL (row 88 to 90)	92	91	613.785	467.455
Own shares (acc. 109)	93	92		
Earnings relating to own capital instruments (acc. 141)	94	93		
Loss relating to own capital instruments (acc. 149)	95	94		
V. REPORTED PROFIT OR LOSS				
BALANCE C (acc. 117)	96	95		
BALANCE D (acc. 117)	97	96		
VI. PROFIT OR LOSS AT THE END OF THE REPORTING PERIOD				
BALANCE C (acc. 121)	98	97	102.325.078	98.878.270
BALANCE D (acc. 121)	99	98	0	0
Profit distribution (acc. 129)	100	99	63.748	114.015
EQUITY – TOTAL (row 85+86+87+91-92+92-94+95-96+97-98-99)	101	100	104.642.315	100.998.910
Public patrimony (acc. 1016)	102	101		
Private patrimony (acc. 1017) 2)	103	102		
CAPITALS - TOTAL (row 100+101+102) (row 25+41+42-53-64-68-79)	104	103	104.642.315	100.998.910

*) Accounts to be allocated by nature of items.

**) Debit balances of the respective accounts.

***) Credit balances of the respective accounts.

1) The amounts entered on this line and taken from account 2675 to 2679 represent amounts receivable under finance leases and similar contracts and other non-current assets falling due in less than 12 months.

2) To be completed by the entities to which the provisions of the Order of the Minister of Public Finance and of the Minister Delegate for the Budget no. 668/2014 approving the Specifications on the preparation and updating of the centralized inventory of the State's privately owned real estate and real rights subject to inventory, with subsequent amendments and additions, apply.

Translation from Romanian

ADMINISTRATOR,

Surname and first name

MUNTMARK ANDREI

Signature _____

**VALIDATED
Form**

MADE BY,

Surname and first name

CERNAT MARIANA

As

13—OTHER PERSON EMPOWERED, ACCORDING TO THE LAW

Signature _____

Registration number with the professional body:

PROFIT AND LOSS ACCOUNT

on 31.12.2023

Code 20

- lei -

Indicators name (the calculation formulae refer to row no. from col. B)	Row no. OMF n.5394 / 2023	Row no.	Financial year	
			2022	2023
A		B	1	2
1. Net turnover (row 02+03-04+06)	01	01	903.782.581	926.864.006
- of which net turnover corresponding to the predominant activity actually carried out	02	01a (301)	873.291.780	902.639.711
Production sold (acc.701+702+703+704+705+706+708)	03	02	34.814.018	82.543.482
Income from merchandise sale (acc. 707)	04	03	868.968.563	844.320.524
Commercial discounts granted (acc. 709)	05	04		
Interest income recorded by deregistered entities with outstanding leases (acc.766*)		05		
Income from exploitation subventions afferent to net turnover (acc.7411)	06	06		
2. Income related to the cost of work in progress (acc.711+712)				
Balance C	07	07		
Balance D	08	08		
3. Income from tangible and intangible assets production (acc.721+722)	09	09		
4. Income from tangible assets reevaluation (acc. 755)	10	10		
5. Income from investment property production (acc. 725)	11	11		
6. Income from exploitation subventions (acc. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12		
7. Other income from exploitation (acc.751+758+7815)	13	13	631.946	1.797.926
-of which, income from subventions for investments (acc.7584)	14	14		
-of which, income from negative commercial fund (acc.7815)	15	15		
INCOME FROM EXPLOITATION – TOTAL (row 01+07-08+09+10+11+12+13)	16	16	904.414.527	928.661.932
8. a) Expenditure on raw materials and consumables (acc.601+602)	17	17	275.846	335.113
Other material expenditures (acc.603+604+606+608)	18	18	471.214	400.595
b) Expenditures regarding utilities (acc.605), of which	19	19	68.605	131.745
- expenditures regarding energy consumption (acc. 6051)	20	19a (302)	48.904	93.192
- expenditures regarding natural gas consumption (acc. 6053)	21	19b (303)	18.291	28.634
c) Expenditures regarding merchandise (acc.607)	22	20	651.581.126	640.392.604
Commercial discounts received (acc. 609)	23	21	2.275	8.172
9. Staff expenditure (row 23+24)	24	22	39.152.106	42.168.950
a) Salaries and allowances (acc.641+642+643+644)	25	23	38.282.248	41.178.389
b) Insurance and social protection expenditure (acc.645+646)	26	24	869.858	990.561
10.a) Value adjustments on tangible and intangible assets (row 26a + 26 - 27)	27	25	1.521.131	2.373.237

Translation from Romanian

a.1) Operating expenditure on amortisation of fixed assets (item 6811)	28	26a (306)	1.521.131	2.373.237
a.2) Other expenditures (acc.6811+6813+6817+ from acc.6818)	29	26		
a.3) Income (acc.7813 + from acc.7818)	30	27		
b) Value adjustments on circulating assets (row 29 - 30)	31	28	590.392	-66.286
b.1) Expenditures (acc.654+6814 + from acc.6818)	32	29	833.923	93.105
b.2) Income (acc.754+7814 + from acc.7818)	33	30	243.531	159.391
11. Other exploitation expenditure (row 32+33+33d+33f+33h+33j+34+35+36+37)	34	31	99.187.349	132.848.621
11.1 Expenditure on external benefits (acc.611+612+613+614+615+621+622+623+624+625+626+627+628)	35	32	15.420.004	65.997.606
11.2. Expenditure on royalties, management fees and rents (acc. 612), of which:	36	33	619.759	911.238
- expenditure on royalties (acc. 6121)	37	33a (307)		
- expenditure on management leases (acc. 6122)	38	33b (308)		
- expenditure on rents (acc. 6123)	39	33c (309)	619.759	911.238
11.3. Expenditure on intellectual property rights (acc. 616), of which:	40	33d (310)		
- expenditure relating to affiliated entities	41	33e (311)		
11.4. Management expenses (acc. 617), of which	42	33f (312)		
- expenditure relating to affiliated entities	43	33g (313)		
11.5. Consultancy costs (acc. 618), of which:	44	33h (314)		
- expenditure relating to affiliated entities	45	33i (315)		
11.6. Expenditure on other taxes, duties and similar charges; expenditure on transfers and contributions due under special legal acts (acc. 635 + 6586*)	46	33j (316)	55.248.732	50.197.845
11.7. Environmental protection expenditure (acc. 652)	47	34	1.358.620	9.234.765
11.8 Expenditure on the revaluation of tangible assets (acc. 655)	48	35		
11.9. Expenditure relating to disasters and similar events (acc. 6587)	49	36		
11.10. Other expenditures (acc.651+ 6581+ 6582 + 6583 + 6584 + 6588)	50	37	26.540.234	6.507.167
Refinancing interest expense recorded by deregistered entities with outstanding leases (acc.666*)		38		
12. Adjustments to provisions (row 40 - 41)	51	39		
- Expenditures (acc.6812)	52	40		
- Income (acc.7812)	53	41		
EXPLOITATION EXPENDITURES – TOTAL (row 17+18+19+20 - 21+22+25+28+31+ 39)	54	42	792.845.494	818.576.407
PROFIT OR LOSS FROM EXPLOITATION:				
- Profit (row 16 - 42)	55	43	111.569.033	110.085.525
- Loss (row 42 - 16)	56	44	0	0
13. Income from participating interests (acc.7611+7612+7613)	57	45		
- of which, income from affiliated entities	58	46		
14. Income from interest (acc. 766)	59	47	2.324.704	4.881.449
- of which, income from affiliated entities	60	48	919.945	1.364.919

Translation from Romanian

15. Income from exploitation subventions for interest due (acc. 7418)	61	49		
16. Other financial income (acc.762+764+765+767+768+7615)	62	50	5.097.563	3.439.148
- of which, income from other financial assets (acc. 7615)	63	51		
FINANCIAL INCOME – TOTAL (row 45+47+49+50)	64	52	7.422.267	8.320.597
17. Value adjustments on financial fixed assets and financial investments held as current assets (row 54 - 55)	65	53		
- Expenditures (acc.686)	66	54		
- Income (acc.786)	67	55		
17. Expenditures regarding interests (acc.666)	68	56	834.149	1.996.042
- of which, expenditure in relation to affiliated entities	69	57	743.030	970.560
19. Other financial expenditures (acc.663+664+665+667+668)	70	58	3.030.433	2.476.355
FINANCIAL EXPENDITURES – TOTAL (row 53+56+58)	71	59	3.864.582	4.472.397
FINANCIAL PROFIT OR LOSS:				
- Profit (row 52 - 59)	72	60	3.557.685	3.848.200
- Loss (row 59 - 52)	73	61	0	0
TOTAL INCOME (row 16 + 52)	74	62	911.836.794	936.982.529
TOTAL EXPENDITURES (row 42 + 59)	75	63	796.710.076	823.048.804
GROSS PROFIT OR LOSS:				
- Profit (row 62 - 63)	76	64	115.126.718	113.933.725
- Loss(row 63 - 62)	77	65	0	0
20. Corporate tax (acc.691)	78	66	12.801.640	15.055.455
21. Expenditure on corporate tax resulting from settlements within the tax group in the field of corporation tax (c.694)	79	66a (304)		
22. Income from corporate tax arising from settlements within the tax group in the field of corporation tax (ct.794)	80	66b (305)		
23. Activity-specific tax (acc. 695)	81	67		
24. Other taxes not shown in the above items (acc.698)	82	68		
NET PROFIT OR LOSS FOR THE REPORTING PERIOD:				
- Profit (row 64 - 65 - 66 - 67 – 68 – 66a – 66b)	83	69	102.325.078	98.878.270
- Loss(row 65 + 66 + 67 + 68 – 64 +66a – 66b)	84	70	0	0

***)** Accounts to be allocated according to the nature of the items concerned.

In row 25 (cf. OMF No 5394/2023) - also includes collaborators' entitlements, established according to labour legislation, which are taken from the debit turnover of account 621 'Collaborators expenses', analytical account Collaborators - natural persons'.

In row 46 (cf. OMF No 5394/2023) - account 6586 "Expenditure on transfers and contributions due under special legal acts" shows expenditure on transfers and contributions due under special legal acts other than those provided for in the Tax Code.

ADMINISTRATOR,

MADE BY,

Surname and first name

MUNTMARK ANDREI

Surname and first name

CERNAT MARIANA

As

Signature _____

13—OTHER PERSON EMPOWERED, ACCORDING TO THE LAW

Signature _____

**VALIDATED
Form**

Registration number with the professional body:

INFORMATION DATA on 31.12.2023

F30 – page 1

Code 30 (the calculation formulae refer to row no. from col. B)

- lei -

I. Data regarding the result registered	Rw. No. OMF nr.5394/ 2023	Row no.	Number of units		Amounts
A		B	1		2
Units that recorded profit	01	01	1		98,878.270
Units that recorded loss	02	02			
Units that did not make profit or loss	03	03			
II Data on outstanding payments		Row no.	Total, of which:	For current activity	For investment activity
A		B	1=2+3	2	3
Outstanding payments – total (row 05+09+15 to 17+18)	04	04			
Outstanding providers – total (row 06 to 08)	05	05			
- over 30 days	06	06			
- over 90 days	07	07			
- over 1 year	08	08			
Outstanding social security liabilities - total (row 10 to 14)	09	09			
- state social security contributions payable by employers, employees and other assimilated persons	10	10			
- contributions to the social health insurance fund	11	11			
- supplementary pension contribution	12	12			
- contributions to the unemployment insurance budget	13	13			
- other social debts	14	14			
Outstanding obligations to the budgets of special funds and other funds	15	15			
Outstanding obligations to other creditors	16	16			
Taxes, contributions and fees not paid on time to the state budget, of which:	17	17			
- insurance contribution for work	18	17a (301)			
Unpaid taxes and fees to local budgets on time	19	18			
III. Average number of employees		Row no.	31.12.2022		31.12.2023
A		B	1		2
Average number of employees	20	19	47		47
Actual number of employees at the end of the period, on 31 st of December	21	20	46		47
IV. Royalties paid during the reporting period, subventions received and outstanding claims				Row no.	Amounts (lei)
A				B	1
Royalties paid during the reporting period for public goods received under concession, of which:			22	21	
- royalties for public property paid to the state budget			23	22	
Mining royalty paid to the state budget			24	23	

Oil royalty paid to the state budget	25	24	
Rents paid during the reporting period for land 1)	26	25	
Gross income from services paid to non-residents , of which:	27	26	
- tax due to the state budget	28	27	
Gross income from services paid to non-residents of European Union, of which:	29	28	
- tax due to the state budget	30	29	
Subventions received during the reporting period, of which:	31	30	
- subventions received during the reporting period related to assets	32	31	
- subventions afferent to income, of which:	33	32	
- subventions to stimulate employment *)	34	33	
- subventions for renewable energy	35	33a (316)	
- subventions for fossil fuel	36	33b (317)	
Outstanding debts that have not been collected by the deadlines laid down in commercial contracts and/or in the legislation in force, of which:	37	34	3.092.005
- outstanding receivables from majority or wholly state-owned entities	38	35	3.082.693
- outstanding receivables from private sector entities	39	36	9.312
V. Vouchers for employees		Row no.	Amounts (lei)
A		B	1
Value of vouchers granted to employees	40	37	264.055
The value of vouchers granted to categories of beneficiaries other than employees	41	37a (302)	
VI. Expenditure on research and development **)		Row no.	31.12.2022
A		B	1
Research and development expenditure:	42	38	
- of which, carried out for the purpose of reducing the environmental impact of the entity's activity or developing new technologies or more sustainable products	43	38a (318)	
- by funding sources (row 40+41)	44	39	0
- from public funds	45	40	
- from private funds	46	41	
- by nature of expenditure (row 43+44)	47	42	0
- current expenditure	48	43	
- capital expenditure	49	44	
VII. Innovation expenditure ***)		Row no.	31.12.2022
A		B	1
Innovation expenditure	50	45	
- of which, carried out for the purpose of reducing the environmental impact of the entity's activity or developing new technologies or more sustainable products	51	45a (319)	
VIII. Other information		Row no.	31.12.2022
A		B	1
Advances granted for intangible assets (acc. 4094), of which:	52	46	75.797
- advances to non-resident non-affiliates for intangible assets (from acc. 4094)	53	46a (303)	42.697

- advances to non-resident affiliated entities for intangible assets (from acc. 4094)	54	46b (304)		
Advances for tangible assets (acc. 4093), of which:	55	47	1.505.924	1.508.381
- advances to non-resident non-affiliates for tangible assets (from acc. 4093)	56	47a (305)	0	181.515
- advances to non-resident affiliated entities for tangible assets (from acc. 4093)	57	47b (306)		
Financial assets, in gross amounts (row 49+54)	58	48	7.275.701	5.030.632
Shares held in affiliated entities, interests of participating interests, other fixed assets and bonds, in gross amounts (row 50 + 51 + 52 + 53)	59	49		
- unquoted shares issued by residents	60	50		
- shares issued by residents	61	51		
- shares issued by non-residents, of which:	62	52		
- holdings of at least 10%	63	52a (307)		
- bonds issued by non-residents	64	53		
Intangible receivables, in gross amounts (row 55+56)	65	54	7.275.701	5.030.632
- Intangible receivables in lei and denominated in lei, whose settlement is made according to the exchange rate of a currency (from acc. 267)	66	55	5.095.588	4.318.644
- Intangible receivables in foreign currency (from acc. 267)	67	56	2.180.113	711.988
Trade receivables, advances for purchase of goods in the nature of inventories and for services rendered to suppliers and other similar accounts, in gross amounts (acc. 4091 + 4092 + 411 + 413 + 418), of which:	68	57	53.724.628	85.989.450
- trade receivables in relation to non-resident non-affiliates, advances for purchases of goods in the nature of inventories and for services rendered to non-resident non-affiliated suppliers and other similar accounts, in gross amounts in relation to non-resident non-affiliates (from acc. 4091 + from acc. 4092 + from acc. 411 + from acc. 413 + from acc. 418)	69	58	671	47.756
- trade receivables in relation to non-resident affiliates, advances for purchases of goods in the nature of inventories and for services rendered to non-resident affiliated suppliers and other similar accounts, in gross amounts in relation to non-resident affiliates (from acc. 4091 + from acc. 4092 + from acc. 411 + from acc. 413 + from acc. 418)	70	58a (308)		
Receivables not received by the due date (from acc. 4091 + from acc. 4092 + from acc. 411 + from acc. 413)	71	59	3.480.021	3.092.005
Receivables in respect of staff and assimilated accounts (acc. 425 + 4282)	72	60		
Receivables relating to the social security budget and the state budget (from acc. 431+436+437+4382+ 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , (row 62 to 66)	73	61	3.106	199.264
- claims related to the social security budget (acc.431+437+4382)	74	62	3.106	199.264
- tax claims against the state budget (acc.436+441+4424+4428+444+446)	75	63		
- subventions to collect (acc.445)	76	64		
- special funds - taxes and assimilated payments (acc.447)	77	65		
- other claims related to the state budget (acc.4482)	78	66		
Entity's receivables from related entities (acc. 451), of which:	79	67	6.369.202	1.316.148
- claims with non-resident affiliated entities (from acc. 451), of which:	80	68		

- trade receivables with non-resident affiliated entities (from acc. 451)	81	69		
Social security and state budget claims not received by the due date (from acc. 431+ from acc. 436 + from acc. 437 + from acc. 4382 + from acc. 441 + from acc. 4424 + from acc. 4428 + from acc. 444 + from acc. 445 + from acc. 446 + from acc. 447 + from acc. 4482)	82	70	3.106	126.276
Other receivables (acc. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), of which:	83	71	5.446.748	2.644.348
- settlements on participating interests, settlements with shareholders/associations on capital, settlements from joint operations (acc.453+456+4582)	84	72		
- other receivables against natural and legal persons, other than claims against public institutions (state institutions) (from acc. 461 + from acc. 471 + from acc.473+4662)	85	73	5.446.748	2.499.561
- amounts taken from account 542 'Treasury Advances' representing treasury advances, granted in accordance with the law and not settled by the reporting date (from acc. 461)	86	74		
Interest to collect (acc. 5187) , of which:	87	75		
- from non-residents	88	76		
Interest to collect from non-residents (from acc. 4518 + from acc. 4538)	89	76a (313)		
Amount of loans granted to economic operators****)	90	77		
Short-term gross investments (acc. 501 + 505 + 506 + 507 + from acc.508), of which:	91	78		
- unquoted shares issued by residents	92	79		
- shares issued by residents	93	80		
- shares issued by non-residents	94	81		
- bonds issued by non-residents	95	82		
- green bond holdings	96	82a (320)		
Other values to collect (acc. 5113 + 5114)	97	83		
House account in lei and foreign currency (row 85+86)	98	84	8.705	10.858
- in lei (acc. 5311)	99	85	6.013	8.152
- in foreign currency (acc. 5314)	100	86	2.692	2.706
Current accounts with banks in lei and foreign currency (row 88+90)	101	87	35.187.925	12.457.483
- in lei (acc. 5121), of which:	102	88	27.168.404	10.949.180
- current accounts in lei opened with non-resident banks	103	89		
- in foreign currency (acc. 5124), of which:	104	90	8.019.521	1.508.303
- current accounts in foreign currency with non-resident banks	105	91	1.045.289	900.839
Other current accounts with banks and letters of credit, (row 93+94)	106	92	564.368	249.776
- amounts pending settlement, letters of credit and other receivables, in lei (acc. 5112 + from acc. 5125 + 5411)	107	93	316.998	1.046
- outstanding amounts and letters of credit in foreign currency (from acc. 5125 + 5414)	108	94	247.370	248.730
Debts (row 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	79.460.777	96.054.369
Short-term external bank loans (loans received from non-resident financial institutions for which the duration of the credit agreement is less than 1 year) (from acc. 519), (row.97+98)	110	96		

- in lei	111	97		
- in foreign currency	112	98		
Long-term external bank loans (loans received by from non-resident financial institutions for which the duration of the credit agreement is 1 year or more) (from acc. 162), (row 100+101)	113	99		
- in lei	114	100		
- in foreign currency	115	101		
Loans from the State Treasury and interest thereon (acc. 1626 + from acc. 1682)	116	102		
Other loans and related interest (acc. 166 + 1685 + 1686 + 1687) (row 104+105)	117	103		
- in lei and expressed in lei, the settlement of which is made according to the exchange rate of a currency	118	104		
- in foreign currency	119	105		
Other loans and assimilated debts (acc. 167), of which:	120	106		
- value of concessions received (from acc. 167)	121	107		
- the value of green bonds issued by the entity	122	107a (321)		
Trade accounts payable, advances received from customers and other similar accounts, gross (acc. 401 + 403 + 404 + 405 + 408 + 419), of which:	123	108	32.153.357	51.260.861
- trade payables in relation to non-resident non-affiliated entities, advances received from non-resident non-affiliated customers and other similar accounts, gross in relation to non-resident non-affiliates (from acc. 401 + from acc. 403 + from acc. 404 + from acc. 405 + from acc. 408 + from acc. 419)	124	109	48.372	184.093
- trade payables in relation to non-resident affiliated entities, advances received from non-resident affiliated customers and other similar accounts, gross in relation to non-resident affiliates (from acc. 401 + from acc. 403 + from acc. 404 + from acc. 405 + from acc. 408 + from acc. 419)	125	109a (309)		
Liabilities in respect of staff and assimilated accounts (acc. 421 + 423 + 424 + 426 + 427 + 4281)	126	110	2.744.847	4.045.690
Debts to the social security budget and the state budget (acc. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) (row 112 to 115)	127	111	17.823.100	20.259.102
- debts to the social security budget (acc.431+437+4381)	128	112	573.760	939.933
- tax debts to the state budget (acc.436+441+4423+4428+444+446)	129	113	6.542.277	19.319.169
-special funds - taxes and similar charges (acc.447)	130	114	10.707.063	0
- other debts to the state budget (acc.4481)	131	115		
Liabilities of the entity to related entities (acc. 451), of which:	132	116	12.186.477	20.407.256
- debts with non-resident affiliated entities 2) (from acc. 451), of which:	133	117		
- with original maturity over one year	134	118		
- trade payables to non-resident affiliates regardless of maturity (from acc. 451)	135	118a (310)		
Amounts due to shareholders/partners (acc.455), of which:	136	119		
- amounts due to shareholders / associates natural persons	137	120		
- amounts due to shareholders / associates of legal entities	138	121		

Other debts (acc. 269 + 453 + 456 + 457 + 4581 + 4661 + 467 + 472 + 473 + 478 + 509), of which:	139	122	14.552.996	81.460		
-settlements of participating interests, settlements with shareholders/associations on capital, settlements from joint ventures (acc.453+456+457+4581+467)	140	123	14.552.996	0		
-other debts to natural and legal persons, other than debts to public institutions (state institutions) 3) (from acc.462+4661+from acc.472+from acc.473)	141	124	0	81.460		
- subventions not credited to revenue (from acc. 472)	142	125				
- payments to make for financial fixed assets and short-term investments (acc.269+509)	143	126				
-advance income on assets received through transfer from clients (acc. 478)	144	127				
Interest to pay (acc. 5186), of which:	145	128				
- to non-residents	146	128a (311)				
Interest payable to non-residents(from acc. 4518 + from acc. 4538)	147	128b (314)				
Amount of loans received from economic operators ****)	148	129				
Paid-up subscribed capital (acc. 1012), of which:	149	130	1.767.200	1.767.200		
- listed shares 4)	150	131				
- unlisted shares 5)	151	132				
- social parts	152	133	1.767.200			
- subscribed capital paid up by non-residents (from acc. 1012)	153	134				
Patents and licences (from acc.205)	154	135	88.582	88.582		
IX. Information on expenses with collaborators		Row no.	31.12.2022	31.12.2023		
A		B	1	2		
Expenses with collaborators (acc. 621)	155	136				
X. Information on State public property		Row no.	31.12.2022	31.12.2023		
A		B	1	2		
Value of state public property under administration	156	137				
The value of the state's public property in concession	157	138				
Value of leased public property	158	139				
XI. Information on State private property subject to inventory under OMFP No 668/2014		Row no.	31.12.2022	31.12.2023		
A		B	1	2		
Net book value of assets 6)	159	140				
XII. Paid-up share capital		Row no.	31.12.2022		31.12.2023	
			Amount (lei)	% 7)	Amount (lei)	% 7)
A		B	Col.1	Col.2	Col.3	Col.4
Paid-up share capital (acc. 1012) 7), (row 142 + 145 + 149 + 150 + 151 + 152)	160	141	1.767.200	X	1.767.200	X

- held by public institutions, (row 143+144)	161	142				
- held by centrally subordinated public institutions	162	143				
- held by locally subordinated public institutions	163	144				
- owned by state-owned companies, of which:	164	145				
- wholly state-owned	165	146				
- majority state-owned	166	147				
- with minority state capital	167	148				
- owned by autonomous directions	168	149				
- owned by private companies	169	150				
- owned by individuals	170	151	1.767.200	100,00	1.767.200	100,00
- owned by other entities	171	152				
			Row no	Amounts (lei)		
A		B	2022	2023		
XIII. Dividends/payments due to the state or local budget, to be distributed from the profit for the financial year by national companies, national corporations, companies and autonomous regions, of which:	172	153				
- to central public institutions;	173	154				
- to local public institutions;	174	155				
- to other shareholders in which the State/territorial administrative units/public institutions directly/indirectly hold shares or holdings irrespective of their weighting.	175	156				
			Row no.	Amounts (lei)		
A		B	2022	2023		
XIV. Dividends/repayments due to the state or local budget and transferred during the reporting period from the retained earnings of national companies, national corporations, companies and autonomous regions, of which:	176	157				
- dividends/payments out of the previous year's profit, of which transferred:	177	158				
- to central public institutions;	178	159				
- to local public institutions;	179	160				
- to other shareholders in which the State/territorial administrative units/public institutions directly/indirectly hold shares or holdings irrespective of their weighting.	180	161				
- dividends/payments out of profits of financial years prior to the previous year, of which transferred:	181	162				
- to central public institutions;	182	163				
- to local public institutions;	183	164				
- to other shareholders in which the State/territorial administrative units/public institutions directly/indirectly hold shares or holdings irrespective of their weighting	184	165				
XV. Dividends distributed to shareholders/ shareholders from retained earnings			Row no.	Amounts (lei)		
A		B	2022	2023		
Dividends distributed to shareholders/associates during the reporting period from retained earnings	185	165a (312)	13.109.257	102.521.674		

XVI. Interim dividend distributions according to Law no. 163/2018		Row no.	Amounts (lei)	
A		B	2022	2023
- interim dividends distributed ⁸⁾	186	165b (315)	43.000.000	0
XVII. Receivables taken over by assignment from legal entities *****)		Row no.	Amounts (lei)	
A		B	31.12.2022	31.12.2023
Receivables taken over by assignment from legal entities (at nominal value), of which:	187	166		
- claims taken over by assignment from affiliated legal entities	188	167		
Receivables taken over by assignment from legal entities (at acquisition cost), of which:	189	168		
- claims taken over by assignment from affiliated legal entities	190	169		
XVIII. Income from agricultural activities *****)		Row no.	Amounts (lei)	
A		B	31.12.2022	31.12.2023
Income from agricultural activities	191	170		
XIX. Expenditure relating to disasters and similar events (acc. 6587), of which:				
- flood	193	170b (323)		
- drought	194	170c (324)		
- landslides	195	170d (325)		

ADMINISTRATOR,

Surname and first name

MUNTMARK ANDREI

Signature _____

MADE BY,

Surname and first name

CERNAT MARIANA

As

13—OTHER PERSON EMPOWERED, ACCORDING TO THE LAW

Signature _____

Registration number with the professional body:

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*) Subventions for employment stimulation (transfers from the state budget to the employer) - these are amounts granted to employers for the payment of graduates of educational institutions, stimulation of unemployed people who start working before the end of the unemployment period, stimulation of employers who hire unemployed people over 45 years of age for an indefinite period, unemployed sole breadwinners or unemployed persons who, within 3 years from the date of employment, meet the conditions for applying for partial early retirement or for the granting of an old-age pension, or for other situations provided for by the legislation in force on the unemployment insurance system and employment stimulation.

**) It will be completed with the expenses incurred for research and development activities, i.e. fundamental research, applied research, technological development and innovation, established according to the provisions of Government Ordinance No 57/2002 on scientific research and technological development, approved with amendments and additions by Law No 324/2003, with subsequent amendments and additions.

***) To be completed with the expenditure incurred for the innovation activity. When completing the rows corresponding to Chapters VI and VII, the provisions of Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down the technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics and repealing 10 legal acts in the field of business statistics, published in the Official Journal of the European Union, L series, No ..., shall be taken into account. This Regulation repealed Commission Implementing Regulation (EU) No 995/2012 of 26 October 2012 laying down implementing rules for Decision No 1 608/2003/EC of the European Parliament and of the Council concerning the production and development of Community statistics on science and technology.

****) The category of economic operators does not include entities regulated and supervised by the National Bank of Romania or the Financial Supervisory Authority, companies reclassified in the general government sector and non-profit institutions serving households.

*****) For claims taken over by assignment from legal entities, both their nominal value and their acquisition cost shall be filled in. For the status of 'affiliated legal persons', the provisions of Art. 7 pt. 26 lit. c) and d) of Law no.227/2015 on the Fiscal Code, as amended.

*****) According to Article 11 of Commission Delegated Regulation (EU) No 639/2014 of 11 March 2014 supplementing Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing certain rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending Annex X to that Regulation, '(1) ... income from agricultural activities means income which a farmer has received from his agricultural activity within the meaning of Article 4(1)(c) of that Regulation (R (EU) 1307/2013) on his holding, including Union support from the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) and any national aid granted for agricultural activities, with the exception of complementary national direct payments pursuant to Articles 18 and 19 of Regulation (EU) No 1307/2013.

Income from the processing of agricultural products within the meaning of Article 4(1)(d) of Regulation (EU) No 1307/2013 of the holding shall be considered as income from agricultural activities provided that the processed products remain the property of the farmer and that such processing results in another agricultural product within the meaning of Article 4(1)(d) of Regulation (EU) No 1307/2013.

Any other income shall be considered as income from non-agricultural activities.

(2) For the purposes of paragraph 1, 'income' means gross income before deduction of costs and related taxes.'

1) Rent paid for occupied land (agricultural crops, pastures, meadows, etc.) and commercial premises (terraces, etc.) belonging to private owners or public administration units, including rent for the use of water for recreational or other purposes (fishing, etc.).

2) Amount entered in the row 'Liabilities to non-resident affiliated entities (from acc. 451), of which:' NOT calculated by adding together the amounts in the rows 'with original maturity over one year' and 'trade payables to non-resident affiliated entities regardless of maturity (from acc. 451)'.

3) The category 'Other liabilities to natural and legal persons other than liabilities to public institutions (state institutions)' shall not include subsidies related to income existing in the balance of account 472.

4) Securities conferring ownership rights on companies, which are negotiable and traded, according to the law.

5) Securities conferring ownership rights on companies which are not traded.

6) To be completed by economic operators to whom the provisions of the Order of the Minister of Public Finance and the Minister Delegate for the Budget no. 668/2014 for the approval of the Specifications on the preparation and updating of the centralized inventory of real estate private property of the state and real rights subject to inventory, with subsequent amendments and additions.

7) In section 'XII Paid-up share capital', cf. OMF 5394/ 2023, in rows 161 - 171 (cf.OMF nr.5394/ 12.07.2023) in column 2 and column 4 the entities shall enter the percentage corresponding to the share capital held in the total paid-up share capital entered in row 160 (cf.OMF nr.5394/ 12.07.2023).

8) In this row dividends distributed according to the Law no. 163/2018 for the amendment and completion of the Accounting Law no. 82/1991, the amendment and completion of the Companies Law no. 31/1990, as well as the amendment of the Law no. 1/2005 on the organisation and functioning of cooperative

FIXED ASSETS SITUATION

on 31.12.2023

Code 40

- lei -

Assets elements	Rw. no.	Gross values				Final balance (col.5=1+2-3)
		Initial balance	Growths 1)	Reductions 2)		
				Total	Of which: dismemberment and cassations	
A	B	1	2	3	4	5
I. Intangible Assets						
1. Formation expenses	01				X	
2. Development expenses	02				X	
3. Concessions, patents, licences, trademarks, similar rights and assets and other intangible assets	03	717.174	278.511		X	995.685
4. Goodwill	04				X	
5. Intangible assets for the exploitation and evaluation of mineral resources	05				X	
6. Advanced payments granted for intangible assets	06	75.797		33.100	X	42.697
TOTAL (rw.01 to 06)	07	792.971	278.511	33.100	X	1.038.382
II. Tangible Assets						
1. Lands and landscaping	08	344.261			X	344.261
2. Constructions	09	5.028.126	3.507.956			8.536.082
3. Technical installations and machines	10	6.395.973	3.313.155	824.089		8.885.039
4. Other installations, devices and furniture	11	1.031.198	360.492	33.718		1.357.972
5. Real estate investments	12					
6. Tangible assets under execution	13	383.000	436.951	345.362		474.589
7. Real estate investments under execution	14					
8. Tangible assets for the exploitation and evaluation of mineral resources	15					
9. Productive biological assets	16					
10. Advanced payments granted for tangible assets	17	1.505.924	230.501	228.044		1.508.381
TOTAL (rw. 08 to 17)	18	14.688.482	7.849.055	1.431.213		21.106.324
III. Financial Assets	19	7.275.701	57.603.166	40.916.939	X	23.961.928
FIXED ASSETS-TOTAL (rw.07+18+19)	20	22.757.154	65.730.732	42.381.252		46.106.634

1) increases resulting from revaluation or other operations involving the debiting of fixed asset accounts to reductions are also included
2) reductions resulting from revaluation or other operations involving the crediting of fixed asset accounts are also included

FIXED ASSETS AMORTIZATION SITUATION

- lei -

Assets elements	Rw. no.	Initial balance	Amortization during the year 1)	Amortization afferent to assets taken out of evidence 2)	Amortization at the end of the year (col.9=6+7-8)
A	B	6	7	8	9
I. Intangible Assets					
1. Formation expenses	21				
2. Development expenses	22				
3. Concessions, patents, licences, trademarks, similar rights and assets and other intangible assets	23	541.153	209.282		750.435
4. Goodwill	24				
5. Intangible assets for the exploitation and evaluation of mineral resources	25				
TOTAL (row 21 to 25)	26	541.153	209.282		750.435
II. Tangible Assets					
1. Lands and landscaping	27				
2. Constructions	28	1.227.278	857.129		2.084.407
3. Technical installations and machines	29	3.343.303	1.140.718	788.977	3.695.044
4. Other installations, devices and furniture	30	283.781	166.109	33.719	416.171
5. Real estate investments	31				
6. Tangible assets for the exploitation and evaluation of mineral resources	32				
7. Productive biological assets	33				
TOTAL (row 27 to 33)	34	4.854.362	2.163.956	822.696	6.195.622
AMORTIZATIONS - TOTAL (rw.26+34)	35	5.395.515	2.373.238	822.696	6.946.057

1) increases resulting from revaluation or other operations involving the crediting of accounts relating to the depreciation of fixed assets to the reduction/elimination during the year of the value of depreciation are also included

2) reductions resulting from revaluation or other operations involving the debiting of fixed asset depreciation accounts are also included

SITUATION OF ADJUSTMENTS FOR DEPRECIATION

- lei -

Assets elements		Rw. No.	Initial balance	Adjustments during the year	Adjustments deferred in income	Final balance (col. 13=10+11-12)
A		B	10	11	12	13
I. Intangible Assets						
1. Development expenses		36				
2. Concessions, patents, licences, trademarks, similar rights and assets and other intangible assets		37				
3. Tangible assets for the exploitation and evaluation of mineral resources		38				
4. Advanced payments granted for intangible assets		39				
TOTAL (row 36 to 39)		40				
II. Tangible Assets						
1. Lands and landscaping		41				
2. Constructions		42				
3. Technical installations and machines		43				
4. Other installations, devices and furniture		44				
5. Real estate investments		45				
6. Tangible assets under execution		46				
7. Real estate investments under execution		47				
8. Tangible assets for the exploitation and evaluation of mineral resources		48				
9. Productive biological assets		49				
10. Advanced payments granted for tangible assets		50				
TOTAL (row 41 to 50)		51				
III. Financial Assets		52				
ADJUSTMENTS FOR DEPRECIATION - TOTAL (rw.40+51+52)		53				

ADMINISTRATOR,

Surname and first name

MUNTMARK ANDREI

Signature _____

MADE BY,

Surname and first name

CERNAT MARIANA

As

13—OTHER PERSON EMPOWERED, ACCORDING TO THE LAW

Signature _____

Registration number with the professional body:

**VALIDATED
Form**

WARNING!

According to the provisions of point 1.8 (4) of Annex no. 1 to OMF no.5394/ 2023, "in order to submit the annual financial statements for the financial year 2023 in paper format and in electronic format or only in electronic format, signed with a qualified digital certificate, the file with the zip extension shall also contain the first page of the annual financial statements listed using the assistance program developed by the Ministry of Public Finance, signed and scanned in black and white, legibly".

Provisions relating to the obligations of economic operators with regard to the preparation of annual reports provided for by the Accounting Act

A. Annual reporting

1. Annual financial statements according to Art. 28 (1) of the Accounting Act:

- deadline for submission -150 days after the end of the financial year;

2. Annual accounting reports, according to art. 37 of the Accounting Law:

- deadline for submission -150 days from the end of the financial year or calendar year;
- entities submitting annual accounting reports:
 - entities applying the Accounting Regulations in accordance with the International Financial Reporting Standards, approved by OMFP no. 2844/2016, as amended;
 - entities that have opted for a financial year other than the calendar year;
 - subsidiaries opened in Romania by companies resident in countries belonging to the European Economic Area;
 - legal entities in liquidation, according to the law - within 90 days of the end of the calendar year.
 - permanent offices of legal persons with headquarters in the Economic European Space

Submit annual financial statements and annual accounting reports:

- entities applying the Accounting Regulations in accordance with the International Financial Reporting Standards, approved by OMFP no. 2.844/2016, as amended; and
- entities that have opted for a financial year other than the calendar year.

3. Declaration of inactivity, according to art. 36 (2) of the Accounting Act, submitted by entities that have not carried out any activity from the establishment to the end of the reporting financial year:

- deadline for submission - 60 days from the end of the financial year

B. Correction of errors contained in the annual financial statements and annual accounting reports - can be made only under the conditions of the Procedure for correcting errors contained in the annual financial statements and annual accounting reports submitted by economic operators and non-profit legal entities, approved by OMFP no. 450/2016, as amended and supplemented.

Accounting errors, as defined by the applicable accounting regulations, shall be corrected in accordance with those regulations. As a result, in case of their correction, another set of corrected annual financial statements/annual accounting reports cannot be filed.

C. Reporting procedure in the case of a return to the calendar year, following the choice of a financial year other than the calendar year, according to Article 27 of the Accounting Act

Whenever the entity chooses a financial year different from the calendar year, the provisions of Art. VI (1) - (6) of OMFP no. 4.160/2015 on amending and supplementing certain accounting regulations.

In the case of a return to the calendar year, the accounting law does not provide for the submission of any notification to this effect.

According to the provisions of Article VI (7) of the said order, if the entity changes the date chosen for the preparation of annual financial statements so that the reporting financial year reverts to the calendar year, the balance sheet balances reported from the next completed financial year 1) refer to 1 January and 31 December, respectively, and the turnover of income and expenditure accounts correspond to the current financial year 2), respectively, the financial year preceding the reporting year.

For example, if a company which had a financial year different from the calendar year, chooses to revert to the calendar year starting from 1 January 2024, it reports as follows:

- for 31 December 2023 - annual accounting reports;
- for 31 December 2024 - annual financial statements.

D. Accounting of amounts received from shareholders/associates - shall be carried out in account 455 3) "Amounts due to shareholders/associates".

If loans are received from affiliated entities, the countervalue is recorded in account 451 "Settlement between affiliated entities".

1) This refers to the first financial year for which the annual financial statements are restated on a calendar year basis.

2) This is the first financial year that reverts to a calendar year.

Thus, according to the above example, the balance sheet balances included in the annual financial statements as at 31 December 2024 refer to 1 January 2024 and 31 December 2024 respectively, and the turnover of the income and expenditure accounts correspond to the current financial year (2024) and the financial year preceding the reporting year (2023) respectively.

3) See in this respect the provisions of point 349 of the accounting regulations, according to which the amounts deposited or temporarily left by the shareholders/associates at the disposal of the entity, as well as the related interest, calculated in accordance with the law, are recorded in the accounts in separate accounts (account 4551 "Shareholders/associates - current accounts" and account 4558 "Shareholders/associates - interest on current accounts").

Translation from Romanian

Balances/turnover to be taken over from the balance sheet in forms F10 and F20 col.2 (current year)
Attention! First select the type of entity (large and medium/small/micro)!

No.	Account	Amount
1	Choose account	-
		+

Takeover F10, F20 column 2 Delete loaded data

I, the undersigned **BUNGHEZ ADRIANA-CRISTINA**, a sworn translator with no. **24087/2011** hereby certify this to be a true and correct translation in English of an original document in Romanian.

