

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 2024

MFP Observations

Control amount

1.767.200

Versions

Attention!

Entity MONSSON TRADING SRL

Address

County: Constanta Sector: Locality: CONSTANTA

Str.: NICOLAE TITULESCU Nr.: 14 Bl.: Sc.: Ap.: Tel.: 0241582670

Number in Trade Register: J20009000228131 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 EES
- 5. Foreign legal persons with head office in EES, with actual management place in Romania

Annual financial situations concluded on 31.12.2024 prepared by public interest entities and 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

VALIDATION

UNLOCK

CANCEL

PRINT

Import fisier XML - F10,F20 previous year

Import 'balanta.txt'

Import file XML created with other app

LEGAL REPRESENTATIVE (ADMINISTRATOR OR PERSON IN CHARGE OF MANAGEMENT),

MADE BY,

Surname and first name: MUNTMARK ANDREI

Surname and first name: CERNAT MARIANA

Signature: _____

As: 13--OTHER PERSON EMPOWERED, ACCORDING TO THE LAW

Is the entity legally required to audit the annual financial statements? Yes

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

AUDITOR

Full name of auditor natural person/ Name of audit company

KPMG AUDIT

Reg. No. In ASPAAS Register: 9/2001 Vat code: 12997279

Signature _____

The annual financial statements were approved acc.to the law

CERNAT MARIANA
Digitally signed by Cernat Mariana,
Date: 2025.06.02 08:57:33 +03'00''
Electronic signature

The entity has the legal obligation to have the annual financial statements verified by censors? No

VALIDATED FORM

BALANCE SHEET

Code 10

on 31.12.2024

- lei -

Article name (the calculation formulae refer to row no. from col. B)	Row no. OMF n.107/ 2025	Row no.	Balance on:	
			01.01.2024	31.12.2024
A		B	1	2
A. NON-CURRENT ASSETS				
I. INTANGIBLE ASSETS				
1. Set-up costs(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	245.250	142.214
4. Goodwill (acc.2071-2807)	04	04		
5.Intangible assets related to exploration and evaluation of mineral resources (acc. 206-2806-2906)	05	05		
6. Advance payments for intangible assets (acc.4094 - 4904)	06	06	42.697	42.697
TOTAL (row 01 to 06)	07	07	287.947	184.911
II. TANGIBLE ASSETS				
1. Freehold lands and buildings (acc. 211 + 212 - 2811 - 2812 - 2911 - 2912)	08	08	6.795.937	8.592.181
2. Plants and machinery (acc. 213 + 223 - 2813 - 2913)	09	09	5.189.995	5.064.063
3. Fixtures and fittings (acc. 214 + 224 - 2814 - 2914)	10	10	941.801	817.861
4. Real estate investments (acc. 215 - 2815 - 2915)	11	11		
5. Tangible assets in progress (acc. 231-2931)	12	12	474.588	1.315.156
6. Investment properties under construction (acc. 235-2935)	13	13		
7. Tangible assets related to exploration and evaluation of mineral resources (acc. 216-2816-2916)	14	14		
8. Bearer biological assets (acc.217+227-2817-2917)	15	15		
9. Advance payments for tangible assets (acc. 4093 - 4903)	16	16	1.508.381	1.610.298
TOTAL (row 08 to 16)	17	17	14.910.702	17.399.559
III. NON-CURRENT FINANCIAL ASSETS				
1. Shares in subsidiaries (acc. 261 - 2961)	18	18	0	100.000
2. Loans to related parties (acc. 2671 + 2672 - 2964)	19	19	17.646.247	30.936.351
3. Shares in associated parties and joint ventures (acc. 262+263 - 2962)	20	20		
4. Loans to associated parties and joint ventures (acc. 2673 + 2674 - 2965)	21	21		
5. Other long term investments (acc. 265 - 2963)	22	22	1.285.049	425.319
6. Other loans (acc. 2675* + 2676* + 2677 + 2678* + 2679* - 2966* - 2968*)	23	23	5.030.632	4.818.781
TOTAL (row 18 to 23)	24	24	23.961.928	36.280.451
TOTAL NON-CURRENT ASSETS (row 07 + 17 + 24)	25	25	39.160.577	53.864.921
B. CURRENT ASSETS				
I. INVENTORIES				
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. Work in progress (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. Advance payments to suppliers for the purchase of inventory (acc. 4091- 4901)	29	29	31.004	0
TOTAL (row 26 to 29)	30	30	31.004	0
II. RECEIVABLES				
1. Trade receivables 1) (acc. 2675* + 2676 *+ 2678* + 2679* - 2966* - 2968* + 4092 + 411 + 413 + 418 - 4902- 491)	31	31	85.983.821	80.030.873
2. Receivables from affiliates parties (acc. 451** - 495*)	32	32	1.316.148	554.660
3. Receivables from associated parties and joint ventures	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	346.512	1.561.467
5. Subscribed share capital unpaid (acc. 456 - 495*)	35	35		
6. Receivables representing dividends distributed during the financial year (acc. 463)	36	35a (301)	0	
TOTAL (row 31 to 35 + 35a)	37	36	87.646.481	82.147.000
III. SHORT TERM INVESTMENTS				
1. Shares in affiliated parties (acc. 501 - 591)	38	37		
2. Other short-term investments (acc. 505 + 506 + 507 + din ct. 508 - 595 - 596 - 598 + 5113 + 5114)	39	38	55.000.000	0
TOTAL (row 37 + 38)	40	39	55.000.000	0
IV. CASH AND BANK ACCOUNTS (from acc.508 + acc. 5112+512+531+532+541+542)	41	40	12.718.117	14.737.844
CURRENT ASSETS - TOTAL (row 30 + 36 + 39 + 40)	42	41	155.395.602	96.884.844
C. PREPAYMENTS (acc. 471) (row 43+44)	43	42	2.497.100	2.206.288
Current prepayments (acc. 471*)	44	43	2.497.100	2.206.288
Non-current prepayments (acc. 471*)	45	44		
D. CURRENT LIABILITIES				
1. Loans from bond issue, the loans from convertible bonds issue being presented separately (acc. 161 + 1681 - 169)	46	45		
2.Short-term loans from credit institutions (acc. 1621 + 1622 + 1624 + 1625 + 1627+1682+5191 +5192+5198)	47	46	0	11.000.000
3. Advance payments from customers (acc. 419)	48	47	23.843.643	788.112
4. Trade payables - suppliers (acc. 401 + 404 + 408)	49	48	27.417.218	37.800.119
5. Payable bills of exchange (acc. 403 + 405)	50	49		
6. Amounts due to related parties (acc. 1661 + 1685 + 2691 + 451***)	51	50	20.407.256	41.487.316
7. Amounts due to associated parties and joint venture (acc.1663+1686+ 2692+2693+ 453***)	52	51		
8. Other debts, including current tax liabilities and social insurances payables (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	24.386.252	16.607.809
TOTAL (row 45 to 52)	54	53	96.054.369	107.683.356
E. NET CURRENT ASSETS/ NET CURRENT LIABILITIES (row 41+43-53-70-73-76)	55	54	61.838.333	-8.592.224
F. TOTAL ASSETS LESS CURRENT LIABILITIES (row 25+44+54)	56	55	100.998.910	45.272.697
G. NON-CURRENT LIABILITIES				
1. Loans from bond issue, the loans from convertible bonds issue being presented separately (acc. 161 + 1681 - 169)	57	56		
2. Long-term loans from credit institutions (acc. 1621 + 1622 + 1624 + 1625 + 1627+1682+5191 +5192+5198)	58	57		
3. Advance payments from customers (acc. 419)	59	58		
4. Trade payables - suppliers (acc. 401 + 404 + 408)	60	59		
5. Payable bills of exchange (acc. 403 + 405)	61	60		
6. Amounts due to related parties (acc. 1661 + 1685 + 2691 + 451***)	62	61		
7. Amounts due to associated parties and joint venture (acc.1663 + 1686 + 2692+2693+ 453***)	63	62		
8. Other debts, including non-current tax liabilities and social insurances payables (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 taxes (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. DEFERRED INCOME				
1. Investment subsidies (acc. 475), (row 70+71)	70	69		
Current investment subsidies (from acc. 475*)	71	70		
Non-current investment subsidies (from acc. 475*)	72	71		
2. Deferred income (acc. 472) (row 73+74)	73	72		
Current deferred income(from acc. 472*)	74	73		
Non-current deferred income (from acc. 472*)	75	74		
3. Deferred income related to assets received by transfer from clients (acc. 478) (row 76+77)	76	75		
Current deferred income (from acc. 478*)	77	76		
Non-current deferred income (from acc. 478*)	78	77		
Negative goodwill (acc.2075)	79	78		
TOTAL (row 69+72+75+78)	80	79		
J. EQUITY				
I. CAPITAL				
1.Subscribed paid-up share capital (acc. 1012)	81	80	1.767.200	1.767.200
2. Subscribed share capital unpaid (acc. 1011)	82	81		
3. Patrimony (autonomous public sector entities) (acc. 1015)	83	82		
4.National institutes of research and development patrimony (acc. 1018)	84	83		
5. Other elements of equity (acc. 1031)	85	84		
TOTAL (row 80 to 84)	86	85	1.767.200	1.767.200
II. SHARE PREMIUM (acc. 104)	87	86		
III. REVALUATION SURPLUS (acc. 105)	88	87		
IV. RESERVES				
1. Legal reserves (acc. 1061)	89	88	353.440	353.440
2. Statutory or contractual capital reserves (acc. 1063)	90	89		
3. Other reserves (acc. 1068)	91	90	114.015	210.861
TOTAL (row 88 to 90)	92	91	467.455	564.301
Own shares (acc. 109)	93	92		
Gains on equity instruments (acc. 141)	94	93		
Loss on equity instruments (acc. 149)	95	94		
V. RETAINED EARNINGS				
BALANCE C (acc. 117)	96	95		28.882.867
BALANCE D (acc. 117)	97	96		0
VI. PROFIT OR LOSS FOR THE PERIOD				
BALANCE C (acc. 121)	98	97	98.878.270	14.155.175
BALANCE D (acc. 121)	99	98	0	0
Profit distribution (acc. 129)	100	99	114.015	96.846
TOTAL EQUITY (row 85+86+87+91-92+92-94+95-96+97-98-99)	101	100	100.998.910	45.272.697
Public patrimony (acc. 1016)	102	101		
Private patrimony (acc. 1017) 2)	103	102		
TOTAL LIABILITIES AND EQUITY (row 100+101+102) (row 25+41+42-53-54-68-79)	103	103	100.998.910	45.272.697

*) 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

**LEGAL REPRESENTATIVE (ADMINISTRATOR OR
PERSON IN CHARGE OF MANAGEMENT),**

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 31.12.2024

Code 20

- lei -

Indicators name (the calculation formulae refer to row no. from col. B)	Row no. OMF n.107/ 2025	Row no.	Financial year	
			2023	2024
A		B	1	2
1. Net turnover (row 02+03-04+06)	01	01	926.864.006	914.845.240
- of which, revenue from the entity's principal activity	02	01a (301)	902.639.711	900.171.787
- of which, revenue from domestic operations	03	01b (308)	902.385.497	914.845.240
Revenue from sale of finished goods and services rendered (acc.701+702+703+704+705+706+708)	04	02	82.543.482	163.441.154
Revenue from sale of merchandise (acc. 707)	05	03	844.320.524	751.404.086
Trade discounts granted (acc. 709)	06	04		
Interest income recorded by deregistered entities with outstanding leases (acc.766*)		05		
Revenue from subsidies for operating activities (acc.7411)	07	06		
2. Revenue associated to the production cost of the work in progress (acc.711+712)				
Balance C	08	07		
Balance D	09	08		
3. Revenue from intangible and tangible assets production (acc.721+722)	10	09		
4. Revenue from tangible assets revaluation (acc. 755)	11	10		
5. Revenue from investment property production (acc. 725)	12	11		
6. Revenue from subsidies for operating activities (acc. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	13	12		
7. Other operating revenue (acc.751+758+7815)	14	13	1.797.926	1.412.898
-of which, revenue from investment subsidies (acc.7584)	15	14		
-of which, revenue from negative goodwill (acc.7815)	16	15		
TOTAL OPERATING REVENUE (row 01+07- 08+09+10+11+12+13)	17	16	928.661.932	916.258.138
8. a) Costs of raw materials and consumables (acc.601+602)	18	17	335.113	264.261
Other material expenses (acc.603+604+606+608)	19	18	400.595	197.923
b) Utilities expenses (acc.605), of which	20	19	131.745	191.932
- Electricity consumption expenses (acc. 6051)	21	19a (302)	93.192	97.494
- Gas consumption expenses (acc. 6053)	22	19b (303)	28.634	24.229
c) Cost of merchandise sold (acc.607)	23	20	640.392.604	753.070.156
Trade discounts received (acc. 609)	24	21	8.172	27.282
9. Staff related expenses (row 23+24)	25	22	42.168.950	26.161.127
a) Salaries and allowances (acc.641+642+643+644)	26	23	41.178.389	25.422.235
b) Social security contributions (acc.645+646)	27	24	990.561	738.892
10.a) Value adjustments of non-current assets (row 25a + 26 - 27)	28	25	2.373.237	2.686.717

Translation from Romanian

a.1)Amortisation expense of non current assets acc. 6811)	29	25a (306)	2.373.237	2.686.717
a.2) Other expenses (acc.6811+6813+6817+ from acc.6818)	30	26		
a.3) Revenue (acc.7813 + from acc.7818)	31	27		
b) Value adjustments of current assets (row 29 - 30)	32	28	-66.286	-105.415
b.1) Expenses (acc.654+6814 + from acc.6818)	33	29	93.105	58.032
b.2) Revenues (acc.754+7814 + from acc.7818)	34	30	159.391	163.447
11. Other operating expenses (row 32+ 33+33d+33f+33h+33j+34+35+36+37)	35	31	132.848.621	122.482.657
11.1 External services expenses (acc.611+613+614+615+621+622+623+624+625+626+627+628)	36	32	65.997.606	110.792.057
11.2. Royalties, franchise and rental expenses (acc. 612), of which:	37	33	911.238	922.392
- Royalties expenses (acc. 6121)	38	33a (307)		
- Franchise expenses (acc. 6122)	39	33b (308)		
- Rental expenses (acc. 6123)	40	33c (309)	911.238	922.392
11.3. Intellectual property rights expenses (acc. 616), of which:	41	33d (310)		
- expenses with affiliated parties	42	33e (311)		
11.4. Management services expenses (acc. 617), of which	43	33f (312)		
- expenses with affiliated parties	44	33g (313)		
11.5. Consultancy services expenses (acc. 618), of which:	45	33h (314)		
- expenses with affiliated parties	46	33i (315)		
11.6. Other taxes, duties and similar expenses; Expenses representing transfers and contributions due under special acts (acc. 635 +6586*)	47	33j (316)	50.197.845	955.244
11.7. Environmental protection expenses (acc. 652)	48	34	9.234.765	8.627.908
11.8 Loss on revaluation of tangible assets (acc. 655)	49	35		
11.9. Losses from natural disasters and similar events (acc. 6587)	50	36		
11.10. Other expenses (acc.651+ 6581+ 6582 + 6583 + 6584 + 6588)	51	37	6.507.167	1.185.056
Refinancing interest expense recorded by deregistered entities with outstanding leases (acc.666*)		38		
12. Changes to provisions (row 40 - 41)	52	39		
- Expenses (acc.6812)	53	40		
- Revenues (acc.7812)	54	41		
TOTAL OPERATING EXPENSES (row 17+18+19+20 - 21+22+25+28+31+ 39)	55	42	818.576.407	904.922.076
OPERATING PROFIT (LOSS)				
- Profit (row 16 - 42)	56	43	110.085.525	11.336.062
- Loss (row 42 - 16)	57	44	0	0
13. Revenue from equity investments (acc.7611+7612+7613)	58	45		
- of which, revenue from affiliated parties	59	46		
14. Interest income (acc. 766)	60	47	4.881.449	4.101.170
- of which, income from affiliated entities	61	48	1.364.919	2.014.122

Translation from Romanian

15. Revenue from operating subsidies related to interest payable (acc. 7418)	62	49		
16. Other finance income (acc.762+764+765+767+768+7615)	63	50	3.439.148	3.640.013
- of which, income from other financial assets (acc. 7615)	64	51		
TOTAL FINANCE INCOME (row 45+47+49+50)	65	52	8.320.597	7.741.183
17. Value adjustments of financial assets and of current financial investments (row 54 - 55)	66	53		
- Expenses (acc.686)	67	54		
- Revenue (acc.786)	68	55		
18. Interest expenses (acc.666)	69	56	1.996.042	1.172.943
- of which, expenses with affiliated parties	70	57	970.560	973.310
19. Other finance expenses (acc.663+664+665+667+668)	71	58	2.476.355	1.830.250
TOTAL FINANCE EXPENSES (row 53+56+58)	72	59	4.472.397	3.003.193
FINANCE PROFIT OR LOSS:				
- Profit (row 52 - 59)	73	60	3.848.200	4.737.990
- Loss (row 59 - 52)	74	61	0	0
TOTAL REVENUES (row 16 + 52)	75	62	936.982.529	923.999.321
TOTAL EXPENSES (row 42 + 59)	76	63	823.048.804	907.925.269
PROFIT (LOSS) BEFORE TAX:				
- Profit (row 62 - 63)	77	64	113.933.725	16.074.052
- Loss(row 63 - 62)	78	65	0	0
20. Corporate income tax expense (acc.691)	79	66	15.055.455	1.918.877
21. Expenses from corporate income tax, including minimum turnover-based tax, resulting from tax consolidation settlements within the fiscal group (c.694)	80	66a (304)		
22. Revenues from corporate income tax, including minimum turnover-based tax, resulting from tax consolidation settlements within the fiscal group (ct.794)	81	66b (305)		
Activity specific tax (acc. 695)		67		
23. Minimum turnover-based corporate income tax expense (acc. 697)	82	67a (317)		
24. Other taxes not classified under the items listed above (acc.698)	83	68		
PROFIT (LOSS) FOR THE YEAR:				
- Profit (row 64 + 66b) – (65 + 66 + 66a + 67 + 68)	84	69	98.878.270	14.155.175
- Loss(row 65 + 66 + 66a + 67 + 68) – (64 +66b)	85	70	0	0

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

In row 26 (cf. OMF No 107/2025) - 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 47 (cf. OMF No 107/2025) - 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.

**LEGAL REPRESENTATIVE (ADMINISTRATOR OR
PERSON IN CHARGE OF MANAGEMENT),**

MADE BY,

Surname and first name

MUNTMARK ANDREI

Surname and first name

CERNAT MARIANA

Signature _____

As

13—OTHER PERSON EMPOWERED, ACCORDING TO THE LAW

Signature _____

**VALIDATED
Form**

Registration number with the professional body:

INFORMATION DATA on 31.12.2024

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.107/ 2025	Row no.	Number of units		Amounts
A		B	1		2
Units that recorded profit	01	01	1		14.155.175
Units that recorded loss	02	02			
Units that did not make profit or loss	03	03			
II Data on outstanding payments	Rw. No. OMF nr.107/ 2025	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	Rw. No. OMF nr.107/ 2025	Row no.	31.12.2023		31.12.2024
A		B	1		2
Average number of employees	20	19	47		49
Actual number of employees at the end of the period, on 31 st of December	21	20	47		50
IV. Royalties paid during the reporting period, subventions received and outstanding claims	Rw. No. OMF nr.107/ 2025	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		2.957.350
- outstanding receivables from majority or wholly state-owned entities	38	35		
- outstanding receivables from private sector entities	39	36		2.957.350
V. Vouchers for employees	Rw. No. OMF nr.107/ 2025	Row no.	Amounts (lei)	
A		B	1	
Value of vouchers granted to employees	40	37		383.880
The value of vouchers granted to categories of beneficiaries other than employees	41	37a (302)		
VI. Expenditure on research and development **)	Rw. No. OMF nr.107/ 2025	Row no.	31.12.2023	31.12.2024
A		B	1	2
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	0
- from public funds	45	40		
- from private funds	46	41		
- by nature of expenditure (row 43+44)	47	42	0	0
- current expenditure	48	43		
- capital expenditure	49	44		
VII. Innovation expenditure ***)	Rw. No. OMF nr.107/ 2025	Row no.	31.12.2023	31.12.2024
A		B	1	2
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	Rw. No. OMF nr.107/ 2025	Row no.	31.12.2023	31.12.2024
A		B	1	2
Advances granted for intangible assets (acc. 4094), of which:	52	46	42.697	42.697
- advances to non-resident non-affiliates for intangible assets (from acc. 4094)	53	46a (303)		

- 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	1.508.381	1.610.298
- advances to non-resident non-affiliates for tangible assets (from acc. 4093)	56	47a (305)	181.515	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	5.030.632	4.918.781
Shares held in affiliated entities, interests of participating interests, other fixed assets and bonds, in gross amounts (row 50 + 51 + 52 + 53)	59	49	0	100.000
- unquoted shares issued by residents	60	50		
- shares issued by residents	61	51	0	100.000
- 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	5.030.632	4.818.781
- 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	4.318.644	4.123.644
- Intangible receivables in foreign currency (from acc. 267)	67	56	711.988	695.137
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	85.989.450	79.997.640
- 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	47.756	0
- 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	3.092.005	2.957.350
Receivables in respect of staff and assimilated accounts (acc. 425 + 4282)	72	60		6.200
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	199.264	1.540.848
- claims related to the social security budget (acc.431+437+4382)	74	62	199.264	6.987
- tax claims against the state budget (acc.436+441+4424+4428+444+446)	75	63		1.533.861
- 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	1.316.148	554.660
- 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	126.276	0
Other receivables (acc. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), of which:	83	71	2.644.348	2.220.707
- 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 (public institutions) (from acc. 461 + from acc. 471 + from acc.473+4662)	85	73	2.499.561	0
- 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	10.858	13.264
- in lei (acc. 5311)	99	85	8.152	10.558
- in foreign currency (acc. 5314)	100	86	2.706	2.706
Current accounts with banks in lei and foreign currency (row 88+90)	101	87	12.457.483	14.474.584
- in lei (acc. 5121), of which:	102	88	10.949.180	3.502.902
- current accounts in lei opened with non-resident banks	103	89		
- in foreign currency (acc. 5124), of which:	104	90	1.508.303	10.971.682
- current accounts in foreign currency with non-resident banks	105	91	900.839	3.665.711
Other current accounts with banks and letters of credit, (row 93+94)	106	92	249.776	249.996
- amounts pending settlement, letters of credit and other receivables, in lei (acc. 5112 + from acc. 5125 + 5411)	107	93	1.046	1.291
- outstanding amounts and letters of credit in foreign currency (from acc. 5125 + 5414)	108	94	248.730	248.705
Debts (row 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	96.054.369	96.683.356
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	51.260.861	38.588.231
- 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	184.093	87.005
- 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	4.045.690	85.237
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	20.259.102	16.452.361
- debts to the social security budget (acc.431+437+4381)	128	112	939.933	329.562
- tax debts to the state budget (acc.436+441+4423+4428+444+446)	129	113	19.319.169	16.122.799
-special funds - taxes and similar charges (acc.447)	130	114	0	
- other debts to the state budget (acc.4481)	131	115		
Liabilities of the entity to related entities (acc. 451), of which:	132	116	20.407.256	41.487.316
- 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	81.460	70.211		
-settlements of participating interests, settlements with shareholders/associations on capital, settlements from joint ventures (acc.453+456+457+4581+467)	140	123				
-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	81.460	70.211		
- 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	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	74.482		
IX. Information on expenses with collaborators	Rw. No. OMF nr.107/2025	Row no.	31.12.2023	31.12.2024		
A		B	1	2		
Expenses with collaborators (acc. 621)	155	136				
X. Information on State public property	Rw. No. OMF nr.107/2025	Row no.	31.12.2023	31.12.2024		
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 art. 356 of EGO No 57/2019	Rw. No. OMF nr.107/2025	Row no.	31.12.2023	31.12.2024		
A		B	1	2		
Net book value of assets 6)	159	140	1.767.200	1.767.200		
XII. Paid-up share capital	Rw. No. OMF nr.107/2025	Row no.	31.12.2023		31.12.2024	
A		B	Amount (lei)	% 7)	Amount (lei)	% 7)
			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

XVI. Interim dividend distributions according to Law no. 163/2018		Rw. No. OMF nr.107/2025	Row no.	Amounts (lei)	
A			B	2023	2024
- interim dividends distributed ⁸⁾		186	165b (315)		
XVII. Receivables taken over by assignment from legal entities *****)		Rw. No. OMF nr.107/2025	Row no.	Amounts (lei)	
A			B	31.12.2023	31.12.2024
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 *****)		Rw. No. OMF nr.107/2025	Row no.	Amounts (lei)	
A			B	31.12.2023	31.12.2024
Income from agricultural activities		191	170		
XIX. Expenditure relating to disasters and similar events (acc. 6587), of which:					
- flood		192	170a (322)		
- drought		193	170b (323)		
- landslides		194	170c (324)		
		195	170d (325)		

LEGAL REPRESENTATIVE (ADMINISTRATOR OR PERSON IN CHARGE OF MANAGEMENT),

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:

*) 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 subject to the provisions of Article 356 of Government Emergency Ordinance No. 57/2019 on the Administrative Code, as amended and supplemented, Order of the Minister of Public Finance and the Minister Delegate for the Budget No. 668/2014 approving the Specifications on the preparation and updating of the centralized inventory of immovable property owned by the state and of real rights subject to inventory, as subsequently amended and supplemented, in conjunction with Article 4(2)(b) of Government Decision No. 1176/2024 approving the Technical Rules for the preparation and updating of the inventory of state public domain assets and the inventory of state private domain immovable assets.

7) In section 'XII Paid-up share capital', cf. OMF 107/ 2025, in rows 161 - 171 (cf.OMF nr.107/ 2025) 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.107/ 2025).

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 31.12.2024

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	995.685	20.305	14.101	X	1.001.889
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	42.697			X	42.697
TOTAL (rw.01 to 06)	07	1.038.382	20.305	14.101	X	1.044.586
II. Tangible Assets						
1. Lands and landscaping	08	344.261			X	344.261
2. Constructions	09	8.536.082	2.675.432			11.211.514
3. Technical installations and machines	10	8.885.039	1.635.577	801.449		9.719.167
4. Other installations, devices and furniture	11	1.357.972	91.360	3.350		1.445.982
5. Real estate investments	12					
6. Tangible assets under execution	13	474.589	840.567			1.315.156
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	1.508.381	136.605	34.688		1.610.298
TOTAL (rw. 08 to 17)	18	21.106.324	5.379.541	839.487		25.646.378
III. Financial Assets	19	23.961.928	62.635.697	50.317.174	X	36.280.451
FIXED ASSETS-TOTAL (rw.07+18+19)	20	46.106.634	68.035.543	51.170.762		62.971.415

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)	Reduction / removal of amortization value during the year 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	750.435	123.341	14.101	859.675
4. Goodwill	24				
5. Intangible assets for the exploitation and evaluation of mineral resources	25				
TOTAL (row 21 to 25)	26	750.435	123.341	14.101	859.675
II. Tangible Assets					
1. Lands and landscaping	27				
2. Constructions	28	2.084.407	879.188	0	2.963.595
3. Technical installations and machines	29	3.695.044	1.469.491	509.432	4.655.103
4. Other installations, devices and furniture	30	416.171	214.695	2.745	628.121
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	6.195.622	2.563.374	512.177	8.246.819
AMORTIZATIONS - TOTAL (rw.26+34)	35	6.946.057	2.686.715	526.278	9.106.494

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				

Translation from Romanian
**LEGAL REPRESENTATIVE
(ADMINISTRATOR OR
PERSON IN CHARGE OF
MANAGEMENT),**

MADE BY,

Surname and first name

MUNTMARK ANDREI

Signature _____

Surname and first name

CERNAT MARIANA

As

13—OTHER PERSON EMPOWERED, ACCORDING TO THE LAW

Signature _____

Registration number with the professional body:

**VALIDATED
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WARNING!

According to the provisions of point 1.8 (4) of Annex no. 1 to OMF no.107/ 2024, "in order to submit the annual financial statements for the financial year 2024 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. Preparation and submission of annual financial statements to ANAF

The entities referred to in Article 3 of OMF No. 107/2025 shall prepare annual financial statements in accordance with the Accounting Regulations on individual annual financial statements and consolidated annual financial statements, approved by Order of the Minister of Public Finance No. 1.802/2014, as amended and supplemented.

Pursuant to Article 185 of the Companies Act, the board of directors or the management board is required to submit to the National Agency for Fiscal Administration the annual financial statements approved by the general meeting of shareholders/associates, accompanied by the documents required by law.

The deadlines for submitting annual financial statements to the National Tax Administration Agency are as follows:

- a) for companies governed by Law No. 31/1990, republished, with subsequent amendments and additions, national companies/corporations, autonomous administrations, national research and development institutes, by May 31 inclusive of the financial year following the reporting year;
- b) for the other persons referred to in Art. 1 (1) - (3) of Law No. 82/1991, republished, with subsequent amendments and additions, by April 30 inclusive of the financial year following the reporting year.

If these dates fall on non-working days, the last reporting day shall be the first working day following them.

B. Preparation of annual accounting reports

● Annual accounting reports shall be submitted by:

- entities that have opted for a financial year other than the calendar year and to which the Accounting Regulations, approved by OMFP No. 1.802/2014
- legal entities in liquidation, according to the law - within 90 days from the end of the calendar year;
- subunits (units) opened in Romania by companies resident in countries belonging to the European Economic Area,
- permanent establishments of legal entities based in the European Economic Area
- foreign legal entities based in the European Economic Area, which have their place of effective management in Romania.

The submission of annual accounting reports to ANAF as of December 31 shall be made by May 31 inclusive of the financial year following the reporting year, except for annual accounting reports prepared by legal entities in liquidation.

According to the provisions of Art. 36 (3) of Accounting Law No. 82/1991, republished, with subsequent amendments and additions, during the liquidation period, legal entities in liquidation shall submit an annual accounting report within 90 days of the end of the calendar year to the National Agency for Fiscal Administration.

C. Declaration of inactivity, according to Article 36(2) of the Accounting Law, submitted by entities that have not carried out any activity from their establishment until the end of the reporting financial year

Entities that have not carried out any activity from their establishment until the end of the reporting financial year shall not prepare annual financial statements, but shall submit to ANAF a statement on their own responsibility of the person who has the obligation to manage the entity within 60 days from the end of the financial year.

D. Correction of errors contained in the annual financial statements and annual accounting reports

– may only be made 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 the case of their correction, no other set of corrected annual financial statements/annual accounting reports may be submitted.

E. Reporting procedure in the event of a return to the calendar year, following the choice of a financial year different from the calendar year, in accordance with Article 27 of the Accounting Law.

Whenever the entity chooses a financial year different from the calendar year, the provisions of Article VI(1) to (6) of OMFP No. 4.160/2015 on the amendment and supplementation of certain accounting regulations, as subsequently amended and supplemented, shall apply.

In the event of a return to the calendar year, the accounting law does not require the submission of any notification in this regard.

According to the provisions of Article VI(7) of OMFP No. 4.160/2015, if the entity changes the date chosen for the preparation of annual financial statements so that the reporting financial year becomes the calendar year again, the balance sheet balances reported starting with the next financial year 1) ended refer to January 1 and December 31, respectively, and the income and expense account turnovers correspond to the current financial year A.2), respectively, the reporting financial year.

For example, if a company that had a financial year different from the calendar year opts to return to the calendar year starting on January 1, 2025, it prepares accounting reports as follows:

- for December 31, 2024 – annual accounting reports;
- for December 31, 2025 – annual financial statements.

F. Accounting for amounts received from shareholders/associates – shall be recorded in account 455 3) “Amounts due to shareholders/associates.”

If loans are received from affiliated entities, their value shall be recorded in account 451 “Settlements 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 2025 refer to 1 January 2025 and 31 December 2025 respectively, and the turnover of the income and expenditure accounts correspond to the current financial year (2025) and the financial year preceding the reporting year (2024) 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.

