

<i>Tick only if applicable:</i>	<input checked="" type="checkbox"/> Large taxpayers that file the Balance Sheet in Bucharest		S1002_A1.0.0 05.03.2023 Financial statement type: BL											
	<input type="checkbox"/> Subsidiary													
	<input type="checkbox"/> GIE – economic interest groups													
	<input type="checkbox"/> Net worth below ½ of the subscribed capital value		<input checked="" type="radio"/> Year <input type="radio"/> Semester	Year	<b>2023</b>									
		Checksum		67,996,360										
Entity: SC GENCO TRADE SRL														
<b>Address</b>	County		District		Locality									
	Bucharest		District 1		Bucharest									
	Street	No.	Block	Entrance	Apt.	Telephone								
	BIHARIA	67-77				0212011180								
Trade register number		J40/10252/1996		Sole identification number		9	0	1	0	1	2	1		
Form of ownership:														
35 – Limited liability companies														
<b>Main activity (NACE code and class name)</b>														
4643 Wholesale of electrical household appliances														
<b>Main activity actually conducted (NACE code and class name)</b>														
4764 Retail sale of sporting equipment in specialised stores														
<input checked="" type="radio"/> <b>Annual financial statements</b>					<input type="radio"/> <b>Annual reports</b>									
(Entities whose financial year coincides with the calendar year)														
<input checked="" type="radio"/> Medium or large entities or public entities			<input type="checkbox"/> <b>Public interest entities</b>	?	<input type="checkbox"/> 1. entities that have opted for a financial year different from the calendar year, according to art. 27, of the Accounting Law no. 82/1991.									
<input type="radio"/> Small entities					<input type="checkbox"/> 2. legal persons in <b>liquidation</b> , according to the law									
					<input type="checkbox"/> 3. subunits opened in Romania by <b>companies</b> residing in states belonging to the European Economic Space									
<input type="radio"/> Micro-entities					<input type="checkbox"/> 4. permanent premises of the legal persons with the registered office in the European Economic Area									
Annual financial statements concluded on 31.12.2023 by the entities of public interest and the entities provided by item. 9, para (4) of the Accounting Regulations, as approved by the OMFP no 1.802/2014, as amended and supplemented, whose financial year coincides with the calendar year <b>F10 – BALANCE SHEET</b> <b>F20 – PROFIT AND LOSS ACCOUNT</b> <b>F30 – INFORMATIVE DATA</b> <b>F40 – SITUATION OF FIXED ASSETS</b>														
<b>Indicators:</b>		Equity – total			68,532,554									
		Subscribed capital			67,996,360									
		Profit/loss			-7,327,132									
<b>ASMINISTRATOR,</b> Name and surname EMMANOUIL MANOUSSAKIS Signature <i>Illegible signature</i> Official stamp: Genco Trade SRL, 2, Bucharest – Romania.					<b>PREPARED BY,</b>									
					Name and surname									
					EMILIA TITIRIGA									
					Capacity									
11 – CHIEF FINANCIAL OFFICER														
Has the entity the legal obligation to audit the annual financial statements? <input checked="" type="radio"/> Yes <input type="radio"/> No Has the entity opted voluntarily for the audit of annual financial statements? <input type="radio"/> Yes <input checked="" type="radio"/> No					Registration number with professional body									
<b>AUDITOR,</b> Surname and first name of auditor/ Name of audit company ERNST & YOUNG ASSURANCE SERVICES SRL No. of registration in the ASPAAS Register      Tax code 77/15.08.2001      11909783 Is the entity legally bound to have its annual financial statements verified by censors? <input type="radio"/> Yes <input checked="" type="radio"/> No					Tax code/ sole registration code of CECCAR member									
					Signature <i>Illegible signature</i> The annual financial statement have been approved according to law X									
THE SIGNATURE BECOMES VISIBLE ONLY AFTER THE CORRECTION VALIDATION														
Ernst & Young Assurance Services S.R.L. 24 MAY 2024 Signed for identification					VALIDATED Form									

**BALANCE SHEET**  
on 31.12.2023

Ernst & Young Assurance Services S.R.L.  
24 MAY 2024  
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Item name	Row no. OMF no. 5394/ 2023	Row no.	Balance at:	
			01.01.2023	31.12.2023
(the calculation formulas refer to Row no. in col. B)				
A		B	1	2
A. NON-CURRENT 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, similar rights and assets and other intangible assets (acc. 205 + 208 - 2805 - 2808 - 2905 - 2908)	03	03	1,332,002	1,138,773
4. Goodwill (acc.2071-2807)	04	04		
5. Intangible assets for exploration and evaluation of mineral resources (acc. 206-2806-2906)	05	05		
6. Advances (acc.4094 - 4904)	06	06		
TOTAL (row 01 to 06)	07	07	1,332,002	1,138,773
II. TANGIBLE ASSETS				
1. Land and constructions (acc. 211 + 212 - 2811 - 2812 - 2911 - 2912)	08	08	7,228,466	7,374,623
2. Technical installations and machines (acc. 213 + 223 - 2813 - 2913)	09	09	2,658,011	2,366,590
3. Other installations, machines and furniture (acc. 214 + 224 - 2814 - 2914)	10	10	8,078,103	7,868,941
4. Real estate investments (acc. 215 - 2815 - 2915)	11	11		
5. Property, plant and equipment in progress (acc. 231-2931)	12	12	1,346,945	605,341
6. Real estate investments in progress (acc. 235-2935)	13	13		
7. Tangible assets for mineral resource exploration and evaluation (acc. 216-2816-2916)	14	14		
8. Productive biological assets (acc.217+227-2817-2917)	15	15		
9. Advances (acc. 4093 - 4903)	16	16		
TOTAL (row 08 to 16)	17	17	19,311,525	18,215,495
III. FINANCIAL FIXED ASSETS				
1. Shares held in subsidiaries (acc. 261 - 2961)	18	18		
2. Loans granted to group entities (acc. 2671 + 2672 - 2964)	19	19		
3. Shares held by associates and jointly controlled entities (acc. 262+263 - 2962)	20	20		
4. Loans granted to associates and jointly controlled entities (acc. 2673 + 2674 - 2965)	21	21		
5. Other fixed assets (acc. 265 - 2963)	22	22		
6. Other loans (acc. 2675* + 2676* + 2677 + 2678* + 2679* - 2966* - 2968*)	23	23	318,990	319,752
TOTAL (row 18 to 23)	24	24	318,990	319,752
FIXED ASSETS - TOTAL (row 07 + 17 + 24)	25	25	20,962,517	19,674,020
B. CURRENT 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	19,041	7,561
2. Production in progress (acc. 331 + 332 + 341 +/- 348* - 393 - 3941 - 3952)	27	27		
3. Finished products and goods (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	77,045,587	71,276,162
4. Advances (acc. 4091- 4901)	29	29		
<b>TOTAL (row 26 to 29)</b>	30	30	77,064,628	71,283,723
<b>II. RECEIVABLES</b> (Amounts to be collected after more than one year must be presented separately for each item.)				
1. Trade receivables 1) (acc. 2675* + 2676* + 2678* + 2679* - 2966* - 2968* + 4092 + 411 + 413 + 418 - 4902- 491)	31	31	609,155	598,749
2. Amounts to be collected from affiliates (acc. 451** - 495*)	32	32		
3. Amounts to be collected from associates and jointly controlled entities (acc. 453** - 495*)	33	33		
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	1,010,522	950,474
5. Subscribed and unpaid capital (acc. 456 - 495*)	35	35		
6. Receivables as dividends distributed throughout the financial year (acc. 463)	36	35a (301)		
<b>TOTAL (row 31 to 35 +35a)</b>	37	36	1,619,677	1,549,223
<b>III. SHORT-TERM INVESTMENTS</b>				
1. Shares held at affiliates (acc. 501 - 591)	38	37		
2. Other short-term investments (acc. 505 + 506 + 507 + from acc. 508 - 595 - 596 - 598 + 5113 + 5114)	39	38		
<b>TOTAL (row 37 + 38)</b>	40	39		
<b>IV. CASH DESK AND ACCOUNTS WITH BANKS</b> (from acc. 508+acc. 5112 + 512 + 531 + 532 + 541 + 542)	41	40	8,586,856	13,076,277
<b>CURRENT ASSETS - TOTAL (row 30 + 36 + 39 + 40)</b>	42	41	87,271,161	85,909,223
<b>C. EXPENSES IN ADVANCE</b> (acc. 471) (row 43+44)	43	42	4,502,963	4,253,891
Amounts to be resumed in a period up to one year (from acc. 471*)	44	43	4,502,963	4,253,891
Amounts to be resumed in a period greater than one year (from acc. 471*)	45	44		
<b>D. DEBTS: THE AMOUNTS TO BE PAID WITHIN A PERIOD OF ONE YEAR</b>				
1. Loans from the bond issue, presenting separately the loans from the convertible bond issue (acc. 161 + 1681 - 169)	46	45		
2. Amounts due to credit institutions (acc. 1621 + 1622 + 1624 + 1625 +1627 + 1682 + 5191 + 5192 + 5198)	47	46	35,097	35,097
3. Advances received on account of orders (acc. 419)	48	47	472,838	553,133
4. Commercial debt - suppliers (acc. 401 + 404 + 408)	49	48	27,082,782	32,497,537
5. Trade effects payable (acc. 403 + 405)	50	49		
6. Amounts owed to the entities in the group (acc. 1661 + 1685 + 2691 + 451***)	51	50		
7. Amounts owed to associates and jointly controlled entities (acc. 1663+1686+2692+2693+ 453***)	52	51		

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8. Other debt, including fiscal debt and social insurance debt (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	6,216,847	6,209,809
TOTAL (row 45 to 52)	54	53	33,807,564	39,295,576
E. NET CURRENT ASSETS/ NET CURRENT LIABILITIES (row 41+43-53-70-73-76)	55	54	57,892,548	50,768,265
F. TOTAL ASSETS MINUS CURRENT LIABILITIES (row 25+44+54)	56	55	78,855,065	70,442,285
G. DEBTS: AMOUNTS TO BE PAID WITHIN A PERIOD GREATER THAN ONE YEAR				
1. Loans from the bond issue, presenting separately the loans from the convertible bond issue (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 received on account of orders (acc. 419)	59	58		
4. Commercial debt - suppliers (acc. 401 + 404 + 408)	60	59		
5. Trade effects payable (acc. 403 + 405)	61	60		
6. Amounts owed to the entities in the group (acc. 1661 + 1685 + 2691 + 451***)	62	61		
7. Amounts owed to associates and jointly controlled entities (acc. 1663 + 1686 + 2692 + 2693 + 453***)	63	62		
8. Other debt, including fiscal debt and social insurance debt (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	428,487	215,991
TOTAL (row 56 to 63)	65	64	428,487	215,991
H. PROVISIONS				
1. Provisions for employee benefits (acc. 1515+1517)	66	65	961,003	934,909
2. Provisions for taxes (acc. 1516)	67	66		
3. Other provisions (acc. 1511 + 1512 + 1513 + 1514 + 1518)	68	67	420,425	396,772
TOTAL (row 65 to 67)	69	68	1,381,428	1,331,681
I. REVENUE IN ADVANCE				
1. Investment grants (acc. 475) (row 70+71)	70	69		18,667
Amounts to be resumed in a period up to one year (from acc. 475*)	71	70		7,687
Amounts to be resumed in a period longer than one year (from acc. 475*)	72	71		10,980
2. Advance revenue (acc. 472) (row 73 + 74)	73	72	74,012	442,665
Amounts to be resumed in a period up to one year (from acc. 472*)	74	73	74,012	91,586
Amounts to be resumed in a period longer than one year (from acc. 472*)	75	74		351,079
3. Advance revenue corresponding to assets received from clients by transfer (acc. 478) (row 76+77)	76	75		
Amounts to be resumed in a period up to one year (from acc. 478*)	77	76		
Amounts to be resumed in a period longer than one year (from acc. 478*)	78	77		
Negative goodwill (acc. 2075)	79	78		
TOTAL (row 69 + 72 + 75 + 78)	80	79	74,012	461,332
J. CAPITAL AND RESERVES				
I. CAPITAL				
1. Subscribed and paid-in capital (acc. 1012)	81	80	67,996,360	67,996,360

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2. Unpaid subscribed capital (acc. 1011)	82	81		
3. State-owned equity plus assets (acc. 1015)	83	82		
4. Research-development national institutions' equity (acc. 1018)	84	83		
5. Other equity elements (1031)	85	84		
<b>TOTAL (row 80 to 84)</b>	86	85	67,996,360	67,996,360
<b>II. CAPITAL BONUSES</b> (acc. 104)	87	86		
<b>III. RESERVES FROM RE-EVALUATION</b> (acc. 105)	88	87		
<b>IV. RESERVES</b>				
1. Legal reserves (acc. 1061)	89	88	3,897,602	3,897,602
2. Statutory or contractual reserves (acc. 1063)	90	89		
3. Other reserves (acc. 1068)	91	90		
<b>TOTAL (row 88 to 90)</b>	92	91	3,897,602	3,897,602
Own shares (acc. 109)	93	92		
Gains on equity instruments (acc. 141)	94	93		
Losses on equity instruments (acc. 149)	95	94		
<b>V. REPORTED PROFIT OR LOSS</b> <b>BALANCE C</b> (acc. 117)	96	95	67,734	3,965,724
<b>BALANCE D</b> (acc. 117)	97	96	0	0
<b>VI. PROFIT OR LOSS OF THE FINANCIAL YEAR</b>				
<b>BALANCE C</b> (acc. 121)	98	97	5,351,666	0
<b>BALANCE D</b> (acc. 121)	99	98	0	7,327,132
Profit distribution (acc. 129)	100	99	268,212	0
<b>EQUITY - TOTAL (row 85+86+87+91-92+93-94+95-96+97-98-99)</b>	101	100	77,045,150	68,532,554
Public assets (acc. 1016)	102	101		
Private assets (acc. 1017) 2)	103	102		
<b>CAPITALS - TOTAL (row 100+101+102) (row 25+41+42-53-64-68-79)</b>	104	103	77,045,150	68,532,554

\*) Accounts to be distributed by the nature of the respective elements.  
 \*\*) Debit balance of respective accounts.  
 \*\*\*) Credit balance of respective accounts.

1) The amounts written in this row and taken from account 2675 to 2679 represent receivables related to financial leasing contracts and other similar contracts, as well as other fixed assets, maturing in a period of less than 12 months.

2) To be filled in by the entities that are subject to the provisions of the Order of Minister of Public Finances and of delegate Minister for budget no. 668/2014 for the approval of the Specifications on the compilation and update of centralized inventory of state's private real estate and rights in rem subduced to inventory, with subsequent modifications and additions.

**ADMINISTRATOR,**

Name and surname

EMMANOUIL MANOUSSAKIS

Signature *Illegible signature*

Official stamp: Genco Trade SRL, 2, Bucharest – Romania.

**PREPARED BY,**

Name and surname

EMILIA TITIRIGA

Capacity

11—CHIEF FINANCIAL OFFICER

Signature *Illegible signature***VALIDATED**  
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24 MAY 2024  
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Registration no. with the Professional Body:

# PROFIT AND LOSS ACCOUNT

at 31.12.2023

Code 20

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Indicator name (the calculation formulas refer to Row no. in col. B)	Row no. OMF no. 5394/ 2023	Row no.	Financial year	
			2022	2023
A		B	1	2
1. Net turnover (row 02+03-04+06)	01	01	233,310,644	231,779,699
- of which, the net turnover corresponding to the main activity carried out	02	01a (301)	232,632,113	231,009,448
Production sold (acc.701+702+703+704+705+706+708)	03	02	678,531	770,251
Income from sale of goods (acc. 707)	04	03	232,632,113	231,009,448
Granted commercial discounts (acc. 709)	05	04		
<del>Income from interests recorded by entities deregistered from the General Register and which still have ongoing leasing agreements (acc.766*)</del>		<del>05</del>		
Income from grants related to income corresponding to the net turnover (acc.7411)	06	06		
2. Income corresponding to ongoing production cost (acc.711+712)				
Balance C	07	07		
Balance D	08	08		
3. Income from the production of intangible and tangible assets (acc. 721+ 722)	09	09		
4. Income from the re-evaluation of tangible assets (acc. 755)	10	10		
5. Income from the production of real estate investments (acc. 725)	11	11		
6. Income from grants related to income (acc. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12		
7. Other operating income (acc.751+758+7815)	13	13	254,858	437,758
-of which, income from investment grants (acc.7584)	14	14		
-of which, income from negative goodwill (acc.7815)	15	15		
<b>OPERATING INCOME - TOTAL (row 01+07-08+09+10+11+12+13)</b>	16	16	233,565,502	232,217,457
8. a) Expenditure on raw materials and consumables (acc.601+602)	17	17	360,859	335,193
Other material expenditure (acc.603+604+606+608)	17	18	2,140,260	1,917,980
b) Other external expenditure (electricity and water)(acc.605)	18	19	4,114,198	3,859,841
- of which, expenses with the consumption of energy (acc. 6051)	20	19a (302)	3,969,361	3,756,482
- of which, expenses with the consumption of natural gases (acc. 6053)	21	19b (303)	126,471	72,527
c) Expenditure on goods (acc.607)	22	20	129,152,433	129,492,521
Received commercial discounts (acc. 609)	23	21	2,771,435	1,700,203
9. Staff costs (row 23+24)	24	22	33,125,332	35,046,172
a) Wages and allowances (acc.641+642+643+644)	25	23	32,197,468	34,087,916
b) Insurance and social security expenses (acc.645+646)	26	24	927,864	958,256
10.a) Valuation adjustments on tangible and intangible assets (row 26a+26 - 27)	27	25	5,145,219	6,864,180
a.1) Operating expenses regarding the depreciation of assets (acct. 6811)	28	26a (306)	5,145,219	6,864,180
a.2) Other expenses (acct. 6811+6813+6817+ from acc. 6818)	29	26		
a.3) Income (acc. 7813 + from acc. 7818)	30	27		
b) Value adjustments on current assets (row 29 - 30)			-183,794	

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b.1) Expenses (acc.654+6814 + from acc.6818)	32	29	397,551	
b.2) Income (acc.754+7814 + from acc.7818)	33	30	581,345	
11. Other operating expenses (row 32+33 +33d+33f+33h+33j+34+35+36+37)	34	31	57,687,850	63,347,790
11.1. Expenses with external benefits (acc.611+612+613+614+615+621+622+623+624+625+626+627+628)	35	32	22,024,274	24,111,899
11.2. Expenses with royalties, management locations and rents (acct. 612), of which	36	33	33,979,904	36,623,769
- expenses with royalties (acct. 6121)	37	33a (307)		
- expenses with management locations (acct. 6122)	38	33b (308)		
- expenses with rents (acct. 6123)	39	33c (309)	33,979,904	36,623,769
11.3. Expenses related to intellectual property rights (acct. 616), of which:	40	33d (110)		
- expenses in relation with affiliated entities	41	33e (311)		
11.4. Expenses with management (acct. 617), of which:	42	33f (312)	656,586	685,528
- expenses in relation with affiliated entities	43	33g (313)	656,586	685,528
11.5. Expenses with consultancy (acct. 618), of which:	44	33h (314)		
- expenses in relation with affiliated entities	45	33i (315)		
11.6. Expenses with other taxes, fees and assimilated payments; expenses representing transfers and contributions due under special normative acts (acc. 635 + 6586*)	46	33j (316)	775,500	911,362
11.7. Expenses with environmental protection (acc. 652)	47	34		
11.8 Expenses with the re-evaluation of tangible assets (acc. 655)	48	35		
11.9. Expenses with disasters and other similar events (acc. 6587)	49	36		
11.10. Other expenses (acc.651+ 6581+ 6582 + 6583 + 6584 + 6588)	50	37	251,586	1,015,232
— Expenses on refinancing interests recorded by entities deregistered from the General Register and which still have ongoing leasing agreements (acc.666*)		38		
12. Adjustments for provisions (row 40 - 41)	51	39	-145,773	-49,747
- Expenses (acc.6812)	52	40	280,157	147,519
- Income (acc.7812)	53	41	425,930	197,266
<b>OPERATING EXPENSES - TOTAL</b> (row 17+18+19+20 - 21+22+25+28+31+39)	54	42	228,625,149	239,113,727
<b>OPERATING PROFIT OR LOSS:</b>				
- Profit (row 16 - 42)	55	43	4,940,353	0
- Loss (row 42 - 16)	56	44	0	6,896,270
13. Income from participating interests (acc.7611+7612+7613)	57	45		
- of which, income from affiliate entities	58	46		
14. Interest income (acc. 766)	59	47	600,747	8,115
- of which, income from affiliate entities	60	48		
15. Income from grants related to income for owed interest (acc. 7418)	61	49		
16. Other financial income (acc.762+764+765+767+768+7615)	62	50	367,519	90,895
- of which, income from other financial assets ( acc. 7615)	63	51		
<b>FINANCIAL INCOME - TOTAL</b> (row 45+47+49+50)	64	52	968,266	99,010
17. Value adjustments on financial assets and financial investments owned as current assets (row 54 - 55)	65	53		

- Expenses (acc.686)	66	54		
- Income (acc.786)	67	55		
18. Interest expenses (acc.666)	68	56	16,579	11,302
- of which, expenses in relation to affiliate entities	69	57		
19. Other financial expenses (acc.663+664+665+667+668)	70	58	527,790	518,570
<b>FINANCIAL EXPENSES - TOTAL (row 53+56+58)</b>	71	59	544,369	529,872
<b>FINANCIAL PROFIT OR LOSS:</b>				
- Profit (row 52 - 59)	72	60	423,897	0
- Loss (row 59 - 52)	73	61	0	430,862
<b>TOTAL INCOME (row 16 + 52)</b>	74	62	234,533,768	232,316,467
<b>TOTAL EXPENSES (row 42 + 59)</b>	75	63	229,169,518	239,643,599
<b>GROSS PROFIT OR LOSS:</b>				
- Profit (row 62 - 63)	76	64	5,364,250	0
- Loss (row 63 - 62)	77	65	0	7,327,132
20. Corporate tax (acc.691)	78	66	12,584	
21. Expenses with the corporate tax resulted from the settlements within the tax group in the field of corporate tax (acc. 694)	79	66a (304)		
22. Income from the corporate tax resulted from the settlements within the tax group in the field of corporate tax (acc. 794)	80	66a (305)		
23. Tax specific to certain activities (acc. 695)	81	67		
24. Other taxes not included within the elements above (acc.698)	82	68		
<b>NET PROFIT OR LOSS OF THE FINANCIAL YEAR:</b>				
- Profit (row 64 - 65 - 66 - 67 - 68 - 66a + 66b)	83	69	5,351,666	0
- Loss (row 65 + 66 + 67 + 68 - 64 + 66a - 66b)	84	70	0	7,327,132

\*) Accounts to be distributed by the nature of the respective elements.

At row 25 (acc. OMF no. 5394/2023)- the collaborators' rights are also included, which are established according to the labour legislation, taken from the total of debit entries of account 621 "Expenses with collaborators", analytical "Natural person collaborators".

At row 46 (acc. OMF no. 5394/2023)- in account 6586 "Expenses representing transfers and contributions due on the basis of special normative acts" highlight the expenses representing transfers and contributions due on the basis of special normative acts, other than those provided by the Fiscal Code.

Ernst & Young Assurance Services S.R.L.  
24 MAY 2024  
Signed for identification



**ADMINISTRATOR,**

**PREPARED BY,**

*Name and surname*

EMMANOUIL MANOUSSAKIS

*Name and surname*

EMILIA TITIRIGA

Signature *Illegible signature*

*Official stamp: Genco Trade SRL, 2, Bucharest – Romania*

Capacity

11—CHIEF FINANCIAL OFFICER

Signature *Illegible signature*

VALIDATED  
form

*Registration no. with the Professional Body:*

Ernst & Young Assurance Services S.R.L.  
24 MAY 2024  
Signed for identification

Code 30

(the calculation formulas refer to Row no. in col. B)

- lei -

I. Data concerning the registered result		Row no.	No. of units		Amounts	
A		B	1		2	
Units which registered profit	01	01				
Units which registered loss	02	02	1		7,327,132	
Units which did not registered either profit or loss	03	03				
II Data concerning overdue payments		Row no.	Total, of which:	For the current activity	For investments	
A		B	1=2+3	2	3	
Overdue payments - total (row 05 + 09 + 15 to 17 + 18)	04	04				
Overdue debts to suppliers - total (row 06 to 08)	05	05				
- more than 30 days	06	06				
- more than 90 days	07	07				
- more than 1 year	08	08				
Overdue liabilities to the social security budget - total (row 10 to 14)	09	09				
- social security contributions due by employers, employees and other similar persons	10	10				
- contributions to the health social insurance fund	11	11				
- contribution to the additional pension	12	12				
- contribution to the unemployment funds	13	13				
- other social liabilities	14	14				
Overdue obligations to the budgets of special funds and other funds	15	15				
Overdue liabilities to other creditors	16	16				
Taxes and charges not paid to the State budget within the established term, of which:	17	17				
- the insurance contribution for work	18	17a (301)				
Taxes and charges not paid to the local budgets within the established term	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	406		395	
Actual number of employees at the end of financial year, respectively December 31 <sup>st</sup>	21	20	443		413	
IV. Payments of royalties made during the reporting period. Collected subsidies and outstanding receivables				Row no.	Amounts (lei)	
A				B	1	
Royalties paid during the reporting period for public domain goods received under concession, of which:			22	21		
- royalties for public goods paid to the state budget			23	22		
Mining royalty paid to the State budget			24	23		

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Oil royalty paid to the State budget	25	24		
Rents paid during the financial year for lands 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 the Member States of the European Union, of which:	29	28		
- tax due to the state budget	30	29		
Grants received during the reporting period, of which:	31	30		
- grants received during the asset reporting period	32	31		
- income grants, of which:	33	32		
- subsidies to stimulate employment *)	34	33		
- subsidies for energy from renewable sources	35	33a (316)		
- fossil fuel subsidies	36	33b (317)		
Overdue receivables not collected within the deadlines provided for in the trade agreements and/or in the legal acts in force, of which:	37	34		
- overdue receivables from majority or fully State-owned sector	38	35		
- overdue receivables from private sector entities	39	36		
<b>V. Meal tickets to employees</b>		Row no.	<b>Amounts (lei)</b>	
<b>A</b>		<b>B</b>	<b>1</b>	
Equivalent value of the meal tickets granted to employees	40	37	1,870,960	
Equivalent value of the meal tickets granted to other categories of beneficiaries, excluding employees	41	37a (302)		
<b>VI. Expenses related to the research – development activity **)</b>		Row no.	<b>31.12.2022</b>	<b>31.12.2023</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
Research-development expenses:	42	38		
- of which, performed in order to reduce the impact of the entity's activity on the environment or the development of new technologies or more sustainable products	43	38a (318)		
- according to the financing source (row 40+41)	44	39	0	0
- from public funds	45	40		
- from private funds	46	41		
- according to the nature of expenses (row 43+44)	47	42	0	0
-current expenses	48	43		
-capital expenses	49	44		
<b>VII. Innovation expenses ***)</b>		Row no.	<b>31.12.2022</b>	<b>31.12.2023</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
Innovation expenses	50	45		
- of which, performed in order to reduce the impact of the entity's activity on the environment or the development of new technologies or more sustainable products	51	45a (319)		
<b>VIII. Other information</b>		Row no.	<b>31.12.2022</b>	<b>31.12.2023</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
Advances granted for intangible assets (acc. 4094), of which:	52	46		
- Advances granted to non-resident non-affiliated entities for intangible assets (from acc. 4094)	53	46a (303)		

- Advances granted to non-resident affiliates for intangible assets (from acc. 4094)	54	46b (304)		
Advances granted for property, plant and equipment (acc. 4093), of which:	55	47		
- Advances granted to non-resident non-affiliated entities for property, plant and equipment (from acc. 4093)	56	47a (305)		
- Advances granted to non-resident affiliates for property, plant and equipment (from acc. 4093)	57	47b (306)		
Financial fixed assets in gross amounts (row 49+54)	58	48	318,990	319,751
Shares held in affiliated entities, participation interests, other fixed assets and bonds, in gross amounts (row 50 + 51 + 52 + 53)	59	49		
- unlisted shares issued by residents	60	50		
- shares issued by residents	61	51		
- shares and equity interests issued by non-residents, of which:	62	52		
- holdings of at least 10%	63	52a (307)		
- bonds issued by non-residents	64	53		
Fixed receivables, in gross amounts (row 55+56)	65	54	318,990	319,751
- receivables fixed in lei and expressed in lei, the settlement of which is made according to the exchange rate of a currency (from acc. 267)	66	55	318,990	319,751
- fixed assets in foreign currency (from acc. 267)	67	56		
Trade receivables, advances for purchases of goods of the nature of stocks and for the provision of services to suppliers and other similar accounts, in gross amounts (acc. 4091 + 4092 + 411 + 413 + 418), of which:	68	57	922,404	912,000
- trade receivables in relation to non-resident non-affiliates, advances for purchases of goods in the nature of inventories and for the provision of services 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		
- trade receivables in relation to non-resident affiliates, advances for purchases of goods in the nature of inventories and for the provision of services to non-resident affiliates 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)	520,578	512,590
Commercial receivables not cashed in at the deadline (from acc. 4091 + from acc. 4092 + from acc. 411 + from acc. 413)	71	59		
Receivables related to the staff and similar accounts (acc. 425 + 4282)	72	60		
Receivables related to the social security budget and State budget (from acc. 431+436+437+4382+ 441 + 4424 + 4428 +444 + 445 + 446 + 447 + 4482), (row 62 to 66)	73	61	1,003,035	870,728
- receivables in connection with the social insurance budget (acc.431+437+4382)	74	62	888,288	747,297
- tax receivables in connection with the state budget (acc.436+441+4424+4428+444+446)	75	63	114,747	123,431
- grants to collect (acc. 445)	76	64		
- special funds - taxes and assimilated payments (acc. 447)	77	65		
- other receivables in connection with the state budget (acc. 4482)	78	66		
Receivables of the entity in relations with affiliated entities (acc. 451), of which:	79	67		
- receivables from non-resident affiliates (from acc. 451), of which:	80	68		

- trade receivables with non-resident affiliates (from acc. 451)	81	69		
Receivables in connection with the social insurance budget and the state budget not collected at the established term (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		
Other receivables (acc. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), of which:	83	71	4,510,450	4,333,636
- settlements regarding the participation interests, settlements with the shareholders/associations regarding the capital, settlements from joint operations (acc. 453+456+4582)	84	72		
- other receivables in connection with natural and legal persons, other than receivables in connection with public institutions (state institutions) (from acc. 461 + from acc. 471 + from acc.473+4662)	85	73	4,510,450	4,333,636
- amounts taken from account 542 'Cash advances' representing cash advances, granted according to the law and not settled until 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)		
The value of loans granted to economic operators ****)	90	77		
Short-term investments, in gross amounts (acc. 501 + 505 + 506+ 507 + from acc.508), of which:	91	78		
- unlisted 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		
- holdings of green bonds	96	82a (320)		
Other overdue receivables (acc. 5113 + 5114)	97	83		
Petty cash in Lei and foreign currency (row 85+86 )	98	84	142,424	423,216
- in lei (acc. 5311)	99	85	142,095	423,216
- in foreign currency (acc. 5314)	100	86	329	
Current bank accounts in lei and in foreign currency (row88+90)	101	87	2,149,160	4,369,311
- in lei (acc. 5121), of which:	102	88	1,949,627	3,683,220
- current accounts in lei opened with non-resident banks	103	89		
- in foreign currency (acc. 5124), of which:	104	90	199,533	686,091
- current accounts in foreign currency opened with non-resident banks	105	91		
Other current accounts with banks and letters of credit, (row 93+94)	106	92	5,731,269	7,270,137
- Amounts being settled, letters of credit and other values receivable, in lei (acc. 5112 + from acc. 5125 + 5411)	107	93	5,731,269	7,270,137
- Amounts being settled and letters of credit in foreign currency (from acc. 5125 + 5414)	108	94		
Debt (row 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	33,881,576	39,738,241
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	35,097	35,097

- in lei	111	97	35,097	35,097
- in foreign currency	112	98		
Long - term external bank loans (loans received by non-resident financial institutions for which the duration of the credit agreement is <u>greater</u> than or equal to 1 year) (from acc. 162), <b>(row 100+101)</b>	113	99		
- in lei	114	100		
- in foreign currency	115	101		
Loans from the state treasury and related interest (acc. 1626 + from acc. 1682)	116	102		
Other loans and related interest (acc. 166 + 1685 +1686 + 1687) <b>(row 104+105)</b>	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 similar liabilities (acc. 167), <b>of which:</b>	120	106		
- the value of the concessions received (from acc. 167)	121	107		
- the value of green bonds issued by the entity	122	107a (321)		
Trade payables, advances received from customers and other similar accounts, in gross amounts (acc. 401 + 403 + 404 + 405 +408 + 419), <b>of which:</b>	123	108	27,555,620	33,050,669
- trade payables in relation to non-resident non-affiliates, advances received from non-resident non-affiliated customers and other similar accounts, in gross amounts 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	6,400,104	6,100,931
- trade payables in relation to non-resident affiliates, advances received from non-resident affiliates and other similar accounts, in gross amounts 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)	12,538,230	20,308,666
Debts related to staff and similar accounts (acc. 421 +423 + 424 + 426 + 427 + 4281)	126	110	1,531,526	1,552,025
Debts related to the social insurance budget and the state budget (acc. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) <b>(row 112 la 115)</b>	127	111	4,685,056	4,657,704
- debts related to the social insurance budget (acc.431+437+4381)	128	112	1,230,858	1,249,975
- fiscal debts in connection with the state budget (acc.436+441+4423+4428+444+446)	129	113	3,412,379	3,356,766
- special funds - taxes and assimilated payments (acc.447)	130	114	41,819	50,963
- other debts related to the state budget (acc.4481)	131	115		
Debts of the entity in relations with affiliated entities (acc. 451), <b>of which:</b>	132	116		
- debts with non-resident affiliates 2) (from acc. 451), <b>of which:</b>	133	117		
- with an initial maturity of more than one year	134	118		
- trade payables with non-resident affiliates regardless of maturity (from acc. 451)	135	118a (310)		
Amounts due to shareholders/associates (acc.455), <b>of which:</b>	136	119		
- Amounts due to shareholders/associates natural persons	137	120		
- Amounts due to shareholders/associates legal persons	138	121		

Other debt (acc. 269 + 453 + 456 + 457 + 4581 + 4661 + 462 + 472 + 473 + 478 + 509), of which:	139	122	74,277	442,746
- settlements regarding the participation interests, settlements with the shareholders/associations regarding the capital, settlements from joint operations (acc.453+456+457+4581)	140	123		
- other debts in connection with natural and legal persons, other than debts in connection with public institutions (state institutions) 3) (from acc.462+4661+from acc.472+from acc.473)	141	124	74,277	442,746
- non-income subsidies (from acc. 472)	142	125		
- payments to be made for financial fixed assets and short-term investments (acc.269+509)	143	126		
- advance income related to assets received by transfer from customers (acc. 478)	144	127		
Interest payable (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)		
The value of loans received from economic operators ****)	148	129		
Paid subscribed capital (acc. 1012), of which:	149	130	67,996,360	67,996,360
- listed shares 4)	150	131		
- unlisted shares 5)	151	132		
- shares	152	133	67,996,360	67,996,360
- subscribed capital paid by non-residents (from acc. 1012)	153	134		
Patents and licenses (from acc.205)	154	135		
<b>IX. Information on expenses with collaborators</b>		Row no.	<b>31.12.2022</b>	<b>31.12.2023</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
Expenses with collaborators (acc. 621)	155	136		
<b>X. Information on the goods in the State's public domain</b>		Row no.	<b>31.12.2022</b>	<b>31.12.2023</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
The value of state public domain assets under administration	156	137		
The value of the state public goods in concession	157	138		
The value of state public property leased	158	139		
<b>XI. Information on the goods in the State private domain subjected to inventory as per OMFP no. 668/2014</b>		Row no.	<b>31.12.2022</b>	<b>31.12.2023</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
Net book value of goods 6)	159	140		
<b>XII. Paid-in share capital</b>		Row no.	<b>31.12.2022</b>	<b>31.12.2023</b>
			<b>Amount (lei)</b>	<b>% 7)</b>
<b>A</b>		<b>B</b>	<b>Col.1</b>	<b>Col.2</b>
<b>Paid-in share capital (acc. 1012) 7), (row 142 + 145 + 149 + 150 + 151 + 152)</b>	160	141	X	X

F30 - page 7						
- owned by public institutions, (row 143+144)	161	142				
- owned by public institutions of central subord.	162	143				
- owned by public institutions of local subord.	163	144				
- owned by state-owned companies, of which:	164	145				
- with full state capital	165	146				
- with majority state capital	166	147				
- with minority state capital	167	148				
- owned by autonomous administrations	168	149				
- owned by privately held companies	169	150				
- owned by individuals	170	151				
- 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 of the financial year by national companies, national companies, companies and autonomous administrations, 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 participations regardless of their share.	175	156				
		Row no.	Amounts (lei)			
A		B	2022	2023		
XIV. Dividends/payments due to the state or local budget and transferred during the reporting period from the reported profit of national companies, national companies, companies and autonomous administrations, of which:	176	157				
- dividends/payments from the profit of the previous financial year, of which transferred:	177	158				
- to central public institutions	178	159				
- to local public institutions	179	160				
- to other shareholders to which the state/units territorial administrative/public institutions directly/indirectly hold shares or participations regardless of their share.	180	161				
- dividends/payments from the profit of the previous financial years, of which transferred:	181	162				
- to central public institutions	182	163				
- to local public institutions	183	164				
- to other shareholders to which the state/units territorial administrative/public institutions directly/indirectly hold shares or participations regardless of their share	184	165				
XV. Dividends distributed to shareholders/associates from the reported profit		Row no.	Amounts (lei)			
A		B	2022	2023		
Dividends distributed to shareholders/associates during the reporting period from retained earnings	185	165a (312)				



<b>XVI. Interim dividend distributions according to Law no. 163/2018</b>		<b>Row no.</b>	<b>Amounts (lei)</b>	
<b>A</b>		<b>B</b>	<b>2022</b>	<b>2023</b>
- distributed interim dividends 8)	186	165b (315)		
<b>XVII. Receivables taken over by assignment from legal entities *****)</b>		<b>Row no.</b>	<b>Amounts (lei)</b>	
<b>A</b>		<b>B</b>	<b>31.12.2022</b>	<b>31.12.2023</b>
Receivables taken over by assignment from legal entities (at nominal value), of which:	187	166		
- receivables 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		
- receivables taken over by assignment from affiliated legal entities	190	169		
<b>XVIII. Income from agricultural activities *****)</b>		<b>Row no.</b>	<b>Amounts (lei)</b>	
<b>A</b>		<b>B</b>	<b>31.12.2022</b>	<b>31.12.2023</b>
Income from agricultural activities	191	170		
<b>XIV. Expenditure on disasters and other similar events (acc. 6587), of which:</b>	192	170a (322)		
- floods	193	170b (323)		
- drought	194	170c (324)		
- landslides	195	170d (325)		

**ADMINISTRATOR,**

Name and surname

EMMANOUIL MANOUSSAKIS

Signature (*illegible signature*)

Official stamp: Genco Trade SRL,  
2, Bucharest – Romania.

**VALIDATED**  
form

**PREPARED BY,**

Name and surname

EMILIA TITIRIGA

Capacity

11—CHIEF FINANCIAL OFFICER

Signature *Illegible signature*

Registration no. with the Professional Body:

\*) Subsidies stimulating the labour (transfers from the State budget to the employer) represent the amounts granted to employers for making payments to graduates from schools, stimulating the unemployed persons who are hired before the expiry of their unemployment, stimulating the employers who hire for undetermined time unemployed persons over 45 years or who are sole providers of their families or who, within 3 years from the date of their hiring, actually accomplish the terms for requesting the anticipated partial pensioning or the regular pension for limit of age or for other situations provided for by the current legislation on the unemployment insurance system and stimulation of labour.

\*\*) To be filled in with the expenditures for the research-development activity, namely fundamental research, applicative research, technological development and innovation, established according to the provisions of the Government Ordinance no. 57/2002 on scientific research and technological development, approved with amendments and completions by Law no. 324/2003, as amended and supplemented.

\*\*\*) To be filled in with the expenditure made for the activity of innovation. Upon the completion of the rows corresponding to chapters VI and VII they are taken into consideration the provisions of the Implementing Regulation (EU) 2020/1197 of the Commission from 30 July 2020 for the establishment of the technical specifications and the methods provided for by Regulation (EU) 2019/2152 of the European Parliament and the Council regarding the European statistics on business and for the repeal of 10 legal acts in the field of business statistics, published in the Official Journal of the European Union, Series L no. 271 from 18 August 2020. By this Regulation it was repealed the Implementing Regulation (EU) no. 995/2012 of the Commission from 26 October 2012 for the establishment of the rules for the enforcement of Decision no. 1608/2003/EC of the European Parliament and the Council on the production and development of community statistics in the field of science and technology.

\*\*\*\*) The category of economic agents does not include the entities regulated and supervised by the National Bank of Romania, respectively the Authority of Financial Supervision, reclassified companies in the public administration sector and the institutions without lucrative purpose serving population households.

\*\*\*\*\*) For the receivables taken through assignation by legal persons it will be completed both their nominal value and their purchase cost. For the "affiliated legal persons" status, the provisions of art. 7, point 26 letter c) and d) of Law No 227/2015 on the Fiscal Code, as further amended and supplemented, shall be taken into account.

\*\*\*\*\*) According to Article 11 of Delegate Regulation (EU) No 639/2014 of the Commission of March 11<sup>th</sup> 2014 supplementing the Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending the Annex X to the above mentioned regulation: "(1)...the income obtained from farming activities are the revenues obtained by a farmer from his/her farming activity to the purposes of Article 4( para. (1) letter (c) of the regulation (R (UE) 1307/2013), within the farm, including the support granted from the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), as well as any national aid for farming activities, except for the Complementary National Direct Payments under Articles 18 and 19 of Regulation (EU) No 1307/2013.

Income obtained from processing agricultural products to the purpose of Article 4(1)(d) of Regulation (EU) No 1307/2013 from the farm are considered income from farming activities provided the processed products remained under the ownership of the farmer and the relevant processing process led to an agricultural product to the purpose of Article 4(1)(d) of Regulation (EU) No 1307/2013.

Any other revenues are considered income from non-farming activities.

(2) In the meaning of paragraph (1), "income" means the gross revenues before related costs and taxes deduction...".

1) There will be included the rents paid for the occupied lands (crops, pastures, meadows etc.) and related to commercial spaces (terraces etc.) belonging to private owners or to some units of the public administration, including the rents for use of the water for leisure time or for other purposes (fishing etc.).

2) The amount shown in the line "debts with non-resident affiliated entities (of acc.451), of which: 'NOT calculated by summing the amounts of the lines' with original maturity over one year 'and' trade debts with non-resident affiliated entities irrespective of maturity (from acc.451)'.

3) In the category 'Other debts in relation to natural and legal persons other than debts related to public institutions (state institutions)' there will be no subsidies related to the existing revenues in account balance 472.

4) Securities granting ownership rights on companies, which are not negotiable and are traded according to the law.

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

6) To be filled-in by the economical operators according to the stipulations of the order no 668/2014 of Minister of Public finances and the Minister appointed for the budget, for the approval of the mentions related to the drawn-up and updating the centralized inventory of the assets private property of the state and the real rights subject to the inventory, with the subsequent modifications and additions.

7) At section XII **Subscribed and paid up equity** at rows 161 – 171 (according to OMF no. 4268/26.01.2022), in col.2 and col.4 the entities will fill in the corresponding subscribed and paid equity held in the total of the subscribed and paid equity at row 160.

8) This line includes dividends distributed under Law no. 163/2018 for amending and completing the Accounting Law no. 82/1991, amending and completing the Companies Law no. 31/1990, as well as the amendment of the Law no. 1/2005 regarding the organization and functioning of the co-operation.

**NON-CURRENT ASSETS STATEMENT**

at 31.12.2023

Code 40

- lei -

Non-current asset items	Row no.	Gross values				
		Initial balance	increases	Reductions		Final balance (col.5=1+2-3)
				Total	Of which: dismemberment and discarding	
A	B	1	2	3	4	5
<b>I. Intangible assets</b>						
1. Incorporation expenses	01				X	
2. Development expenses	02				X	
3. Concessions, patents, licenses, trademarks, rights and similar assets and other intangible assets	03	4,971,713	494,427	34,120	x	5,432,020
4. Goodwill	04				X	
5. Operating intangible assets and assessment of mineral resources	05				X	
6. Advance payments granted for intangible assets	06				X	
<b>TOTAL (row 01 to 06)</b>	<b>07</b>	<b>4,971,713</b>	<b>494,427</b>	<b>34,120</b>	<b>x</b>	<b>5,432,020</b>
<b>II. Tangible assets</b>						
1. Lands and landscaping	08				X	
2. Constructions	09	27,041,553	2,575,317	26,962		29,589,908
3. Technical equipment and machinery	10	7,467,655	784,312	146,398		8,105,569
4. Other technical equipment, machinery and furniture	11	24,475,514	2,477,389	397,559		26,555,344
5. Real estate investments	12					
6. Tangible assets in progress	13	1,346,945	3,850,253	4,591,857		605,341
7. Real estate investments in progress	14					
8. Operating tangible assets and assessment of mineral resources	15					
9. Productive biological assets	16					
10. Advance payments granted for tangible assets	17					
<b>TOTAL (row 08 to 15)</b>	<b>18</b>	<b>60,331,667</b>	<b>9,687,271</b>	<b>5,162,776</b>		<b>64,856,162</b>
<b>III. Financial assets</b>	<b>19</b>	<b>318,990</b>	<b>762</b>		<b>x</b>	<b>319,752</b>
<b>NON-CURRENT ASSETS - TOTAL (row 07 + 18 + 19)</b>	<b>20</b>	<b>65,622,370</b>	<b>10,182,460</b>	<b>5,196,896</b>		<b>70,607,934</b>

1) they are included as well the increases resulted from reassessment or other operations that imply the debiting of the accounts of intangible assets upon the reduction

2) they are included as well the reductions resulted from reassessment or other operations that imply the crediting of the accounts of intangible assets

## NON-CURRENT ASSET DEPRECIATION STATEMENT

- lei -

Non-current asset items	Row no.	Initial balance	Depreciation during the year	Written off assets-related depreciation	Depreciation at the end of the year (col.9=6+7-8)
A	B	6	7	8	9
<b>I. Intangible assets</b>					
1. Incorporation expenses	21				
2. Development expenses	22				
3. Concessions, patents, licenses, trademarks, rights and similar assets and other intangible assets	23	3,639,711	674,008	20,472	4,293,247
4. Goodwill	24				
5. Operating intangible assets and assessment of mineral resources	25				
<b>TOTAL (row 21 to 25)</b>	26	3,639,711	674,008	20,472	4,293,247
<b>II. Tangible assets</b>					
1. Landscaping	27				
2. Constructions	28	19,813,087	2,429,160	26,962	22,215,285
3. Technical equipment and machinery	29	4,809,644	1,074,461	145,126	5,738,979
4. Other technical equipment, machinery and furniture	30	16,397,411	2,686,551	397,559	18,686,403
5. Real estate investments	31				
6. Operating tangible assets and assessment of mineral resources	32				
7. Productive biological assets	33				
<b>TOTAL (row 27 to 33)</b>	34	41,020,142	6,190,172	569,647	46,640,667
<b>DEPRECIATION - TOTAL (row 26+34)</b>	35	44,659,853	6,864,180	590,119	50,933,914
1. they are included as well the increases resulted from reassessment or other operation that imply the crediting of the accounts corresponding to the depreciation of the intangible assets at the <b>Reduction/removal during the year of the depreciation value</b> 2. they are included as well the reductions resulted from reassessment or other operations that imply the debiting of the accounts corresponding to the depreciation of intangible assets					

## STATEMENT OF ADJUSTMENTS FOR DEPRECIATION

- lei -

Non-current asset items	Row no.	Initial balance	Adjustments during the year	Adjustments related to revenues	Final balance (col. 13=10+11-12)
A	B	10	11	12	13
<b>I. Intangible assets</b>					
1. Development expenses	36				
2. Concessions, patents, licenses, trademarks, rights and similar assets and other intangible assets	37				
3. Operating intangible assets and assessment of mineral resources	38				
4. Advance payments for intangible assets	39				
<b>TOTAL (row 36 to 39)</b>	40				
<b>II. Tangible assets</b>					
1. Lands and landscaping works	41				
2. Constructions	42				
3. Technical equipment and machinery	43				
4. Other technical equipment, machinery and furniture	44				
5. Real estate investments	45				
6. Tangible investments in progress	46				
7. Real estate investments in progress	47				
8. Operating tangible assets and assessment of mineral resources	48				
9. Productive biological assets	49				
10. Advance payments for tangible assets	50				
<b>TOTAL (row 41 to 50)</b>	51				
<b>III. Financial assets</b>	52				
<b>ADJUSTMENTS FOR DEPRECIATION -TOTAL (row 40+51+52)</b>	53				

ADMINISTRATOR,

Name and surname

EMMANOUIL MANOUSSAKIS

Signature *Illegible signature*

PREPARED BY,

Name and surname

EMILIA TITIRIGA

Capacity

11—CHIEF FINANCIAL OFFICER

Signature *Illegible signature*

Registration no. with the Professional Body:

VALIDATED  
formOfficial stamp: Genco Trade SRL, 2,  
Bucharest – Romania.

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