

Form **S1040\_A1.0.0****Annual accounting reporting\***Checksum  
**47,197,132**  
Reporting date  
**31.12.2024**Type  
form **IR**  
Year **2024**OMF no. 107/20.01.2025)  
Form valid from: 15.01.2025**Identification date ►**  
\* Mandatory fields\* Entity  
**IAR SA**☒ **Annual Accounting reporting**  
Form S1040☐ Annual financial statement  
Form S1041☐ The yearly financial statements were approved as per the law

Check if applicable

☒ Major taxpayers who submit the balance sheet in Bucharest☐ Branch☐ Net assets lower than the submitted capital value**VALIDATED FORM**

LISTING

UNLOCKED

\* Registration number in the Trade Register

**J08/4/28.01.1991**

\* Sole Registration Code

**1132930**

\* Main activity: NACE Code: - Denomination of activity

**3032--Repair and maintenance of aircraft and spacecraft**

Select

\*\* Main activity: NACE Code: - Denomination of activity

**3032--Repair and maintenance of aircraft and spacecraft**

Select

\* Ownership:

**26—Companies with state and private capital, domestic and foreign (state capital >=50%)**

Select

Street

**HERMANN OBERTH**

Number

**34**

Block

Entrance

Appartement

Telephone

**0268475956**

e-mail

**ion.dumitrescu@iar.ro**

\* County

**Brasov**

Sector

\* Locality

**GHIMBAV****Signature ►**  
\* Mandatory fields

The electronic signature can be given only after the successful completion of the form validation action

Electronic signature

**Administrator**

\* Surname and name

**MARIAN-IULIAN RASALIU****Drown up**

\* Surname and name

**DUMITRESCU ION**

Signature

\* Quality

**11—Commercial director**

Registration number in the professional organism

\* Another person mandated as per the law

Fiscal identification code

\*\* Authorised natural or juridical body, Signature

**Indicators**

Fields with calculated values

Capitals - total

**267,124,360**

Profit - loss

**31,544,924**

Profit - loss

**47,197,132**

\*) Annual accounting reports at December 31, 2024 prepared by the entities who are impacted by the Accounting regulations as per the IFRS, approved by the Order of the Ministry of Public Finances no. 2,844/2016 with its further modifications and completions, referred to at point 1.1 of Annex 3 of OPFM no.85/2022 on the main aspects related to the preparation and submission of the annual financial statements and annual accounting reports of economic operators to the local offices of the Ministry of Finance, as well as for regulating certain accounting regulations

## STATEMENT OF ASSETS, LIABILITIES AND EQUITY on 31.12.2024 (lei)

Sterge datele din acest tabel

se vor avea în vedere rândurile și corelațiile din coloana Nr. rând și nu cele cuprinse în coloana CodRd

(Cod 10)

codRd	Description	Nr. rand	Balance at:	
			01.01.2024	31.12.2024
	A		B	1
	A. NON-CURRENT ASSETS			
	I. INTANGIBLE ASSETS			
01	1. Development expenses (acc. 203 - 2803 - 2903)	01		
02	2. Concessions rights, patents, licenses, trade marks and other similar rights and other intangible assets (acc. 205 + 208 - 2805 - 2808 - 2905 - 2906 - 2908)	02	17,333	18,105
03	3. Goodwill (acc. 2071)	03		
04	4. Advances (acc. 4094)	04		
05	5. Intangible assets of exploitation and evaluation of mineral resources (acc. 206 - 2806 - 2907)	05		
06	TOTAL: (row 01 to 05)	06	17,333	18,105
	II. TANGIBLE ASSETS			
07	1. Land and buildings (acc. 211 + 212 - 2811 - 2812 - 2911 - 2912)	07	52,725,143	51,057,860
08	2. Technical equipment and machinery (acc. 213 + 223 - 2813 - 2913)	08	8,853,568	8,235,987
09	3. Other equipment & furniture (acc. 214 + 224 - 2814 - 2914)	09	264,323	229,037
10	4. Real estate investments (acc. 215 - 2815 - 2915)	10		
11	5. Tangible assets in progress (acc. 231 - 2931)	11	40,204,468	46,646,977
12	6. Real estate investments in progress (acc. 235 - 2935)	12		
13	7. Tangible assets of exploitation and evaluation of mineral resources (Acc. 216-2816-2916)	13		
14	8. Productive plants (acc. 218 - 2818 - 2918)	14		
15	9. Advances (acc. 4093)	15	2,090,626	3,710,009
16	TOTAL (row 07 to 15)	16	104,138,128	109,879,870
17	III. PRODUCTIVE BIOLOGICAL ASSETS (acc. 241 + 227 - 284 - 294)	17		
303	IV. RIGHTS TOUSE LEASING ASSETS (acc. 251* - 285* - 295*) <sup>1</sup>	18	3,553	
	V. FINANCIAL INVESTMENTS			
18	1. Shares in subsidiaries (acc. 261 - 2961)	19		

A		B	1	2
19	2. Loans to subsidiaries (acc. 2671 + 2672 - 2964)	20		
20	3. Investments in associates (acc. 262 + 263 - 2962)	21		
21	4. Loans given to associates (acc. 2673 + 2674 - 2965)	22		
22	5. Investments held as non-current assets (acc. 265- 2963)	23	5,428,997	5,428,997
23	6. Other loans (acc. 2675* + 2676* + 2677 + 2678* + 2679* - 2966* - 2968*)	24		
24	<b>TOTAL (row 19 to 24)</b>	25	<b>5,428,997</b>	<b>5,428,997</b>
25	<b>FIXED ASSETS – TOTAL (rows 06 + 16 + 17 + 18 + 25)</b>	26	<b>109,588,011</b>	<b>115,326,972</b>
<b>B. CURRENT ASSETS</b>				
<b>I. INVENTORIES</b>				
26	1. Raw materials and consumables (acc. 301 + 302 + 303 +/- 308 + 321 + 322 + 323 + 328 + 351 + 358 + 381 +/- 388 - 391 - 392 - 3951 - 3958 - 398)	27	69,220,978	128,598,919
27	2. Non-current assets for sale (acc. 311)	28		
28	3. Work in progress (Acc. 331 + 341 +/- 348* - 393 - 3941 - 3952)	29	96,258,417	122,691,683
29	4. Finished goods and merchandise (ct. 326 + 327 + 345 + 346 + 347 +/- 348* + 354 + 356 + 357 + 361 +/- 368 + 371 +/- 378 - 3945 - 3946 - 3947 - 3953 - 3954 - 3955 - 3956 - 3957 - 396 - 397 - 4428)	30	75,851,076	24,360,087
30	5. Advances for inventory acquisition (acc. 4091)	31	53,091,257	213,584,173
31	<b>TOTAL (row 27 to 31)</b>	32	<b>294,421,728</b>	<b>489,234,862</b>
<b>II. RECEIVABLES</b>				
32	1. Trade receivables <sup>1</sup> (acc. 2675* + 2676* + 2678* + 2679* - 2966* - 2968* + 411 + 413 + 418 - 491)	33	63,688,703	96,477,934
33	2. Advances paid (acc. 4092)	34	52,217,220	73,876,676
34	3. Receivables from subsidiaries (acc. 451 ** - 495*)	35		
35	4. Receivables from associates (acc. 453** - 495*)	36		
36	5. Receivables arising from derivative transactions (acc. 4652)	37		
37	6. Other receivables (acc. 425 + 4282 + 431** + 437** + 4382 + 441** + 4424 + 4428** + 444* + 445 + 446* + 447** + 4482 + 4582 + 461 + 4662 + 473** - 496 + 5187)	38	9,675,385	13,094,799
38	7. Share capital called up but not paid up (acc. 456 - 495*)	39		
301	8. Receivables representing dividends distributed during the financial year (acc. 463)	40		
39	<b>TOTAL (row 33 to 40)</b>	41	<b>125,581,308</b>	<b>183,449,409</b>



40	III. SHORT TERM INVESTMENTS (acc. 505 + 506 + 507 + din acc. 508 - 595 -596-598 + 5113 + 5114)	42	67,514,543	14,827,812
41	IV. PETTY CASH AND BANK ACCOUNTS (ct. 508 + acc. 5112 + 512 + 531 + 532 + 541 + 542)	43	18,127,878	5,032,468
42	CURRENT ASSETS – TOTAL (row 31 + 39 + 40 + 41)	44	505,645,457	692,544,551
43	C. PREPAYMENTS (Acc. 471+474) ( row 46+47), from which	45	63,166	101,027
44	Amounts to be reversed in a period of max. one year (din acc. 471*)	46	59,172	220
45	Amounts to be reversed in a period over one year (din acc. 471*+ ct.474*)	47	3,994	100,807
D. LIABILITIES: AMOUNTS PAYABLE IN A PERIOD BELOW ONE YEAR				
46	1. Debenture loans given separately from convertible bonds (acc. 161 + 1681 - 169)	48		
47	2. Bank loans (acc. 1621 + 1622 + 1624 + 1625 + 1627 + 1682 + 5191 + 5192 + 5198)	49		
48	3. Advance payments from customers (acc. 419)	50	213,729,806	1,477
49	4. Trade suppliers (acc. 401 + 404 +4641)	51	23,687,928	25,622,835
50	5. Trade notes payable (acc. 403 + 405)	52		
52	6. Payables to subsidiaries (acc. 1661 + 1685 + 2691 + 451***)	53		
53	7. Amounts due to associates (acc. 1663 + 1686 + 2692 + 453***)	54		
54	8. Payables arising from derivative transactions (acc. 4651)	55		
55	9. Other payables, including debts to the state budget and social security budget (ct. 1623 + 1626 + 167 + 1687 + 2693 + 2695 + 421 + 422 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 457 + 4581 + 462 + 4661+473*** + 509 + 5186 + 5193 + 5194 + 5195 + 5196 + 5197)	56	16,371,304	8,063,252
56	TOTAL (row 48 to 56)	57	253,789,038	33,687,564
57	E. NET CURRENT ASSETS / NET CURRENT LIABILITIES (row 44 + 46 - 57 - 74 - 77 - 80)	58	251,178,685	658,120,301
58	F. TOTAL ASSETS MINUS CURRENT LIABILITIES (row 25 + 57)	59	360,770,690	773,548,080
G. LIABILITIES: AMOUNTS PAYABLE IN A PERIOD ABOVE ONE YEAR				
59	1. Debenture loans given separately from convertible bonds (acc. 161 + 1681 - 169)	60		
60	2. Bank loans (acc. 1621 + 1622 + 1624 + 1625 + 1627 + 1682 + 5191 + 5192 + 5198)	61		
61	3. Advance payments from customers (acc. 419)	62	17,534	399,158,895
62	4. Commercial debts trade suppliers (acc. 401 + 404 + 408+ 4641)	63		

63	5. Trade notes payable (acc. 403 + 405)	64		
65	6. Payables to subsidiaries (acc. 1661 + 1685 + 2691 + 451***)	65		
66	7. Payables to associates (acc. 1663 + 1686 + 2692 + 453***)	66		
67	8. Receivables arising from derivative transactions (Acc. 4651)	67		
68	9. Other payables (including debts to the state budget and social security budget (ct. / acc. 1623 + 1626 + 167 + 1687 + 2693 + 2695 + 421 + 422 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 4581 + 462 + 4661 + 473*** + 509 + 5186 + 5193 + 5194 + 5195 + 5196 + 5197)	68	4,448,770	4,312,747
69	<b>TOTAL (row 60 to 68)</b>	69	<b>4,466,304</b>	<b>403,471,642</b>
<b>H. PROVISIONS</b>				
70	1. Provisions for employees benefits (acc. 1517)	70	6,450,360	9,454,607
71	2. Other provisions (acc. 1511 + 1512 + 1513 + 1514 + 1518)	71	102,576,124	93,497,471
72	<b>TOTAL (row 70 + 71)</b>	72	<b>109,026,484</b>	<b>102,952,078</b>
<b>DEFERRED INCOME</b>				
73	1. Investment subsidies (acc. 475) (row 74+75)	73	736,049	736,049
74	Amounts to be reversed in a period below one year (from acc. 475*)	74	736,049	736,049
75	Amounts to be reversed in a period above one year (from acc. 475*)	75		
76	2. Deferred income (acc. 472) – total (row 77 + 78) out of which:	76	857	857
77	Amounts to be reversed in a period in max. one year (ct 472*)	77	857	857
78	Amounts to be reversed in a period over one year (ct 472*)	78		
79	3. Income received in advance for assets transferred from customers (acc. 478) (row 80+81)	79		
80	Amounts to be reversed in a period in max. one year (from acc. 478*)	80		
81	Amounts to be reversed in a period over one year (from acc. 478*)	81		
82	<b>TOTAL (row 73 + 76 + 79)</b>	82	<b>736,906</b>	<b>736,906</b>
<b>J. CAPITAL AND RESERVES</b>				
<b>I. CAPITAL</b>				
83	1. Paid in capital (acc. 1012)	83	47,197,132	47,197,132
84	2. Un-paid capital (acc. 1011)	84		

85	3. Subscribed capital representing financial payables <sup>2</sup> (acc. 1027)		85		
302	4. The patrimony of the directorate (ct. 1015)		86		
86	5. Capital adjustments (acc. 1028)	BALANCE C	87		
87		BALANCE D	88		
88	6. Other components of equity (acc. 103)	BALANCE C	89		
89		BALANCE D	90		
90	TOTAL (row 83 + 84 + 85 + 86 - 87 + 88- 89 - 90)		91	47,197,132	47,197,132
91	II. SHARE PREMIUM (acc. 104)		92		
92	III. REVALUATION RESERVE (acc. 105)		93	23,581,562	22,966,867
	IV. RESERVES				
93	1. Legal reserves (acc. 1061)		94	9,439,426	9,439,426
94	2. Statutory or contractual reserves (acc. 1063)		95		
95	3. Other reserves (acc. 1068)		96	143,050,459	155,927,971
96	TOTAL (row 93 to 95)		97	152,489,885	165,367,397
97	Exchange rate differences arising from translating individual annual financial statements in a presentation currency different from the functional currency (acc. 1072)	BALANCE C			
98		BALANCE D			
99	Own shares (acc. 109)		100	6,708,000	6,708,000
100	Gains related to own shares instruments (acc. 141)		101		
101	Pierderi legate de instrumentele de capitaluri proprii (ct. 149)		102		
102	V. PROFIT OR LOSS CARRIED FORWARD, EXCEPT FOR THE RESULT CARRIED FORWARD ON FIRST ADOPTION OF IAS 29 (acc. 117)	BALANCE C	103	7,442,777	8,057,472
103		BALANCE D	104		0
104	VI. PROFIT OR LOSS CARRIED FORWARD ARISING FROM THE FIRST ADOPTION OF IAS 29 (acc.118)	BALANCE C	105		
105		BALANCE D	106		
106	VII. PROFIT FOR LOSS FOR THE YEAR (acc. 121)	BALANCE C	107	24,069,830	31,544,924
107		BALANCE D	108		0



108	Profit appropriation (acc. 129)	109	795,284	1,301,432
109	<b>EQUITY – TOTAL (rd. / row 91 + 92 + 96 + 97 - 98 - 99 + 100 - 101 + 102 - 103 + 104 - 105 + 106 - 107 - 108 - 109)</b>	110	<b>247,277,902</b>	<b>267,124,360</b>
110	Private patrimony (acc. 1023) <sup>3</sup>	111		
111	Public patrimony (acc. 1026)	112		
112	<b>CAPITAL – TOTAL (row 110 + 111 + 112)</b>	113	<b>247,277,902</b>	<b>267,124,360</b>
<b>VALIDATED FORM</b>		<b>Control amount Form 10: 10013442728 / 19717252382.379997X14641427</b>		

**Signatures ►****Administrator**

Surname and first name

**MARIAN-IULIAN  
RASALIU**

Signature

**Drown up**

Surname and first name

**DUMITRESCU ION**

Quality

**1<sup>st</sup> Economic manager**

Registration no. in the professional body

Signature

\* Accounts assigned to the nature of the items.

\*\* Debit balances of the respective accounts.

\*\*\* Credit balances of the respective accounts.

- 1) This line does not include the rights of use that fall within the definition of a real estate investment and that will be presented at rd. 10.
- 2) This account highlights the shares that, in terms of IAS 32, represent financial liabilities.
- 3) It will be completed by the entities affected by the provisions of the Order of the Minister of Public Finance and of the Minister Delegate for Budget no. 668/2014 for the approval of the Specifications regarding the preparation and updating of the centralized inventory of real estate privately owned by the state and of the real rights subject to inventory, with subsequent amendments and completions.

CODE 20. STATUS OF INCOME AND EXPENSES on 31.12.2024					Sterge datele din acest tabel (Cod 20)	
se vor avea în vedere rândurile și corelațiile din coloana Nr. rând și nu cele cuprinse în coloana CodRd						
codRd	Description		Nr. rând /Row	Perioada de raportare		
				01.01.2023 - 31.12.2023	01.01.2024 - 31.12.2024	
	A		B	1	2	
01	1. Net turnover (row 04 + 05 - 06 + 07)		01	427,484,707	381,619,358	
306	-from which, the net turnover corresponding to the predominant activity actually carried out		02	367,834,317	269,826,391	
328	din care, cifra de afaceri netă realizată din operațiuni desfășurate pe teritoriul național		03	258,166,637	260,179,016	
02	BALANCE production (ct. / acc. 701 + 702 + 703 + 704 + 705 + 706 + 708ct. 6815*)		04	371,975,817	285,809,842	
03	Income from sale of goods (ct. / acc. 707- ct. 6815*)		05	55,508,890	95,809,516	
04	Commercial discounts awarded (ct. /acc. 709)		06			
05	Income from operating subsidies related to net turnover (ct. / acc. 7411)		07			
06	2. Income related to the costs of work in progress (acc. 711+712+713)	08	08	12,148,669	28,583,055	
07		08	09			
08	3.Revenues from assets production and real estate investments (row 09 + 10)		10			
09	Revenues from tangible and intangible assets production (ct. / acc. 721 + 722)		11			
10	Revenues from property investment production (acc. 725)		12			
11	4.Income from assets (or disposal groups) held for sale (acc. 753)		13			
310	Gains from the valuation of assets held for sale (account 7531)		14			
311	Income from the disposal of assets held for sale (account 7532)		15			
12	5.Revenues from tangible and intangible assets re-evaluation (acc. 755)		16			
13	6.Revenues from property investment (acc. 756)		17			
14	7.Revenues from biological assets and agricultural products (acc. 757)		18			
15	8.Income from subsidies (acc. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)		19			
16	9.Other operating income (acc. 758 + 751), out of which		20	1,170,449	1,742,371	
17	- revenues from negative goodwill (acc. 7584)		21			
301	- income from acquisitions in advantageous conditions (acc.7587)		22			
18	OPERATING INCOME - TOTAL (rd. / row 01 + 08 -09 + 10 + 13 + 16 + 17 + 18 + 19 + 20)		23	440,803,825	411,944,784	



19	10.a) Raw materials and consumables expenses (acc. 601 + 602)	24	225,846,315	209,717,325
20	Other material expenses (acc. 603 + 604 + 606 + 608)	25	604,812	702,558
21	b) Other external expenses (with energy and water) (acc. 605)	26	3,214,665	3,128,913
307	-from which, expenditure on energy consumption (ct.6051)	27	1,348,870	1,429,733
312	-expenses related to natural gas consumption (account 6053)	28	1,853,498	1,672,064

A		B	1	2
22	c) Merchandise expenses (acc. 607)	29	44,609,481	72,338,366
23	Commercial discounts received (acc. 609)	30	122,282	331
24	11. Personnel expenses (row 32+33), out of which:	31	63,316,500	73,758,316
25	a) Salaries and wages (acc. 641 + 642 + 643 + 644)	32	60,511,747	70,553,377
26	b) Social security costs (acc. 645)	33	2,804,753	3,204,939
27	12.a) Value adjustments related intangible assets(row 31+32-33)	34	3,891,608	3,702,724
28	a.1) Depreciation and amortization expenses (acc. 6811 + 6813 + 6816 + 6817 + of acc. 6818)	35	3,891,608	3,702,724
303	a.2)Expenses with the depreciation of the assets related to the leasing assets (acc.685)	36		
317	a.3) Other expenses (accounts 6813 + 6816 + 6817 + from account 6818)	37		
29	a.3) Income (acc. 7813 + 7816)	38		
30	b) Adjustment of the value of current assets (rd. 35- 36)	39		
31	b.1) Expenses (acc.6814 from ct. 6818)	40		
32	b.2) Income (acc. 754 +7814 din ct. 7818)	41		
33	13.Other operating expenses (row 43 + 44 + 48 + 50 + 52 + 54 + 55+ 56 + 59 + 60 + 61 + 62 + 63)	42	29,969,317	23,372,323
34	13.1. Expenses regarding external services (acc. 611 + 612 + 613 + 614 + 615 + 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628 )	43	28,892,086	21,225,456
318	13.2. Expenses with royalties, rental locations and rents (account 612) of which:	44	117,278	26,672
319	-expenses with royalties (account 6121)	45		
320	- expenses with rental locations (account 6122)	46		
321	- expenses with rents (account 6123)	47	117,278	26,672
322	13.3. Expenses related to intellectual property rights (account 616)	48		
323	- of which, expenses in relation to affiliated entities	49		
324	13.4. Rental expenses (account 617)	50		
325	- of which, expenses in relation to affiliated entities	51		
326	13.5. Consulting expenses (account 618)	52		
327	- of which, expenses in relation to affiliated entities	53		

35	13.6. Expenses with other taxes, duties and assimilated payments; expenses representing transfers and contributions owned based on special norms (acc. 635 + 6586)	54	702,936	1,362,131
36	13.7 Environmental protection expenses (acc. 652)	55	33,147	9,735
37	13.8 Expenses related to non-current assets (or disposal groups) held for sale (acc. 653) (row 57+row 58)	56		
313	13.8.1 Losses from the appraisal of assets held for sale (account 6531)	57		
314	13.8.2 Expenses on the disposal of assets held for sale (account 6532)	58		
38	13.9 Expenses from the revaluation of fixed assets (acc. 655)	59		
39	13.10 Expenses with real estate investments (acc. 656)	60		
40	13.11 Expenses with biological assets (acc. 657)	61		
41	13.12 Expenses regarding natural disasters (acc. 6587)	62		
42	13.13 Other expenses (acc. 651 + 6581 + 6582 + 6583 + 6584 + 6585 + 6588 )	63	223,870	748,329
43	14.Adjustments related to provisions (row 65 – 66)	64	39,969,294	-5,736,824
44	- Expenses (acc. 6812)	65	66,993,209	27,492,560
45	- Income (acc. 7812)	66	27,023,915	33,229,384
46	<b>OPERATING EXPENSES - TOTAL (rows. 24 to 26 + 29 - 30+ 31 + 34 + 39+42 + 64)</b>	67	<b>411,299,710</b>	<b>380,983,370</b>
<b>OPERATING PROFIT/LOSS:</b>				
47	- Profit (row. 23 - 67)	68	29,504,115	30,961,414
48	- Loss (row 67 - 23)	69	0	0
49	15.Income from shares held in subsidiaries (acc. 7611)	70		
50	16.Income from shares from associates (acc. 7612)	71		
51	17.Income from financial investments (subsidiaries and associates) (acc. 7613)	72	568,320	568,780
52	18.Income from operations with securities and other financial instruments (acc. 762)	73		
53	19.Income from operations with derivative transactions (acc. 763)	74		
54	20.Income from exchange rate differences (acc, 765)	75	2,948,251	4,557,093
55	21.Interest income (acc, 766*)	76	6,354,355	2,839,893
56	- out of which, income from affiliates	77		
57	22.Income from subsidies for interest due (acc, 7418)	78		



58	23.Income from short-term financial investments (acc, 7617)	79		
308	24.Income from deferred collection over normal credit terms (ct.7681)	80		
59	25.Other financial income (acc, 7615 + 764 + 767 + 768)	81	25,848	32,399
60	<b>FINANCIAL INCOME - TOTAL (row 70 to 76 + 78 to 81)</b>	<b>82</b>	<b>9,896,774</b>	<b>7,998,165</b>
61	26.Adjustment of the value of financial assets and financial investments held as current assets (row 67 - 68)	<b>83</b>		
62	- Expenses (acc, / acc,686)	84		
63	- Income (acc, / acc,786)	85		
64	27.Expenses on operations with securities and other financial instruments (acc,661)	86		
65	28.Expenses related to derivative transactions (acc,662)	87		
66	29.Expenses on interest (acc, 666)	88	566,897	1,296,898
67	- out of which, expenses in relation to affiliates	89		
309	30.Expenses related to leasing contracts (acc. 6685)	90		
304	31.interest expenses related to leasing contracts (ct.6685)	91		
68	32.Other financial expenses (acc. 663 + 664 + 665 + 667 + 6682+6688)	92	3,716,459	2,049,977
69	<b>FINANCIAL EXPENSES – TOTAL( row 83+86 +87+88+ 90 + 91 + 92)</b>	<b>93</b>	<b>4,283,356</b>	<b>3,346,875</b>
<b>FINANCIAL PROFIT OR LOSS</b>				
70	- Profit (row 82 - 93)	<b>94</b>	<b>5,613,418</b>	<b>4,651,290</b>
71	- Loss(row 93 - 82)	<b>95</b>	<b>0</b>	<b>0</b>
72	<b>TOTAL INCOME (row 23 +82)</b>	<b>96</b>	<b>450,700,599</b>	<b>419,942,949</b>
73	<b>TOTAL EXPENSES (row 67 +93)</b>	<b>97</b>	<b>415,583,066</b>	<b>384,330,245</b>
<b>GROSS PROFIT/LOSS</b>				
74	- Profit (row 96 – 97)	<b>98</b>	<b>35,117,533</b>	<b>35,612,704</b>
75	- Loss (row 97 -96)	<b>99</b>	<b>0</b>	<b>0</b>
76	33.Income tax (acc. 691)	100	11,047,703	4,067,780
77	34.Deferred income taxes (acc.692)	101		

78	35.Income from deferred income taxes (acc,792)	102		
305	36.Income tax expenses, caused by uncertainties related to tax treatment (acc. 693)	103		
315	37. Expenses with profit tax, namely profit tax at the level of the minimum turnover tax, resulting from settlements within the tax group in the field of profit tax (account 694)	104		
316	38. Income from profit tax, namely profit tax at the level of the minimum turnover tax, resulting from settlements within the tax group in the field of profit tax (account 794)	105		
302	39.Tax specific to certain activities (acc. 695)	106		
79	40.Other taxes not presented among the above items (acc,698)	107		
<b>FINANCIAL YEAR NET PROFIT OR LOSS:</b>				
80	- Profit (row 98 -99 -100 - 101 +102 - 103 - 104 + 105 -106-107)	108	24,069,830	31,544,924
81	- Loss (row 99 +100 + 101 -102 + 103 + 104 - 105 + 106+107) (row 99 + 100 +101 -102 +103 + 104 - 105 + 106 + 107 - 98)	109	0	0
<b>VALIDATED FORM</b>		Control amount Form 20: 6385816485 / 19717252382.379997X146414279108698451488272235558714 8142370401235558714814237040118258883166728319926166 1473942220349246011216714234670197461037163003366850 23748310601123735670060400- 6040003608448937027246011239727101741779741779		

**Signatures ►****Administrator**

Surname and first name

MARIAN-IULIAN  
RASALIU

Signature

**Drown up**

Surname and first name

DUMITRESCU ION

Quality

11-Economic Manager

Registration no, in the professional body

Signature

\*) Accounts assigned according to the respective elements,

Row 43 – the rights of employees are also included, established by the labour law, which are taken from the debiting the account 621 "Expenses with collaborators", analytical "Collaborators – individuals,"

CODE 30. INFORMATION on 31.12.2024 (lei)

Erase data in this tabel (Code 30)

To have in view the rows and correlations in Row No. yet not those of the column Row Code					
codRd	I. Result	Row no.	No. of units		Amounts
	A	B	1	2	
01	Units with profit	01	1	31,544,924	
02	Units with loss	02	0	0	
03	Units with no registered profit or loss	03	0	0	
	II. Information on outstanding payments	Row no	Total (col.2 + 3)	Out of which	
	A	B	1	For the current activity 2	For investments 3
04	Outstanding payments – total (row 05+09+15 to 17+19), out of which:	04			
05	Outstanding suppliers – total (row 06 to 08), out of which	05			
06	- above 30 days	06			
07	- above 90 days	07			
08	- above 1 year	08			
09	Outstanding liabilities to social securities budget – total (row 10 to 14) out of which:	09			
10	-contributions to state social securities due by employers, employees and other related persons				
11	- contributions to the health fund	11			
12	- contributions to the supplementary pension fund	12			
13	- contributions to the unemployment insurance budget	13			
14	- other social liabilities	14			
15	Outstanding liabilities to special funds budgets and other funds	15			
16	Outstanding liabilities to other creditors	16			
17	Outstanding taxes to the State Budget not paid at due term, out of which:	17			
301	- Labour insuring contribution	18			
18	Outstanding taxes to the local budget not paid at due term	19			
			December 31 2023	December 31 2024	
	III.Average number of Employees				
19	Average number of employees	20	369	372	



20	Actual number of employees at financial year end – 31 December	21	381	377
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	A	B	1
	<b>IV. Royalties paid during the reporting period, grants/subsidies received and outstanding receivable</b>	Row no	<b>Amounts</b>
	A	B	1
21	Royalties paid during the financial year for the State-owned goods received under concession right, out of which:	22	
22	- royalties for State-owned goods paid to the State Budget	23	
23	Mining royalty paid to the State Budget	24	
24	Oil royalty paid to the State Budget	25	
25	Rents paid during the reporting period for lands <sup>1)</sup>	26	
26	Gross revenues from services paid to non-resident individuals, out of which:	27	111,360
27	- tax due to the State Budget	28	11,136
28	Gross income from services paid to non-resident individuals from EU Member States, out of which:	29	
29	- tax due to the State Budget	30	
30	Subsidies collected during the reporting period, out of which:	31	
31	- subsidies collected during the reporting period corresponding to assets	32	
32	- subsidies corresponding to income, out of which:	33	
33	- subsidies for labour stimulation*)	34	
316	- subsidies for energy from renewable sources	35	
317	- subsidies for fossil fuels	36	
34	Outstanding receivables not collected when provided in the commercial contracts and/or normative acts in force, out of which:	37	651,104
35	- outstanding receivables from entities from the fully or majority State-owned sector	38	634,529
36	- outstanding receivables from private entities	39	16,575
	<b>V. Meal vouchers</b>	Row no	<b>Amounts</b>
	A	B	1
37	Meal vouchers given to employees	40	3,033,310
302	Gift vouchers granted to other beneficiaries than the employees	41	
	<b>VI. Expenses for research and development**)</b>	Row no	<b>December 31 2023</b> <b>December 31 2024</b>
	A	B	1 2
38	Research and Development expenses	42	
318	- of which, carried out 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	

39	- from financing sources (row 45 + 46)	44	0	0
40	- from public funds	45		
41	- from private funds	46		
42	- from the expenses nature (row 48 + 49)	47	0	0
43	- current assets	48		
44	- equity expenses	49		
<b>VII. Innovation expenses ***)</b>		<b>Row no</b>	<b>December 31 2023</b>	<b>December 31 2024</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
45	Innovation expenses	50		
319	of which, carried out in order to reduce the impact of the entity's activity on the environment or the development of new more sustainable products	51		
<b>VIII. Other information</b>		<b>Row no</b>	<b>December 31 2023</b>	<b>December 31 2024</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
46	/ Advance payments for intangible assets (acc, 4094), out of which	52		
303	- advance payments granted to non-resident unaffiliated entities for intangible assets(of acc. 4094)	53		
304	- advance payments granted to non-resident unaffiliated entities for intangible assets(of acc. 4094)	54		
47	Advance payments for tangible assets (acc, 4093), out of which	55	2,090,626	3,710,009
305	- advances granted to non-resident non-resident entities for property, plant and equipment (from acc. 4093)	56		
306	- advances granted to non-resident non-resident entities for property, plant and equipment (from acc. 4093)	57		
48	Financial assets, gross amounts (row. 59 + 65), out of which:	58	5,428,997	5,428,997
49	Shares held in affiliated entities, participating interests, other securities and bonds, in gross amounts (row 60+61+62+64), out of which:	59	5,428,997	5,428,997
50	- unlisted shares issued by residents	60	5,428,997	5,428,997
51	- social individual shares issued by residents	61		
52	- shares and social individual shares issued by non-residents	62		
307	- minimum 10% ownerships	63		
53	- bonds issued by non-residents	64		
54	Trade receivables for non-current assets, in gross amounts (row 66 + 67), out of which:	65		
55	-trade receivables for non-current assets in RON and expressed in RON, whose settlement is made based on the exchange rate currency (from acc, 267)	66		
56	- trade receivables for non-current assets in foreign currency (from acc, 267)	67		



57	Trade receivables, advances to buyers of goods in the form of stocks given to suppliers and other similar accounts, in gross amounts (acc, 4091 + 4092 + 411 + 413 + 418), out of which:	68	151,483,271	369,837,293
58	- trade receivables in relation to non-resident non-affiliated entities, advances for purchases of goods in the nature of stocks 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 + from acc. 4642)	69		
308	- trade receivables in relation to non-resident non-affiliated entities, advances for purchases of goods in the nature of stocks 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 + from acc. 4642)	70		
59	Receivables not collected when due (from acc, 4091 + from acc, 4092 + from acc, 411 + from acc, 413)	71	188,183	203,759
60	-Receivables related to personnel and similar accounts (acc, 425 + 4282)	72		
61	-Receivables related to social security budget and State Budget (from acc. 431 + 437 + 4382 + 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482), (row 62 to 66), out of which:	73	9,323,868	12,840,509
62	-Receivables related to social security budget (acc, 431 + 437 + 4382)	74	466,158	651,468
63	-tax receivables related to the State Budget (acc, 441 + 4424 + 4428 + 444 + 446)	75	8,857,710	12,189,041
64	- grants receivable (acc, 445)	76		
65	- special funds – duties and assimilated payments (acc, 447)	77		
66	- other receivables related to the State Budget (acc, 4482)	78		
67	Entity receivables in the relations with affiliated entities (acc, 451), out of which:	79		
68	- receivables with non residential affiliated entities (from acc. 451), out of which:	80		
69	- commercial receivables with non-resident group entities (from acc, 451)	81		
70	Receivables related to social security budget and State Budget not collected when due (from acc, 431 + 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		
71	Receivables from derivative operations (acc, 4652)	83		
72	Other receivables (acc, 453 + 456 + 4582 + 461 + 4662 + 471 + 473), (row 73 la 75), / - out of which:	84	251,551	203,919
73	- settlements related to investments in associates, capital settlements with shareholders, settlements from joint operations (acc, 453 + 456 + 4582)	85		
74	- other receivables related to individual and legal entities, other than receivables from public institutions (State Institutions) (from acc, 461 + 4662 + from acc, 471 + from acc, 473)	86	16,443	2,892
75	-amounts debited from account 542 "Treasury advances" representing cash advances granted by law not settled until 31st December (from acc, 461)	87		
76	Interest receivables (acc, 5187), out of which:	88	163,132	151,398

77	- from non-residents	89		
314	Interests to cash in from non-residents (of acc. 4518 + of acc. 4538)	90		
78	The value of loans to economic operators ****)	91		
79	Short-term investments, in gross amounts (acc, 505 + 506 + 507 + from acc, 508), (row 80 to 83), out of which:	92	67.514.643	14.827.812
80	- unlisted shares issued by residents	93		
81	- social individual shares issued by residents	94		
82	- shares issued by non-residents	95		
83	- bonds issued by non-residents	96		
320	- holding green bonds	97		
84	Other amounts receivable (acc, 5113 + 5114)	98		
85	Petty cash in lei and foreign currency (row 86 + 17)	99	62	44
86	- in lei (ct. 5311)	100	62	44
87	- in foreign currency (acc, 5314)	101		
88	Current accounts at banks in lei and foreign currency (row 103 + 105), out of which:	102	9,319,293	5,005,037
89	- in lei (ct. 5121), out of which:	103	7,513,133	4,758,240
90	- current accounts in lei opened at non-resident banks:	104		
91	- in foreign currency (acc, 5124), out of which	105	1,806,160	246,797
92	- current accounts in foreign currency opened at non-resident banks:	106		
93	Other current accounts at banks and letters of credit (row 108 + 109), out of which:	107		
94	- amounts under settlement, letter of credit and other receivables to be cashed, in lei (acc, 5112 + 5125 + 5411)	108		
95	- amounts under settlement and letters of credit in foreign currency (from acc, 5125 + 5414)	109		
96	Debts (rd. 111 + 114 + 117 + 118 + 121 + 124 + 127 + 128 + 133 + 137 + 140 + 141 + 147), out of which	110	253,760,690	446,093,467
97	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 ct. 519), (rd. 112 + 113), of which:	111		
98	- in lei	112		
99	- in foreign currency	113		



100	Long-term external bank loans (loans received from non-resident financial institutions for which the duration of the credit agreement is greater than or equal to 1 year) (from ct. 162), (rd. 115 + 116), of which:	114		
101	- in lei	115		
102	- in foreign currency	116		
103	Loans from the state treasury and related interest (acc, 1626 + from acc, 1682)	117		
104	Other loans and related interest (ct. 166 + 1685 + 1686 + 1687), (rd. 119 + 120), out of which	118		
105	- in lei and expressed in lei, whose settlement is made according to the rate of a currency	119		
106	- in foreign currency	120		
107	Other loans and related debts (acc, 167), out of which:	121	3,705	
108	- Concessions value received (acc, 167)	122		
321	- the value of green bonds issued by the entity	123		
109	Commercial debts, advances received from customers and other similar accounts, in gross amounts (ct. 401 + 403 + 404 + 405 + 408 + 419 + 4641), out of which	124	237,435,268	424,783,207
110	- commercial debts in relation to non-resident non-affiliated entities, advances received from non-resident non-affiliated clients and other similar accounts, in gross amounts in relation to non-resident affiliates (from ct. 401 + from ct. 403 + from ct. 404 + from ct. 405 + from ct. 408 + from ct. 419 + from c. 4641)	125	14,046,458	17,314,381
309	-- commercial debts in relation to non-resident affiliated entities, advances received from non-resident affiliated clients and other similar accounts, in gross amounts in relation to non-resident affiliates (from ct. 401 + from ct. 403 + from ct. 404 + from ct. 405 + from ct. 408 + from ct. 419 + from c. 4641)	126		
111	Debts related to personnel and similar accounts (acc, 421 + 422 + 423 + 424 + 426 + 427 + 4281)	127	2,103,923	14,756,702
112	Debts related to social security budget and State Budget (Acc, 431 + 436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481), (row 113 to 116), out of which:	128	10,681,260	3,662,565
113	- Debts related to social security budget (acc, 431 + 437 + 4381)	129	3,012,658	2,875,145
114	- tax payables related to the State Budget (acc, 436 + 441 + 4423 + 4428 + 444 + 446)	130	7,622,336	735,242
115	- special funds – duties and assimilated payments (acc, 447)	131	46,266	52,178
116	- other debts related to the State Budget (acc, 4481)	132		
117	Entities debts in the relations with affiliated entities (acc, 451)	133		
118	- debts with non-resident group entities (acc, 451), out of which:	134		
310	- with initial due date longer than a year	135		
119	- trade payables with non-resident affiliates regardless of maturity (from acc. 451)	136		



120	Payables to shareholders (acc, 455), out of which	137		
121	- payables to shareholders/individual associates	138		
122	- amounts due to shareholders/individual associates	139		
123	Payables from derivatives operations (acc,4651)	140		
124	Other debts (ct. 269 + 453 + 456 + 457 + 4581 + 462 + 4661+ 472 + 473 + 4761 + 478 + 509), out of which	141	3.536.534	2.890.993
125	- settlements with associate entities and joint entities, capital settlements with shareholders, dividends and settlements from joint operations (acc, 453 + 456 + 457 + 4581)	142	3.534.017	2.888.476
126	- other debts related to individual and legal entities, other than receivables from public institutions (State Institutions) <sup>3)</sup> , (from acc, 462 + acc, 4661+ from acc, 472 +from acc, 473	143	2.517	2.517
127	- grants not charged to income (from acc,472)	144		
128	- payments to be made for financial investments and short-term investments (acc,269 + 509)	145		
129	- advances corresponding to assets received via transfer from customers (acc,478)	146		
130	Interest payable (acc, 5186), out of which	147		
311	- to non-residents	148		
315	Interests payable to non-residents (of ct 4518+ of ct 4538)	149		
131	Loans value received from economic operators****)	150		
132	Subscribed paid capital (acc, 1012) out of which:	151	47,197,132	47,197,132
133	- listed shares <sup>4)</sup>	152	47,197,132	47,197,132
134	- unlisted shares <sup>5)</sup>	153		
135	- social individual shares	154		
136	- subscribed capital paid by non-residents (from acc, 1012)	155		
137	Patents and licenses (from acc, 205)	156		
	<b>IX. Information regarding the co-workers expenses</b>	<b>Ro w no</b>	<b>December 31 2023</b>	<b>December 31 2024</b>
	<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>
138	Co-workers expenses (acc. 621)	157		
	<b>X. Information regarding the co-workers expenses</b>	<b>Ro w no</b>	<b>December 31 2023</b>	<b>December 31 2024</b>
	<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>
139	The value of assets in the public domain of the state under administration	158		
140	The value of assets in the public domain of the state under concession	159		

141	The value of rented assets in the public domain of the state		160			
	XI. Information regarding the private ownership of the state assets subject to inventory of Order no, 668/2014		Row no	December 31 2023	December 31 2024	
	A		B	1	2	
142	Net book value of assets <sup>6)</sup>		161			
	XII. Paid-up capital	Row no	December 31 2023		December 31 2024	
			Amount (col.1)	% <sup>7)</sup> (col.2)	Amount (col.3)	% <sup>7)</sup> (col.4)
	A	B	1	2	3	4
143	Paid-up capital (ct. 1012) <sup>7)</sup> (rows 163 + 166 + 170 + 171 + 172 + 173), din care:	162	47,197,132	X	47,197,132	X
144	- owned by public institutions (rows 164 + 165), out of which	163	34,071,610	72.19	34,071,610	72.19
145	- owned by public institutions of central subordination	164	34,071,610	72.19	34,071,610	72.19
146	- owned by local coordination public institutions;	165		0		0
147	- owned by state-owned companies, out of which:	166		0		0
148	- state owned;	167		0		0
149	- majority state owned;	168		0		0
150	- minority state owned;	169		0		0
151	- autonomously owned	170		0		0
152	- owned by private companies	171	3,905,512	8.27	3,846,795	8.15
153	-owned by individual persons	172	9,220,010	19.54	9,278,727	19.66
154	-owned by other entities	173		0		0
			Row no	Amount (lei)		
	A		B	2023	2024	
155	XIII. Dividends/payments to the state or local budget, to be distributed from the profit of the financial year by the national companies, national firms, autonomous companies and administrations, out of which:		174	8,722,332		

	A	B	1	2
156	- to central public institutions;	175	8,722,332	
157	- to domestic public institutions;	176		
158	- / to other shareholders for whom the state/territorial administration units/public institutions directly/indirectly hold shares or participations regardless of their ratio	177		
		Ro w no	Amounts (lei)	
	A	B	2023	2024
159	<b>XIV. Dividends/payments payable to the state or local budget within the reporting period from the profit of national companies, national firms, autonomous companies or agencies, out of which:</b>	178	3,965,936	8,722,332
160	- dividends/payments out of the profit from the financial year of the previous year, out of which paid:	179	3,965,936	8,722,332
161	- to central public institutions:	180	3,965,936	8,722,332
162	- to domestic public institutions:	181		
163	- to other shareholders to which for whom the state/territorial administration units/public institutions directly/indirectly hold shares or participations regardless of their ratio	182		
164	- dividends / payments from the profit of the financial years prior to the previous year, of which transferred:	183		
165	- to central public institutions:	184		
166	- to domestic public institutions	185		
167	- to other shareholders to which for whom the state/territorial administration units/public institutions directly/indirectly hold shares or participations regardless of their ratio	186		
	<b>XV. Dividends distributed to the shareholders from the carried over profit</b>	Ro w No	Amounts(lei)	
	A	B	2023	2024
313	- dividends distributed to the shareholders from the carried over profit	187		
	<b>XVI. Interim distributions of dividends as per the Law 163/2018</b>	Ro w no	Amounts (lei)	
	A	B	2023	2024
312	- interim dividends distributed	188		
	<b>XVII. Receivable taken as a result of concession from legal entities *****)</b>	Ro w no	Amounts (lei)	
	A	B	31 December 2023	31 December 2024
			1	2
168	Receivables taken as a result of concession from legal entities (at face value), out of which:	189		
169	- receivables through concession from affiliated legal entities	190		
170	Receivables taken as a result of concession from legal entities (at purchase cost), out of which:	191		
171	- receivables taken as a result of concession from affiliated legal entities	192		



	XVIII. Revenues from agricultural activities *****)	Row no	Amounts (lei)	
			31 December 2023	31 December 2024
	A	B	1	2
172	Revenues from agricultural activities	193		
322	XVIV. Expenditure on disasters and other similar events (acc. 6587), of which:	194		
323	- floods	195		
324	- drought	196		
325	- landslides	197		

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Form 30 checksum: 2705271570.3799973 /

19717252382.379997314641427910869845148827223555871481423  
704012355587148142370401182588831667283199261661473942220  
349246011216714234670197461037163003366850237483106011237  
35670060400-040003608448937027246011239727101741779741779

## Signatures ►

## Administrator

Surname and first name

MARIAN-IULIAN  
RASALIU

Signature

## Drawn up

Surname and first name

DUMITRESCU ION

Quality

11-Economic manager

Registration no, in the professional body

Signature

\*) Subsidies to stimulate employment (transfers from the state budget to the employer) - represent the amounts granted to employers to pay graduates of educational institutions, to stimulate the unemployed who register for work before the expiration date of their unemployment, to encourage employers to employ the unemployed aged over 45 years for an indefinite term, the unemployed who are the sole suppliers of the family or the unemployed who, within three years from the date of employment, qualify to apply for partial early retirement or for a pension for old age, or for other situations provided by the legislation in force for the unemployment insurance system and stimulation of employment,

\*\*) It shall be filled in with the expenses for research and development, namely basic research, applied research, technology development and innovation, as established by Government Ordinance no. 57/2002 on scientific research and technological development, approved with amendments by Law no. 324/2003, as amended and supplemented, Expenses will be filled in according to the Regulation for implementation (EU) No. 995/2012 of the Commission of 26<sup>th</sup> October 2012 laying down detailed rules for the implementation of Decision No. 1608/2003 / EC of the European Parliament and of the Council concerning the production and development of community statistics on science and technology, published in the Official Journal of the European Union, series L no. 299 / 27,10,2012,

\*\*\*) It shall be filled in with expenses for innovation in conformity with the Regulation for implementation (EU) No. 995/2012 of the Commission of 26<sup>th</sup> October 2012 laying down detailed rules for the implementation of Decision No. 1608/2003 / EC of the European Parliament and of the Council concerning the production and development of community statistics on science and technology, published in the Official Journal of the European Union, series L no. 299 / 27,10,2012,

\*\*\*\*) In the category of economic operators, entities regulated and supervised by the National Bank of Romania are not included, namely the Financial Supervisory Authority, companies reclassified in the public administration sector and non-profit institutions serving households,

\*\*\*\*\*) For receivables taken by concession from legal entities shall be filled in both with their nominal value as well as their purchase cost, For the status of "affiliated legal person", the dispositions of Art. 7 pt. 26 letters c) and d) of the Law no.227 / 2015 regarding the Fiscal Code, as amended and supplemented, shall be taken into account,

\*\*\*\*\*) According to art. 11 of the Delegated Regulation (EU) no. 639/2014 of the Commission of 11 March 2014 supplementing Regulation (EU) no. Regulation (EC) No 1307/2013 of the European Parliament and of the Council laying down rules on direct payments to farmers under support schemes under the common agricultural policy and amending Annex X to that Regulation, '(1) ... income from agricultural activities are the income obtained by a farmer 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 Fund European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), as well as any national aid granted for agricultural activities, with the exception of complementary national direct payments under Articles 18 and 19 of Regulation (EU) No 1095/2010. 1307/2013. Revenue from the processing of agricultural products within the meaning of Article 4 (1) (d) of Regulation (EU) No 182/2011 1307/2013 of the holding are considered to be 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 is considered income from non-agricultural activities.

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

1) It will include the rents paid for occupied lands (agricultural crops, pastures, hayfields, etc.) and related to commercial spaces (terraces, etc.)

belonging to private owners or public administration units, including rents for the use of water luster for recreational or other purposes (fishing, etc.).

2) The value entered in the row "debts with non-resident affiliates (from acc. 451), of which: regardless of the due date (from acc. 451) ".

3) In the category "Other debts related to natural and legal persons, other than debts related to public institutions (state institutions)", subsidies related to existing revenues will not be included in the balance of account 472.

4) Securities that confer property rights on companies, which are negotiable and tradable, according to the law.

5) Securities that confer property rights on companies that are not traded.

6) The provisions of the Order of the Minister of Public Finance and of the Minister Delegate for Budget no. 668/2014 for the approval of the Specifications regarding the preparation and updating of the centralized inventory of real estate privately owned by the state and of the real rights subject to inventory, with subsequent amendments and completions.

7) In the section "XII Spilled share capital" at rows. 163 - 173 in col. 2 and para. 4 entities will enter the percentage corresponding to the share capital held in the total paid-up share capital registered at rd. 162.

8) This line includes the dividends distributed according to Law no. 163/2018 for the amendment and completion of the Accounting Law no. 82/1991, amending and supplementing the Companies Law no. 31/1990, as well as the amendment of Law no. 1/2005 regarding the organization and functioning of the cooperation.



COD 40. STATEMENT OF FIXED ASSETS on 31,12,2024						-lei	Reset this form
Non-current assets	Row no	Gross values					
		Opening balance	Increases	Decreases		Closing balance (col.5 = 1 + 2 - 3)	
				Total	Out of which: Decommissioning		
A	B	1	2	3	4	5	
<b>Intangibles</b>							
1.Development Costs	01				X		
2. Concessions, patents, licenses, trademarks, rights and similar assets and other intangible assets	02	2,372,920	15,586		X	2,388,506	
3.Goodwill	03				X		
4.Advances granted for intangible assets	04						
5.Intangible assets of exploitation and evaluation of mineral resources	05				X		
<b>TOTAL (rd, / row 01 to 04)</b>	<b>05</b>	<b>2,372,920</b>	<b>15,586</b>		<b>X</b>	<b>2,388,506</b>	
<b>II. Tangible assets</b>							
1.Land	07	27,660,386			X	27,660,386	
2.Buildings	08	44,065,419				44,065,419	
3.Technical equipment and machinery	09	23,592,990	1,417,343	60,112		24,950,221	
4.Other equipment and furniture	10	934,520	10,817			945,337	
5.Real estate investments	11						
6.Tangible assets of exploitation and evaluation of mineral resources	12						
7.Productive plants	13	40,204,468	7,806,716	1,364,207		46,646,977	
8.Tangible assets in progress	14						
9.Real estate investments in progress	15				X		
10.Advances for tangible assets	16	2,090,626	1,619,383		X	3,710,009	
<b>TOTAL (row 07 to 16)</b>	<b>17</b>	<b>138,548,409</b>	<b>10,854,259</b>	<b>1,424,319</b>		<b>147,978,349</b>	
<b>Productive biological assets</b>	<b>18</b>				X		
<b>IV. Rights to use assets arising from leasing</b>	<b>19</b>	<b>63,953</b>		<b>63,953</b>	X	<b>0</b>	



<b>V. Financial assets</b>	20	5,428,997			X	5,428,997
<b>FIXED ASSETS – TOTAL(row 06+17+18+19+20)</b>	21	146,414,279	10,869,845	1,488,272		155,795,852

► STATEMENT OF NON-CURRENT ASSETS DEPRECIATION					
Non-current assets	Row no	Opening balance	Depreciation during the year	Depreciation relating to write-offs	Accumulated depreciation in the closing balance (col,9 = 6+7-8)
A	B	6	7	8	9
<b>I. Intangibles</b>					
1.Set-up and development expenses	22				
2. Concessions, patents, licenses, trademarks, rights and similar assets and other intangible assets	23	2,355,587	14,814		2,370,401
3.Intangible assets for exploration and evaluation of mineral resources	24				
<b>TOTAL (row 22 + 23 + 24)</b>	25	2,355,587	14,814		2,370,401
<b>II. Tangible assets</b>					
1.Land	26				
2.Buildings	27	18,258,883	1,667,283		19,926,166
3.Technical equipment and cars	28	14,739,422	2,034,924	60,112	16,714,234
4.Technical equipment and furniture	29	670,197	46,103		716,300
5.Real estate investments	30				
6.Tangible assets of exploitation and evaluation of mineral resources	31				
7.Productive plants	32				
<b>TOTAL (row 25 to 31)</b>	33	33,668,502	3,748,310	60,112	37,356,700
<b>III. Productive biological assets</b>	34				
<b>IV. Rights to use assets arising from leasing</b>	35	60,400	-60,400		0
<b>DEPRECIATION – TOTAL (row 24 + 32+ 33 + 34)</b>	36	36,084,489	3,702,724	60,112	39,727,101

► IMPAIRMENT ADJUSTMENTS STATEMENT					
Non-current assets	Row no	Opening balance	Impairment adjustments set during the year	Impairment adjustments charged to income	Closing balance (col,13 = 10+11-12)
A	B	10	11	12	13
<b>I. Intangibles</b>					
1.Development expenses	37				
2. Concessions, patents, licenses, trademarks, rights and similar assets and other intangible assets	38				
3. Advances granted for intangible assets	39				
4. Intangible assets for exploitation and evaluation of mineral resources	40				
<b>TOTAL (row 37 la 40)</b>	<b>41</b>				
<b>II. Tangible assets</b>					
1.Land and landscaping	42				
2.Buildings	43	741,779			741,779
3.Technical equipment and cars	44				
4.Other equipment and furniture	45				
5.Real estate investments	46				
6.Tangible fixed assets under construction	47				
7.Real estate investments under construction	48				
8.Tangible assets in progress	49				
9.Real estate investments in progress	50				
10.Advances granted for property, plant and equipment (tangible assets)	51				
<b>TOTAL (rows 42 to 51)</b>	<b>52</b>	741,779			741,779
<b>III. Productive biological assets</b>	<b>53</b>				
<b>IV. Rights to use leasing assets</b>	<b>54</b>				
<b>V. Financial assets</b>	<b>55</b>				
<b>IMPAIRMENT ADJUSTMENTS – TOTAL (41 + 52 + 53 + 54 + 55)</b>	<b>56</b>	741,779			741,779

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**Signatures ►**

**Administrator**

Surname and first name

MARIAN-IULIAN  
RASALIU

**Drawn by**

Surname and first name

DUMITRESCU ION

Signature

Quality

11—Economic Manager

**STATEMENT OF FIXED ASSETS**

1 also includes increases resulting from revaluation or other operations that involve debiting fixed asset accounts

2 also includes decreases resulting from revaluation or other operations that involve crediting fixed asset accounts

**STATEMENT OF DEPRECIATION OF FIXED ASSETS**

1 also includes increases resulting from revaluation or other operations that involve crediting fixed asset depreciation accounts

2 also includes decreases resulting from revaluation or other operations that involve debiting fixed asset depreciation accounts



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Registration no, in the professional body

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Signature

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