

Tick only if applicable:

- ☐ Large taxpayers submitting balance sheet in Bucharest
- ☐ Branch
- ☐ EIGs - economic interest groups
- ☐ Net assets less than 1/2 of the subscribed paid-in capital

☒ Year ☐ Semester Year **2023**

Checksum 200

Entity SOFT BET SOLUTIONS S.R.L.

Address

Country

Bucharest

Sector

Sector 1

Locality

BUCHAREST

Street

ION CAMPINEANU

No.

11

Block

A

Ap.

401

0740272977

Trade Registration Number J40/148/2017

Sole Registration Code 3 6 8 9 9 2 9 4

Form of ownership

LEI Code (Legal Entity Identifier, according to ISO17442)

35 - Limited Liability Companies

Main activity (code and name of the NACE class)

6201 Computer programming activities

Actual main activity (code and name of the NACE class)

6201 Computer programming activities

Annual financial statements

(entities whose financial year coincides with the calendar year)

☐ Medium, large and public interest entities☐ Small entities☒ Micro entities
☐ Public interest entities

?

Annual reports

- ☐ 1. entities which have opted for a financial year other than the calendar year, according to art. 27 of the Accounting Law no. 82/1991)
- ☐ 2. legal persons in liquidation, according to the law
- ☐ 3. subunits opened in Romania by companies resident in countries belonging to the European Economic Area
- ☐ 4. permanent offices of legal entities based in the European Economic Area

The annual financial statements as at 31.12.2023 of the entities referred to in item 9 paragraph (2) of the Accounting Regulations, approved by OMFP no. 1.802/2014, with subsequent amendments and additions, whose financial year corresponds to the calendar year

F10 - SHORT VERSION BALANCE SHEET

F20 - PROFIT AND LOSS ACCOUNT

F30 - INFORMATION DATA

F40 - STATEMENT OF FIXED ASSETS

Indicators:

Capitals - total

-1.775.345

Subscribed capitals

200

Profit / losses

-402.058

ADMINISTRATOR,**DRAWN UP BY,**

CIUCA SILVIU

OPTIMUM EXPERT CONSULTING S.R.L.

Quality

22 - AUTHORIZED LEGAL BODIES, CECCAR MEMBERS

Registration number in the professional body

006670/2009

Signature _____

Signature _____

Is the entity **legally obliged** to audit the annual financial statements? ☐ YES ☒ NOHas the entity **voluntarily opted** to have its annual financial statements audited? ☐ YES ☒ NO**AUDITOR**

Name and surname of the auditor natural person/Name of the audit firm

Registration number in the ASPAAS Register

Fiscal Identification Code/Sole Registration Code

Is the entity **legally obliged** to have its annual financial statements audited by auditors? ☐ YES ☒ NO

The annual financial statements were approved according to the law ☒

LAIU VITALIE Digitally signed by LAIU VITALIE
Date: 2024.05.21 22:09:07 +03'00'

VALIDATED Form

BALANCE SHEET

Code 10

As of 31.12.2023

- lei -

Item name (the calculation formula refers to Row no. from col. B)	Row no. OMFP no. 5394 / 2023	Row no.	Balance at:	
			01.01.2023	31.12.2023
A		B	1	2
A. FIXED ASSETS				
I. INTANGIBLE ASSETS (ct.201+203+205+206+2071+4094+208-280-290-4904)	01	01		3.510
II. TANGIBLE FIXED ASSETS (ct.211+212+213+214+215+216+217+223+224+227+231+235+4093-281-291-2931-2935-4903)	02	02		
III. FINANCIAL ASSETS (ct.261+262+263+265+267* - 296*)	03	03	2.897	4.836
FIXED ASSETS - TOTAL (rd. 01 + 02 + 03)	04	04	2.897	8.346
B. CURRENT ASSETS				
I. STOCKS (ct.301+302+303+321+322+/-308+323+326+327+328+331+332+341+345+346+347+/-348+351+354+356+357+358+361+/-368+371+/-378+381+/-388+4091-391-392-393-394-395-396-397-398 - from ct.4428 - 4901)	05	05		
II.RECEIVABLES				
1. (ct.267*-296*+4092+411+413+418+425+4282+431**+436**+437**+4382+441**+4424+from ct.4428**+444**+445+446**+447**+4482+451**+453**+456**+4582+461+4662+473** - 491 - 495 - 496 - 4902 +5187)	06	06a (301)	4.394	1.330.381
2. Receivables representing dividends distributed during the financial year (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	4.394	1.330.381
III. SHORT TERM INVESTMENTS (ct.501+505+506+507+ from ct.508*+5113+5114-591-595-596-598)	09	07		
IV. PETTY CASH AND BANK ACCOUNTS (from ct.508*+ct. 5112+512+531+532+541+542)	10	08	4.534	46.320
CURRENT ASSETS- TOTAL (rd. 05 + 06 + 07 + 08)	11	09	8.928	1.376.701
C. DEFERRED EXPENSES (ct. 471) (rd.11+12)	12	10	707	471
Amounts to be resumed in a period of up to one year (ct. 471*)	13	11	707	471
Amounts to be resumed in a period longer than one year (ct. 471*)	14	12		
D. DEBTS: AMOUNTS TO BE PAID WITHIN A PERIOD OF UP TO 1 YEAR (ct.161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423+4428***+444***+446***+447***+4481+451***+453***+455+456***+457+4581+462+4661+467+473***+509+5186+519)	15	13	37.943	2.952.664
E. NET CURRENT ASSETS /NET CURRENT DEBTS (rd.09+11-13-20-23-26)	16	14	-28.308	-1.575.492
F. TOTAL ASSETS MINUS CURRENT LIABILITIES (rd.04 +12+14)	17	15	-25.411	-1.567.146
G. DEBTS: AMOUNTS TO BE PAID WITHIN A PERIOD OF MORE THAN 1 YEAR (ct.161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423+4428***+444***+446***+447***+4481+451***+453***+455+456***+4581+462+4661+467+473***+509+5186+519)	18	16	1.347.876	208.199
H. PROVISIONS (ct. 151)	19	17		
I. DEFERRED INCOME (rd. 19 + 22 + 25 + 28)	20	18		
1. Investment subsidies (ct. 475), (rd.20+21)	21	19		
Amounts to be resumed in a period of up to one year (from ct. 475*)	22	20		
Amounts to be resumed in a period longer than one year (from ct. 475*)	23	21		
2. Deferred income (ct. 472) (rd.23+24)	24	22		



Amounts to be resumed in a period of up to one year (from ct. 472*)	25	23		
Amounts to be resumed in a period of up to one year (from ct. 472*)	26	24		
3. Deferred income related to assets received by transfer from customers (ct. 478) (rd.26+27)	27	25		
Amounts to be resumed in a period of up to one year (from ct. 478*)	28	26		
Amounts to be resumed in a period of up to one year (from ct. 478*)	29	27		
Negative goodwill (ct.2075)	30	28		
J. CAPITAL AND RESERVES				
I. CAPITAL (rd. 30+31+32+33+34)	31	29	200	200
1. Subscribed capital paid (ct. 1012)	32	30	200	200
2. Subscribed capital not paid (ct. 1011)	33	31		
3. Patrimony (ct. 1015)	34	32		
4. National institutes of research and development patrimony (ct. 1018)	35	33		
5. Alte elemente de capitaluri proprii (ct. 1031)	36	34		
II. PREMIUM RELATED TO CAPITAL (ct. 104)	37	35		
III. REVALUATION RESERVES (ct. 105)	38	36		
IV. RESERVES (ct.106)	39	37		
Own shares (ct. 109)	40	38		
Gains in respect to equity instruments (ct. 141)	41	39		
Losses in respect to equity instruments (ct. 149)	42	40		
V. RETAINED PROFIT OR LOSS	BALANCE C (ct. 117)	43	41	
	BALANCE D (ct. 117)	44	42	1.347.053
VI.PROFIT OR LOSS FOR THE PERIOD				
	BALANCE C (ct. 121)	45	43	
	BALANCE D (ct. 121)	46	44	26.434
Profit appropriation (ct. 129)	47	45		
OWN EQUITY -TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	-1.373.287	-1.775.345
Public patrimony (ct. 1016)	49	47		
Private patrimony (ct. 1017) 1)	50	48		
OWN EQUITY - TOTAL (rd. 46+47+48) (rd.04+09+10-13-16-17-18)	51	49	-1.373.287	-1.775.345

*) Accounts to be allocated according to the nature of the respective elements.

**) Balance due of the accounts.

***) Balance in hand of the accounts.

1) It will be filled in 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 elaboration and updating of the centralized inventory of the real estate privately owned by the state and of the real rights subject to the inventory, including subsequent amendments and additions.

ADMINISTRATOR,

Name and Surname

CIUCA SILVIU

Signature _____

**VALIDATED
form**

DRAWN UP BY,

Name and Surname

OPTIMUM EXPERT CONSULTING S.R.L.

Quality

22-AUTHORIZED LEGAL BODIES, CECCAR MEMBERS

Signature _____

Registration number in the professional body:

006670/2009



PROFIT AND LOSS ACCOUNT

as of 31.12.2023

Code 20

- lei -

Item name	Row no. OMF no.5394 / 2023	Row no.	Period	
			2022	2023
A		B	1	2
1. Net turnover (ct.701 + 702 + 703 + 704 + 705 + 706 + 708 + 707 - 709 + 741** + 766)	01	01		475.687
- of which net turnover corresponding to the main activity actually carried out	02	01a (301)		475.687
2. Other income (ct.711 + 712 + 721 + 722 + 725 + 741*** + 751 + 755 + 758 + 761 + 762 + 764 + 765 + 766 + 767 + 768 + 7815)	03	02	25.163	25.526
3. Expenses for raw materials and consumables (ct. 601 + 602 - 609*)	04	03	1.929	15.474
4. Wages and salaries (ct. 641 + 642 + 643 + 644 + 645 + 646)	05	04	3.380	175.424
5. Value adjustments (ct. 654 + 681 + 686 - 754 - 7812 - 7813 - 7814 - 7818 - 786)	06	05		517
6. Other expenses (ct. 603 + 604 + 605 + 606 + 607 + 608 - 609* + 611 + 612 + 613 + 614 + 615 + 616 + 617 + 618 + 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628 + 635 + 651 + 652 + 655 + 658 + 663 + 664 + 665 + 666 + 667 + 668) , out of which:	07	06	46.287	707.803
- expenses regarding energy consumption (ct. 6051)	08	06a (302)		11
- expenses regarding natural gas consumption (ct. 6053)	09	06b (303)		243
7. Taxes (ct.691 + 694 + 695 + 698)	10	07	1	4.053
8. Income tax expenses resulting from settlements within the tax group in the field of income tax (ct.794)	11	07a (304)		
NET PROFIT OR LOSS OF THE FINANCIAL YEAR:				
- Profit (rd.01+02-03-04-05-06-07+07a)	12	08	0	0
- Loss (rd.03+04+05+06+07-01-02-07a)	13	09	26.434	402.058

*) Accounts to be allocated according to the nature of the respective elements.

**) Line 01 (cf.OMF nr.5394/ 2023) - Income from operating subsidies related to turnover is entered.

***) Line 03 (cf.OMF nr.5394/ 2023) - Income from operating subsidies other than those related to turnover is entered.



ADMINISTRATOR,

Name and Surname

CIUCA SILVIU

Semnătura _____

**VALIDATED
form**

INTOCMIT,

Name and Surname

OPTIMUM EXPERT CONSULTING S.R.L.

Quality

22--AUTHORIZED LEGAL BODIES, CECCAR MEMBERS

Signature _____

Registration number in the professional body:

006670/2009



Code 30 (the calculation formula refers to Row no. from col.B)

- lei -

I. Data on the recorded result		Row no.	No. of units		Amounts	
A		B	1		2	
Units that registered profit	01	01				
Units that registered a loss	02	02	1		402.058	
Units that registered neither profit nor loss	03	03				
II Data on outstanding payments		Row no.	Total, of which:	For current activity	For the investment activity	
A		B	1=2+3	2	3	
Outstanding payments – total (rd.05 + 09 + 15 la 17 + 18)	04	04	14.019	14.019		
Outstanding suppliers – total (rd. 06 la 08)	05	05	13.227	13.227		
- more than 30 days	06	06	7.431	7.431		
- more than 90 days	07	07	5.796	5.796		
- over 1 year	08	08				
Outstanding obligations to the social security budget – total(rd.10 la 14)	09	09				
- state social security contributions payable by employers, employees and other assimilated persons	10	10				
- contributions to the social security fund for health insurance	11	11				
- supplementary pension contribution	12	12				
- contributions to the unemployment insurance budget	13	13				
- other social debts	14	14				
Outstanding obligations to the budgets of special funds and other funds	15	15				
Outstanding liabilities to other creditors	16	16				
Taxes, duties and contributions not paid in due time to the state budget, of which:	17	17	2	2		
- insurance contribution for labour	18	17a (301)	1	1		
Taxes and duties not paid in due time to local budgets	19	18	790	790		
III. Average number of employees		Row no.	31.12.2022		31.12.2023	
A		B	1		2	
Average number of employees	20	19			5	
Actual number of employees at the end of the period, i.e. on 31 December	21	20	2		7	
IV. Royalties paid during the reporting period, subsidies received and outstanding claims				Row no.	Amounts (lei)	
A				B	1	
Royalties paid during the reporting period for public property received under concession, of which:			22	21		
- royalties for public goods paid to the state budget			23	22		
Mining royalties paid to the state budget			24	23		



Oil royalty paid to the state budget	25	24	
Rent paid during the reporting period for land 1)	26	25	
Gross income from services paid to non-residents , of which:	27	26	
- tax due to the state budget	28	27	
Gross income from services paid to non-residents of European Union, of which:	29	28	
- tax due to the state budget	30	29	
Subsidies received during the reporting period, of which:	31	30	
- subsidies received during the reporting period related to assets	32	31	
- subsidies related to income, of which:	33	32	
- employment incentive subsidies *)	34	33	
- subsidies for energy from renewable sources	35	33a (316)	
- subsidies for fossil fuels	36	33b (317)	
Outstanding receivables , which have not been collected by the deadlines laid down in the commercial contracts and/or the regulations in force, of which:	37	34	82.081
- outstanding receivables from majority or wholly state-owned entities	38	35	
- outstanding receivables from private sector entities	39	36	
V. Tickets granted to employees		Row no.	Amounts (lei)
A		B	1
Countervalue of tickets granted to employees	40	37	
Countervalue of tickets granted to beneficiaries other than employees	41	37a (302)	

VI. Research and development expenses **)		Row no.	31.12.2022	31.12.2023
A		B	1	2
Research and development expenses:	42	38		
- of which, carried out for the purpose of reducing the environmental impact of the entity's activities or developing new technologies or more sustainable products	43	38a (318)		
- by source of financing (rd. 40+41)	44	39	0	0
- from public funds	45	40		
- from private funds	46	41		
- by nature of expenses (rd. 43+44)	47	42	0	0
- current expenses	48	43		
- capital expenses	49	44		
VII. Innovation expenses ***)		Row no.	31.12.2022	31.12.2023
A		B	1	2
Innovation expenses	50	45		
- of which, carried out for the purpose of reducing the environmental impact of the entity's activities or developing new technologies or more sustainable products	51	45a (319)		
VIII. Other information		Row no.	31.12.2022	31.12.2023
A		B	1	2
Advance payments granted for intangible assets (ct. 4094)	52	46		
Advance payments granted for tangible assets (ct. 4093)	53	47		



Financial assets, in gross amounts (rd. 49+54)	54	48	2.897	4.836
Shares in affiliated entities, participation interests, other fixed assets and debentures, in gross amounts (rd. 50+51+52+53)	55	49		
- unquoted shares issued by residents	56	50		
- shares issued by residents	57	51		
- shares issued by non-residents, of which:	58	52		
- holdings of at least 10%	59	52a (303)		
- debentures issued by non-residents	60	53		
Long term receivables, in gross amounts (rd. 55+56)	61	54	2.897	4.836
- long term receivables in lei and expressed in lei, whose settlement is based on the exchange rate of a currency (din ct. 267)	62	55	2.897	4.836
- long term receivables in currency (din ct. 267)	63	56		
Trade receivables, advance payments for purchases of goods in the nature of inventories and for services rendered to suppliers and other similar accounts, in gross amounts (ct. 4091 + 4092 + 411 + 413 + 418), of which:	64	57	3.448	330.755
- trade receivables in relation with non-resident affiliated entities, advance payments for purchases of goods in the nature of stocks and for services rendered to non-resident non-affiliated suppliers and other similar accounts, in gross amounts from non-resident non-affiliates (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	65	58		
Receivables not collected by the due date (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	66	59		82.081
Receivables in respect of staff and similar accounts (ct. 425 + 4282)	67	60		
Receivables from the social security budget and the state budget (din ct. 431+436+437+4382 + 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , (rd.62 la 66)	68	61		760
- receivables related to the social security budget (ct.431+437+4382)	69	62		
- fiscal receivables related to State budget (ct.436+441+4424+4428+444+446)	70	63		760
- subsidies to be collected (ct.445)	71	64		
- special funds - taxes and similar liabilities (ct.447)	72	65		
- other claims receivable from the Treasury(ct.4482)	73	66		
Receivables of the entity in relation to affiliated entities(ct.451)	74	67		
Social security and state budget claims not collected by the due date (din ct. 431 + din ct.436 + din ct. 437 + din ct. 4382 + din ct. 441 + din ct. 4424 + din ct. 4428 + din ct. 444 + din ct. 445 + din ct. 446 + din ct. 447 + din ct. 4482)	75	68		
Other claims (ct. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), of which:	76	69	1.653	999.337
- settlements related to participating interests, settlements with shareholders/associations related to capital, settlements from joint operations (ct.453+456+4582)	77	70		
- other claims on natural and legal persons, other than claims on public institutions (state institution) (din ct. 461 + din ct. 471 + din ct.473+4662)	78	71	1.653	999.337



- amounts taken from account 542 'Treasury advances' representing treasury advances, granted in accordance with the law and not yet paid up to the reporting date (din ct. 461)	79	72		
Interests to be collected (ct. 5187), of which:	80	73		
- from non-residents	81	74		
Interests to be collected from non-residents (din ct. 4518 + din ct. 4538)	82	74a (305)		
Amount of loans granted to economic operators ****)	83	75		
Short-term investments, in gross amounts (ct. 501 + 505 + 506 + 507 + din ct.508), of which:	84	76		
- unquoted shares issued by residents	85	77		
- shares issued by residents	86	78		
- actiuni emise de nerezidenti	87	79		
- shares issued by non-residents	88	80		
- holdings of green debentures	89	80a (320)		
Other values to be collected (ct. 5113 + 5114)	90	81		
Petty cash in lei and currency (rd.83+84)	91	82	43	37.725
- in lei (ct. 5311)	92	83	43	37.725
- in currency (ct. 5314)	93	84		
Current accounts with banks in lei and foreign currency (rd.86+88)	94	85	4.491	7.039
- in lei (ct. 5121), of which:	95	86	4.296	4.043
- current accounts in lei opened with non-resident banks	96	87		
- in currency (ct. 5124), of which:	97	88	195	2.996
- current accounts in foreign currency opened with non-resident banks	98	89		
Other current accounts at banks and letters of credit, (rd.91+92)	99	90		1.555
- sume în curs de decontare, letters of credit și alte valori to be collected, in lei (ct. 5112 + din ct. 5125 + 5411)	100	91		1.555
- sume in course of settlement and letters of credit in foreign currency (din ct. 5125 + 5414)	101	92		
Debts (rd. 94+97+100+101+104+106+108+109+114 +115+118+124)	102	93	1.442.392	3.160.862
Short-term external bank loans (ct.5193+5194 +5195), (rd .95+96)	103	94	0	0
- in lei	104	95	0	0
- in currency	105	96		
Long-term external bank loans (ct. 1623 + 1624 + 1625) (rd.98+99)	106	97	0	0
- in lei	107	98	0	0
- in currency	108	99		
Loans from the State Treasury and related interest (ct. 1626 + din ct. 1682)	109	100		
Other loans and related interest (ct. 166 + 1685 + 1686 + 1687) (rd. 102+103)	110	101	0	0
- in lei and expressed in lei, the settlement of which is made according to the exchange rate of a currency	111	102	0	0
- in currency	112	103		
Other loans and similar debts (ct. 167), of which:	113	104		
- value of concessions received (from ct. 167)	114	105		



- value of green debentures issued by the entity	115	105a (321)		
Trade accounts payable, advances received from customers and other similar accounts, in gross amounts (ct. 401 + 403 + 404 + 405 + 408 + 419), of which:	116	106	5.975	28.590
- trade payables in relation to non-resident, advance payments received from non-resident non-affiliated customers and other similar accounts, in gross amounts (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	117	107		
Liabilities to staff and similar accounts (ct. 421 + 423 + 424 + 426 + 427 + 4281)	118	108	1.744	17.689
Liabilities to social security budget and state budget (ct. 431 + 436+437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) (rd.110 la 113)	119	109	1.230	33.505
- debts to the social security budget (ct.431+437+4381)	120	110	1.014	10.506
- tax debts to the state budget (ct.436+441 +4423+4428+444+446)	121	111	216	22.999
- special funds - taxes and similar liabilities (ct.447)	122	112		
- other debts payable to the state budget (ct.4481)	123	113		
Debts of the entity in relation to affiliated entities (ct.451)	124	114		
Amounts owed to shareholders (ct.455), of which:	125	115	11.750	208.199
- amounts owed to shareholders natural persons	126	116		
- amounts owed to shareholders legal persons	127	117		
Other debts (ct. 269 + 453 + 456 + 457 + 4581 + 462 + 4661 + 467 + 472 + 473 + 478 + 509) , of which:	128	118	1.421.693	2.872.879
-discounts on participating interests , settlements with shareholders/associations on capital, dividends and settlements on joint ventures (ct.453+456+457+4581+467)	129	119		
-other accounts payable to natural and legal persons, other than accounts payable to public institutions (state institutions) 2) (din ct.462+4661+din ct.472+din ct.473)	130	120	1.421.693	2.872.879
- subsidies not credited to revenue (din ct. 472)	131	121		
- payments to be made for financial fixed assets and short-term investments (ct.269+509)	132	122		
- advance receipts related to assets received through transfer from customers (ct. 478)	133	123		
Interest payable (ct. 5186)	134	124		
Interest payable to non-residents (din ct. 4518 + din ct. 4538)	135	124a (306)		
Value of loans received from economic operators ****)	136	125		
Subscribed paid-in capital (ct. 1012), of which:	137	126	200	200
- quoted shares 3)	138	127		
- unquoted shares 4)	139	128		
- shares	140	129		
- subscribed capital paid-in by non-residents (din ct. 1012)	141	130		
Patents and licences (din ct.205)	142	131		
IX. Information on expenses with collaborators		Row no.	31.12.2022	31.12.2022



A		B	1		2		
Expenses with collaborators (ct. 621)		143	132				
X. Information on State public property			Row no.	31.12.2022		31.12.2023	
A		B	1		2		
The value of the state's public domain assets under administration		144	133				
The value of the assets in the public domain of the state under concession		145	134				
The value of the assets in the public domain of the state leased		146	135				
XI. Information on the State's private property assets subject to inventory under OMFP No 668/2014			Row no.	31.12.2022		31.12.2023	
A		B	1		2		
Net accounting value of the goods 5)		147	136				
XII. Subscribed capital paid		Row no.	31.12.2022		31.12.2023		
			Amounts (lei)	% 6)	Amounts (lei)	% 6)	
A		B	Col.1	Col.2	Col.3	Col.4	
Subscribed capital paid (ct. 1012) 6), (rd. 138 +141+145 la 148)		148	137	200	X	200	X
- owned by public institutions, (rd. 139+140)		149	138				
- owned by public institutions of central subordination		150	139				
- owned by public institutions of local subordination		151	140				
- owned by state-owned companies, of which:		152	141				
- wholly state-owned		153	142				
- with majority state capital		154	143				
- with minority state capital		155	144				
- owned by autonomous administration		156	145				
- owned by private capital companies		157	146				
- owned by natural persons		158	147	200	100,00	200	100,00
- owned by other entities		159	148				
			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 corporations, companies and autonomous administrations, of which:		160	149				
- to central public institutions;		161	150				
- to local public institutions;		162	151				
- to other shareholders in which the State/territorial administrative units/public institutions directly/indirectly hold shares or holdings regardless of their weighting.		163	152				
			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 retained earnings of national companies, national corporations, companies and autonomous administrations, of which:	164	153		
- dividends/payments from the profit of the previous year, of which transferred:	165	154		
- to central public institutions;	166	155		
- to local public institutions;	167	156		
- to other shareholders in which the State/ territorial administrative units/public institutions hold directly/indirectly or holdings irrespective of their weight.	168	157		
- dividends/payments from the profit of the previous year, of which transferred:	169	158		
- to central public institutions;	170	159		
- to local public institutions;	171	160		
- to other shareholders in which the State/ territorial administrative units/public institutions hold directly/indirectly or holdings irrespective of their weight.	172	161		
XV. Dividends distributed to shareholders/ associates from retained earnings		Row no.	Amounts (lei)	
A		B	2022	2023
Dividends distributed to shareholders/ associates from retained earnings	173	161a (304)		
XVI. Interim dividend distributions according to Law no. 163/2018		Row no.	Amounts (lei)	
A		B	2022	2023
- interim dividends distributed 7)	174	161b (307)		
XVII. Receivables assumed by assignment from legal entities *****)		Row no.	Amounts (lei)	
A		B	31.12.2022	31.12.2023
Receivables assumed by cession from legal entities (at nominal value), of which:	175	162		
- receivables assumed by cession from affiliated legal entities	176	163		
Receivables assumed by cession from legal entities (at purchase cost), of which:	177	164		
- receivables assumed by cession from affiliated legal entities	178	165		
XVIII. Income from agricultural activities *****)		Row no.	Amounts (lei)	
A		B	31.12.2022	31.12.2023
Income from agricultural activities	179	166		
XIX. Statement of income and expenditure		Row no.	Amounts (lei)	
A		B	31.12.2022	31.12.2023
1. Net turnover (rd. 168+169-170+172)	180	167	0	475.687
- of which net turnover corresponding to the main activity actually carried out	181	167a (325)		
Sold production (ct. 701+702+703+704+705+706+708)	182	168		
Revenue from the sale of goods (ct. 707)	183	169		



Trade discounts offered (ct. 709)	184	170		
—Interest income recorded by entities deleted from the general Register and who have ongoing lease (et.766) 81		171		
Subsidies related to the turnover (ct.7411)	185	172		
2. Revenues associated with the cost of services in progress (ct.711+712)				
Balance C	186	173		
Sold D	187	174		
3. Capitalised costs of intangible and tangible non-current assets (ct.721 + 722)	188	175		
4. Revenues from revaluation of tangible assets (ct. 755)	189	176		
5. Capitalised costs of investment property (ct. 725)	190	177		
6. Revenues from operating activities (ct. 7412 + 7413 + 7414 + 7415 + 7416+7417 + 7419)	191	178		
7. Other revenues from operating activities (ct.751+758+7815), of which:	192	179	1	
-revenues from investment subsidies (ct. 7584)	193	180		
-revenues from investment subsidies (ct.7815)	194	181		
OPERATING REVENUES - TOTAL (rd. 167+173-174+175+176+177+178+179)	195	182	1	475.687
8. a) Expenses for raw materials and consumables (ct.601 +602)	196	183	1.929	15.474
Other materials expenses (ct.603+604+606+608)	197	184		54.162
b) Expenses for utilities (ct.605), of which:	198	185		435
- expenses regarding energy consumption (ct. 6051)	199	185a (326)		11
- expenses regarding natural gas consumption (ct. 6053)	200	185b (327)		243
c) Goods for resale (ct.607)	201	186		
Trade discounts received (ct. 609)	202	187		
9. Personnel expenses (rd. 189+190)	203	188	3.380	175.424
a) Wages and salaries (ct.641+642+643+644) B)	204	189	3.307	170.694
b) Social security contributions (ct.645+646)	205	190	73	4.730
10.a) Value adjustments on tangible and intangible assets (rd. 191a + 192-193)	206	191		517
a. 1) Depreciation of non-current assets (ct. 6811)	207	191a (330)		517
a.2) Other expenses(ct.6811+6813+6817+din ct.6818)	208	192		
a.3) Revenues (ct.7813+din ct.7818)	209	193		
b) Value adjustments of current assets (rd. 195-196)	210	194		
b.1) Expenses (ct.654+6814+din ct.6818)	211	195		
b.2) Revenues (ct.754+7814+din ct.7818)	212	196		
11. Other operating expenses (rd.198 la 203 + 198a+198e+198g+198i)	213	197	21.269	565.831
11.1. Expenditure on external benefits (ct.611+612+613+614+615+621+622+623+624+625+626+627+628)	214	198	20.861	552.832
11.2. Royalties and rental expenses (ct. 612), of which:	215	198a (331)		10.327
-expenses on royalties (ct. 6121)	216	198b (332)		
- expenses on commercial leasing (ct. 6122)	217	198c (333)		



-expenses on rents (ct. 6123)	218	198d (334)		1.939
11.3. Expenses on intellectual property rights (ct. 616), of which:	219	198e (335)		
-expenses in relation to affiliated entities	220	198f (336)		
11.4. Management expenses (ct. 617), of which:	221	198g (337)		
-expenses in relation to affiliated entities	222	198h (338)		
11.5. Consultancy expenses (ct. 618), of which:	223	198i (339)		
- expenses in relation to affiliated entities	224	198j (340)		
11.6. Other taxes, duties and similar expenses; expenses representing transfers and contributions due under special legal provisions (ct. 635 + 6586)	225	199	408	2.001
11.7. Expenses with the environment protection (ct. 652)	226	200		
11.8. Expenses from revaluation of tangible assets ct. 655)	227	201		
11.9. Expenses with natural disasters and other similar events (ct. 6587), of which:	228	202		
-floods	229	202a (322)		
- drought	230	202b (323)		
- landslides	231	202c (324)		
11.10. Other expenses (ct. 651 + 6581 + 6582 + 6583 + 6584 + 6588)				671
Interest income recorded by entities deleted from the general Register and who have ongoing leases (ct. 666) 8)		204		
12.Adjustments on provisions (rd. 206-207)	233	205		
- Expenses (ct.6812)	234	206		
- Revenue (ct.7812)	235	207		
OPERATING EXPENSES -TOTAL (rd.183 la 186 - 187+188+191+194+197+205)	236	208	26.578	811.843
OPERATING PROFIT OR LOSS:				
-Profit (rd. 182-208)	237	209	0	0
-Loss (rd. 208-182)	238	210	26.577	336.156
13. Income from investments in associates (ct.7611+7612+7613)	239	211		
- of which, revenue obtained from affiliated entities	240	212		
14. Interest income (ct.766)	241	213		
-of which, revenue obtained from affiliated entities	242	214		
15. Subsidies related to interest payable (ct. 7418)	243	215		
16. Other financial revenue (ct. 7615 + 762 + 764 + 765 + 767 + 768)	244	216	25.162	64.855
- of which, revenues from other financial assets (ct. 7615)	245	217		
FINANCIAL REVENUES -TOTAL (rd. 211 + 213 + 215 + 216)	246	218	25.162	64.855
17. Value adjustments of financial assets and financial investments held as current assets (rd. 220 - 221)	247	219		
- Expenses (ct.686)	248	220		
- Revenues (ct.786)	249	221		



18. Interest expenses (ct.666)	250	222		
- of which, cexpenses in relation to affiliated entities	251	223		
19. Other financial expenses (ct.663+664+665+667+668)	252	224	25.018	126.704
FINANCIAL EXPENSES-TOTAL (rd. 219+ 222 +224)	253	225	25.018	126.704
FINANCIAL PROFIT OR LOSS:				
- Profit (rd. 218 - 225)	254	226	144	0
- Loss (rd. 225 - 218)	255	227	0	61.849
TOTAL REVENUES (rd. 182+218)	256	228	25.163	540.542
TOTAL EXPENSES (rd. 208+225)	257	229	51.596	938.547
GROSS PROFIT OR LOSS:				
- Profit (rd. 228-229)	258	230	0	0
- Loss (rd. 229-228)	259	231	26.433	398.005
20. Income tax (ct. 691)	260	232		
21. Income tax expenses resulting from settlements within the tax group in the field of income tax (ct. 694)	261	232a (328)		
22. Income tax revenues resulting from settlements within the tax group in the field of income tax (ct. 794)	262	232b (329)		
23. Activity-specific tax expenses (ct. 695)	263	233		
24. Other taxes not included above (ct. 698)	264	234	1	4.053
NET PROFIT OR LOSS:				
- Profit (rd. 230-231-232-233-234-232a+232b)	265	235	0	0
- Loss (rd. 231+232+233+234-230+232a-232b)	266	236	26.434	402.058

ADMINISTRATOR,

Name and Surname

CIUCA SILVIU

Signature _____

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Registration number in the professional body:

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

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

***)) To be completed with the expenditure incurred for the innovation activity. When filling in the rows corresponding to the chapters VI and VII are taken into consideration the provisions of the implementing regulation (EU) 2020/1197 of the Commission from 30 July 2020 for establishing the technical specifications and methods according to the Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics and on repealing 10 legal acts in the field of business statistics, published in the Official Journal of the European Union, L series, no. 271 from 18 August 2020. This Regulation repealed Commission Implementing Regulation (EU) No 995/2012 of 26 October 2012 laying down implementing rules for Decision No 1 608/2003/EC of the European Parliament and of the Council concerning the production and development of community statistics on science and technology.

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

*****)) For receivables assumed by assignment from legal entities, both their nominal value and their acquisition cost shall be completed.

For the status of "affiliated legal persons" the provisions of Art. 7, point 26, lit. c) and d) of Law no.227/2015 on the Fiscal Code, as amended.

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

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

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

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

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

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

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

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

6) To be completed by economic operators to whom the provisions of the Order of the Minister of Public Finance and the Minister Delegate for the Budget No. 668/2014 approving the Specifications on the preparation and updating of the centralized inventory of real estate private property of the state and real rights subject to inventory, as amended and supplemented.

7) In section 'XII Subscribed capital paid', according to OMF 5394/ 2023, in line 161 - 171 (according to OMF no. 5394/ 12.07.2023) in col. 2 and col. 4 the entities shall enter the percentage corresponding to the share capital held in the total paid-up share capital entered in line 160 (according to OMF no. 5394/ 12.07.2023).

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



STATEMENT OF FIXED ASSETS
as of 31.12.2023

Code 40

- lei -

Elements of assets	Row no.	Gross values				
		Initial balance	Increases ¹⁾	Discounts ²⁾		Final balance (col.5=1+2-3)
				Total	of which: dismantling and cassation	
A	B	1	2	3	4	5
I.Intangible assets						
1.Intangible assets	01				X	
2.Development costs	02				X	
3.Concessions, patents, licences, trademarks, rights and similar assets and other intangible assets	03		4.027		X	4.027
4.Goodwill	04				X	
5. Intangible assets related to exploration for and evaluation of mineral resources	05				X	
6.Advance payments for the purchase of intangible assets	06				X	
TOTAL (rd. 01 la 06)	07		4.027		X	4.027
II.Tangible assets						
1.Land and land improvements	08				X	
2.Buildings	09					
3.Plant and machinery	10					
4.Other plants, machinery and furniture	11					
5.Investment property	12					
6.Tangible assets in progress	13					
7.Investment property in progress	14					
8.Tangible assets related to exploration and evaluation of mineral resources	15					
9.Productive biological assets	16					
10.Advance payments granted for tangible assets	17					
TOTAL (rd. 08 la 17)	18					
11.Financial assets	19	2.897	1.939		X	4.836
FIXED ASSETS- TOTAL (rd.07+18+19)	20	2.897	5.966			8.863

1) increases resulted from revaluation or other operations which involve the debiting of the fixed assets accounts are also included to discount

2) it also includes the discounts resulted from revaluation or other operation which involve the crediting of the fixed assets accounts



STATEMENT OF THE DEPRECIATION OF FIXED ASSETS

- lei -

Elements of assets	Row no.	Initial balance	Depreciation during the year ¹⁾	Reduction/ elimination during the year of the amount of depreciation ²⁾	Depreciation at end of year (col.9=6+7-8)
A	B	6	7	8	9
I.Depreciation at end of year					
1.Depreciation at end of year	21				
2.Development costs	22				
3.Concessions, patents, licences, trademarks, rights and similar assets and other intangible assets	23		517		517
4.Goodwill	24				
5.Intangible assets related to exploration and evaluation of mineral resources	25				
TOTAL (rd.21 la 25)	26		517		517
11.Tangible assets					
1.Land improvements	27				
2.Buildings	28				
3.Plant and machinery	29				
4.Other plants, machinery and furniture	30				
5.Investitii imobiliare	31				
6.Tangible assets related to exploration and evaluation of mineral resources	32				
7.Productive biological assets	33				
TOTAL (rd.27 la 33)	34				
DEPRECIATION - TOTAL (rd.26+34)	35		517		517

¹⁾ increases resulted from revaluation or other operations which involve the crediting of the accounts related to the depreciation of fixed assets are also included to **Reduction/removal during the year of the depreciation value**

²⁾ it also includes the discounts resulted from revaluation or other operations which involve the debiting of the accounts related to the depreciation of fixed assets



STATEMENT OF IMPAIRMENT FOR DEPRECIATION

- lei -

Elements of assets	Row no.	Initial balance	Impairment constituted during the year	Impairment reversed to income	Final balance (col.13=10+11-12)
A	B	10	11	12	13
I.Intangible assets					
1. Development costs	36				
2. Concessions, patents, licences, trademarks, rights and similar assets and other intangible assets	37				
3. Intangible assets related to exploration and evaluation of mineral resources	38				
4. Advance payments granted for intangible assets	39				
TOTAL (rd.36 la 39)	40				
II.Tangible assets					
1. Freehold land and land improvements	41				
2. Buildings	42				
3. Plant and machinery	43				
4. Other plants, machinery and furniture	44				
5. Investment property	45				
6. Tangible assets in progress	46				
7. Investment property in progress	47				
8. Tangible assets related to exploration and evaluation of mineral resources	48				
9. Productive biological assets	49				
10. Advance payments granted for tangible assets	50				
TOTAL (rd. 41 la 50)	51				
III. Financial assets	52				
IMPAIRMENT FOR DEPRECIATION -TOTAL (rd.40+51+52)	53				

ADMINISTRATOR,

Name and Surname

CIUCA SILVIU

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Signature _____

Registration number in the professional body:

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ATTENTION !

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

Provisions concerning the obligations of the economic operators with regard to the preparation of the annual reports foreseen by the accounting law

A. Drawing up annual reports

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

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

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

- deadline for submission –150 after the end of the financial year, or calendar year;
- entities filing annual accounting reports:
 - entities applying the Accounting Regulations in accordance with International Financial Reporting Standards, approved by OMFP no. 2.844/2016, as amended;
 - entities that have opted for a financial year different from the calendar year;
 - sub-units opened in Romania by companies resident in countries belonging to the European Economic Area;
 - legal entities in liquidation, according to the law - within 90 days of the end of the calendar year;
 - the permanent offices of legal entities established in the European Economic Area

Submit annual financial statements and annual accounting reports:

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

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

- deadline for submission – 60 after the end of the financial year

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

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

C. The reporting procedure in the case of returning to the calendar year following the choice of a financial year other than the calendar year, according to Article 27 of the Accounting Law

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

In the case of reverting to the calendar year, the Accounting Law does not provide for the filing of any notification to this effect.

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

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

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

D. Accounting of amounts received from shareholders/associates – to be recorded in account 455 3) „ Amounts owed to shareholders/associates”. If the loans are received from affiliated entities, the countervalue is recorded in account 451 „Settlement between affiliated entities”.

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

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

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

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



Balances / entries to be taken from the trial balance in forms F10 and F20 col.2 (current year)

Attention! First select the type of entity (large and medium/small/micro) !

No.	Account	Amount
1	Choose account	- +

Certified by Rose
Georgiana
Legal adviser



NICOLETA POPA, undersigned, sworn interpreter and translator for the language English and Italian under the authorization No. 8893/2003 issued by the Ministry of Justice of Romania, hereby certify the accuracy of the translation made from Romanian into English.