Tick only if applicable: □ Big taxpayers submitting the balance sheet in Bucharest □ Branch □ EIG – Economic Interest Groups □ Net assets lower than 1/2 of the amount of the subscribed share capital		S1005_A.1.0.0 /05.03.2024 Type of Financial Situation: UU ◉ Year ○ Semester Year: 2023 38.340 Control amount

Entity:		BIOAXIS SRL				
Address	County	District		Locality		
	Bucuresti	Sector 5		Bucuresti		
	Street	No.	Building	Entrance	Ap.	Telephone
	Dr. Nanu Muscel	12				0214087800
No. Trade Registry	J40/7127/1995			Sole registration code		7653228

	Type of property: 35 Limited Liability Companies
	LEI Code (Legal Entity Number, according to ISO 17442)
	5250 Main activity (code and name according to NACE classification)
	5250 Main activity carried out in fact (code and name according to NACE classification)

◉ **Annual financial statements** (entities with a financial situation which coincides with the calendar year) ○ **Medium-sized, big entities and entities of public interest** ○ **Entities of public interest** ○ **Small entities** ◉ **Micro-entities**	○ **Annual reports** ☐ 1. The entities have opted for a financial year different from the calendar year, according to art.27 of Accounting Law no. 82/1991 ☐ 2. Legal persons found in liquidation, under the law ☐ 3. Subunits opened in Romania by resident companies in countries belonging to the European Economic Area. ☐ 4. Permanent offices of the legal entities headquartered in Economic European Area

	Annual financial statements ended on 31.12.2023 by the entities mentioned under point 9 para 2 in the Accounting Regulations, approved by the OMPF no. 1802/2014, as amended, whose financial year is identical to the calendar year. **F10 – Short version balance sheet** **F20 – Short version Profit and loss account** **F30 – Information data** **F40 – Situation of fixed assets**

Indicators:	**Equity – total**		**2.653**
	Subscribed capital		**38.340**
	Profit/loss		**0**

ADMINISTRATOR,

Full name

CHRISTOS APOSTOLOPOULOS

Signature,

X Annual Financial statements have been approved according to the law. Electronic Signature

Validated form

DRAFTED BY,

Full name

GRIGORE NICOLETA

Position,

22—AUTHORIZED JURIDICAL PERSONS, MEMBERS OF THE STAFF OF CHARTERED MANAGEMENT ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN ROMANIA 17021

Signature:

Professional body registration number: 17742594

The entity has the obligation to audit the annual financial reports?	○ **Yes**	◉ **No**
The entity has voluntarily opted for the audit of the annual financial reports	○ **Yes**	◉ **No**
Has the entity the legal obligation as the financial statements to be certified by a censor?	○ **Yes**	◉ **No**

AUDITOR,

Full name of legal person auditor/Name of audit company

Registration no. in ASPAAS Register Fiscal code

Short Version BALANCE SHEET

Form 10 as of 31.12.2023 -lei-

Name of the element	Row no. OMFP nr. 5394/ 2023	Row no.	Balance on:	
			01.01.2023	31.12.2023
A		B	1	2
A. NON CURRENT ASSETS				
I. INTANGIBLE ASSETS (acc. 201+203+205+206+2071+4094+208-280-290-4904)	*01*	01		
II. TANGIBLE ASSETS (acc.211+212+213+214+215+216+217+223+224+227+223+224+227+231+235+4093-281-291-2931-2935-4903)	*02*	02		
III. FINANCIAL ASSETS (acc. 261+262+263+265+266+267*-296*)	*03*	03		
NON CURRENT ASSETS – TOTAL **(row 01+02+03)**	*04*	04		
B. CURRENT ASSETS				
I. STOCKS (acc. 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 acc. 4428-4901)	*05*	05		
II. RECEIVABLES 1. (acc.267*-296*+4092+411+413+418+425+4282+431**+436**+437**+4382+441**+4424+ from account 4428**+ 444**+ 445 +446**+ 447**+ 4482+ 451**+ 453**+ 456**+ 4582+ 461+ 4662 +473** - 491 - 495 – 496 – 4902 + 5187)	*06*	06a (301)	4.150	4.150
2. Receivables representing dividends distributed during the year (acc. 463)	*07*	06b (302)		
Total (row 06a+06b)	*08*	06	4.150	4.150
III. SHORT TERM INVESTMENTS (acc. 501+505+506+507+508*+5113+5114-591-595-596-598)	*09*	07		
IV. CASH AND BANK ACCOUNTS (from acc. 508* + acc. 5112+512+531+532+541+542)	*10*	08	3	3
CURRENT ASSETS-TOTAL **(row 05+06+07+08)**	*11*	09	4.153	4.153
C. **EXPENSES IN ADVANCE (acc. 471) (row 11+12)**	*12*	10		
Amounts to be deferred from within a period of less than one year (from acc. 471*)	*13*	11		
Amounts to be deferred from within a period of more than one year (from acc. 471*)	*14*	12		
D. **DEBTS: AMOUNTS TO BE PAID IN LESS THAN ONE YEAR** (acc. 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	1.500	1.500
E. **NET CURRENT ASSETS/NET CURRENT DEBTS (row 09+11-13-20-23-26)**	*16*	14	2.653	2.653
F. **TOTAL ASSETS MINUS CURRENT DEBTS (rows 04+12+14)**	*17*	15	2.653	2.653
G. **DEBTS: AMOUNTS TO BE PAID IN MORE THAN ONE YEAR** (acc. 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		
H. **PROVISIONS** (acc. 151)	*19*	17		
I. **INCOME IN ADVANCE (row 19+22+25+28)**	*20*	18		
1. Subsidies for investments (acc. 475) **(row 20+21)**	*21*	19		
Amounts to be deferred from within a period of less than one year (from acc. 475*)	*22*	20		
Amounts to be deferred from within a period of more than one year (from acc. 475*)	*23*	21		
2. Income booked in advance (acc. 472) **(row 23+24)**:	*24*	22		

Amounts to be deferred from within a period of less than one year (acc. 472*)	*25*	23		
Amounts to be deferred from within a period of more than one year (acc. 472*)	*26*	24		
3. Income in advance corresponding to assets received by transfer from clients (acc. 478) (row 26+27)	*27*	25		
Amounts to be deferred from within a period of less than one year (acc. 478*)	*28*	26		
Amounts to be deferred from within a period of more than one year (acc. 478*)	*29*	27		
Negative goodwill (acc. 2075)	*30*	28		
J. CAPITAL AND RESERVES				
I. CAPITAL (**row 30+31+32+33 +34**)	*31*	29	38.340	38.340
1. Subscribed paid-up capital (acc. 1012)	*32*	30	38.340	38.340
2. Subscribed unpaid capital (acc. 1011)	*33*	31		
3. Public company patrimony (acc. 1015)	*34*	32		
4. National institutes for research and development patrimony(acc.1018)	*35*	33		
5. Other capital elements (acc. 1031)	*36*	34		
II. SHARE PREMIUM (acc. 104)	*37*	35		
III. RESERVES FROM REEVALUATION (acc. 105)	*38*	36		
IV. RESERVES (acc. 106)	*39*	37	53.616	53.616
Own shares (acc. 109)	*40*	38		
Gains related to own equity instruments (acc. 141)	*41*	39		
Losses related to own equity instruments (acc. 149)	*42*	40		
V. **PROFIT OR LOSS** CARRIED FORWARD BALANCE C (acc. 117)	*43*	41	0	0
BALANCE D (acc. 117)	*44*	42	89.303	89.303
VI. **PROFIT OR LOSS IN THE FINANCIAL YEAR** BALANCE C (acc. 121)	*45*	43	0	0
BALANCE D (acc. 121)	*46*	44	0	0
Distribution of profit (acc. 129)	*47*	45		
OWN EQUITY– TOTAL (row 29+35-36+37-38+39-40+41-42+43-44-45)	*48*	46	2.653	2.653
Public patrimony (acc. 1016)	*49*	47		
Private patrimony (acc. 1017)	*50*	48		
CAPITAL – TOTAL (row 46+47+48) (row 04+09+10-13-16-17-18)	*51*	49	2.653	2.653

Translation from Romanian

*) Accounts to be distributed according to the nature of the respective elements
**) Assets balance of the accounts
***) Liabilities balance of the accounts

1) Shall be filled by the entities affected by the Order of ministry of finance no. 668/2014 for the approval of the Specifications regarding the elaboration and updating the centralized inventory of the real estate properties privately owned by the state and of the property rights subject to inventory, with subsequent amendments.

ADMINISTRATOR,
Full name
CHRISTOS APOSTOLOPOULOS

Signature,

DRAFTED BY,
Full name
GRIGORE NICOLETA
Position,
22—AUTHORIZED JURIDICAL PERSONS, MEMBERS OF THE STAFF OF CHARTERED MANAGEMENT ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN ROMANIA
Signature:

Validated form

Professional body registration number: 17021

PROFIT AND LOSS ACCOUNT

Form 20 as of 31.12.2023

-lei-

Name of the element	Nr. rd. OMF no. 5394/2023	Row no.	Financial year	
			2022	2023
A		B	1	2
1. Net turnover (acc. 701 + 702 + 703 + 704 + 705 + 706 + 708 + 707 - 709 + 741** + ~~766~~)	01	01		
- of which, net turnover corresponding to preponderant activity effectively performed	02	01a (301)		
2. Other income (acc. 711 + 712 + 721 + 722 + 725 + 741**** + 751 + 755 + 758 + 761 + 762 + 764 + 765 + 766 + 767 + 768 + 7815)	03	02		
3. Expenses on raw materials and consumables (acc. 601 + 602 – 609*)	04	03		
4. Expenses on staff (acc. 641 + 642 + 643 + 644 + 645 + 646)	05	04		
5. Value adjustments (acc. 654 + 681 + 686 – 754 – 7812 – 7813 – 7814 – 7818 – 786)	06	05		
6. Other expenses***** (acc. 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), of which:	07	06		
- expenses regarding the energy (acc.6051)	08	06a (302)		
- expenses regarding natural gas (acc.6053)	09	06b (303)		
7. Taxes (acc. 691 + 694 + 695+ 698)	10	07		
8. Incomes with tax profit resulted of the clearings within the tax group in the area of tax profit (acc. 794)	11	07a (304)		
NET PROFIT OR LOSS IN THE FINANCIAL YEAR:				
- Profit **(row 01+02-03-04-05-06-07+07a)**	12	08	0	0
- Loss **(row 03+04+05+06+07-01-02-07a)**	13	09	0	0

*) Accounts to be distributed according to the nature of the respective items

**) Row 01 (OMF no. 5394/2023) – Shall be recorded the revenues from operational subsidies related to turnover

***) Row 03 (OMF no. 5394/2023) – Shall be recorded the revenues from operational subsidies other than to the ones related to the turnover.

ADMINISTRATOR,

Full name

CHRISTOS APOSTOLOPOULOS

Signature,

DRAFTED BY,

Full name

GRIGORE NICOLETA

Position,

22—AUTHORIZED JURIDICAL PERSONS, MEMBERS OF THE STAFF OF CHARTERED MANAGEMENT ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN ROMANIA

Signature:

Validated form

Professional body registration number: 17021

INFORMATIVE DATA
on 31.12.2023

Form 30 (calculation formula refer to **No. row** from column B) - lei -

I. Data regarding the recorded result	**Row no. OMF nr. 5394/ 2023**	**Row no.**	**No. of units**	**Amounts**
A		B	1	2
Units that recorded profit	*01*	01		
Units that recorded loss	*02*	02		
Units that have recorded neither profit nor loss	*03*	03	1	0

II. Data regarding the outstanding payments		Row no.	Total, of which:	For the current activity	For the investment activity
A		B	1=2+3	2	3
Outstanding payments - total **(row 05+09+15 to 17+18)**	*04*	04			
Outstanding suppliers - total **(row 06 to 08)**	*05*	05			
- over 30 days	*06*	06			
- over 90 days	*07*	07			
- over 1 year	*08*	08			
Outstanding obligations towards the social insurances budget - total **(row 10 to 14)**	*09*	09			
- contributions to the state social insurances due by employers, employees and other assimilated persons	*10*	10			
- contributions to the social health insurances fond	*11*	11			
- contribution to the additional pension	*12*	12			
- contributions to the unemployment insurances budget	*13*	13			
- other social debts	*14*	14			
Outstanding obligations towards the special fond budgets and other funds	*15*	15			
Outstanding obligations towards other creditors	*16*	16			
Taxes, contributions and duties unpaid at the settled term to the national budget out of which:	*17*	17			
-contributions of insurers to work	*18*	17a (301)			
Taxes and duties unpaid at the settled term to the local budgets	*19*	18			

III. Average number of employees		Row no.	31.12.2022	31.12.2023
A		B	1	2
Average number of employees	*20*	19		
Actual number of employees existing at the end of the period, namely on December 31st	*21*	20		

IV. Royalties paid during the reporting period, subsidies received and outstanding receivables		Row no.	Amounts (lei)
A		B	1
Royalties paid during the reporting period for the goods in the public domain received under concessions, of which:	*22*	21	
- royalties for the goods in the public domain paid to the state budget	*23*	22	
Mining royalty paid to the state budget	*24*	23	

Oil royalty paid to the state budget	*25*	24		
Rents paid during the reporting period for pieces of land 1)	*26*	25		
Gross income out of services paid to non-resident persons, of which:	*27*	26		
- tax due to the state budget	*28*	27		
Gross income out of services paid to non-resident persons from the member states of the European Union, of which:	*29*	28		
- tax due to the state budget	*30*	29		
Subsidies collected during the reporting period, of which:	*31*	30		
- Subsidies collected during the reporting period related to the assets	*32*	31		
- Subsidies related to income, of which:	*33*	32		
- subsidies to stimulate employment *)	*34*	33		
- subsidies for energy of renewable sources	*35*	33a (316)		
- subsidies for fossil fuels	*36*	33b (317)		
Outstanding receivables that haven't been collected on the terms stipulated in the commercial agreements and/or in the laws in force, of which:	*37*	34		
- outstanding receivables from entities out of the majority or wholly state-owned sector	*38*	35		
- outstanding receivables from entities in the private sector	*39*	36		
V. Tickets to employees		Ro**w** no.	Amounts (lei)	
A		B	1	
Amount of the tickets granted to the employees	*40*	37		
Amount of the tickets granted to other categories of beneficiaries other than employees	*41*	37a (302)		
VI. Expenses performed for the research & development activity **)		**Row no.**	**31.12.2022**	**31.12.2023**
A		B	1	2
Research & development expenses	*42*	38		
- of which, performed in order to reduce the impact of the entity's activity on the environment or the development of new technologies or more sustainable products	*43*	38a (318)		
- Depending on the source of funds (row 40+41)	*44*	39	0	0
- out of public funds	*45*	40		
- out of private funds	*46*	41		
- Depending on the kind of expenses (row 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, performed in order to reduce the impact of the entity's activity on the environment or the development of new technologies or more sustainable products	51	45a (319)		
VIII. Other information		**Row no.**	**31.12.2022**	**31.12.2023**
A		**B**	**1**	**2**
Advance payments for intangible assets (acc. 4094)	*52*	46		
Advance payments for tangible assets (acc. 4093)	*53*	47		
				F30 – page 3
Financial fixed assets, in gross amounts **(row 49+54)**	*54*	48		
Shares held in affiliated entities, participation interests, other fixed titles and bonds, in gross amounts **(rows 50+51+52+53)**	*55*	49		
- non-listed shares issued by residents	*56*	50		
- social parts issued by residents	*57*	51		
- shares and social parts issued by non-residents, of which:	*58*	52		
-holding at least 10%	*59*	52a (303)		
- bonds issued by non-residents	*60*	53		
Fixed receivables, in gross amounts **(row 55+56)**	*61*	54		
- fixed receivables in lei and expressed in lei, whose settlement is made depending on the exchange rate of a currency (from acc.267)	*62*	55		
- fixed receivables in foreign currency (from acc. 267)	*63*	56		
Commercial receivables, advance payments for purchase of goods representing stocks and services granted to suppliers and other similar accounts, in gross amounts (acc.4091+4092+411+ 413+418), of which:	*64*	57		
- commercial receivables in relation with non-residents, advance payments for purchase of goods representing stock and services granted to non-resident suppliers and other similar accounts, in gross amounts (from acc. 4091 + from acc. 4092 + from acc. 411 + from acc. 413 + from acc. 418)	*65*	58		
Commercial receivables not collected on the set term (from acc. 4091 + from acc. 4092 + from acc. 411+ from acc. 413)	*66*	59		
Claims relating to staff and assimilated accounts (acc. 425 + 4282)	*67*	60		
Receivables in connection with the social insurance budget and with the state budget (from acc. 431+436+437+4382+441+4424+4428+444 +445+446+447+4482), **(row 62 to 66)**	*68*	61	4.150	4.150

- receivables in connection with the social insurance budget (acc.431+437+4382)	*69*	62		
- tax receivables in connection with the state budget (acc. 436+441+ 4424+4428+444+446)	*70*	63	4.150	4.150
- subsidies to collect (acc.445)	*71*	64		
- special funds - related duties and similar payments (acc.447)	*72*	65		
- other receivables in connection to the state budget (acc.4482)	*73*	66		
Entity's receivables in connection to the affiliated entities (acc.451)	*74*	67		
Receivables in connection with the social insurance budget and with the state budget not collected on maturity (from acc. 431 + from acc. 436 + from acc. 437 + from acc. 4382 + from acc. 441 + from acc. 4424 + from acc. 4428 + from acc. 444 + from acc. 445 + from acc. 446 + from acc. 447 + from acc. 4482)	*75*	68		
Other receivables (acc. 453+456+4582+461+471+4662+471+473), of which:	*76*	69		
- settlements regarding participation interests, settlements with the shareholders/associates regarding the capital, settlements out of venture operation (acc.453+456+4582)	*77*	70		
- other receivables in connection with natural persons and legal entities, other than the receivables in connection with public institutions (state institutions) (from acc.461+from acc.471+from acc.473+4662)	*78*	71		

- amounts taken from account 542 "Treasury advances" representing treasury advances, granted by law and not settled until December 31st (from acc. 461)	*79*	72		
Interests to be collected (acc. 5187), of which:	*80*	73		
- from non-residents	*81*	74		
Interest receivable from non-residents (from acc. 4518 + from acc. 4538)	*82*	74 a (305)		
Value of the loans granted to economic operators ****)	*83*	75		
Short-term investments, in gross amounts (acc. 501+505+506+507+from acc.508), of which	*84*	76		
- non-listed shares issued by residents	*85*	77		
- social parts issued by residents	*86*	78		
- shares issued by non-residents	*87*	79		
- bonds issued by non-residents	*88*	80		
- holdings of green bonds	*89*	80a (320)		
Other values to be collected (acc.5113+5114)	*90*	81		
Cash in lei and in foreign currency **(row 83+84)**	*91*	82	3	3
- in lei (acc. 5311)	*92*	83	3	3
- in foreign currency (acc. 5314)	*93*	84		
Current accounts at banks in lei and in foreign currency **(row 86+88)**	*94*	85		
- in lei (acc. 5121), of which:	*95*	86		
- current accounts in lei opened at non-resident banks	*96*	87		
- in foreign currency (acc. 5124), of which:	*97*	88		
- current accounts in foreign currency opened at non-resident Banks	*98*	89		
Other current accounts at banks and letters of credit **(row 91+92)**	*99*	90		

- amounts in process of settlement, letters of credit and other values to be collected, in lei (acc.5112+from acc. 5125+5411)	*100*	91		
- amounts in process of settlement and letters of credit in foreign currency (acc. 5125+5414)	*101*	92		
Debts (rows 94+97+100+101+104+106+108+109+114+115+118+124)	*102*	93	1.500	1.500
Short-term external bank credits (acc. 5193+5194+5195) **(row 95+96)**	*103*	94		
- in lei	*104*	95		
- in foreign currency	*105*	96		
Long-term external bank credits (acc. 1623+1624+1625), **(row 98+99)**	*106*	97		
- in lei	*107*	98		
- in foreign currency	*108*	99		
Credits from the state treasury and related interests (acc. 1626+from acc. 1682)	*109*	100		
Other loans and related interests (acc.166+1685+1686+1687) **(row 102+103)**	*110*	101		
- in lei and expressed in lei, whose settlement is made depending on the exchange rate of a currency	*111*	102		
- in foreign currency	*112*	103		
Other loans and assimilated debts (acc. 167), of which	*113*	104		
- Value of concessions received (from acc. 167)	*114*	105		
				F30 – page 5
- the value of the green bonds issued by the company	*115*	105a (321)		
Commercial debts, advance payments received from clients and other similar accounts, in gross amounts (acc.401+403+404+405+408+419), of which:	*116*	106		
- external commercial debts, advance payments received from external clients and other similar accounts in gross amounts (from acc.401+from acc.403+from accc.404+from acc.405+from acc.408+from acc.419)	*117*	107		
Debts connected to the personnel and related accounts (acc. 421+423+424+426+427+4281)	*118*	108		
Debts connected to the social insurance budget and to the state budget (acc. 431+436+437+4381+441+4423+4428+444+446+447+4481) **(row 110 to 113)**	*119*	109	0	0
- debts in connection with the social insurance budget (acc.431+437+4381)	*120*	110		
- tax debts in connection with the state budget (acc.436+441+4423+ 4428+444+446)	*121*	111	0	0
- special funds - duties and similar payments (acc.447)	*122*	112		
- other debts in connection to the state budget (acc.4481)	*123*	113		
Entity's debts in its connection to with the affiliated entities (acc.451)	*124*	114		
Amounts due to the shareholders / associates (acc.455), of which:	*125*	115	1.500	1.500
- amounts due to shareholders / associates natural persons	*126*	116		
- amounts due to shareholders / associates legal entities	*127*	117	1.500	1.500
Other debts (acc.269+453+456+457+4581+462+4661+467+472+473+478+509), of which:	*128*	118	0	0
- settlements regarding participation interests, settlements with the shareholders/associates regarding the capital, settlements out of venture operation (acc.453+456+457+4581+467)	*129*	119	0	0

- other debts in connection with natural persons and legal entities, other than the debts in connection with public institutions (state institutions)[2] (from acc.462+4661+from acc.472+from acc.473)	*130*	120	0	0
- subsidies not considered as income (from acc.472)	*131*	121		
- payments to be made for financial assets and short-term investments (acc.269+509)	*132*	122		
- income in advance related to the assets received by transfer from customers (acc. 478)	*133*	123		
Interests to be paid (acc. 5186)	*134*	124		
Interest payable to non-residents (from acc.4518 + from acc. 4538)	*135*	124 a (306)		
Value of the loans received from economic operators ****)	*136*	125		
Paid-up subscribed capital (acc. 1012), of which:	*137*	126	38.340	38.340
- listed shares [3]	*138*	127		
- non-listed shares [4]	*139*	128		
- social parts	*140*	129	38.340	38.340
- subscribed capital paid-up by non-residents (from acc. 1012)	*141*	130		
Patents and licenses (from acc.205)	*142*	131		
IX. Information regarding the expenses with collaborators		**Row no.**	**31.12.2022**	**31.12.2023**
				F30 – page 6
A		B	1	2
Expenses with collaborators (acc. 621)	*143*	132		
X. Information on goods in the state public domain		**Row no.**	**31.12.2022**	**31.12.2023**
A		B	1	2
The value of goods in the state public domain under management	*144*	133		
The value of goods in the state public domain under concession	*145*	134		
The value of goods in the state public domain that are rented	*146*	135		
XI. Information on goods in the state private property object of inventory as per the Order of Minister of Public Finance OMFP 668/2014		**Row no.**	**31.12.2022**	**31.12.2023**
A		B	1	2
Net accounting value of the goods [5]	*147*	136		

XII. Paid-up registered capital		**Row no.**	**31.12.2022**		**31.12.2023**	
			Amount (lei)	**%[6]**	**Amount (lei)**	**%[6]**
A		B	Col. 1	Col.2	Col.3	Col.4
Paid-up registered capital **(acc. 1012)[6] (row 138+141+145 to 148)**	*148*	137	38.340	X	38.340	X
- held by public institutions, **(row 139+140)**	*149*	138				
- held by public institutions of central subordination	*150*	139				
- held by public institutions of local subordination	*151*	140				
- held by state-owned companies, of which:	*152*	141				
- wholly state-owned	*153*	142				
- majority state-owned	*154*	143				
- minority state-owned	*155*	144				
- held by autonomous administrations	*156*	145				
- held by privately owned companies	*157*	146	37.950	98,98	37.950	98,98
- held by natural persons	*158*	147	390	1,02	390	1,02

- held 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 domestic companies, domestic firms, autonomous companies and 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 participations, regardless of their percentage	*163*	152				
		Row no.	**Amounts (lei)**			

A		**B**	**2022**	**2023**
XIV. Dividends / payments due to the state or local budget paid during the reporting period from the profit of domestic companies, domestic firms, autonomous companies and administrations, of which:	*164*	153		
- dividends/payments from the profit of the previous financial year, of which paid:	*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 directly/indirectly hold shares or participations, regardless of their percentage	*168*	157		
- dividends/payments from the profit afferent to the financial years prior to the previous year, of which paid:	*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 directly/indirectly hold shares or participations, regardless of their percentage	172	161		
XV. Dividends distributed to shareholders from the carried forward profit		**Row no.**	**Amounts (lei)**	
A		**B**	**2022**	**2023**
Dividends distributed to shareholders during the reporting period from the carried forward profit	*173*	161a (304)		
XVI. Interim dividend distributions according to the Law no. 163/2018		**Row no.**		**Amounts (lei)**
A		**B**	**2022**	**2023**
Interim dividends distributed 7)	*174*	161b (307)		
XV. Receivables taken over by assignment from legal persons ***)**		**Row no.**	**Amounts (lei)**	
A		**B**	**2022**	**2023**
Receivables taken over by assignment from legal entities (at their nominal value), of which:	*175*	162		
- receivables taken over by assignment from affiliated legal persons	*176*	163		
Receivables taken over by assignment from legal entities (at their acquisition cost), of which:	*177*	164		

- receivables taken over by assignment from affiliated legal persons	*178*	165		
XVI. Incomes from agricultural activities *****)**		**Row no.**	**Amounts (lei)**	
A		**B**	**31.12.2022**	**31.12.2023**
Incomes obtained from agricultural activities	*179*	166		
XVII. Income and expenses Report		**Row no.**		
		B	**31.12.2022**	**31.12.2023**
1. Net turnover **(row 168+169-170+172)**	*180*	167	0	0
- of which the net turnover corresponding to the preponderant activity actually carried out	*181*	167a (325)		
Sold production (acc. 701+702+703+704+705+706+708)	*182*	168		
Income from sales of goods (acc. 707)	*183*	169		
Commercial discounts (acc. 709)	*184*	170		
				F30 - page 8
~~Income from interest rates by the entities deleted from the General registry, with leasing contracts in progress (acc. 766*) 7)~~		~~171~~		
Income from operating subsidies related to the net turnover (acc. 7411)	*185*	172		
2. Income related to the cost of production in progress (acc. 711+712)				
Balance C	*186*	173		
Balance D	*187*	174		
3. Income from production of tangible and intangible assets (acc. 721+722)	*188*	175		
4. Revenues from tangible assets re-evaluation (acc. 755)	*189*	176		
5.Income from property investment production (acc. 725)	*190*	177		
6.Income from operation subsidies (acc. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	*191*	178		
7.Other operating incomes (acc. 751+758+7815), of which:	*192*	179		
- incomes from subsidies for investments (acc. 7584)	*193*	180		
- incomes from negative goodwill (acc. 7815)	*194*	181		
OPERATING INCOME – TOTAL (row 167+173-174+175+176+177+178+179)	*195*	182	0	0
8. a) Expenses on raw materials and consumables (acc. 601+602)	*196*	183		
Other material expenses (acc. 603+604+606+608)	*197*	184		
b) Expenses regarding utilities (acc. 605), of which:	*198*	185		
- Expenses with electricity (acc. 6051)	*199*	185a (326)		
- Expenses with natural gas (acc. 6053)	*200*	185b (327)		
c) Expenses on goods (acc. 607)	*201*	186		
Commercial discounts received (acc. 609)	*202*	187		
9.Expenses on employees and staff **(row 189+190)**:	*203*	188		
a) Salaries and wages (acc. 641+642+643+644) [8)]	*204*	189		
b) Social security costs (acc. 645+646)	*205*	190		
10.a) Value adjustments concerning tangible and intangible assets **(row 191a + 192-193)**	*206*	191		

a.1) Operation expenses regarding depreciation of assets (acc. 6811)	*207*	191a (330)		
a.2) Other Expenses (acc. ~~6811~~+6813+6817+from acc. 6818)	*208*	192		
a.3) Income (acc. 7813+from acc. 7818)	*209*	193		
b) Value adjustments concerning the circulating assets **(row 195-196)**	*210*	194		
b.1) Expenses (acc. 654+6814+from acc. 6818)	*211*	195		
b.2) Income (acc. 754+7814+from acc. 7818)	*212*	196		
11.Other operating expenses **(row 198 to 203 + 198a + 198e + 198g + 198i)**	*213*	197		
11.1 Expenses on external services (acc. 611+~~612~~+613+614+615+621+622+623+624+ 625+626+627+628)	*214*	198		
11.2Expenses with royalties, management locations and rents (acc. 612) of which:	*215*	198a (331)		
- Expenses with royalties (acc. 6121)	*216*	198b (332)		
- Expenses management locations (acc. 6122)	*217*	198c (333)		
- Expenses with rents (acc. 6123)	*218*	198d (334)		
11.3Expenses related to intellectual property rights (acc. 616), of which:	*219*	198e (335)		
- Expenses in relation with affiliated entities	*220*	198f (336)		
11.4Management expenses (acc.617), of which:	*221*	198g (337)		
- Expenses in relation with affiliated entities	*222*	198h (338)		
11.5Consultancy expenses (acc. 618) of which:	*223*	198i (339)		
- Expenses in relation with affiliated entities	*224*	198j (340)		
11.6 Expenses on other taxes, duties and assimilated payments; expenses representing transfers and contributions due based on special norms (acc. 635+6586)	*225*	199		
11.7 Environmental protection expenses (acc. 652)	*226*	200		
11. 8 Expenses arising from tangible assets re-evaluation (acc. 655)	*227*	201		
11.9 Expenses related to natural disasters and other similar events (acc. 6587), of which:	*228*	202		
- floods	*229*	202a (322)		
-drought	*230*	202b (323)		
-landslides	*231*	202c (324)		

11.10 Other expenses (acc. 651+6581+6582+6583+6584+6588)	*232*	203		
~~Expenses on interest rates for refinancing loans, booked by entities deleted from the General Registry, with leasing contracts still in progress (acc. 666*)~~		~~204~~		
12. Adjustments concerning provisions (row 206-207)	*233*	205		
- Expenses (acc. 6812)	*234*	206		
- Income (acc. 7812)	*235*	207		

OPERATING EXPENSES – TOTAL (row 183 to 186-187+188+191+194+197+205)	*236*	208		
OPERATING PROFIT OR LOSS				
- Profit (row 182-208)	*237*	209	0	0
- Loss (row 208-182)	*238*	210	0	0
13. Income from equities (acc. 7611+7612+7613)	*239*	211		
- Of which, income from affiliated entities	*240*	212		
14 Income from interest rates (acc. 766)	*241*	213		
- Of which, income from affiliated entities	*242*	214		
15 Income from operating subsidies for due interest rates (acc. 7418)	*243*	215		
16 Other financial income (acc. 7615+762+764+765+767+768)	*244*	216		
- Of which, income from other financial assets (acc. 7615)	*245*	217		
FINANCIAL INCOME – TOTAL (row 211+213+215+216)	*246*	218		
17 Value adjustments concerning financial assets and financial investments held as circulating assets **(row 220-221)**	*247*	219		
- Expenses (acc. 686)	*248*	220		
- Income (acc. 786)	*249*	221		
18. Expenses on interest rates (acc. 666)	*250*	222		
- Of which, in relation with affiliated entities	*251*	223		
19. Other financial expenses (acc. 663+664+665+667+668)	*252*	224		
FINANCIAL EXPENSES – TOTAL (row 219+222+224)	*253*	225		
FINANCIAL PROFIT OR LOSS				
- Profit **(row 218-225)**	*254*	226	0	0
- Loss **(row 225-218)**	*255*	227	0	0
TOTAL INCOME (row 182+218)	*256*	228	0	0
TOTAL EXPENSES (row 208+225)	*257*	229		
CURRENT PROFIT OR LOSS				
- Profit **(row 228-229)**	*258*	230	0	0
- Loss **(row 229-228)**	*259*	231	0	0
20. Tax on profit (acc. 691)	*260*	232		
21. Expenses with tax profit resulted of the clearings within the tax group in the area of tax profit (acc. 694)	*261*	232a (328)		
22. Incomes with tax profit resulted of the clearings within the tax group in the area of tax profit (acc. 794)	*262*	232b (329)		
23. The specific tax for certain activities (acc.695)	*263*	233		
24. Other taxes not presented under the items above (acc. 698)	*264*	234		
18. NET PROFIT OR LOSS IN THE FINANCIAL YEAR				
- Profit **(row 230-231-232-233-234-232a+232b)**	*265*	235	0	0
- Loss **(row 231+232+233+234-230+232a-232b)**	*266*	236	0	0

ADMINISTRATOR,

Full name

CHRISTOS APOSTOLOPOULOS

Signature,

DRAFTED BY,

Full name

GRIGORE NICOLETA

Position,

22—AUTHORIZED JURIDICAL PERSONS, MEMBERS OF THE STAFF OF CHARTERED MANAGEMENT ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN ROMANIA

Signature:

Validated form

Professional body registration number: 17021

*) Subsidies to stimulate employment (transfers from the state budget to the employer) — represent the amounts granted to employers to pay graduates of educational institutions, stimulation of unemployed persons that start employment before the expiration of the unemployment period, encouraging employers who employ for an indefinite period unemployed persons older than 45 years, unemployed persons who solely support the family or unemployed persons, who within 3 years from the employment date, perform the requirements for partial early retirement or for a retirement pension or for other situations provided by the legislation in force regarding the unemployment insurance system and employment stimulation.
**) To be filled with the expenses performed for the research & development activity, i.e. the fundamental research, the applicative research, technological development and innovation, as provided by the Government Ordinance (OG) no.57/2002 on the scientific research and technological development, approved with amendments by the Law no.324/2003, with its subsequent amendments.
***) To be filled with the expenses made for the innovation activity. For filling the rows of the Chapters VI and VII shall be observed the provisions of Regulation for implementation (EU) no. 2020/1197 of the Commission on July 30, 2020 establishing the technic specifications and modalities based on the Regulation (UE) 2019/2152 of the European Parliament and of the Council regarding the European statistics for enterprise and to repeal 10 legal norms in the area of statistics for enterprises, published in UE Official Journal, series L, no. 271 / August 18, 2020. By this Regulations has been repealed Regulation for implementation (EU) no. 995/2012 of the Commission as of October 26, 2012 providing the norms for implementation the 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.

****) The economic agents category does not include the entities regulated and surveyed by the National Bank of Romania, respectively the Financial Survey Authority, the companies reclassified in the public administration sector and the non-profit institutions providing services for households.
*****) For the receivables overtaken by assignment from legal persons, both their nominal value and their acquisition cost have to be filled in. The provisions in art. *7* item 26 letter c) and d) under the Law no. 227/2015 on the Tax Code, as amended, shall be taken into consideration for the status of "affiliated legal persons".
******) According to art. 11 in the 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) ... receipts obtained from agricultural activities are the ones that have been received by a farmer from his agricultural activity within the meaning of Article 4(1)(c) of that Regulation (R (EU) 1307/2013) on his exploitation, including the Union support under the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), as well as any national aid granted for agricultural activities, except complementary national direct payments pursuant to Articles 18 and 19 of Regulation (EU) No 1307/2013.
The receipts obtained from processing agricultural products in the sense of Article 4(1)(d) in the Regulation (EU) no. 1307/2013 are considered income from agricultural activities, provided that the processed products will remain in the property of the farmer and that such processing shall result in another agricultural product in the article 4(1)(d) in the Regulation (EU) no. 1307/2013.
All the other income is considered non-agricultural income.
(2) In the sense of para (1), “income” means gross income, before deduction of related taxes and costs.

1) The rents paid for lands occupied shall be included (crops, pastures, meadows, etc.) and those paid for commercial premises (terraces etc.) belonging to private owners or to public administration units, including the rents for usage of water surfaces for recreation and other purposes (fishing etc.)
2) In the category "Other debts in connection to the natural persons and legal persons, other than the debts in connection to public institutions (state institutions) shall not be booked the subsidies related to the incomes existing in the balance of account 472.
3) Securities granting proprietary rights on companies that are negotiable and marketed according to the law.
4) Securities granting proprietary rights on companies that are not marketed.
5) To be filled in by the economic operators to whom apply the provisions of the Order of the Minister of Public Finance no. 668/2014 for the approval of the Specifications on the issuance and update of the inventory of the real estate assets in the private property of the state and of the real rights object of inventory, as amended.

6) In section "XII. Paid-up registered capital", according to OMF no. 5394/2023, under rows 149-159, in column 2 and column 4, the entities shall enter the percentage corresponding to the registered capital held in the total of the paid-up registered capital recorded under row 148.
7) In this row will be recorded the dividends distributed according to the Law no. 163/2018 amending the Accounting Law no. 82/1991, amending the Companies Law no. 31/1990, as well as amending the Law no. 1/2005 regarding organization and operating the cooperative.
8) In this row will be recorded the rights of collaborators as well, provided by the labour legislation, which are taken from the debtor turnover of the account 621 'Expenses with the collaborators', analytically „Individuals Collaborators".

STATEMENT OF FIXED ASSETS
on 31.12.2023

Code 40 - lei -

Items of fixed assets	Row no.	Gross values				
		Initial balance	Increases	Decreases		End balance (col.5=1+2-3)
				Total	Of which: dismember-ments and cassations	
A	B	1	2	3	4	5
I. Intangible assets						
1.Incorporation expenses	01	225			X	225
2.Development expenses	02				x	
3 Concessions, patents, licences, trade marks, similar rights and assets	03				x	
4.Goodwill	04				x	
5.Intangible assets for exploring and evaluating mineral resources	05				X	
6. Advances paid for intangible assets	06				X	
TOTAL (row 01 to 06)	07	225			X	225
II. Tangible assets						
1. Land and land arrangements	08				X	
2. Buildings	09					
3. Technical equipment and machines	10					
4. Other equipment, machinery and furniture	11					
5. Real estate investments	12					
6. Tangible assets in progress	13					
7. Real estate investments in progress	14					
8. Tangible assets for exploring and evaluating mineral resources	15					
9. Productive biological assets	16					
10. Advances given for tangible assets	17					
TOTAL **(row 08 to 17)**	18					
III. Financial assets	19				X	
FIXED ASSETS - TOTAL (row 07+18+19)	20	225				225

STATEMENT OF THE FIXED ASSETS DEPRECIATION

Items of fixed assets	Row no.	Initial balance	Depreciation during the year [1]	Reduction/removal during the year of depreciation value [2]	Depreciation at the end of the year (col.9=6+7-8)
A	B	6	7	8	9
I. Intangible assets					
1.Incorporation expenses	21	225			225
2.Development expenses	22				
3.Concessions, patents, licences, trade marks, similar rights and assets	23				
4.Goodwill	24				
5.Intangible assets for exploring and evaluating mineral resources	25				
TOTAL **(row 21 to 25)**	26	225			225
II. Tangible assets					
1.Land arrangements	27				
2.Buildings	28				
3.Technical equipment and machines	29				
4.Other equipment, machinery and furniture	30				
5.Real estate investments	31				
6. Tangible assets for exploring and evaluating mineral resources	32				
7. Productive biological assets	33				
TOTAL **(row 27 to 33)**	34				
DEPRECIATIONS - TOTAL **(row 26+34)**	35	225			225

1) In **Reduction/removal during the year of depreciation value** shall be included also the increase resulted from re-evaluation or other operations consisting of crediting the accounts afferent to the depreciation of the fixed assets.
2) shall be included also the discounts resulted from re-evaluation or other operations consisting of debiting the accounts afferent to the depreciation of the fixed assets.

STATEMENT OF THE ADJUSTMENTS FOR DEPRECIATION

Items of fixed assets	Row no.	Initial balance	Adjustments constituted during the year	Adjustments taken back at income	End balance (col. 13=10+11- 12)
A	B	10	11	12	13
I. Intangible assets					
1.Development expenses	36				
2. Concessions, patents, licences, trade marks, similar rights and assets	37				
3.Intangible assets for exploring and evaluating mineral resources	38				
4. Advances given for intangible assets	39				
TOTAL (row 36 to 39)	40				
II. Tangible assets					
1.Land and land arrangements	41				
2.Buildings	42				
3.Technical equipment and machines	43				
4.Other equipment, machinery and furniture	44				
5.Real estate investments	45				
6. Tangible assets in progress	46				
7. Real estate investments in progress	47				
8.Tangible assets for exploring and evaluating mineral resources	48				
9.Productive biological assets	49				
10. Advances given for tangible assets	50				
TOTAL (row 41 to 50)	51				
III. Financial assets	52				
ADJUSTMENTS FOR DEPRECIATION - TOTAL **(row 40+51+52)**	53				

ADMINISTRATOR,

Full name

CHRISTOS APOSTOLOPOULOS

Signature,

DRAFTED BY,

Full name

GRIGORE NICOLETA

Position,

22—AUTHORIZED JURIDICAL PERSONS, MEMBERS OF THE STAFF OF CHARTERED MANAGEMENT ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN ROMANIA 17021

Signature:

Validated form

Professional body registration number: 17021

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

Provisions referring to the obligations of economic agents regarding the preparation of annual reports provided by the accounting law

A. Preparation of annual reports

1. Annual financial statements, according to art. 28 paragraph (1) of the accounting law:
● deadline - 150 days from the end of the financial year;

2. Annual accounting reports, according to art. 37 of the accounting law:
● deadline - 150 days from the end of the financial year, respectively of the calendar year;
● entities that submit annual accounting reports:
- the entities applying the Accounting Regulations in accordance with the International Financial Reporting Standards, approved by OMFP no. 2.844 / 2016, with subsequent modifications and completions;
- entities that have opted for a different financial year from the calendar year;
- the subunits opened in Romania by companies resident in states belonging to the European Economic Area;
- the legal persons in liquidation, according to the law - within 90 days from the end of the calendar year;
- permanent offices of the legal entities headquartered in Economic European Area.

Annual financial statements and annual accounting reports shall be submitted by:
- the entities applying the Accounting Regulations in accordance with the International Financial Reporting Standards, approved by OMFP no. 2844/2016 with subsequent amendments; and
- entities that have opted for a different financial year from the calendar year.

3. Statement of inactivity, according to art. 36 paragraph (2) of the accounting law, submitted by the entities that have not performed activity since the establishment until the end of the financial reporting year:
● deadline for submission - 60 days from the end of the financial year

B. Correction of errors included in the annual financial statements and the annual accounting reports - it can only be performed under the Procedure for correcting the errors contained in the annual financial statements and the annual accounting reports submitted by the economic agents and legal persons without patrimonial purpose, approved by OMFP no. 450/2016, as subsequently amended and supplemented.

The accounting errors, as defined by the applicable accounting regulations, are corrected according to the respective regulations. As a result, in case of their correction, another set of annual financial statements / corrected annual accounting reports cannot be submitted.

C. The mode of reporting in the case of returning to the calendar year, following the election of a financial year different from the calendar year, according to art. 27 of the accounting law

Whenever the entity chooses a different financial year from the calendar year, the provisions of art. VI paragraph (1) - (6) of OMFP no. 4.160 / 2015 regarding the modification and completion of some accounting regulations shall be applicable.

In the case of returning to the calendar year, the accounting law does not provide for the submission of any notice in this regard.

According to the provisions of art. VI paragraph (7) of the said order, if the entity modifies the date chosen for the preparation of annual financial statements so that the reporting financial year returns to the calendar year, the balance sheets reported starting with the next financial year[1)] ended refers to January 1 , December 31, respectively, and the revenue and expenditure accounts are in line with the current financial year[2)], respectively to the financial year preceding the reporting year.

For example, if a company that had the financial year other than the calendar year, chooses to return to the calendar year starting with January 1, 2024, it draws up accounting reports as follows:
- for December 31, 2023 - annual accounting reports;
- for December 31, 2024 - annual financial statements.

D. Accounting of the amounts received from the shareholders / associates - is made in the account 455[3)] "Amounts owed to the shareholders / associates".
If the loans are received from affiliated entities, their value is recorded in the account 451 "Settlements between the affiliated entities".
---
1) This refers to the first financial year for which the annual financial statements are redrafted at the level of a calendar year.

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

Thus, according to the example presented above, the balance sheets included in the annual financial statements ended on December 31, 2024 refer to January 1, 2024, respectively December 31, 2023, and the revenue and expenditure accounts correspond to the current financial year (2024), respectively to the financial year preceding the reporting year (2023).

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

Balance / Transactions to be carried forward from the accounting balance in forms F10 and F20 col.2 (current year)

Note! Select first the type of entity (big and medium-sized / small / micro)!

No. crt.	**Account**		**Amount**
1		Choose account	

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