

MINCO ROMANIA S.R.L. c.f. RO14100204

			31/12/2024			31/12/2023		
			Acquisition cost	Depreciation	Net Book value	Acquisition cost	Depreciation	Net Book value
<u>FORMATION EXPENSES</u>								
1 Preliminary expenses	1	1,1	0	0	0	0	0	0
2 Exchange differences from loans for fixed assets acquisition	2	2,1						
3 Construction period loan interest	3	3,1						
Other formation expenses	4	4,1						
			0	0	0	0	0	0
<u>FI</u>								
<u>Intangible Assets</u>								
1 Research and development costs	5	5,1						
2 Concessions, patents, licences, trade marks and similar rights and assets	6	6,1						
3 Goodwill	7	7,1						
4 Payments on account and intangible assets in progress	8	8,1						
5 Other intangible assets	9	9,1	1.721	1.721	0	1.721	1.721	0
			1.721	1.721	0	1.721	1.721	0
<u>Tangible Assets</u>								
1 Land	10	10	11.478	0	11.478	11.477	0	11.477
Less: Provisions for value adjustments								
2 Mines-Quarries-Fields-Plantations-Forests								
3 Buildings and technical works	11	11	323.537	196.696	126.842	323.505	191.390	132.115
4 Machinery, technical installations and other mechanical equipment	12	12	237.585	228.613	8.703	237.561	228.372	9.189
5 Transportation equipment	13	13	84.212	84.481	0	84.203	82.857	1.346
6 Furniture and fixtures	14	14	5.135	5.132	3	5.135	5.135	0
7 Payments on account and tangible assets in course of construction	15	15						
Total Tangible Assets			661.947	514.922	147.025	661.881	507.754	154.127
Total Tangible and Intangible Assets (CI+CII)			663.668	516.643	147.025	663.602	509.475	154.127
<u>Financial Assets</u>								
1 Participating interest in affiliated undertakings	16	16						
2 Participating intersts in other undertakings	17	17						
3 Amounts owed by affiliated undertakings	18	18						
4 Amounts owed by other undertakings with which the Company is linked by virtue of participating intrests	19	19						
5 Notes receivable	20	20						
Less: Unaccrued interest		0,1						
6 Investments held as fixed assets	21	21						
7 Other long-term receivables	22	22						
Total Fixed Assets (CI+CII+CHII)					147.025	663.602	509.475	154.127
<u>CURRENT ASSETS</u>								
<u>Inventories</u>								
1 Merchandise	23	23						
2 Finished and semi-finished products, by-products and scrap	24	24						
3 Work in progress	25	25			41.229			41.810
4 Raw and auxiliary materials-consumables-spare parts and packing items	26	26			3.683			1.655
5 Payments on account	27	27						
					44.912			43.465
<u>Receivables</u>								
1 Trade debtors	28	28						
Less: Provisions								

- at banks as pledge	31	31		
<u>Less:</u>				
Unaccrued interest	32	32		
3 Notes overdue	33	33		
3a Cheques receivable	34	34		
3b Cheques overdue	35	35		
4 Capital called to be paid within one year	37	37		
5 Amounts owed by affiliated undertakings [Ladenis S.A. Bros Minerva]	38	38	304.592	273.552
6 Amounts owed by other undertakings with which the Company is linked by virtue of interests [ELETEN SA]	39	39	0	0
7 Amounts owed by management	40	40		
8 Blocked deposits	41	41		
9 Current portion of long-term receivables	42	42		
10 Doubtful-contested trade and other debtors	43	43		
<u>Less: Provisions</u>				
11 Soundry debtors	44	44	19.434	18.171
12 Advances to account for	45	45	751	792
			324.778	292.515
<u>Investments</u>				
1 Shares	46	46		
2 Bonds	47	47		
3 Other investments	48	48		
4 Own shares	49	49		
<u>Cash at bank and in hand</u>				
1 Cash in hand	50	50	362	680
2 Coupons due and receivable	51	51		
3 Current and time deposits	52	52	15.223	2.404
			15.586	3.084
Total Current Assets (DI+DII+DIII+DIV)			532.301	493.191
<u>PREPAYMENTS AND ACCRUED INCOME</u>				
1 Prepaid expenses	53	53		
2 Accrued income	54	54		
3 Other prepayments and accrued income	55	55		
			0	0
GRAND TOTAL - ASSETS (A+B+C+D+E)			532.301	493.191
<u>CAPITAL AND RESERVES</u>				
<u>Share capital</u>				
1 Paid-up capital	56	56	792.233	792.149
			792.233	792.149
<u>Share premium account</u>				
<u>Reevaluation Reserves-Investment Grants</u>				
1 Reserves from value adjustments of participating interests and of securities	57	57	0	0
2 Reserves from value adjustments of other assets	58	58	0	0
3 Grants for investments in fixed assets	59	59	0	0
<u>Reserves</u>				
1 Legal reserve	60	60	0	0
2 Reserves provided for by the articles of association	61	61	0	0
3 Special reserves	62	62	0	0
4 Extraordinary reserves	63	63	0	0
5 Tax-free reserves under special laws	64	64	0	0
6 Reserve for own shares	65	65	0	0
Translation differences			-91.121	-91.086

3 Loss brought forward	68	68	-247.042	-161.719
			-210.064	-247.042
<u>Amounts intended to increase capital</u>				
1 Shareholders deposits	69	69		
2 Dividends of the year	70	70		
Total Capital and Reserves			491.048	454.021
<u>PROVISIONS FOR LIABILITIES AND CHARGES</u>				
1 Provisions for staff retirements benefits	71	71		
2 Other provisions	72	72		
<u>CREDITORS</u>				
<u>Long-term debt</u>				
1 Debenture loans	73	73		
2 Bank loans	74	74		
3 Savings bank loans	75	75		
4 Amounts owed to affiliated undertakings	76	76		
5 Amounts owed to other undertakings with which the Company is linked by virtue of participating interests	77	77		
6 Banks, long-term-loans accrued by notes receivable	78	78		
7 Notes payable	79	79		
Less: Unaccrued interest				
8 Other long-term debt	80	80		
<u>Current Liabilities</u>				
1 Suppliers	81	81	-215	3.162
2 Notes payable	82	82		
2a Cheques payable	83	83		
Less: Unaccrued interest				
3 Banks	84	84		
4 Advances from trade debtors	85	85	0	0
5 Taxes-duties	86	86	9.889	4.417
6 Social security	87	87	28.607	27.590
7 Current portion of long-term debt	88	88		
8 Amounts owed to affiliated undertakings				
[MINERVA GR]	89	89	0	0
9 Amounts owed to other undertakings with which the Company is linked by virtue of participating interests	90	90		
10 Dividends	91	91		
11 Sundry creditors	92	92	2.971	4.000
			41.253	39.170
Total Creditors (CI+CII)			41.253	39.170
<u>ACCRUALS AND DEFERRED INCOME</u>				
1 Deferred income	93	93		
2 Accrued expenses	94	94		
3 Other accruals and deferred income	95	95		
			TOTAL Equity and Liabilities	TOTAL Equity and Liabilities
			532.301	493.190

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PROFIT AND LOSS ACCOUNT

	100	1.048.604		852.921	
Cost of sales	101	-888.046		-837.573	
			160.558		15.348
Other operating income	103	7.717		8.935	
1 Administrative expenses	104	-124.079		-109.607	
2 Research and development costs	105				
3 Distribution costs	106				
			44.196		-85.323
1 Income from participating interests	107				
2 Income from other investments	108				
3 Gains from sale of participating interests and other investments	109				
4 Credit interest and similar income	110				
Less:					
1 Value adjustments in respect of interests and other investments	111				
2 Expenses and losses from shares and participating interests	112				
3 Debit interest and similar charges	113				
			44.196		-85.323
Extraordinary results					
1 Extraordinary and non-operating income	114				
2 Gain from net monetary items	115				
3 Prior years' income	116				
4 Income from prior years' provisions	117				
Less:					
1 Extraordinary and non-operating expense	118				
2 Losses from net monetary items	119				
3 Prior years' expenses	120				
4 Provisions for extraordinary liabilities	121				
Total value adjustments of fixed assets					
Less: Charged to the operating cost					
NET RESULTS (LOSS) FOR THE YEAR BEFORE TAXES			44.196		-85.323

APPROPRIATION ACCOUNT

			44.196		-85.323
1 Income tax	122	7.218			0
2					
Other not charged to the operating cost taxes	122				
			36.978		-85.323