

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

			31-Δεκ-22			31-Δεκ-21		
			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>FIXED ASSETS</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	1.730	1.730	0
			1.721	1.721	0	1.730	1.730	0
<u>Tangible Assets</u>								
1	Land	10 10	11.478	0	11.478	11.538	0	11.538
<u>Less: Provisions for value adjustments</u>								
2	Mines-Quarries-Fields-Plantations-Forests							
3	Buildings and technical works	11 11	323.544	186.126	137.418	325.237	180.972	144.265
4	Machinery, technical installations and other mechanical equipment	12 12	227.280	226.537	743	228.469	227.385	1.084
5	Transportation equipment	13 13	84.214	79.635	4.435	84.654	76.804	7.851
6	Furniture and fixtures	14 14	5.135	5.278	0	5.162	5.278	-116
7	Payments on account and tangible assets in course of construction	15 15						
Total Tangible Assets			651.650	497.577	154.074	655.061	490.439	164.622
Total Tangible and Intangible Assets (CI+CII)			653.372	499.298	154.074	656.792	492.169	164.622
<u>Financial Assets</u>								
1	Participating interest in affiliated undertakings	16 16						

2	Participating interests 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	19	19
5	Notes receivable	20	20
	<u>Less: Unaccrued interest</u>		0,1
6	Investments held as fixed assets	21	21
7	Other long-term receivables	22	22

Total Fixed Assets (CI+CII+CIII)

653.372 499.298 154.074 656.792 492.169 164.622

CURRENT ASSETS

Inventories

1	Merchandise	23	23			
2	Finished and semi-finished products, by-products and scrap	24	24			
3	Work in progress	25	25	26.489		3.799
4	Raw and auxiliary materials-consumables-spare parts and packing items	26	26	3.596		5.504
5	Payments on account	27	27			
				30.085		9.303

Receivables

1	Trade debtors	28	28
	Less: Provisions		
2	Notes receivable:		
	- in portfolio	29	29
	- at banks for collection	30	30
	- 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	368.513	295.755
6	Amounts owed by other undertakings with which the Company is linked by virtue of	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	13.632	16.169
12	Advances to account for	45	45	625	0
				382.771	311.925

Investments

1	Shares	46	46
2	Bonds	47	47
3	Other investments	48	48
4	Own shares	49	49

Cash at bank and in hand

1	Cash in hand	50	50	438	2.420
2	Coupons due and receivable	51	51		
3	Current and time deposits	52	52	11.306	46.776
				11.744	49.196

Total Current Assets (DI+DII+DIII+DIV)

578.673 **535.047**

PREPAYMENTS AND ACCRUED INCOME

1	Prepaid expenses	53	53
2	Accrued income	54	54
3	Other prepayments and accrued income	55	55

GRAND TOTAL - ASSETS (A+B+C+D+E)

0 **0**
578.673 **535.047**

CAPITAL AND RESERVES**Share capital**

1	Paid-up capital	56	56	792.233	792.233
				792.233	792.233

Share premium account**Reevaluation Reserves-Investment Grants**

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

Reserves

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			-91.587	-88.447

Results carried forward

1	Profit carried forward	66	66		
2	Loss carried forward	67	67	37.017	80.840
3	Loss brought forward	68	68	(198.736)	(279.576)
				(161.719)	(198.736)

Amounts intended to increase capital

1	Shareholders deposits	69	69		
2	Dividends of the year	70	70		

Total					504.854
Capital				538.927	505.050

PROVISIONS FOR LIABILITIES AND CHARGES

1	Provisions for staff retirements benefits	71	71		
2	Other provisions	72	72		

CREDITORS

Long-term debt

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	77	77
6	Banks, long-term-loans accrued by notes receivable	78	78
7	Notes payable	79	79
	<u>Less:Unaccrued interest</u>		
8	Other long-term debt	80	80

Current Liabilities

2a	1	Suppliers	81	81	15.137	6.067
	2	Notes payable	82	82		
		Cheques payable	83	83		
		<u>Less: Unaccrued interest</u>				
	3	Banks	84	84		
	4	Advances from trade debtors	85	85	0	0
	5	Taxes-duties	86	86	0	4.353
	6	Social security	87	87	22.379	17.170
	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	90	90		
	10	Dividends	91	91		
	11	Sundry creditors	92	92	2.230	2.406
Total Creditors (CI+CII)					39.746	29.997
					39.746	29.997

ACCRUALS AND DEFERRED INCOME

1	Deferred income	93	93
2	Accrued expenses	94	94
3	Other accruals and deferred income	95	95

**TOTAL Equity
and Liabilities**

578.673

**TOTAL
Equity and**

535.047

		31-Δεκ-22	31-Δεκ-21
<u>PROFIT AND LOSS ACCOUNT</u>			
	100	880.583	815.084
Cost of sales	101	(721.244)	(638.289)
		159.339	176.795
Other operating income	103	0	0
1 Administrative expenses	104	(115.504)	(92.344)
2 Research and development costs	105		
3 Distribution costs	106		
		43.834	84.451
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		
<u>Less:</u>			
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		
		43.834	84.451
<u>Extraordinary results</u>			
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		
<u>Less:</u>			

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

43.834

84.451

APPROPRIATION ACCOUNT

43.834

84.451

1		
	Income tax	122
2		
	Other not charged to the operating cost taxes	122

6.817

3.611

37.017

80.840