

ARMATURA S.A.

**SEPARATE PRELIMINARY FINANCIAL STATEMENTS
FOR THE YEAR ENDED ON 31st DECEMBER 2024**

**PREPARED IN ACCORDANCE WITH
THE INTERNATIONAL FINANCIAL REPORTING STANDARDS
ADOPTED BY THE EUROPEAN UNION**



ARMATURA

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ARMĂTURA SA
 PRELIMINARY STATEMENT OF FINANCIAL POSITION
 on 31st DECEMBER 2024
 (RON)

	31 st December <u>2023</u>	31 st December <u>2024</u>
Assets		
Non-current assets		
Tangible assets	117.598	111.785
Intangible assets	0	0
Right to use assets in leasing	707.774	0
Total non-current assets	<u>825.372</u>	<u>111.785</u>
Current assets		
Inventories	0	1422,49
Clients and other receivables	508.558	554.756
Cash and cash equivalents	7.439.622	6.487.942
Tax claims on deferred profit	164.178	156.517
Total current assets	<u>8.112.358</u>	<u>7.200.637</u>
Total assets	8.937.730	7.312.422
Equity and liabilities		
Share capital	18.110.957	18.110.957
Reserves	1.304.075	1.304.075
Balance carried forward	<u>-11.871.593</u>	<u>-12.469.372</u>
Total equity	<u>7.543.439</u>	<u>6.945.660</u>
Long-term liabilities		
Loans		
Related debts. Financial leasing	397.032	0
Total long-term debt	397.032	0

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PRELIMINARY STATEMENT OF FINANCIAL POSITION
on 31st DECEMBER 2024
(RON)

	31st December <u>2023</u>	31st December <u>2024</u>
Current liabilities		
Suppliers and other liabilities	389.056	182.221
Shareholders – amounts receivable related to capital	100	100
Debts from leasing operations	401.019	13.856
Provisions for risks and charges	<u>207.084</u>	<u>170.586</u>
Total current liabilities	<u>997.259</u>	<u>366.762</u>
Total liabilities	<u>1.394.291</u>	<u>366.762</u>
Total equity and liabilities	<u>8.937.730</u>	<u>7.312.422</u>

Administrator,
Stefan Bogdan



Drafted by,
Ec.Rus Dana

ARMĂTURA SA
PRELIMINARY STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED
on 31st DECEMBER 2024
(RON)

	Year ended 31st December <u>2023</u>	Year ended 31st December <u>2024</u>
Revenue	1.821.867	1.727.563
Other operating income	42.601	277.089
Change in stocks of finished goods and work in progress	0	0
Raw materials and other materials	-87.177	-81.432
Cost of sales	-55.252	-11.058
Staff costs	-806.189	-820.669
Utilities expenses	-404.813	-182.569
Services provided by third parties	-476.291	-546.061
Amortization and depreciation of non-current assets	-943.955	-592.112
Net movement in provisions for other risks and charges	0	0
Other operating expenses	<u>-52.840</u>	<u>-37.018</u>
Other income / (losses) - net	<u>-17.350</u>	<u>25.426</u>
Operating profit	-922.467	-240.841
Financial incomes	<u>421.953</u>	<u>265.448</u>
Financial expenses	<u>-14.382</u>	<u>-6.837</u>
Net financial loss	<u>407.571</u>	<u>258.611</u>
Loss before taxation	-514.896	17.770
Gain / (Expense) with the current and deferred income tax	<u>8.453</u>	<u>-4.948</u>
Net loss for the year	<u>-506.443</u>	<u>12.823</u>
Number of shares issued	40.000.000	40.000.000
Basic and diluted earnings per share	<u>0.012661</u>	<u>0,000321</u>

ARMĂTURA SA
PRELIMINARY STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED
on 31st DECEMBER 2024
(RON)

	31 st December <u>2023</u>	31 st December <u>2024</u>
Gains/Loss for the year	<u>-506.443</u>	<u>12.823</u>
Other elements of the comprehensive income:		
Gains /(Losses) from revaluation of buildings		
Impact of deferred tax on Revaluation reserves		
Other elements of the comprehensive income for the year, net of tax		
Total comprehensive income for the year	<u>-506.443</u>	<u>12.823</u>

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