

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

	31st December <u>2023</u>	31st 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	<u>8.937.730</u>	<u>7.312.422</u>
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	<u>397.032</u>	<u>0</u>

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(RON)

	<u>31st December</u> <u>2023</u>	<u>31st December</u> <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



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

	Year ended	Year ended
	31st December	31st December
	<u>2023</u>	<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	421.953	265.448
Financial expenses	-14.382	-6.837
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	8.453	-4.948
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>

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

	31st December	31st December
	<u>2023</u>	<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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