

STATEMENT OF
Lion Capital assets and liabilities
AIFRI established by a constitutive act
30/04/2024

		VALUE (RON)
1	Intangible assets	36,415
2	Tangible assets	3,501,253
3	Investment property	11,910,414
4	Biological assets	-
5	Assets representing rights to use the underlying assets in a leasing contract	145,066
6	Financial assets	3,835,965,977
6.1	Financial assets measured at amortized cost	-
6.2	Financial assets measured at fair value through profit and loss	1,630,992,942
6.2.1	Shares	1,326,774,130
6.2.1.1	Admitted to trading on a trading venue	1,043,871,484
6.2.1.2.1	in Romania	1,043,871,484
6.2.1.2.1.1	Traded in the last 30 trading days	498,591,573
6.2.1.2.1.2	Not traded in the last 30 trading days	545,279,911
6.2.1.2	Not admitted to trading	282,902,646
6.2.1.2.1	in Romania	282,902,646
6.2.2	Corporate bonds	-
6.2.2.1	Admitted to trading on a trading venue	-
6.2.2.1.1	in Romania	-
6.2.2.2.1.2	Not traded in the last 30 trading days	-
6.2.3	Securities of AIF / UCITS	304,218,812
6.2.3.2	Fund units	304,218,812
6.2.3.2.1	Admitted to trading on a trading venue	-
6.2.3.2.2	Not admitted to trading	304,218,812
6.2.3.2.2.1	in Romania	263,155,972
6.2.3.2.2.2	in a Member State	-
6.2.3.2.2.3	in a third country	41,062,840
6.3	Financial assets measured at fair value through other comprehensive income	2,204,973,035
6.3.1	Shares	1,945,025,224
6.3.1.1	Admitted to trading on a trading venue	1,784,305,406
6.3.1.2.1	in Romania	1,784,305,406
6.3.1.2.1.1	Traded in the last 30 trading days	1,783,334,313
6.3.1.2.1.2	Not traded in the last 30 trading days	971,093
6.3.1.2.2	in a Member State	-
6.3.1.2.2.1	Traded in the last 30 trading days	-
6.3.1.2	Not admitted to trading	160,719,818
6.3.1.2.1	in Romania	160,719,818
6.3.2	Corporate bonds	-
6.3.2.1	Admitted to trading on a trading venue	-
6.3.2.1.1	in Romania	-
6.3.2.2.1.1	Traded in the last 30 trading days	-
6.3.2.2.1.2	Not traded in the last 30 trading days	-
6.3.3	Securities of AIF / UCITS	259,947,811
6.3.3.1	Shares	259,947,811
6.3.3.1.1	Admitted to trading on a trading venue	259,947,811
6.3.3.1.1.1	in Romania	259,947,811
6.3.3.1.1.1.1	Traded in the last 30 trading days	259,947,811
6.3.3.1.1.1.2	Not traded in the last 30 trading days	-
6.3.3.2	Fund units	-
7	Cash available (cash and cash equivalent)	1,533,439
8	Bank deposits	605,824,715
9	Other assets:	99,756,554
9.1	Dividends or other receivables	32,993,400
9.2	Other assets, of which:	66,763,154

9.2.1	Loans granted to subsidiaries	33,079,051
10	Accrued expenses	263,627
11	Total assets	4,558,937,460
12	Total liabilities	232,827,255
12.1	Financial liabilities measured at amortized cost	11,257,886
12.2	Deferred income tax liabilities	221,569,369
12.3	Other liabilities	-
13	Provisions for risks and expenses	-
14	Deferred income	3,158,592
15	Equity, of which:	4,328,593,723
15.1	Share capital	50,751,006
15.2	Items treated as equity	632,757,735
15.3	Other components of equity	1,289,628,879
15.4	Premium related to capital	-
15.5	Revaluation reserves	1,176,569
15.6	Reserves	4,087,161,971
15.7	Treasury shares	0
15.8	Retained earnings	761,123,227
15.9	Retained earnings first-time adoption of IAS 29 (debtor account)	-2,527,669,558
15.10	Result for the period	33,663,894
16	Net Asset Value	4,322,951,613
17	Number of issued shares	507,510,056
18	Net Asset Value per Share	8.5180
19	Number of companies in the portfolio, of which:	70
19.1	Companies admitted to trading on an EU trading venue	25
19.2	Companies admitted to trading on a stock exchange in a third country	-
19.3	Companies not admitted to trading	45

Lion Capital SA

BOGDAN-ALEXANDRU DRAGOI
Presedinte, Director General

Evaluare si Activ net
DANIELA VASI

RC Conformitate
ILIE GAVRA

Certificare Depozitar, Banca Comercială Română

ODETTE-MIHAELA BURSUC
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ALEXANDRA DUMITRAȘCU
Coordonator echipa Depozitare

ANNEX - according to art.38 par. (4) of Law 243/2019**Assets in Lion Capital portfolio evaluated using valuation methods in accordance with International Valuation Standards**

No.	Name of the issuer	Tax Identification Code	Symbol	No. of shares held	No./date of valuation report	RON / share	Total value	Valuation method
Companies not admitted to trading where LC stake is > 33% of the share capital								
1	NAPOMAR	199176		10256241	200/05.02.2024	1.98	20,284,793.45	income approach, discounted cash flow method
2	SAI MUNTENIA INVEST	9415761		119976	201/05.02.2024	791.38	94,947,002.80	income approach, discounted cash flow method
3	SIF SPV TWO	40094500		119988	207/05.02.2024	50.57	6,068,237.12	asset approach, corrected Net Asset method
4	Administrare Imobiliare SA	20919450		16049741	206/05.02.2024	3.50	56,225,452.67	asset approach, corrected Net Asset method
5	SIF1 IMGB	380430		199993	204/05.02.2024	1,282.04	256,399,765.69	asset approach, corrected Net Asset method
6	SIF SPV THREE	49696089		149850	751/03/04.2024	1.00	149,850.00	asset approach, corrected Net Asset method
Companies admitted to trading with irrelevant liquidity for the application of the mark to market valuation method (according to Art.114 par. (4) of Reg.9 / 2014)								
7	SIF Imobiliare PLC	HE323682	SIFI	4,499,961	205/05.02.2024	95.4800	429,656,276	asset approach, corrected Net Asset method
8	SIF Hoteluri	56150	CAOR	31,820,906	979/24.04.2024	0.7723	24,575,286	income approach, discounted cash flow method
9	IAMU	1766830	IAMU	7,286,299	199/05.02.2024	9.9283	91,048,349	income approach, discounted cash flow method

Leverage and exposure calculated in accordance with the provisions of Regulation (EU) no. 231/2013

Method for calculating AIFRI exposure	Exposure value	Leverage
	(RON)	(%)
Gross method	3,918,234,062	90.64%
Commitment method	4,322,951,613	100%

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