

**Quarterly Report according to
ASF Regulation no. 5 / 2018
1st QUARTER of 2022**

Quarterly report according to ASF Regulation No. 5/2018

Report date:13.05.2022

Company name: S.C. PREBET AIUD S.A,

Registered Office : AIUD, Str. ARENEI, Nr.10, Jud. ALBA

Phone number : ; fax :0258861661;0258861454

Tax Identification Number : RO1763841

LEI Code: 254900R0KBC9MDTF1V33

Number and date of registration in the Trade Register Office : J01/121/1991

Subscribed and paid in share capital: 8.199.547,74 RON

Regulated market where the issued securities are traded: Bucharest Stock Exchange (BVB)

1. ECONOMIC AND FINANCIAL STATEMENT

a. STATEMENT OF FINANCIAL POSITION

	31.12.2021	31.03.2022
Tangible assets	23.846.089	23.647.762
Financial assets	10.345.022	10.345.022
TOTAL FIXED ASSETS	34.191.111	33.992.784
Stocks	15.426.190	13.674.787
Trade receivables	9.092.846	8.858.147
Cash and cash equivalents	754.279	1.273.652
Other assets (short-term investments)	0	0
TOTAL CURRENT ASSETS	25.273.315	23.806.586
1.TOTAL ASSETS	59.464.426	57.799.370
Share capital	8.199.548	8.199.548
Adjusment of capital	57.644.064	57.644.064
Other components of own capital	(647.854)	(647.854)
Share premuim	0	0
Revaluation reserves	8.406.605	8.334.619
Reserves	28.501.867	28.501.867
Retained earnings except that form the adoption for the first time of IAS 29	6.111.678	10.385.339
Retained earnings from the adoption for the first time of IAS 29	(63.521.958)	(63.521.958)
Profit at the end of the reporting period	4.201.615	(139.837)

Distribution of profit	0	0
2.TOTAL EQUITY	47.895.625	48.755.788
Long terms loans	0	0
Deferred income tax liability	536.421	536.421
TOTAL LONG - TERM LIABILITIES	536.421	536.421
Trade paybles and other paybles	7.897.404	5.881.297
Short term loans	0	0
Current income of liability	4.094	63.101
TOTAL SHORT – TERM LIABILITIES	7.901.498	6.417.718
Subsides for investment	0	0
Provisions	1.086.100	1.086.100
3.TOTAL LIABILITIES	57.644.064	57.799.370

b. STATEMENT OF REVENUE AND EXPENDITURE

	31.03.2021	31.03.2022
NET TURNOVER	8.935.444	10.014.422
Income cost products stocks	1.461.493	(330.502)
Incomes from production of tangible assets	0	0
Other income	42.612	189.017
OPERATING REVENUE – TOTAL	10.439.549	9.872.937
Raw materials and consumables used	4.536.507	5.000.478
Other material expenses	85.372	23.082
Other external expenses (for energy and water)	383.589	839.686
Expenses on goods	4.921	1.408
Trade discounts received	(12.388)	(7.681)
Staff costs , of which :	2.646.494	2.483.285
- Wage and allowances	2.543.746	2.394.122
- Expenses on social security and welfare	102.748	89.163
Value adjustment on intangible and tangible assets , property investment and biological assets measured at cost.	435.354	466.807
Expenses	435.354	466.807
Revenues	0	0
Value adjustments on current assets	(23.392)	376318
- Expenses	0	383.844
- Revenues	23.392	7.526
Other operating expenses , of which	1.144.056	762.881
- Expenses on external supply	915.054	444.071
- Other taxes , duties and similar expenses	217.424	218.609

- Other expenses	11.578	100.201
Adjustments for provisions	0	0
OPERATING EXPENSES – TOTAL	9.200.513	9.946.264
OPERATING PROFIT OR LOSS	1.239.036	(73.327)
Revenues from participating interests	0	0
Other financial revenues	47.476	3.976
FINANCIAL REVENUES	47.476	3.976
Interest expenses	0	0
Other financial expenses	10.672	11.479
FINANCIAL EXPENSES	10.672	11.479
FINANCIAL PROFIT OR LOSS	36.804	(7.503)
TOTAL REVENUE	10.487.025	9.876.913
TOTAL EXPENSES	9.211.185	9.957.743
GROSS PROFIT	1.275.840	(80.830)
TAX REVENUE	213.804	(59.007)
NET PROFIT	1.062.036	(139.837)

ECONOMIC AND FINANCIAL RATIOS

Ratio Name	Method of Calculation	Rezultat
1. Current liquidity ratios	Current Assets / Current Liquidities	23.806.586 : 6.417.718 = 3,71
2. Gearing ratio	Loan Capital (t0 + t1) / Own Capital (t0 = t1)	-
3. Receivables turnover	Average balance customer / turnover x 90	8.079.938 : 10.014.422 X 90 = 73
4. Fixed assets turnover	Turnover / Intangible Assets	10.014.422 : 33.992.784 = 0,29

1. Current liquidity indicator

The recommended value for this indicator is about 2, our 3.71 company stands very well in this chapter

2. Indicator of indebtedness

Having loans and loans, the company is not indebted.

3. Customer flow rate rotation speed

Debt recovery in the first quarter was 73 days.

4. The rotation speed of the immobilisation assets

For the analyzed quarter, the share of turnover in fixed assets is 0.29.

EXPLANATORY NOTE:

I. SITUATION OF ASSETS, LIABILITIES AND EQUITY OF S.C. PREBET AIUD S.A ON 31.03.2022 IN COMPARISON TO 01.01.2022

The value of the company's fixed assets during the reported period (01.01.2022 - 31.03.2022) decreased from 34,191,111 lei at the beginning of the year to 33,992,784 lei at the end of the period, the difference being 198,327 lei.

The volume of investments made in the first quarter was 475,222 lei, consisting in the acquisition of a technological line of pre-compressed tiles, a tensioned multifilament equipment and a car.

The situation of fixed assets outflows consists in the sale of a BMW car.

Assets under construction in the amount of 14,000 lei are registered, and the advance existing at the beginning of the year in the amount of 123,396 lei has been liquidated.

The value of current assets decreased from 25,273,315 lei to 23,806,586 lei, the difference being 1,466,729 lei.

Of these, the stocks register a decrease of 1,751,403 lei (from the value of 15,426.90 lei to the value of 13,674,787 lei).

Thus, the stocks of materials decreased by 1,336,054 lei and are worth 4,895,941 lei compared to 6,231,995 lei at the beginning of the year, and the stocks of finished products decreased by 483,940 lei, respectively from 9,186,749 lei at 8,702,809 lei.

The value of the company's receivables reached the value of 8,858,147 lei, a slight decrease compared to the beginning of the year (9,092,846 lei).

Cash availability increased from 754,279 lei to 1,273,652 lei.

The company's short-term debts on 31.03.2022 were in the amount of 6,417,718 lei compared to 7,901,498 lei, the decrease being 1,483,780 lei.

The most significant decreases are registered in the advances received on account of the orders as well as in the commercial debts (suppliers).

Net current assets are worth 17,347,428 lei, a slight increase compared to the beginning of the year when they were 17,206,057 lei.

II. SITUATION OF MAIN INDICATORS OF S.C. PREBET AIUD S.A. ON 31.03.2021 IN COMPARISON WITH 31.03.2022

Compared to the economic-financial situation related to the similar period of 2021, in terms of turnover there was an increase of 8,935,444 lei to 10,014,422 lei, total revenues decreased from 10,487,025 lei to 9,876,913 lei.

The highest regress was registered at the gross profit indicator where from 1,275,840 lei last year, in the analyzed period a loss of 80,830 lei is registered.

From the calculation of the profit tax due to the non-deductible expenses, the value of the total loss is of 139,837 lei.

The total expenses registered a slight increase from 9,211,185 lei at the beginning of the year to 9,957,743 lei.

Except for the personnel expenses, which decreased by 163,209 lei (from 2,646,494 lei to 2,483,285 lei), all the other expenditure chapters registered increases.

The largest of these is the increase in expenditures on electricity, natural gas and water, from 383,589 lei to 839,886 lei (increase of 456,297 lei).

There was also an increase in expenditure on raw materials and materials from 4,536,507 lei to 5,000,478 lei, due to price increases and especially price increases for metal products (metal plate, concrete steel, wire for precompressions, etc.).

Another chapter of expenses with influence on the financial result is the one regarding the value adjustments regarding the current assets (in the amount of 376,318 lei).

2. ANALYSIS OF THE TRADING COMPANY ACTIVITY

2.1 Present and analyze all elements or uncertainties that affect or could affect the company's liquidity as compared to the same period last year.

In the first quarter of the current year, the company PREBET AIUD SA records a loss.

The causes that determined this situation are multiple. The main cause is the increase in prices for both materials and electricity and natural gas.

Another cause is the establishment of provisions for stocks of finished products and materials older than 360 days.

The war in Ukraine indirectly affected the supply activity (especially in the last month of the quarter), this country being an important supplier on the European market of metallurgical products.

Depending on the evolution of the conflict, the economic effects will be felt more strongly in the coming months.

The following risk categories may have an impact on the company's activity:

Market risk is defined as the risk that the variation in market prices, such as exchange rate, interest rate and market demand mitigation, will affect the Company's revenue. Market risk - market instability for building materials, characterized by a significant drop in demand, a pre-emergent market risk and marketing policy. Risk of price volatility from electricity, methane, metals, diesel, pre-empted by finding new suppliers or renegotiating contracts with traditional suppliers

Currency risk is defined as the risk of incurring losses from international trade or other economic relations due to changes in the exchange rate of the currency between the end of the contract and its maturity. The currency risk is determined by the risk of loss or non-realization of the estimated profit due to unfavorable fluctuations in the exchange rate. Most of the Company's financial assets and liabilities are denominated in the national currency and hence the fluctuations in the exchange rate do not significantly affect the Company's activity. The result of the currency conversion does not have a significant impact on the overall result of the period. Although the Company is operating in Romania, it is exposed to the currency risk arising from the exposure to Euro currency variations, where purchases from or deliveries to partners are denominated external. The Company does not protect against foreign exchange risk related to Euro currency fluctuations through forward contracts or other financial derivatives. However, the management of the Company regularly reviews its forecasts of the LEI / EUR exchange rate and introduces the information thus obtained into the substantiation of the pricing strategy.

The price risk may arise due to price inconsistency in time, between the time of the conclusion of the contract and the moment of payment and the collection of the amount stipulated in the contract. This risk can occur especially in the case of long-term contracts. The company does not export products and there is no possibility of not achieving the expected gain or loss, due to the change in the international prices between the moment of closing and the moment of finalizing the contracts and avoid concluding long-term commercial contracts.

In order to counteract the price risk related to the supply contracts concluded with the clients on the internal market, the Company carries out analyzes and estimates regarding the evolution of the price of raw materials and materials, utilities and labor costs.

Credit risk is determined by cash and cash equivalents, deposits with credit institutions and other financial institutions, and credit-related exposures to customers for the products sold, including unpaid receivables. In the case of credit institutions and other financial institutions, only entities with good reputation and financial soundness on the financial market in Romania are accepted.

For customers, because an independent rating is not available, management assesses the client's creditworthiness, based on its financial position, previous experience, and other factors. Individual risk limits are established on the basis of internal ratings in accordance with the limits set by the Board of Directors. The use of credit limits (ceilings) is monitored on a regular basis.

Unfavorable changes in the creditworthiness of the Company's clients may have adverse effects on the Company's ability to collect cash or cash equivalents resulting from sales, which could lead to uncertainty about the continuity of activity, as well as depreciation in financial performance indicators by recognizing impairment adjustments of these assets. The exposure of the Company to credit risk is mainly influenced by the individual characteristics of each client. Prebet Aiud is characterized by its specific activity and due to the fact that the beneficiaries are companies operating in the field of construction with a high degree of banking risk is exposed to this type of risk caused by late payment of the invoices or even more serious the entry into insolvency .

The main financial instruments used by the company for which there are risks related to financial instruments are:

- Trade receivables and other receivables
- Cash and cash equivalents
- Commercial and other debts

Liquidity risk is the risk of loss or loss of expected profits arising from the impossibility of honoring at any time the short-term payment obligations without incurring excessive costs or losses that can not be borne by the Company . Company Leadership monitors liquidity forecasts to ensure that there is sufficient cash to meet the operational requirements. These projections take into account financing plans, compliance with contractual arrangements, and respect for the core objectives of economic and financial management indicators.

The risk of addiction to a small number of clients

The company has a wide portfolio of clients, but given the economic sector in which the company operates, there is a dependence on the companies involved in major infrastructure projects initiated by the Romanian State (construction of highways, railway rehabilitation, etc.) .

Emerging market risk Romania is considered an emerging economy. Investors who wish to invest in the shares of an issuer listed on an emerging market should be warned that such an economy presents higher risks compared to a developed economy with advanced political infrastructure, advanced sophisticated legal infrastructure capable of leverage to counteract systemic imbalances that may arise. Although Romania is a member state of the European Union, this status providing the premises for the continuity of the structural reforms and the improvement of the economic environment, there is the risk that unforeseen events associated with an emerging market economy will significantly affect the Company's activity and its financial perspectives. the emerging economy of Romania can also lead to a slow pace of capital market development, expressed by a slow pace of increase in value of transactions, capitalization and / or number of issuers and investors. Other features of an emerging market that may have negative impacts relate to a lower liquidity value and a higher volatility than mature capital markets. Also, there may be a high correlation between stock price developments on an emerging market and developments in mature markets, which means that economic and financial developments in other developed economies can influence the evolution of prices and transactions on the market where The company is listed. All these elements can influence the development

possibilities of the Company. Moreover, the Company's activity may be influenced by the volatility of the interest rate and the exchange rate, characteristics specific to an emerging economy, even if recent developments suggest some stability of these financial variables.

The risk of political instability

Political instability may lead to postponing the implementation of structural reforms aimed at sustaining the sustainable development of Romania's economy and fostering the creation of an economic and financial infrastructure designed to increase the attractiveness of foreign direct investment and / or portfolio investment. A negative perception of the Romanian political class can influence the volume, character and structure of investments in Romania, foreign and / or native. Political instability can have a significant negative effect on the confidence of resident or non-resident investors, on the degree of liquidity and stock market capitalization, including the evolution of stock quotes. The risk of political instability is also accentuated by the situation on the borders of the country where there are many uncertainties in what can happen.

Risk of modifying the tax legislation

Tax legislation in Romania is subject to extensive and frequent changes which could adversely affect the Company's business and/or the gains made by investors from owning or trading the shares (raising of taxes, introducing new taxes, reduction or suspension of tax breaks, etc.). There is the risk that the Company or the investors in their actions to be exposed in the future to increased taxes or new taxes (additional) that could not be predicted or estimated on the date of preparation of this report.

Financial and economic risk

Business, financial situation and the prospects of the Company depend on the development level of the economy and the capital market in Romania, and consequently the volume and value of transactions in the capital market. The political situation affecting economies and capital markets world could have adverse and difficult effects to assess in the Romanian economy, national currency and markets in which they the Company operates, resulting in decrease in the volume and value of transactions, decrease of the price of the traded financial instruments, etc. The negative effects on the Romanian economy could lead to diminished purchasing power and the financial resources of companies and individuals in Romania, including those of investors who perform market transactions where the Company is listed.

Liquidity and price developments in the regulated markets of capital in Romania are affected directly or indirectly by the evolution of international capital markets risk of regional instability amid armed conflicts can also cause substantial financial losses that are difficult to predict the date of this Report.

Risk related to competition

The company estimates that, currently, there is a high risk of competition to the outlet markets where operates. However, the risk of market penetration of delivered products and offered services by the Company should be considered by investors when they substantiate the investment in the Company's shares.

Risk related to permits and licenses

The Company's business is subject to certain permits and licenses specific for the industry activity. Possible changes in the conditions required to be insured by the Company or in the maintenance requirements of these permits and licenses, including changes in criteria for obtaining or renewing may adversely affect the Company's business or the financial prospects of the Company.

Operational risks

The results of the Company can be influenced by operational risks specific to its activity, related to the operation in parameters or interruption of operation systems, safety data and information stored, dependence on new technologies, loss of key personnel, difficulties in introducing new products, increased competition from third local or foreign competitors, including the risk of error or fraud.

The Board of Directors of the Company has the overall responsibility for the establishment and supervision of risk management in the Company.

The activity is governed by the following principles:

- a) the principle of delegation of competencies;
- b) the principle of decision-making autonomy;
- c) the principle of objectivity;
- d) the principle of investment protection;
- e) the principle to promote the development of the stock market;
- f) the principle of active role.

The Board of Directors is also responsible for examining and approving the plan, operational and financial plan of the Company, and also the corporate structure of the Company. Company's Risk management policies are also defined to ensure the identification and analysis of risks that the Company is facing with, establishing appropriate limits and controls, and risk monitoring and setting the compliance limits. Policies and risk management systems are regularly reviewed to reflect the occurred changes in market conditions and the Company's activities. The Company, through its standards and training and management procedures, aims to develop an orderly and constructive control environment, in which all employees understand their roles and obligations.

Internal audit of the Company's entities oversees how management monitors compliance with policies and procedures for risk management and reviews the adequacy of the risk management framework in relation to the risks faced by entities.

2.2 Present and analyze the effects of all current or anticipated capital balances on the company as compared to the same period last year.

According to the investment program, a technological line will be purchased for the production of concrete sleepers for the railway, metal patterns, photovoltaic panels for the production of electricity, etc. Investments in 2022 will be made from own sources, attracted sources and European funds.

2.3 Present and analyze the economic changes that significantly affect the income from the core business.

Compared to the same period last year, rising prices for materials, electricity and gas, the war in Ukraine (especially this country was a major supplier to the European market for metallurgical products). There may be changes that can affect the core business and especially profitability.

3. Changes that affect the registered capital and the management of the company.

In the administration of the company in the first quarter of 2022, elections were held for two positions of non-executive directors, with Mr. Mitrus Marius and Liviu Stoleru being appointed permanent directors (initially they were temporary administrators).

By the decision of the board of directors no. 3 / 14.02.2022 Mr. Cosmin Porutiu was appointed General Manager in place of Mr. Ciurescu Claudiu whose term of office as General Manager has expired.

Thus, the executive management at the end of the first quarter consisted of:

- General Manager - Cosmin Porutiu
- Deputy General Manager - Kerekes Ioan Csaba
- Economic Director - Cimpean Ioan

and the board of directors consisted of:

- Mathe Francisc - Chairman of the Board
- Morutan Alin - Non-executive member
- Deceanu Liviu - Non-executive member
- Mitrus Marius - Non-executive member
- Stoleru Liviu - Non-executive member

3.1 Describe any situation in which the company was found in the impossibility to observe its financial obligations during that period.

The company paid all its financial obligations on time.

3.2 Description of any change regarding the rights of holders of securities issued by the company.

By the ASF decision no. 869 / 07.07.2021 shareholders of Acord Construct ALT SRL, Anodin Assets S.A. and Ges-Green Energy Specialists SRL were presumed to be acting in concert. As a result, the following shareholders were reduced their voting rights to a maximum of 33% of the total number of shares (Impetum Investments and Ausel Imobiliare SRL also stated that they act in concert).

4. Significant transactions.

In the case of stock issuers, information on major transactions concluded by the issuer with the persons with whom they act in concert or in which these persons were involved during the relevant time period.

We have no knowledge of these.

Administrator,

Name and first name : PORUTIU COSMIN
Title : General Manager

Signature

Stamp of the unit

Prepared by,

Name and first name : CIMPEAN IOAN
Title : Economic Manager

Signature



Statement of S.C. PREBET AIUD S.A. Board of Administration

S.C. PREBET AIUD S.A. Board of Administration states hereby that it is liable for the financial statements issued on March 31th, 2022.

Subject to the financial statements issued on March 31th, 2022, S.C. PREBET AIUD S.A. Board of Administration confirms the followings :

- a) The financial statements at March 31th, 2022 are issued according to the International Financial Reporting Standards as they were adopted for European Union.
- b) The accounting policies used to issuing the financial statement at March 31th, 2022 according to the applicable accounting regulations.
- c) The financial statement issued on March 31th, 2022 offer an accurate image about financial position, financial performance and other information subject to the activity performed.
- d) The company perform its activity under continuity conditions.
- e) The financial statement issued on March 31th, 2022, have not been audited.

This statement is in accordance with the provisions of the Order of the Minister of Public Finance no. 2844/2016.

Administrator,

Name and surname : MATHE FRANCISC
Position : Chairman of the board of directors

Signature

Company stamp

Prepared by,

Name and surname : CIMPEAN IOAN
Position : Economic Manager

Signature



COUNTY : ALBA	TYPE OF COMPANY : JOIN STOCK COMPANY
LEGAL ENTITY : S.C. PREBET AIUD S.A.	MAIN ACTIVITY
ADDRESS : ARENEI Street , No. 10, Loc. AIUD , Jud. ALBA	(group name CAEN) : MANUFACTURE OF CONCRETE PRODUCTS FOR CONSTRUCTION
PHONE : 0258 / 861 661 , FAX : 0258 / 861 454	CAEN CODE: 2361
TRADE REGISTER REGISTRATION NO : J01 / 121 / 1991	Unique registration code : RO1763841

CODE 10 ► SITUATION OF ASSETS, LIABILITIES AND EQUITY on 31.03.2022 (lei)			
ITEM NAME	Row no.	Balance on :	
		January 1 st 2022	March 31 st 2022
A	B	1	2
A. FIXED ASSETS			
I. INTANGIBLE ASSETS (acct. 203 + 205 + 206 + 2071 + 208 - 2803 - 2805 - 2806 - 2808 - 2903 - 2905 - 2906 - 2907 - 2908)	01	0	0
II. TANGIBLE ASSETS (acct. 211 + 212 + 213 + 214 + 215 + 216 + 223 + 224 + 231 + 235 - 2811 - 2812 - 2813 - 2814 - 2815 - 2816 - 2911 - 2912 - 2913 - 2914 - 2915 - 2916 - 2931 - 2935)	02	23.846.089	23.647.762
III. BIOLOGICAL ASSETS (acct. 241 - 284 - 294)	03	0	0
IV. FINANCIAL ASSETS (acct. 261 + 262 + 263 + 265 + 266 + 2671 + 2672 + 2673 + 2674 + 2675* + 2676* + 2677 + 2678* + 2679* - 2961 - 2962 - 2963 - 2964 - 2965 - 2966* - 2968*)	04	10.345.022	10.345.022
FIXED ASSETS – TOTAL (row. 01 + 02 + 03 + 04)	05	34.191.111	33.992.784
B. CURRENT ASSETS			
I. STOCKS (acct. 301 + 302 + 303 +/- 308 + 311 + 321 + 322 + 323 + 327 + 328 + 331 + 341 + 345 + 346 + 347 +/- 348* + 351 + 354 + 357 + 358 + 371 +/- 378 + 381 +/- 388 - 391 - 392 - 393 - 3941 - 3945 - 3946 - 3951 - 3952 - 3953 - 3954 - 3957 - 3958 - 397 - 398 - 4428)	06	15.426.190	13.674.787
II. RECEIVABLES , (acct. 2675* + 2676* + 2678* + 2679* - 2966* - 2968* + 409 + 411 + 413 + 418 + 425 + 4282 + 431** + 437** + 4382 + 441** + 4424 + 4428** + 444** + 445 + 446** + 447** + 4482 + 451** + 453** + 456** + 4582 + 461 + 4652 + 473** - 491 - 495 - 496 + 5187)	07	9.092.846	8.858.147
III. SHORT TERM INVESTMENTS (acct. 505 + 506 + 507 + din ct. 508 + 5113 + 5114 - 595 - 596 - 598)	08	0	0
IV. CASH AND BANK ACCOUNTS (of acct. 508 + ct. 5112 + 512 + 531 + 532 + 541 + 542)	09	754.279	1.273.652
CURRENT ASSETS – TOTAL (rd. 06 + 07 + 08 + 09)	10	25.273.315	23.806.586
C. PREPAYMENTS (acct. 471) (row. 12 + 13), out of which :	11	0	0
Amounts taken over in a period of up to one year (of acct. 471)	12	0	0
Amounts taken over in a period exceeding one year (of acct. 471)	13	0	0
D. DEBTS : AMOUNTS TO BE PAID IN LESS THAN ONE YEAR (acct. 161 + 1621 + 1622 + 1623 + 1624 + 1625 + 1626 + 1627 + 1661 + 1663 + 167 + 1681 + 1682 + 1685 + 1686 + 1687 - 169 + 2691 + 2692 + 2693 + 2695 + 401 + 403 + 404 + 405 + 406 + 408 + 419 + 421 + 422 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 451*** + 453*** + 455 + 456*** + 457 + 4581 + 462 + 4651 + 473*** + 509 + 5186 + 5191 + 5192 + 5193 + 5194 + 5195 + 5196 + 5197 + 5198)	14	7.901.498	6.417.718

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

II. CAPITAL PREMIUMS (acct. 104)	37	0	0
III. REVALUATION RESERVE (acct. 105)	38	8.406.665	8.334.619
IV. RESERVES (acct. 1061 + 1063 + 1068)	39	28.501.867	28.501.867
Exchange differences on translating individual annual financial statements in a different presentation currency from the functional currency (acct. 1072)	40	0	0
BALANCE C ►			
	41	0	0
BALANCE D ►			
Own actions (acct. 109)	42	0	0
Gains related to equity instruments (acct. 141)	43	0	0
Losses related to equity instruments (acct. 149)	44	0	0
V. REPORTED RESULT, EXCEPT THE REPORTED RESULTS FROM ADOPTION FOR THE FIRST TIME OF IAS 29 (acct. 117)	45	6.111.678	10.385.359
BALANCE C ►			
	46	0	0
BALANCE D ►			
VI. REPORTED RESULT FROM ADOPTION FOR THE FIRST TIME OF IAS 28 (acc.118)	47	0	0
BALANCE C ►			
	48	63.521.958	63.521.958
BALANCE D ►			
VII.PROFIT OR LOSS AT THE END OF THE REPORTING PERIOD (acct. 121)	49	4.201.615	0
BALANCE C ►			
	50	0	139.837
BALANCE D ►			
Distribution of profit (acct. 129)	51	0	0
EQUITY - TOTAL (row. 29 + 37 + 38 + 39 + 40 - 41 - 42 + 43 - 44 + 45 - 46 + 47 - 48 + 49 - 50 - 51)	52	48.895.625	48.755.788
Public patrimony (acct. 1026)	53	0	0
CAPITALS - TOTAL (row. 52 + 53)	54	48.895.625	48.755.788

Administrator,

Name and first name : PORUTIU COSMIN

Title : General Manager

Signature

Stamp of the unit

Prepared by,

Name and first name : CIMPEAN IOAN

Title : Economic Manager

Signature

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

CODE 20 ► REVENUE AND EXPENDITURE STATEMENT on 31.03.2022 (lei)				
Indicator's name		Nr. rand	Reporting period	
			01.01.2021 - 31.03.2021	01.01.2022 - 31.03.2022
A		B	1	2
1	Net turnover (row. 02 + 03 - 04 + 05)	01	8.935.444	10.014.422
	Production sold (acct. 701 + 702 + 703 + 704 + 705 + 706 + 708)	02	8.925.861	10.007.442
	Income sfrom sale of goods (acct. 707)	03	9.583	6.980
	Trade discounts granted (acct. 709)	04	0	0
	Income from operating grants related to turnover (acct. 7411)	05	0	0
2	Income related to cost products stocks (acct. 711) BALANCE C ►	06	1.461.493	0
	BALANCE D ►	07	0	330.502
3	Revenues from production of assets and investment property (row. 09 + 10)	08	0	0
4	Revenues from the production of tangible and intangible assets (acct. 721 + 722)	09	0	0
5	Income from real estate investment production (acct. 725)	10	0	0
6	Income from fixed assets (or groups for disposal) held for sale (acct. 753)	11	0	0
7	Income from revaluation of intangible and tangible assets (acct. 755)	12	0	0
8	Income from real estate investments (acct. 756)	13	0	0
9	Income from biological assets and agricultural products (acct. 757)	14	0	0
10	Income from operating grants (acct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	15	0	0
11	Other operating revenues (acct. 758)	16	42.612	189.017
	- of which, income from investment grants (acct. 7584)	17	41.440	41.440
OPERATIN INCOME - TOTAL (row. 01 + 06 - 07 + 08 + 11 + 12 + 13 + 14 + 15 + 16)		18	10.439.549	9.872.937
12	a) Expenses related to raw materials and consumables (acct. 601 + 602)	19	4.536.507	5.000.478
	Other material expenses (acct. 603 + 604 + 608)	20	85.372	23.082
	b) Other external charges (for energy and water) (acct. 605)	21	383.589	839.686
	c) Expenditure on goods (acct. 607)	22	4.921	1.407
	Trade discounts received (acct. 609)	23	12.388	7.681

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

13	Staff costs (row. 25+ 26), out of which :	24	2.646.494	2.483.285
	A	B	1	2
	a) Salaries and compensations (acct. 641 + 642 + 643 + 644)	25	2.543.746	2.394.122
	b) Expenses on insurance and social protection (acct. 645)	26	102.748	89.163
14	a) Value adjustments on intangible and tangible assets, real estate investments and biological assets measured at cost (row. 28 - 29)	27	435.354	466.807
	a.1) Expenditure (acct. 6811 + 6813 + 6816 + 6817)	28	435.354	466.807
	a.2) Income (acct. 7813 + 7816)	29	0	0
	b) Value adjustments on current assets (row. 31- 32)	30	- 23.392	376.318
	b.1) Expenditure (acct. 654 +6814)	31	0	383.844
	b.2) Income (acct. 754 +7814)	32	23.392	7.526
15	Other operating expenditure (row. 34 la 42)	33	1.144.056	762.881
	15.1. Expenditure on external supply (acct. 611 + 612 + 613 + 614 + 615 + 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628)	34	915.054	444.071
	15.2. Expenditure for other taxes and similar; expenditure representing transfers and contributions due under special acts (acct. 635 + 6586)	35	217.424	218.609
	15.3. Expenditure on environmental protection (acct. 652)	36	3.749	2.493
	15.4. Expenditure related to fixed assets (of group for disposal) held for sale (acct. 653)	37	0	0
	15.5. Expenditure from revaluation of intangible and tangible assets (acct. 655)	38	0	0
	15.6. Expenditure for real estate investments (acct. 656)	39	0	0
	15.7. Expenditure on biological assets and agricultural products (acct. 657)	40	0	0
	15.8. Expenditure related to calamities and other similar events (acct. 6587)	41	0	0
	15.9. Other expenditure (acct. 6581 + 6582 + 6583 + 6585 + 6588)	42	7.829	97.708
	Adjustments for provisions (row. 44 - 45)	43	0	0
	- Expenditure (acct. 6812)	44	0	0
	- Income (acct. 7812)	45	0	0
	OPERATING EXPENSES – TOTAL (row. 19 la 22 - 23 + 24 + 27 + 30 + 33 + 43)	46	9.200.513	9.946.264

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

OPERATING PROFIT OR LOSS:				
	- Profit (row. 18 - 46)	47	1.239.036	0
	- Loss (row. 46 - 18)	48	0	73.327
16	Income from shares held in subsidiaries (acct. 7611)	49	0	0
17	Income from shares in associates (acct. 7612)	50	0	0
18	Income from shares in associates and jointy controlled entities (acct. 7613)	51	0	0
19	Income from operations with securities and other financial instruments (acct. 762)	52	0	0
20	Income from derivatives operations (acct. 763)	53	0	0
21	Income from foreign exchange differences (acct. 765)	54	1.741	2.705
22	Interest income (acct. 766*)	55	45.735	1.271
	- of which, revenues from group entities	56	0	0
23	Income from operating grants for interest due (acct. 7418)	57	0	0
24	Income from short-term financial investments (acct. 7617)	58	0	0
25	Other financial income (acct. 7615 + 764 + 767 + 768)	59	0	0
	FINANCIAL INCOME - TOTAL (row49 + 50 + 51 + 52 + 53 + 54 + 55 + 57 + 58 + 59)	60	47.476	3.976
26	Value adjustments on financial assets and financial investments held as current assets (row62 - 63)	61	0	0
	- Expenses (acct. 686)	62	0	0
	- Income (acct. 786)	63	0	0
27	Expenses on operations with securities and other financial instruments (acct. 661)	64	0	0
28	Expenses on derivatives transactions (acct. 662)	65	0	0
29	Interest charges (acct. 666*)	66	0	0
	- of which, expenditure in relation to group entities	67	0	0
30	Other financial expenses (acct. 663 + 664 + 665 + 667 + 668)	68	10.672	11.479
	FINANCIAL EXPENSES - TOTAL (row. 61 + 64+ 65 + 66 + 68)	69	10.672	11.479

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

FINANCIAL PROFIT OR LOSS:				
	- Profit (row. 60 - 69)	70	36.804	0
	- Loss (row. 69 - 60)	71	0	7.503
	TOTAL INCOME (row. 18 + 60)	72	10.487.025	9.876.913
	TOTAL EXPENSES (row. 46 + 69)	73	9.211.185	9.957.743
31	GROSS PROFIT OR LOSS :			
	- Profit (row. 72 - 73)	74	1.275.840	0
	- Loss (row. 73 - 72)	75	0	80.830
32	Current income tax (acct. 691)	76	213.804	59.007
33	Deferred income taxes (acct. 692)	77	0	0
34	Income from deferred tax (acct. 792)	78	0	0
35	Other taxes not shown on the above items (acct. 698)	79	0	0
36	NET PROFIT OR LOSS FOR THE REPORTING PERIOD:			
	- Profit (row. 74 - 76 -77 + 78 - 79)	80	1.062.036	0
	- Loss (row. 75 + 76 + 77 - 78 + 79) (row 76 + 77 + 79 - 74 - 78)	81	0	139.837

Administrator,

Name and first name : PORUTIU COSMIN

Title : General Manager

Signature

Stamp of the unit

Prepared by,

Name and first name : CIMPEAN IOAN

Title : Economic Manager

Signature

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

COD 30 ► INFORMATION DATA 31.03.2022 (lei)				
I. Data on result registered	Row no.	No. of units	Amounts	
A	B	1	2	
Units that registered profit	01	0	0	
Units that registered loss	02	1	139.072	
Units that have not recorded any profit or loss	03	0	0	
II. Data on arrears	Row no.	Total (col.2 + 3)	Of which :	
A	B	1	For the current activity	For the investment activity
A	B	1	2	3
Outstanding payments – total (row.05+09+15 la 19+23), out of which:	04	0	0	0
Remaining suppliers – total (row. 06 la 08), out of which :	05	0	0	0
- over 30 days	06	0	0	0
- over 90 days	07	0	0	0
- over 1 year	08	0	0	0
Outstanding debts to the social security budget - total (row.10 la 14), out of which :	09	0	0	0
- state social insurance contributions paid by employers, employees and similar	10	0	0	0
- contributions for health insurance fund	11	0	0	0
- supplementary pension contribution	12	0	0	0
- contributions for unemployment insurance	13	0	0	0
- other social liabilities	14	0	0	0
Outstanding debts to special funds and other funds	15	0	0	0
Outstanding obligations to other creditors	16	0	0	0
Unpaid taxes to the state budget deadline	17	0	0	0
Unpaid taxes to the local budgets deadline	18	0	0	0
Overdue bank loans –total (row. 20 la 22), out of which :	19	0	0	0
- outstanding after 30 days	20	0	0	0
- outstanding after 90 days	21	0	0	0
- outstanding after 1 year	22	0	0	0

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

Overdue interest	23	0	0	0
A	B	1	2	
III. Average number of employees	Row no.	31.03.2021		31.03.2022
A	B	1		2
Average number of employees	24	223		206
Actual number of employees at the end of the financial year, respectively on March 31 th	25	235		205
IV. Interest, dividends and royalties paid during the reporting period.Grants received and outstanding receivable	Row no.	Amounts (lei)		
A	B	1		
Gross income from interest paid to non residents individuals, out of which :	26	0		
- tax due to the state budget	27	0		
Gross interest income paid to individuals non residents in the Member States of the European Union, out of which :	28	0		
- tax due to the state budget	29	0		
Gross interest income paid to non-resident legal entities, out of which :	30	0		
- tax due to the state budget	31	0		
Gross interest income paid to non-resident associated legal entities *) from the Member States of the European Union, out of which :	32	0		
- tax due to the state budget	33	0		
Gross income from dividends paid non-resident individuals, out of which :	34	0		
- tax due to the state budget	35	0		
Gross income from dividends paid to non-resident individuals from the Member States of the European Union, out of which :	36	0		
- tax due to the state budget	37	0		
Gross income from dividends paid non-resident legal entities from the Member States of the European Union, according to the provisions of art.117 lett.h of 571/2003 Act regarding the Fiscal Code, with subsequent amendments, out of which :	38	0		
- tax due to the state budget	39	0		
Gross revenues from fees paid non-resident individuals, out of which :	40	0		
- tax due to the state budget	41	0		
Gross revenues from fees paid non-resident individuals from the Member States of the European Union, out of which :	42	0		
- tax due to the state budget	43	0		
Gross revenues from fees paid to non-resident legal entities, out of which :	44	0		

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

- tax due to the state budget	45		0
Gross revenues from fees paid to non-resident associated legal entities *) from the Member States of the European Union, out of which :	46		0
A	B	1	
- tax due to the state budget	47		0
Fees paid during the reporting period for public domain goods, received in concession, out of which :	48		0
- fees for public domain goods paid to the state budget	49		0
Mining royalty paid to the state budget	50		0
Oil royalty paid to the state budget	51		0
Rent paid during the reporting period for lands 1)	52		0
Gross revenues from services paid to non-residents, out of which :	53		0
- tax due to the state budget	54		0
Gross revenues from services paid to non-residents from the Member States of the European Union, out of which :	55		0
- tax due to the state budget	56		0
Subsidies received during the reporting period, out of which	57		0
- subsidies received during the reporting period, out of which	58		0
- subsidies related to revenues, out of which :	59		0
- subsidies to boost employment **)	60		0
Outstanding receivables, which were not collected at the terms stipulated in commercial contracts and/or in the regulations in force	61		0
- outstanding receivables from entities of majority or wholly state sector	62		0
- outstanding receivables from entities of private sector	63		0
V. Meal tickets	Row no.	Amounts (lei)	
A	B	1	
Equivalent value of meal tickets granted to employees	64		0
VI. Costs incurred for research and development (***)	Row no.	31.03.2021	31.03.2022
A	B	1	2
Cost for research and development	65	0	0
- pursuant to funding source of which	66	0	0
- from public funds	67	0	0

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

- from private funds	68	0	0
- pursuant to nature of expenses , of which :	69	0	0
- current expenditure	70	0	0
- capital expenditure	71	0	0
VII. Innovation expenses ****)	Row no.	31.03.2021	31.03.2022
A	B	1	2
Innovation expenses	72	0	0
VIII. Other informations	Row no.	31.03.2021	31.03.2022
A	B	1	2
Advance payments for intangible assets (acct. 4094)	73	0	0
Advance payments for tangible assets (acct. 4093)	74	0	0
Financial assets, in gross amounts (row. 76 + 84), out of which :	75	3.760	0
Shares in affiliates, participating interests and other long term investments and bonds, in gorss amounts (row. 77 la 83), out of which :	76	0	0
- listed shares issued by residents	77	0	0
- unlisted shares issued by residents	78	0	0
- shared issued by residents	79	0	0
- bonds issued by residents	80	0	0
- shares issued by collective investment undertaking issued by residents	81	0	0
- stocks and shares issued by non-residents	82	0	0
- bonds issued by non-residents	83	0	0
Receivables, in gross amounts (row. 85 + 86), out of which :	84	3.760	0
- receivables in RON and expressed in RON , whose settlement is based on a foreign currency (of acct. 267)	85	0	0
- foreign currency receivables (of acct. 267)	86	3.760	0
Trade receivables, advances to suppliers and other similar accounts in gross amounts (acct. 4091 + 4092 + 411 + 413 + 418), out of which :	87	9.801.208	11.139.148
foreign trade receivables, advances to foreign suppliers and other similar accounts, in gross amounts (of acct. 4091 + din acct. 4092 + of acct.411 + of acct. 413 + of acct. 418)	88	0	0
Uncollected trade receivables in arrears (of acct. 411 + of acct. 413)	89	0	0
Receivables related to the staff and similar accounts (acct. 425 + 4282)	90	0	0

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

Receivables related to the state and social security budget (of acct. 431 + 437 + 4382 + 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482), (row.92 to 96), out of which :	91	0	0
- receivables related to the social security budget (acct. 431 + 437 + 4382)	92	0	0
- tax receivables related to the state budget (acct. 441 + 4424 + 4428 + 444 + 446)	93	0	0
- grants receivable (acct. 445)	94	0	0
- special funds – taxes and similar payments (acct. 447)	95	0	0
- other receivables related to the state budget (acct. 4482)	96	0	0
Receivables of the entity in relations with the group entities (acct.451)	97	0	0
Receivables related to social security and state budget uncollected at the deadline set (of acct. 431 + of acct. 437 + of acct. 4382 + of acct. 441 + of acct. 4424 + of acct. 4428 + of acct. 444 + of acct. 445 + of acct. 446 + of acct. 447 + of acct. 4482)	98	184.909	62.314
Receivables from operations with derivatives instruments (acct. 4652)	99	0	0
Other receivables (ct. 453 + 456 + 4582 + 461 + 471 + 473), (row.101 to 103), out of which :	100	0	0
- settlements with associates and jointly controlled entities, settlements with shareholders on capital, settlements of transactions in stake (acct. 453 + 456 + 4582)	101	0	0
- other receivables related to natural and legal persons , other than receivables related to public institution (state institutions) (off ct. 461 + of acct. 471 + of acct. 473)	102	0	0
- amounts taken from the accounts 542 „ Cash advances “ representing the cash advances, granted by law and not settled until (of acct. 461)	103	0	0
Interest receivable (acct. 5187), out of which :	104	0	0
- from non-residents	105	0	0
The value of loans granted to economical operatos *****)	106	0	0
Short-term investments, in gross amounts (acct. 505 + 506 + of acct. 508), (row. 108 to 114), out of which :	107	0	0
- listed shares issued by residents	108	0	0
- unlisted shares issued by residents	109	0	0
- shares issued by residents	110	0	0
- bonds issued by residents	111	0	0
- shares issued by residents collective investment undertakings	112	0	0
- bonds issued by residents	113	0	0
- bonds issued by non-residents	114	0	0

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

Other amounts receivables (acct. 5113 + 5114)	115	0	0
Cash in lei and in foreign currency (row. 117 + 118), out of which :	116	2.187	74
- in lei (acct. 5311)	117	2.187	74
- in foreign currency (acct. 5314)	118	0	0
Current accounts in banks in lei and in foreign currency (row. 120 + 122), out of which :	119	4.001.152	1.273.099
- in lei (acct. 5121), out of which :	120	3.793.117	1.265.182
- current accounts in lei opened with non-resident banks	121	0	0
- in foreign currency (acct. 5124), out of which :	122	208.035	7.917
- current accounts in currency opened with non-resident banks	123	0	0
Current accounts in banks and other letters (row. 125 + 126), out of which :	124		0
- amounts in process of settlement, letters and other amounts receivable, in lei (acct. 5112 +5125 +5411)	125	0	0
- amounts in process of settlement and letter in currency (of acct. 5125 + 5414)	126	0	0
Debts (row. 128 + 131 + 134 + 137 + 140 + 143 + 146 + 149 + 152 + 155 + 158 + 159 + 163 + 165 + 166 + 171 + 172 + 173 + 174 + 180), out of which	127	6.509.630	6.424.570
Loans form bonds , in gross amounts (ct. 161), (rd. 129 + 130), out of which:	128	0	0
- in lei	129	0	0
- in currency	130	0	0
Interest on borrowing of bonds in gross amounts (acct. 1681), (row. 132 + 133), out of which :	131	0	0
- in lei	132	0	0
- in currency	133	0	0
Short-term domestic bank loans (acct. 5191 + 5192 + 5197), (row. 135 + 136), out of which :	134	0	0
- in lei	135	0	0
- in currency	136	0	0
Interests on short-term domestic loans (of acct. 5198), (row. 138 + 139), out of which :	137	0	0
- in lei	138	0	0
- in currency	139	0	0
Short-term external bank loans (acct. 5193 + 5194 + 5195), (row. 141+ 142), out of which :	140	0	0

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

- in lei	141	0	0
- in currency	142	0	0
Interest on short-term external bank loans (of acct. 5198), (row. 144 + 145), out of which :	143	0	0
- in lei	144	0	0
- in currency	145	0	0
Long-term bank loans (acct. 1621 + 1622 + 1627), (row 47 + 148), out of which :	146	0	0
- in lei	147	0	0
- in currency	148	0	0
Interest on long-term bank loans (of ac. 1682), (row150 + 151), out of which :	149	0	0
- in lei	150	0	0
- in currency	151	0	0
Foreign long-term bank loans (acct. 1623 + 1624 + 1625), (row. 153 + 154), out of which :	152	0	0
- in lei	153	0	0
- in currency	154	0	0
Interest on foreign long-term bank loans (of acct. 1682), (row 56 + 157), out of which :	155	0	0
- in lei	156	0	0
- in currency	157	0	0
Loans from the state treasury and interest (acct. 1626 + of acct. 1682)	158	0	0
Other loans and their interest (acct. 166 + 167 + 1685 + 1686 + 1687), (row. 160 + 161), out of which :	159	0	0
- in lei and expressed in lei, whose settlement is made according to a foreign currency	160	0	0
- in currency	161	0	0
Amount of concessions received (of acct. 167)	162	0	0
Trade debts, advances received from customers and other assimilated accounts, in gross amounts (acct. 401 + 403 + 404 + 405 + 406 + 408 + 419), out of which :	163	4.680.319	4.956.417
- foreign trade debts, advances received from customers and other assimilated accounts, in gross amounts (of acct. 401 + of acct. 403 + of acct. 404 + of acct. 405 + of acct.406 + of acct. 408 + of acct. 419)	164	1.021.136	475.611
Liabilities with the staff and similar accounts (acct. 421 + 422 + 423 + 424 + 426+ 427 + 4281)	165	601.148	383.361

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

Liabilities related to social security budget and the state budget (acct. 431 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481), (row. 167 la 170), out of which :	166	896.100	928.351
- liabilities related to social security budget (acct. 431 + 437 + 4381)	167	187.178	171.651
- liabilities related to the state budget (acct. 441 + 4423 + 4428 + 444 + 446)	168	692.615	749.254
- special funds – taxes and similar payments (acct. 447)	169	16.307	7.446
- other liabilities related to the state budget (acct.4481)	170	0	0
Entity debts in the relations with the group entities (acct. 451)	171	0	0
Amounts due to shareholders (acct. 455)	172	0	0
Liabilities from derivatives operations (acct. 4651)	173	0	0
Other liabilities (acct. 269 + 453 + 456 + 457 + 4581 + 462 + 472 + 473 + 478+ 509), (row 175 to 179), out of which :	174	205.906	155.841
- settlements with associates and jointly controlled entities, settlements with shareholders on capital, dividends and settlement of operations in ventures (acct. 453 + 456 + 457 + 4581)	175	205.906	155.841
- other liabilities related to natural and legal persons, other than those related to public institutions (state institutions) ²⁾ (of acct. 462 + of acct. 472 + of acct. 473)	176	0	0
- subsidies unresumed at income (of acct. 472)	177	0	0
- amounts payable for financial assets and short-term investments (acct. 269 + 509)	178	0	0
- revenue received in advance for assets transferred from customers (acct. 478)	179	0	0
Interest payable (acct. 5186)	180	0	0
Amount of loans received from economical operatos*****)	181	0	0
Paid subscribed capital (acct. 1012) out of which :	182	8.199.548	8.199.548
- listed shares ³⁾	183	8.199.548	8.199.548
- unlisted shares ⁴⁾	184	0	0
- social parts	185	0	0
- capital subscribed and paid by non-residents (of acct.1012)	186	0	0
Patents and licenses (of acct.205)	187	0	0
IX. Informations on expenditure with the collaborators	Row no.	31.03.2021	31.03.2022
A	B	1	2
Expenditure with the collaborators (acct. 621)	188	0	0
X. Informations regarding assets in the public domain of the State	Row no.	31.03.2021	31.03.2022
A	B	1	2

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

Value of goods in the public domain of the State under administration	189		0	0	
Value of goods in the public domain of the State under concession	190		0	0	
Value of goods in the public domain rented	191		0	0	
XI. informatii	Row no.		31.03.2021	31.03.2022	
A	B		1	2	
valoarea	192		0	0	
XII. Paid-up share capital	Row no.	31.03.2021		31.03.2022	
		Amount (col.1)	%⁵⁾ (col.2)	Amount (col.3)	%⁵⁾ (col.4)
A	B	1	2	3	4
Paid-up share capital (acct. 1012) (rd. 194 + 197 + 201 + 202 + 203 + 204), out of which :	193	8.199.548	100	8.199.548	100
A	B	1	2	3	4
owned by public institutions (row. 194 + 195), out of which :	194	0	0	0	0
owned by public institutions of central subordination;	195	0	0	0	0
owned by public institutions of local subordination;	196	0	0	0	0
owned by state-owned companies, out of which :	197	0	0	0	0
- with capital wholly state-owned	198	0	0	0	0
-with capital majority state-owned	199	0	0	0	0
- with capital minority state-owned	200	0	0	0	0
owned by autonomous institutions	201	0	0	0	0
owned by companies with private capital	202	4.090.904	49,89	5.613.880	68,47
owned by individuals	203	4.108.641	50,10	2.585.668	31,53
owned by other entities	204	0	0	0	0
XIII. Debts taken over by divestiture from legal entities *****)	Row rno.	Amount (lei)			
		31.03.2021		31.03.2022	
A	B	1	2		
Debts taken over by divestiture from legal entities (at nominal values) , out of which :	205		0		0

S.C. PREBET AIUD S.A. – FINANCIAL STATEMENTS (all amounts are expressed in Romanian lei)

debts taken over by divestiture from affiliated legal entities	206	0	0
Debts taken over by divestiture from legal entities (at cost of acquisition) , out of which :	207	0	0
debts taken over by divestiture from affiliated legal entities	208	0	0

XIV. Income from agricultural activities (*****))	Row no.	Amounts (lei)	
		31.03.2021	31.03.2022
A	B	1	2
Income from agricultural activities	209	0	0

Administrator,

Name and first name : PORUTIU COSMIN

Title : General Manager

Signature

Stamp of the unit

Prepared by,

Name and first name : CIMPEAN IOAN

Title : Economic Manager

Signature

STATEMENT OF CHANGES IN EQUITY**For the year ended on March 31, 2022***(All amounts are expressed in lei, where otherwise stated)*

	Share capital	Share capital adjustments	Capital assimilated elements	Reserves from reassessment	Other reserves	Current and retained earnings	Total
Balance on January 1st 2022	8.199.548	57.644.064	(647.854)	8.406.665	28.501.867	(53.208.665)	48.895.625
<i>Other changes in the global result</i>	0	0	0	0	0	0	0
Current global result	0	0	0	0	0	(139.837)	(139.837)
Allocations legal reserve	0	0	0	0	0	0	0
Allocations other reserves	0	0	0	0	0	0	0
Covering loss IFRS	0	0	0	0	0	0	0
Reserve increase from assets reassessment	0	0	0	0	0	0	0
Assessment reserve transfer in the reported year	0	0	0	(72.046)	0	72.046	0
Total global result for the period	0	0	0	0	0	0	0
Paid dividends	0	0	0	(72.046)	0	(67.791)	(139.837)
Total transactions with shareholders, direct recognized in own equities	0	0	0	0	0	0	0
Balance on March 31, 2022	8.199.548	57.644.064	(647.854)	8.334.619	28.501.867	(53.276.456)	48.755.788

Manager,

Porutiu Cosmin

Economic director,

Ec. Cimpean Ioan

STATEMENT OF TREASURY FLOWS
Direct method

	<i>31.03.2021</i>	<i>31.03.2022</i>
Fluxuri de numerar din activități de exploatare		
<i>Cash receipts from operating activities, of which</i>	9.422.182	10.771.673
Cash receipts from customers	9.422.182	10.771.673
Cash receipts from royalties, fees, commissions and other income	0	0
Cash receipts representing the residual income tax	0	0
<i>Cash outflows related to the operating activity, of which</i>	9.423.383	10.008.800
Payments made to suppliers of goods and service providers	5.660.819	7.010.382
Payments made to and on behalf of employees	2.495.949	2.386.052
He's paying tax on profits	194.494	0
Interest paid	0	0
Payments related to other taxes	1.072.121	612.366
<i>Net cash generated from operation</i>	(1.201)	762.873
Cash flows from investment activities		
<i>Cash receipts from the investment activity, of which</i>	0	0
Receipts from the sale of tangible and intangible assets	0	0
Receipts from the sale of equity or debt instruments of other entities and from the sale of interests in joint ventures	0	0
Receipts from investment grants	0	0
Receipts from repayment of advances and loans to other parties	0	0
Cash receipts representing dividends received	0	0
<i>Cash outflows related to the investment activity, out of which</i>	1.086.650	244.771
Payments for the acquisition of tangible, intangible and other fixed assets	1.086.650	244.771
Payments for the purchase of shares and other financial instruments	0	0
Payments for cash advances and loans to other parties	0	0
<i>Net cash generated by investments</i>	(1.086.650)	(244.771)
Cash flows from financing activities		
<i>Cash receipts from financing activity, out of which</i>	20.234	1.271
Receipts from the issue of shares and other equity instruments	0	0
Receipts from the issue of debt securities,	42.811	1.271

loans, commercial effects, bonds, mortgages and other short or long-term loans		
<i>Cash outflows related to the financing activity, out of which</i>	0	0
Payments for the redemption of own shares	0	0
Cash payments of borrowed amounts	0	0
Payments related to financial leasing contracts	0	0
Dividends paid to shareholders	0	0
<i>Net cash from financing</i>	42.811	1.271
Increase or decrease in net cash and cash equivalents	(1.045.040)	519.373
Cash and cash equivalents at 1st January	16.048.845	754.279
Cash and cash equivalents at 31st March	15.003.805	1.273.652

Manager,
Porutiu Cosmin

Economic director,
Ec. Cimpean Ioan