

STATEMENT OF
SIF Banat-Crișana assets and liabilities
AIFRI established by a constitutive act
31/12/2022-recalculated*

		VALUE (RON)
1	Intangible assets	59,846
2	Tangible assets	3,711,480
3	Investment property	12,963,376
4	Biological assets	-
5	Assets representing rights to use the underlying assets in a leasing contract	476,645
6	Financial assets	3,229,952,539
6.1	Financial assets measured at amortized cost	-
6.2	Financial assets measured at fair value through profit and loss	1,607,024,387
6.2.1	Shares	1,206,509,067
6.2.1.1	Admitted to trading on a trading venue	860,779,405
6.2.1.2.1	in Romania	860,779,405
6.2.1.2.1.1	Traded in the last 30 trading days	363,431,368
6.2.1.2.1.2	Not traded in the last 30 trading days	497,348,037
6.2.1.2	Not admitted to trading	345,729,662
6.2.1.2.1	in Romania	345,729,662
6.2.2	Corporate bonds	37,575,522
6.2.2.1	Admitted to trading on a trading venue	37,575,522
6.2.2.1.1	in Romania	37,575,522
6.2.2.2.1.2	Not traded in the last 30 trading days	37,575,522
6.2.3	Securities of AIF / UCITS	362,939,797
6.2.3.2	Fund units	362,939,797
6.2.3.2.1	Admitted to trading on a trading venue	-
6.2.3.2.2	Not admitted to trading	362,939,797
6.2.3.2.2.1	in Romania	327,843,997
6.2.3.2.2.2	in a Member State	-
6.2.3.2.2.3	in a third country	35,095,800
6.3	Financial assets measured at fair value through other comprehensive income	1,622,925,274
6.3.1	Shares	1,409,750,104
6.3.1.1	Admitted to trading on a trading venue	1,262,645,357
6.3.1.2.1	in Romania	1,114,718,097
6.3.1.2.1.1	Traded in the last 30 trading days	1,113,058,504
6.3.1.2.1.2	Not traded in the last 30 trading days	1,659,594
6.3.1.2.2	in a Member State	147,927,260
6.3.1.2.2.1	Traded in the last 30 trading days	147,927,260
6.3.1.2	Not admitted to trading	147,104,747
6.3.1.2.1	in Romania	147,104,747
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	213,175,169
6.3.3.1	Shares	213,175,169
6.3.3.1.1	Admitted to trading on a trading venue	213,175,169
6.3.3.1.1.1	in Romania	213,175,169
6.3.3.1.1.1.1	Traded in the last 30 trading days	213,175,169

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)	19,977,687
8	Bank deposits	6,636,683
9	Other assets:	127,142,092
9.1	Dividends or other receivables	-
9.2	Other assets, of which:	127,142,092
9.2.1	Loans granted to subsidiaries	116,912,505
10	Accrued expenses	266,071
11	Total assets	3,401,183,539
12	Total liabilities	162,158,285
12.1	Financial liabilities measured at amortized cost	25,611,564
12.2	Deferred income tax liabilities	136,546,721
12.3	Other liabilities	-
13	Provisions for risks and expenses	-
14	Deferred income	251,682
15	Equity, of which:	3,242,853,184
15.1	Share capital	50,751,006
15.2	Items treated as equity	632,757,735
15.3	Other components of equity	743,827,895
15.4	Premium related to capital	-
15.5	Revaluation reserves	1,176,569
15.6	Reserves	3,574,439,692
15.7	Treasury shares	0
15.8	Retained earnings	672,102,698
15.9	Retained earnings first-time adoption of IAS 29 (debtor account)	-2,527,669,558
15.10	Result for the period	95,467,147
16	Net Asset Value	3,238,773,573
17	Number of issued shares	507,510,056
18	Net Asset Value per Share	6.3817
19	Number of companies in the portfolio, of which:	92
19.1	Companies admitted to trading on an EU trading venue	32
19.2	Companies admitted to trading on a stock exchange in a third country	-
19.3	Companies not admitted to trading	60

NOTE

*The net asset value on 31/12/2022 was recalculated as follows: portfolio elements (shares) evaluated based on the evaluation reports updated on 31.12.2022; non-portfolio elements – based on the final accounting balance which was the basis for the preparation of the individual annual statements, audited, subject to AGOA approval from April 2023.

SIF Banat-Crisana

TEODORA SFERDIAN
Director General Adjunct

Evaluare si Activ net
DANIELA VASI

RC Conformitate
ILIE GAVRA

Certificare Depozitar. Banca Comercială Română

MIHAELA-NICOLETA IOSIF
Expert Depozitare

ALEXANDRA DUMITRAȘCU
Coordonator echipa Depozitare

ANNEX - according to art.38 par. (4) of Law 243/2019

Assets in SIF Banat-Crișana 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 SIF BC stake is > 33% of the share capital								
1	AZUGA TURISM	28330211		786,882	369/24.02.2023	22.3800	17,610,419	income approach, discounted cash flow method
2	NAPOMAR	199176		10,256,241	366/24.02.2023	3.0549	31,331,791	income approach, discounted cash flow method
3	CENTRAL	199230		53,120	631/09.03.2022	769.6009	40,881,200	income approach, discounted cash flow method
4	SAI MUNTENIA INVEST	9415761		119,976	367/24.02.2023	741.0000	88,902,216	income approach, discounted cash flow method
5	SIF SPV TWO	40094500		119,988	375/27.02.2023	98.5248	11,821,794	asset approach, corrected Net Asset method
6	Administrare Imobiliare SA	20919450		16,049,741	371/24.02.2023	2.9787	47,807,364	asset approach, corrected Net Asset method
7	SIF1 IMGB	380430		301,078,647	370/24.02.2023	0.8107	244,084,459	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)								
8	SIF Imobiliare PLC	HE323682	SIFI	4,499,961	374/27.02.2023	81.8680	368,402,807	asset approach, corrected Net Asset method
9	SIF Hoteluri	56150	CAOR	31,820,906	368/24.02.2023	2.6598	84,637,246	income approach, discounted cash flow method
10	IAMU	1766830	IAMU	7,286,299	365/24.02.2023	6.0810	44,307,984	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	3,231,941,090	99.79
Commitment method	3,238,773,573	100

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