

STATEMENT OF
Lion Capital assets and liabilities
AIFRI established by a constitutive act
30/06/2024

		VALUE (RON)
1	Intangible assets	32,824
2	Tangible assets	3,514,529
3	Investment property	11,910,414
4	Biological assets	-
5	Assets representing rights to use the underlying assets in a leasing contract	103,619
6	Financial assets	4,005,087,891
6.1	Financial assets measured at amortized cost	-
6.2	Financial assets measured at fair value through profit and loss	1,624,817,906
6.2.1	Shares	1,309,144,539
6.2.1.1	Admitted to trading on a trading venue	1,026,092,043
6.2.1.2.1	in Romania	1,026,092,043
6.2.1.2.1.1	Traded in the last 30 trading days	480,596,134
6.2.1.2.1.2	Not traded in the last 30 trading days	545,495,909
6.2.1.2	Not admitted to trading	283,052,496
6.2.1.2.1	in Romania	283,052,496
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	315,673,366
6.2.3.2	Fund units	315,673,366
6.2.3.2.1	Admitted to trading on a trading venue	-
6.2.3.2.2	Not admitted to trading	315,673,366
6.2.3.2.2.1	in Romania	274,511,926
6.2.3.2.2.2	in a Member State	-
6.2.3.2.2.3	in a third country	41,161,440
6.3	Financial assets measured at fair value through other comprehensive income	2,380,269,986
6.3.1	Shares	2,115,632,054
6.3.1.1	Admitted to trading on a trading venue	1,954,636,221
6.3.1.2.1	in Romania	1,954,636,221
6.3.1.2.1.1	Traded in the last 30 trading days	1,954,135,631
6.3.1.2.1.2	Not traded in the last 30 trading days	500,590
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	160,995,833
6.3.1.2.1	in Romania	160,995,833
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	264,637,932
6.3.3.1	Shares	264,637,932
6.3.3.1.1	Admitted to trading on a trading venue	264,637,932
6.3.3.1.1.1	in Romania	264,637,932
6.3.3.1.1.1.1	Traded in the last 30 trading days	264,637,932
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)	1,120,596
8	Bank deposits	700,320,408
9	Other assets:	104,039,090
9.1	Dividends or other receivables	36,959,026
9.2	Other assets, of which:	67,080,064

9.2.1	Loans granted to subsidiaries	33,480,573
10	Accrued expenses	214,654
11	Total assets	4,826,344,026
12	Total liabilities	260,436,162
12.1	Financial liabilities measured at amortized cost	12,596,924
12.2	Deferred income tax liabilities	247,839,238
12.3	Other liabilities	-
13	Provisions for risks and expenses	-
14	Deferred income	3,183,889
15	Equity, of which:	4,567,247,864
15.1	Share capital	50,751,006
15.2	Items treated as equity	632,757,735
15.3	Other components of equity	1,436,620,914
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	125,326,000
16	Net Asset Value	4,562,723,975
17	Number of issued shares	507,510,056
18	Net Asset Value per Share	8.9904
19	Number of companies in the portfolio, of which:	71
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	46

Lion Capital SA

BOGDAN-ALEXANDRU DRAGOI
Presedinte, Director General

Evaluare si Activ net
DANIELA VASI

RC Conformitate
EUGEN CRISTEA

Certificare Depozitar, Banca Comercială Română

ODETTE-MIHAELA BURSUC
Expert Depozitare

ALEXANDRA DUMITRAȘCU
Coordonator echipa Depozitare

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	income approach, discounted cash flow method
2	SAI MUNTENIA INVEST	9415761		119976	201/05.02.2024	791.38	94,947,003	income approach, discounted cash flow method
3	SIF SPV TWO	40094500		119988	207/05.02.2024	50.57	6,068,237	asset approach, corrected Net Asset method
4	Administrare Imobiliare SA	20919450		16049741	206/05.02.2024	3.50	56,225,453	asset approach, corrected Net Asset method

5	SIF1 IMGB	380430		199993	204/05.02.2024	1,282.04	256,399,766	asset approach, corrected Net Asset method
6	SIF SPV THREE	49696089		149850	751/03/04.2024	1.00	149,850	asset approach, corrected Net Asset method
7	SIF SPV FOUR	50270264		149850	1418/03.07.2024	1.00	149,850	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	205/05.02.2024	95.5280	429,872,274	asset approach, corrected Net Asset method
9	SIF Hoteluri	56150	CAOR	31,820,906	979/24.04.2024	0.7723	24,575,286	income approach, discounted cash flow method
10	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	3,861,658,144	84.63%
Commitment method	4,562,723,975	100.00%

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