

STATEMENT OF
Lion Capital assets and liabilities
AIFRI established by a constitutive act
31/07/2024

		VALUE (RON)
1	Intangible assets	31,029
2	Tangible assets	3,507,871
3	Investment property	11,910,414
4	Biological assets	-
5	Assets representing rights to use the underlying assets in a leasing contract	82,895
6	Financial assets	4,121,819,955
6.1	Financial assets measured at amortized cost	-
6.2	Financial assets measured at fair value through profit and loss	1,622,574,642
6.2.1	Shares	1,298,827,561
6.2.1.1	Admitted to trading on a trading venue	1,007,607,908
6.2.1.2.1	in Romania	1,007,607,908
6.2.1.2.1.1	Traded in the last 30 trading days	474,997,044
6.2.1.2.1.2	Not traded in the last 30 trading days	532,610,864
6.2.1.2	Not admitted to trading	291,219,652
6.2.1.2.1	in Romania	291,219,652
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	323,747,082
6.2.3.2	Fund units	323,747,082
6.2.3.2.1	Admitted to trading on a trading venue	-
6.2.3.2.2	Not admitted to trading	323,747,082
6.2.3.2.2.1	in Romania	281,227,862
6.2.3.2.2.2	in a Member State	-
6.2.3.2.2.3	in a third country	42,519,220
6.3	Financial assets measured at fair value through other comprehensive income	2,499,245,313
6.3.1	Shares	2,218,289,605
6.3.1.1	Admitted to trading on a trading venue	2,052,055,510
6.3.1.2.1	in Romania	2,052,055,510
6.3.1.2.1.1	Traded in the last 30 trading days	2,051,343,132
6.3.1.2.1.2	Not traded in the last 30 trading days	712,378
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	166,234,095
6.3.1.2.1	in Romania	166,234,095
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	280,955,708
6.3.3.1	Shares	280,955,708
6.3.3.1.1	Admitted to trading on a trading venue	280,955,708
6.3.3.1.1.1	in Romania	280,955,708
6.3.3.1.1.1.1	Traded in the last 30 trading days	280,955,708
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)	1,174,169
8	Bank deposits	674,696,655
9	Other assets:	163,684,513
9.1	Dividends or other receivables	96,438,451
9.2	Other assets, of which:	67,246,061
9.2.1	Loans granted to subsidiaries	33,662,819

10	Accrued expenses	201,010
11	Total assets	4,977,108,511
12	Total liabilities	293,363,259
12.1	Financial liabilities measured at amortized cost	33,028,913
12.2	Deferred income tax liabilities	260,334,346
12.3	Other liabilities	-
13	Provisions for risks and expenses	-
14	Deferred income	3,181,799
15	Equity, of which:	4,686,686,787
15.1	Share capital	50,751,006
15.2	Items treated as equity	632,757,735
15.3	Other components of equity	1,524,047,051
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	157,338,786
16	Net Asset Value	4,680,563,452
17	Number of issued shares	507,510,056
18	Net Asset Value per Share	9.2226
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		10,256,241	1603/09.08.2024	1.9976	20,487,867.02	income approach, discounted cash flow method
2	SAI MUNTENIA INVEST	9415761		119,976	1606/09.08.2024	794.5953	95,332,365.71	income approach, discounted cash flow method
3	SIF SPV TWO	40094500		119,988	1596/09.08.2024	35.5724	4,268,261.13	asset approach, corrected Net Asset method
4	Administrare Imobiliare SA	20919450		16,049,741	1595/09.08.2024	3.8096	61,143,093.31	asset approach, corrected Net Asset method
5	SIF1 IMGB	380430		199,993	1607/09.08.2024	1,330.8657	266,163,823.94	asset approach, corrected Net Asset method

6	SIF SPV THREE	49696089		149,850	1597/09.08.2024	1.00	149,850.00	asset approach, corrected Net Asset method
7	SIF SPV FOUR	50270264		149,850	1598/09.08.2024	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)								
8	SIF Imobiliare PLC	HE323682	SIFI	4,499,961	1594/09.08.2024	93.8969	422,532,388.02	asset approach, corrected Net Asset method
9	SIF Hoteluri	56150	CAOR	31,820,906	1605/09.08.2024	0.5836	18,570,680.74	income approach, discounted cash flow method
10	IAMU	1766830	IAMU	7,286,299	1603/09.08.2024	9.9784	91,507,795.30	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	4,005,067,496	85.57%
Commitment method	4,680,563,452	100.00%

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