

STATEMENT OF
Lion Capital assets and liabilities
AIFRI established by a constitutive act
31/08/2024

		VALUE (RON)
1	Intangible assets	29,233
2	Tangible assets	3,487,484
3	Investment property	11,910,414
4	Biological assets	-
5	Assets representing rights to use the underlying assets in a leasing contract	62,171
6	Financial assets	4,164,101,243
6.1	Financial assets measured at amortized cost	-
6.2	Financial assets measured at fair value through profit and loss	1,685,887,109
6.2.1	Shares	1,345,929,208
6.2.1.1	Admitted to trading on a trading venue	993,721,101
6.2.1.2.1	in Romania	993,721,101
6.2.1.2.1.1	Traded in the last 30 trading days	460,965,788
6.2.1.2.1.2	Not traded in the last 30 trading days	532,755,313
6.2.1.2	Not admitted to trading	352,208,108
6.2.1.2.1	in Romania	352,208,108
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	339,957,901
6.2.3.2	Fund units	339,957,901
6.2.3.2.1	Admitted to trading on a trading venue	-
6.2.3.2.2	Not admitted to trading	339,957,901
6.2.3.2.2.1	in Romania	295,891,241
6.2.3.2.2.2	in a Member State	-
6.2.3.2.2.3	in a third country	44,066,660
6.3	Financial assets measured at fair value through other comprehensive income	2,478,214,134
6.3.1	Shares	2,179,180,353
6.3.1.1	Admitted to trading on a trading venue	2,013,001,892
6.3.1.2.1	in Romania	2,013,001,892
6.3.1.2.1.1	Traded in the last 30 trading days	2,012,196,358
6.3.1.2.1.2	Not traded in the last 30 trading days	805,534
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	166,178,461
6.3.1.2.1	in Romania	166,178,461
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	299,033,781
6.3.3.1	Shares	299,033,781
6.3.3.1.1	Admitted to trading on a trading venue	299,033,781
6.3.3.1.1.1	in Romania	299,033,781
6.3.3.1.1.1.1	Traded in the last 30 trading days	299,033,781
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)	1,439,036
8	Bank deposits	655,024,237
9	Other assets:	122,795,235
9.1	Dividends or other receivables	55,334,378
9.2	Other assets, of which:	67,460,857
9.2.1	Loans granted to subsidiaries	33,869,414

10	Accrued expenses	136,761
11	Total assets	4,958,985,813
12	Total liabilities	270,311,469
12.1	Financial liabilities measured at amortized cost	14,581,457
12.2	Deferred income tax liabilities	255,730,012
12.3	Other liabilities	-
13	Provisions for risks and expenses	-
14	Deferred income	3,179,710
15	Equity, of which:	4,692,563,974
15.1	Share capital	50,751,006
15.2	Items treated as equity	632,757,735
15.3	Other components of equity	1,508,725,181
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	178,537,843
16	Net Asset Value	4,685,494,635
17	Number of issued shares	507,510,056
18	Net Asset Value per Share	9.2323
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
ILIE GAVRA

Certificare Depozitar, Banca Comercială Română

MIHAELA-NICOLETA IOSIF
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	407.9967	61,138,305.50	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	93.9290	422,676,836.77	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	4,029,409,953	85.998%
Commitment method	4,685,494,635	100%

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