



PREBET AIUD S.A.

Str. Arenei, nr. 10, c.p. 515200, loc. Aiud, jud. Alba, Romania

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No. 982 / 29.02.2024

To,
Bucharest Stock Exchange
Financial Supervisory Authority

CURRENT REPORT

Pursuant to the provisions of the EU Regulation no. 596/2014 regarding the market abuse, of the FSA Regulation no.5 / 2018 of FSA on Issuers of Financial Instruments and Market Operations, respectively of Law no. 24/2017 on issuers of financial instruments and market operations

Report date: **29.02.2024**

Company name: **PREBET AIUD S.A.**

Address: **Aiud, 10 Arenei Street, Alba County – Romania, 515200**

Phone/fax no: **004-0258-861661 / 004-0258-861454**

Fiscal Code: **RO 1763841**

LEI Code: **254900R0KBC9MDTF1V33**

Trade Register registration number: **J 01/121/1991**

Subscribed and paid in share capital: **8.199.547,74 RON**

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

Important event :

Preliminary situation of financial results on December 31, 2023.

Manager

Cosmin Porutiu



PREBET AIUD S.A.; Str. Arenei, nr. 10, c.p. 515200, loc. Aiud, jud. Alba, Romania

Cod Fiscal: RO 1763841; Nr. de ordine la Registrul Comertului: J 01/121/1991

Cont Banca: BRD, Sucursala Aiud IBAN RO27 BRDE 010S V361 7389 0100

BCR, Sucursala Aiud IBAN RO66 RNCB 0005 0210 5844 0001

PREBET AIUD S.A.**Individual financial statements prepared in accordance with International Financial Reporting Standards - for the year ended 31.12.2023**

(the amounts are expressed in RON, unless otherwise specified)

**PRELIMINARY STATEMENT OF THE FINANCIAL POSITION
AS OF DECEMBER 31, 2023**

The element's name	No. row	Current year balance at:	
		01.01.2023	31.12.2023
A	B	1	2
A. FIXED ASSETS			
I. INTANGIBLE ASSETS			
1. Development expenses	01		
2. Concessions, patents, licenses, trademarks, rights and assets similar and other intangible assets	02	30.546	
3. Commercial fund	03		
4. Advance payments for intangible assets	04		
5. Intangible assets for the exploration and evaluation of mineral resources	05		
TOTAL (rd. 01 la 05)	06	30.546	
II. TANGIBLE ASSETS			
1. Lands and constructions	07	9.975.063	9.511.182
2. Technical installations and machines	08	14.910.063	14.235.801
3. Other installations, equipment and furniture	09	46.622	58.494
4. Real estate investments	10		
5. Tangible fixed assets in progress	11	1.250.487	13.512.987
6. Real estate investments in progress	12		
7. Physical assets for exploration and evaluation of mineral resources	13		
8. Productive plants	14		
9. Advances granted for tangible assets	15	185.623	7.502.581
TOTAL (rd. 07 la 15)	16	26.367.858	44.821.045
III. PRODUCTIVE BIOLOGICAL ASSETS			
IV. RIGHTS TO USE ASSETS TAKEN IN LEASING			
V. FINANCIAL ASSETS			
1. Shares held in subsidiaries	19		
2. Loans granted to entities in the group	20		
3. Shares held in associated entities and jointly controlled entities	21		
4. Loans granted to associated entities and jointly controlled entities	22		
5. Other fixed assets	23	16.576.835	27.085.650
6. Other loans	24		
TOTAL (rd. 19 la 24)	25	16.576.835	27.085.650
FIXED ASSETS – TOTAL (rd. 06 + 16 + 17 + 18 + 25)	26	42.975.239	71.906.695
B. CURRENT ASSETS			
I. INVENTORIES			
1. Raw materials and consumables		2.308.679	3.810.609
2. Fixed assets held for sale	28		
3. Production in progress	29		
4. Finished products and goods	30	7.807.404	1.872.716
5. Advances	31	97.473	395.799
TOTAL (rd. 27 la 31)	32	10.213.556	6.079.124
II. CLAIMS			
1. Trade receivables	33	3.839.996	9.030.723
2. Advances paid	34		
3. Amounts to be collected from entities in the group	35		699.989
4. Amounts to be collected from associated entities and jointly controlled entities	36		

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5. Claims resulting from operations with derivative instruments	37		
6. Other claims	38	65,709	883.467
7. Subscribed and unpaid capital	39		400
8. Receivables representing dividends distributed during the financial year	40		
TOTAL (rd. 33 la 40)	41	3.905.705	10.614.579
III. SHORT-TERM INVESTMENTS	42		
IV. HOME AND BANK ACCOUNTS	43	5.141.965	276.725
CURRENT ASSETS – TOTAL (rd. 32 + 41 + 42 + 43)	44	19.261.226	16.970.428
C. PREPAYMENTS (ct. 471 + 474) (rd. 46 + 47), of which	45	346100	283.392
Amounts to be taken over in a period of up to one year	46	346100	283.392
Amounts to be resumed in a period longer than one year	47		
D. DEBTS: AMOUNTS TO BE PAID WITHIN A PERIOD OF UP TO ONE YEAR			
1. Loans from the issue of bonds, presenting loans from the issue of convertible bonds separately			
2. Amounts owed to credit institutions	49	1.996.795	5.762.116
3. Advances received on account of orders	50	5.969.258	5.528.431
4. Trade debts - suppliers	51	3.519.435	11.471.872
5. Trade effects to be paid	52		
6. Amounts owed to entities in the group	53		2.000.000
7. Amounts owed to associated entities and jointly controlled entities	54		
8. Debts resulting from operations with derivative instruments	55		
9. Other debts, including tax debts and social security debts	56	3.064.305	3.508.747
TOTAL (rd. 48 la 56)	57	14.549.793	28.271.166
E. NET CURRENT ASSETS/NET CURRENT LIABILITIES (rd. 44 + 46 - 57 - 74 - 77 - 80)	58	4.891.773	(11.358.457)
F. TOTAL ASSETS MINUS CURRENT LIABILITIES (rd. 26 + 47 + 58)	59	47.867.012	60.548.238
G. LIABILITIES: AMOUNTS TO BE PAID IN MORE THAN ONE YEAR			
1. Loans from the issue of bonds, presenting loans from the issue of convertible bonds separately	60		
2. Amounts owed to credit institutions	61		4.584.318
3. Advances received on account of orders	62		2.340.000
4. Trade debts - suppliers	63		
5. Trade effects to be paid	64		
6. Amounts owed to entities in the group	65		
7. Amounts owed to associated entities and jointly controlled entities	66		
8. Debts resulting from operations with derivative instruments	67		
9. Other debts, including tax debts and social security debts	68	563.912	548.340
TOTAL (rd. 60 la 68)	69	563.912	7.472.658
H. PROVISIONS			
1. Provisions for employee benefits	70	239.738	576.630
2. Other provisions	71	5.834	5.834
TOTAL (rd. 70 + 71)	72	582.464	582.464
ADVANCE INCOME			
1. Subsidies for investments - total (rd. 74 + 75), of which:	73	879.023	888.614
Amounts to be taken over in a period of up to one year	74	165.760	341.111
Amounts to be resumed in a period longer than one year	75	713.263	547.503
2. Revenue recorded in advance - total (rd. 77 + 78), of which:	76		
Amounts to be taken over in a period of up to one year	77		
Amounts to be resumed in a period longer than one year	78		
3. Advance income related to assets received by transfer from customers - total (rd. 80 + 81), of which:	79		
Amounts to be taken over in a period of up to one year	80		
Amounts to be resumed in a period longer than one year	81		
TOTAL (rd. 73 + 76 + 79)	82	879.023	888.614
J. CAPITAL AND RESERVES			

PREBET AIUD S.A.**Individual financial statements prepared in accordance with International Financial Reporting Standards - for the year ended 31.12.2023**

(the amounts are expressed in RON, unless otherwise specified)

I. CAPITAL				
1. Paid subscribed capital		83	8.199.548	8.199.548
2. Unpaid subscribed capital		84		
3. Subscribed capital representing financial liabilities		85		
4. The royal heritage		86		
5. Adjustments of the share capital/royalty	BALANCE C	87	56.075.081	56.075.081
	BALANCE D	88		
6. Other elements of equity	BALANCE C	89		
	BALANCE D	90	1.183.364	1.167.792
TOTAL (rd. 83 + 84 + 85 + 86 + 87 - 88 + 89 - 90)		91	63.091.265	63.106.837
II. CAPITAL PREMIUMS		92		
III. REVALUATION RESERVES		93	8.399.130	8.204.490
IV. RESERVES				
1. Legal reserves		94	1.639.909	1.639.909
2. Statutory or contractual reserves		95		
3. Other reservations		96	29.810.950	34.238.416
TOTAL (rd. 94 la 96)		97	31.450.859	35.878.325
Exchange rate differences from the conversion of individual annual financial statements into a presentation currency other than the functional currency	BALANCE C	98		
	BALANCE D	99		
Own actions		100	6.741.850	7.141.381
Gains related to equity instruments		101		
Losses related to equity instruments		102		
V. POSTPONED RESULT, WITH THE EXCEPTION OF POSTPONED RESULT FROM THE FIRST-TIME ADOPTION OF IAS 29	BALANCE C	103	6.119.213	5.460.935
	BALANCE D	104		
VI. REPORTED RESULT FROM THE ADOPTION OF IAS 29 FOR THE FIRST TIME	BALANCE C	105		
	BALANCE D	106	60.401.818	60.401.818
VII. PROFIT OR LOSS AT THE END OF THE REPORTING PERIOD	BALANCE C	107	4.427.466	6.844.053
	BALANCE D	108		
Distribution of profit		109		
OWN CAPITAL – TOTAL (rd. 91 + 92 + 93 + 97 + 98 - 99 - 100 + 101 - 102 + 103 - 104 + 105 - 106 + 107 - 108 - 109)		110	46.344.265	51.951.441
CAPITAL - TOTAL (rd. 110 + 111 + 112)		113	46.344.265	51.951.441

General Manager
Porutiu Cosmin

Economic Manager
Morutan Dan

PREBET AIUD S.A.**Individual financial statements prepared in accordance with International Financial Reporting Standards - for the year ended 31.12.2023**

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**PROFIT AND LOSS ACCOUNT - PRELIMINARY
ON DECEMBER 31, 2023**

The name of the indicators		No. row	Reporting period	
			31.12.2022	31.12.2023
A		B	1	2
Net turnover (rd. 03 + 04 - 05 + 06)		01	44.925.243	59.638.670
- of which, the net turnover corresponding to the predominant activity actually carried out		02		
Production sold		03	44.426.998	59.618.386
Income from sale of goods		04	498.245	20.284
Commercial discounts granted		05		
Income from operating subsidies related to net turnover		06		
Revenues related to the cost of production in progress	BALANCE C	07		
	BALANCE D	08	1.961.475	4.391.072
Income from the production of fixed assets and real estate investments (rd. 10 + 11)		09		
Income from the production of tangible and intangible assets		10		
Income from the production of real estate investments		11		
Income from fixed assets (or disposal groups) held for sale (rd.13 + rd.14)		12		
Gains from the valuation of assets held for sale		13		
Income from the sale of assets held for sale		14		
Income from the revaluation of fixed assets		15		
Income from real estate investments		16		
Income from biological assets and agricultural products		17		
Income from operating subsidies		18		
Other operating income from which		19		403.914
- income from subsidies for investments		20	165.760	165.760
- earnings from purchases under advantageous conditions		21		
OPERATING INCOME - TOTAL (rd. 01 + 07 - 08 + 09 + 12 + 15 + 16 + 17 + 18 + 19)		22	43.404.202	55.651.512
a) Expenses with raw materials and consumables		23	19.460.910	23.002.284
Other material expenses		24	137.650	322.085
b) Utilities expenses of which:		25	1.988.229	1.715.279
- expenses related to energy consumption		26	799.101	371.577
- expenses regarding the consumption of natural gas		27	1.008.676	1.343.701
c) Expenses regarding the goods		28	469.305	4.250
Trade discounts received		29	18.356	63.413
Personnel expenses (rd. 31+ 32), of which:		30	10.515.633	15.391.644
a) Salaries and allowances		31	10.076.253	14.547.800
b) Insurance and social protection expenses		32	439.380	843.844
a) Value adjustments regarding fixed assets		33	1.912.766	2.792.445
a.1) Depreciation and impairment charges		34	1.912.766	2.792.445
a.2) Expenses with depreciation of assets related to the rights of use of assets leased		35		
a.3) Income		36		
b) Value adjustments regarding current assets (rd. 38 - 39)		37	478.772	(121.702)
b.1) Expenses		38	3.099.605	685.544
b.2) Income		39	2.620.833	807.246
Other operating expenses (rd. 41 to 44 + 47 to 51)		40	5.648.015	5.121.913
1. Expenses regarding external benefits		41	4.984.874	4.291.048

PREBET AIUD S.A.**Individual financial statements prepared in accordance with International Financial Reporting Standards - for the year ended 31.12.2023**

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2. Expenses with other taxes, fees and similar payments; expenses representing transfers and contributions due on the basis of special normative acts	42	362.025	475.657
3. Environmental protection expenses	43	8.139	33.142
4. Expenses related to fixed assets (or groups intended for disposal) held for sale (rd. 45 + rd. 46)	44		
Losses from the valuation of assets held for sale	45		
Expenses with the sale of assets held for sale	46		
5. Expenses from revaluation of fixed assets	47		
6. Expenses regarding real estate investments	48		
7. Expenses regarding biological assets	49		
8. Expenses related to calamities and other similar events	50		
9. Other expenses	51	292.977	322.066
Adjustments regarding provisions (rd. 53 - 54)	52	(840.527)	336.892
- Costs	53	306	336.892
- Income	54	840.833	-
OPERATING EXPENSES – TOTAL (rd. 23 la 25 + 28 - 29 + 30 + 33 + 37 + 40 + 52)	55	39.752.397	48.501.677
- Profit (rd. 22 - 55)	56	7.149.835	7.149.835
- Loss (rd. 55 - 22)	57		
Income from shares held in subsidiaries	58		464.967
Income from shares held in associated entities	59	1.246.250	
Income from shares held in associated entities and jointly controlled entities	60		
Income from operations with securities and other financial instruments	61		
Income from operations with derivative instruments	62		
Income from exchange rate differences	63	15.250	29.194
Interest income	64	10.464	47.643
- of which, the revenues obtained from the entities in the group	65		
Income from operating subsidies for the interest owed	66		
Income from short-term financial investments	67		
Income from deferral of collection beyond normal credit terms	68		
Other incomes	69		903.731
FINANCIAL INCOME – TOTAL (rd. 58 la 64 + 66 la 69)	70	1.271.964	1.445.535
Value adjustments regarding financial fixed assets and financial investments held as current assets (rd. 72 - 73)	71		
- Costs	72		
- Income	73		
Expenses related to operations with securities and other financial instruments	74		
Expenses related to operations with derivative instruments	75		
Interest charges	76	159.033	449.991
- of which, the expenses in the relationship with the entities in the group	77		
Expenses for postponing payment beyond normal credit terms	78		
Interest expenses related to leasing contracts	79		
Other financial expenses	80	40.894	175.554
FINANCIAL EXPENSES – TOTAL (rd. 71 + 74 + 75 + 76 + 78 + 79 + 80)	81	199.927	625.545
- Profit (rd. 70 - 81)	82	1.072.037	819.990
- Loss (rd. 81 - 70)	83		
TOTAL INCOME (rd. 22 + 70)	84	44.676.166	57.097.047
TOTAL EXPENSES (rd. 55 + 81)	85	39.952.324	49.127.222
TOTAL EXPENSES			
- Profit (rd. 84 - 85)	86	4.723.842	7.969.825
- Loss (rd. 85 - 84)	87		

PREBET AIUD S.A.***Individual financial statements prepared in accordance with International Financial Reporting Standards - for the year ended 31.12.2023***

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Current profit tax	88	505.861	1.125.772
Deferred income tax	89		
Income from deferred income tax	90	209.485	
Income tax expenses, determined by uncertainties related to tax treatments	91		
Profit tax expenses resulting from settlements within the fiscal group in the field of profit tax	92		
Income from profit tax resulting from settlements within the fiscal group in the field of profit tax	93		
Tax specific to certain activities	94		
Other taxes not shown in the items above	95		
NET PROFIT OR LOSS OF THE REPORTING PERIOD :			
- Profit	96	4.427.466	6.844.053
- Loss	97		

General Manager
Porutiu Cosmin

Economic Manager
Morutan Dan



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Statement of PREBET AIUD S.A. Board of Administration

PREBET AIUD S.A. Board of Administration states hereby that it is liable for the preliminary financial statements issued on December 31th, 2023.

Subject to the preliminary financial statements issued on December 31th, 2023, PREBET AIUD S.A. Board of Administration confirms the followings :

- a) The preliminary financial statements at December 31th, 2023 are issued according to the International Financial Reporting Standards as they were adopted for European Union.
- b) The accounting policies used to issuing the preliminary financial statement at December 31th, 2023 according to the applicable accounting regulations.
- c) The preliminary financial statement issued on December 31th, 2023 offer an accurate image about financial position, financial performance and other information subject to the activity performed.
- d) The compant perform it's activity under continuity conditions.
- e) We mention that the preliminary Financial Statement issued on December 31th, 2023, have not been audited.

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

Administrator,

Name and surname : MATHE FRANCISC
Position : Chairman of the Board of Directors

Signature

Company stamp

Prepared by,

Name and surname : MORUTAN DAN
Position : Economic Manager

Signature



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