

**ROMCOLOR 2000 SA**  
**BALANCE SHEET**  
**ON DECEMBER 31<sup>ST</sup>, 2024**  
(all amounts are expressed in "RON", unless otherwise specified)

Indicator Name	Row no.	Balance on	Balance on
		January 1 <sup>st</sup> , 2024	December 31 <sup>st</sup> , 2024
<b>A. FIXED ASSETS</b>			
INTANGIBLE ASSETS	7	198,687	131,154
TANGIBLE ASSETS	17	34,481,286	44,074,331
FINANCIAL ASSETS	24	2,743	2,743
<b>TOTAL FIXED ASSETS</b>	<b>25</b>	<b>34,682,716</b>	<b>44,208,228</b>
<b>B. CURRENT ASSETS</b>			
I. INVENTORIES	30	47,387,022	46,696,762
II. RECEIVABLES	36	48,713,432	59,054,244
IV. PETTY CASH AND BANK	40	41,768,359	27,339,208
<b>TOTAL CURRENT ASSETS</b>	<b>41</b>	<b>137,868,813</b>	<b>133,090,214</b>
<b>C. DEFERRED EXPENSES</b>	<b>42</b>	<b>359,169</b>	<b>165,248</b>
<b>D. DEBTS: AMOUNTS TO BE PAID WITHIN A PERIOD OF UP TO ONE YEAR</b>	<b>53</b>	<b>14,242,882</b>	<b>12,930,704</b>
<b>E. NET CURRENT ASSETS / NET CURRENT LIABILITIES</b>	<b>54</b>	<b>123,985,100</b>	<b>120,324,758</b>
<b>F. TOTAL ASSETS MINUS CURRENT DEBTS (ow 25 + 44 + 54)</b>	<b>55</b>	<b>158,667,816</b>	<b>164,532,986</b>
<b>J. CAPITAL AND RESERVES</b>			
I. CAPITAL	85	8,354,410	8,354,410
IV. RESERVES	91	35,661,957	36,554,167
V. PROFIT OR LOSS CARRIED FORWARD			
- Credit balance	95	96,667,348	99,740,549
- Debit balance	96		
VI. PROFIT OR LOSS FOR THE TAX YEAR			
- Credit balance	97	18,897,824	18,180,842
- Debit balance	98		
Allocation of profit (acct. 129)	99	913,723	892,210
<b>TOTAL OWN EQUITY</b>	<b>100</b>	<b>158,667,816</b>	<b>161,937,758</b>
<b>TOTAL EQUITY</b>	<b>103</b>	<b>158,667,816</b>	<b>161,937,758</b>

These financial statements were approved today, April 4<sup>th</sup>, 2025.

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**Tonescu Florin,**  
Director

Stamp of ROMCOLOR 2000 S.A.

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**Mocioaca Anca,**  
Chief Financial Officer



**ROMCOLOR 2000 SA**  
**PROFIT AND LOSS ACCOUNT**  
**ON DECEMBRIE 31<sup>ST</sup>, 2024**

(all amounts are expressed in “RON”, unless otherwise specified)

Indicator Name	Row no.	Financial year ended:	
		December 31 <sup>st</sup> , 2023	December 31 <sup>st</sup> , 2024
<b>1. Net turnover</b>	<b>1</b>	<b>183,415,422</b>	<b>188,447,096</b>
Production sold	<b>2</b>	170,453,879	170,441,746
Revenue from the sale of goods	<b>3</b>	13,731,827	19,054,995
Trade discounts granted (-)	<b>4</b>	770,284	1,049,645
<b>2. Revenue related to the cost of production in progress (C + ;D -)</b>	<b>7/8</b>	-4,743,129	3,692,254
<b>7. Other operating income</b>	<b>13</b>	10,710	345,465
<b>TOTAL OPERATING INCOME</b>	<b>16</b>	<b>178,683,003</b>	<b>192,484,815</b>
<b>8.a) Cost of raw materials and consumables</b>	<b>17</b>	114,972,643	119,149,073
Other material expenses	<b>18</b>	438,686	453,044
<b>8.b) Other external expenses (energy and water)</b>	<b>19</b>	3,677,284	3,816,868
<b>8.c) Expenditure on goods</b>	<b>20</b>	11,817,310	15,931,309
Trade discounts received	<b>21</b>	684,393	757,562
<b>9. Staff costs</b>	<b>22</b>	<b>16,069,086</b>	<b>17,961,031</b>
a) Wages and allowances	<b>23</b>	15,652,196	17,481,544
b) Expenses with insurance and social protection	<b>24</b>	416,890	479,487
<b>10.a) Value adjustments regarding tangible and intangible assets</b>	<b>25</b>	<b>3,352,977</b>	<b>2,921,479</b>
a.1) Expenses	<b>26</b>	3,352,977	2,921,479
<b>10.b) Value adjustments on current assets</b>	<b>28</b>	<b>84,914</b>	<b>288,014</b>
b.1) Expenses	<b>29</b>	133,547	495,503
b.2) Income	<b>30</b>	48,633	207,489
<b>11 Other operating expenses</b>	<b>31</b>	<b>8,743,195</b>	<b>10,436,045</b>
11.1. Expenditures on external services	<b>32/33</b>	8,085,141	9,528,645
11.2. Expenses with other taxes and fees	<b>33j</b>	316,071	375,187
11.6. Other expenses	<b>37</b>	341,983	532,213
<b>Adjustments regarding provisions</b>			<b>2,595,228</b>
- Expenses			2,595,228
<b>TOTAL OPERATING EXPENSES</b>	<b>42</b>	<b>158,471,702</b>	<b>172,794,529</b>
<b>OPERATING PROFIT OR LOSS</b>			
- Profit	<b>43</b>	<b>20,211,301</b>	<b>19,690,286</b>
- Loss	<b>44</b>		
<b>13. Interest income</b>	<b>47</b>	1,347,027	1,263,792
<b>15. Other financial incomes</b>	<b>50</b>	1,685,701	1,839,975
<b>TOTAL FINANCIAL INCOME</b>	<b>52</b>	<b>3,032,728</b>	<b>3,103,767</b>



**ROMCOLOR 2000 SA**  
**PROFIT AND LOSS ACCOUNT**  
**ON DECEMBRIE 31<sup>ST</sup>, 2024**

(all amounts are expressed in “RON”, unless otherwise specified)

Item name	Row no.	Financial year ended:	
		December 31 <sup>st</sup> , 2023	December 31 <sup>st</sup> , 2024
17. Interest charges	56		
Other financial expenses	58	1,574,045	1,444,045
<b>TOTAL FINANCIAL EXPENSES</b>	<b>59</b>	<b>1,574,045</b>	<b>1,444,045</b>
<b>FINANCIAL PROFIT OR LOSS</b>			
- Profit	60	1,458,683	1,659,722
- Loss	61	-	-
<b>TOTAL INCOME</b>	<b>62</b>	<b>181,715,731</b>	<b>195,588,582</b>
<b>TOTAL EXPENSES</b>	<b>63</b>	<b>160,045,747</b>	<b>174,238,574</b>
<b>18. GROSS PROFIT OR LOSS</b>			
- Profit	64	21,669,984	21,350,008
- Loss	65	-	-
<b>19. CORPORATE TAX</b>	<b>66</b>	<b>2,772,160</b>	<b>3,169,166</b>
<b>21. NET PROFIT OR LOSS FOR THE REPORTING PERIOD</b>			
- Profit	68	18,897,824	18,180,842
- Loss	69		

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**Tonescu Florin,**  
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**ROMCOLOR 2000 SA**  
**CASH FLOW STATEMENT**  
**ON DECEMBER 31<sup>ST</sup>, 2024**  
(all amounts are expressed in "RON", unless otherwise specified)

These financial statements were approved today, April 4<sup>th</sup>, 2025.

	2023	2024
<b>1. Cash flows from operating activities, of which:</b>		
Gross profit before tax	<b>21,669,984</b>	<b>21,350,008</b>
Adjustments for:		
- depreciation	3,352,977	2,921,479
- provisions	0	2,595,228
- exchange rate differences - customers/suppliers	106,661	-
- net result from the capitalization of fixed assets	2,623	272,209
- net interest (expenses income)	-1,375,538	1,263,792
- value adjustments for assets	84,914	288,014
	<b>23,841,621</b>	<b>25,618,728</b>
Variation of working capital:		
- inventories	4,990,648	401,004
- accounts receivable	1,868,365	1,360,776
- other receivables and prepaid expenses	375,237	8,780,645
- current payables	1,478,323	1,432,263
- other liabilities	-1,125,587	178,525
	<b>7,586,986</b>	<b>10,994,155</b>
Profit tax paid	- 2,189,044	3,231,834
Interest paid	-	-
	<b>29,239,563</b>	<b>11,392,739</b>
<b>2. Cash flows from investing activities:</b>		
- fixed asset purchases	- 7,355,301	12,446,991
- proceeds from asset sales	- 2,623	272,209
- related party loans	-4,974,600	1,263,792
- interest and other similar income received	1,347,026	-
	<b>-10,985,498</b>	<b>10,910,990</b>
<b>3. Cash flows from financing activities:</b>		
- dividend payments	-19,748,800	14,910,900
- (payments) / loan collections, net		
	<b>-19,748,800</b>	<b>14,910,900</b>
<b>4. TOTAL</b>	<b>-1,494,735</b>	<b>14,429,151</b>
<b>5. Cash at the beginning of the period</b>	<b>43,263,094</b>	<b>41,768,359</b>
<b>6. Cash at the end of the period</b>	<b>41,768,359</b>	<b>27,339,208</b>

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**ROMCOLOR 2000 SA**  
**STATEMENT OF CHANGES IN EQUITY**  
**ON DECEMBER 31<sup>ST</sup>, 2024**  
(all amounts are expressed in “RON”, unless otherwise specified)

ITEM NAME	BALANCE ON 01.01.2024	INCREASES		DISCOUNTS		BALANCE ON 31.12.2024
		TOTAL	BY TRANSFER	TOTAL	BY TRANSFER	
SUBSCRIBED CAPITAL	8,354,410					8,354,410
LEGAL RESERVES	1,670,882					1,670,882
STATUTORY AND CONTRACTUAL RESERVES	-					-
OTHER RESERVES	33,991,075	892,210	892,210			34,883,285
REPORTED RESULT	96,667,348	17,984,101	17,984,101	14,910,900		99,740,549
TAX YEAR PROFIT I	18,897,824	18,180,842		18,897,824	18,897,824	18,180,842
ALLOCATION OF THE PROFIT	(913,723)	(892,210)	(892,210)	(913,723)	(913,723)	(892,210)
<b>TOTAL EQUITY</b>	<b>158,667,816</b>	<b>36,164,943</b>	<b>17,984,101</b>	<b>32,895,001</b>	<b>17,984,101</b>	<b>161,937,758</b>

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