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Appendix to ANS
"Presentation of financial statements"
Approved by Ministry of Finances
of the Republic of Moldova

FINANCIAL STATEMENTS
For the period 01.01.2024 – 31.12.2024

Entity **TRANSAUTOGAZ LLC.**

CUIIO code: **40773539**

IDNO code: **1011600016305**

Office:

MD: **2044**

District (municipality): **106, TAX SERVICE DIRECTORATE OF RISCANI**

CUATM code: **0140, CIOCANA SECTOR**

STREET: **151, Vadul lui Voda Street**

Main activity: **G4730, Retail sale of motor vehicle fuels in specialised stores**

Ownership form: **15, Private ownership**

Organizational-legal form: **530, LIMITED LIABILITY COMPANY**

Contact data :

Phone no. **022578872**

WEB:

mail: liudmila.berejnaia@transautogaz.md

E-Name and contacts of head accountant : Mrs. **Liudmila Berejnaia** Phone no. **022578872**

Average number of employees in the reporting period: **75** personas

Persons responsible for signing the financial statements* **Director Chiseev Alexandr**

Measure unity: **MDL**

Annex 1

BALANCE SHEET
on 31.12.2024

No. cpt.	ASSET	Code line	Balance on	
			Beginning of the reporting period	End of reporting period
1	2	3	4	5
A	INTANGIBLE ASSETS			
	I. Intangible assets			
	1. Intangible assets in course of execution	010		
	2. Intangible assets in operation, total	020	190736	172093
	of which:	021	33033	28528
	2.1. concessions, licences and trademarks			
	2.2. copyrights and protective rights	022		
	2.3. software	023	157703	143565
	2.4. other intangible assets	024		
	3. Commercial fund	030		
	4. Advances on intangible fixed assets	040		
	Total Intangible assets (line.010+ line.020+ line.030+ line.040)	050	190736	17203

	II. Tangible fixed assets			
	1. Tangible fixed assets in course of execution	060	38567553	21928641
	2. Land	070	517243	517243
	3. Fixed assets, total	080	52651394	84309821
	of which:	081	7280877	18663990
	3.1. buildings			
	3.2. special constructions	082	15654427	22718870
	3.3. machinery, equipment and technical installations	083	27033197	40473260
	3.4. means of transport	084	508617	355595
	3.5. inventory and furniture	085	2104926	2008817
	3.6. other fixed assets	086	69350	89289
	4. Mineral resources	090		
	5. Fixed biological assets	100		
	6. Investment property	110		
	7. Advances on tangible fixed assets	120		
	Total tangible fixed assets (line.060+line.070+line.080+line.090+line.100+line.110+line.120)	130	91736190	106755705
	III. Long-term financial investments			
	1. Long-term financial investments in parts unrelated	140	50000	100000
	2. Long-term financial investments in related parties, total	150		
	of which:	151		
	2.1. shares and participating interests held in related parties			
	2.2. loans granted to related parties	152		
	2.3. loans granted related in interests	153		
	2.4. other financial investments	154		
	Total long-term financial investments (line.140 + line.150)	160	50000	100000
	IV. Long-term receivables and other non-current assets			
	1. Long-term trade receivables	170		
	2. Long-term receivables from related parties	180		
	including: receivables relating in interests	180		
	3. Other long-term receivables	190		
	4. Long-term prepaid expenses	200		
	5. Other non-current assets	210		
	Total long-term receivables and other non-current assets (line.170 + line.180 + line.190 + line.200 + rd.210)	220		
	TOTAL FIXED ASSETS (line.050 + line.130 + line.160 + line.220)	230	91976926	107027798
B	CURRENT ASSETS			
	I. Stocks			
	1. Materials and articles of small value and short duration	240	3336371	3172200
	2. Current biological assets	250		
	3. Production in progress	260		
	4. Products and goods	270	624018	718822
	5. Advances on stocks	280	31035141	16106234
	Total stocks (line.240 + line.250 + line.260 + line.270 + line.280)	290	34995530	19997256
	II. Current assets and other current assets			
	1. Current trade receivables	300	7265546	9463841
	2. Current related part receivables	310		
	including: claims relating to participating interests	311		
	3. Budget receivables	320	8981452	7081944
	4. Staff receivables	330		
	5. Other current receivables	340	977714	750244
	6. Current prepaid expenses	350	40281	43580
	7. Other current assets	360	3060	7985
	Total current receivables and other current assets (line.300 + line.310 + line.320 + line.330 + line.340 + line.350 + line.360)	370	17268053	17347594
	III. Current financial investments			
	1. Current financial investments in unrelated parties	380		
	2. Current financial investments in related parties, total	390		
	of which:	391		

	2.1. shares and participating interests held in related parties			
	2.2. loans granted to related parties	392		
	2.3. loans granted related to participating interests	393		
	2.4. other financial investments in related parties	394		
	Total current financial investments (line.380 + line.390)	400		
	IV. Cash and cash equivalents	410	34665506	42443027
	TOTAL CURRENT ASSETS (line.290 + line.370 + line.400 + line.410)	420	86929089	79787877
	TOTAL ASSETS (line.230 + line.420)	430	178906015	186815675
	LIABILITY			
C	OWN CAPITAL			
	I. Registered and unregistered capital			
	1. Share capital	440	5400	10848397
	2. Unpaid capital	450	()	()
	3. Unregistered capital	460		
	4. Withdrawn capital	470	()	()
	5. Assets received from the State with ownership rights	480		
	Total capital stock and not recorded (line.440 + line.450 + line.460 + line.470 + line.480)	490	5400	10848397
	II. Capital premiums	500		
	III. Reserve			
	1. Reserve capital	510	1485726	1485726
	2. Statutory reserves	520		
	3. Other reserves	530	113177824	163449147
	Total reserves (line.510 + line.520 + line.530)	540	114663550	164934873
	IV. Profit (loss)			
	1. Corrections to previous years' results	550	X	-156053
	2. Unappropriated profit (loss) of previous years	560	51608427	
	3. Net profit (loss) of the reporting period	570	X	8039881
	4. Used profit of the reporting period	580	X	(-2350000)
	Total profit (loss) (line.550 + line.560 + line.570 + line.580)	590	51608427	5533828
V. Revaluation reserves	600			
VI. Other equity items	610			
TOTAL OWN CAPITAL (line.490+ line.500+ line.540+ line.590 + line.600 + rd.610)	620	166277377	181317098	
D	LONG-TERM DEBTS			
	1. Long-term bank loans	630		
	2. Long-term loans	640		
	of which:	641		
	2.1. loans from bond issues			
	including: convertible bond loans	642		
	2.2. other long-term loans	643		
	3. Long-term trade payables	650		
	4. Long-term liabilities to related parties	660		
	including: debts relating to participating interests	661		
	5. Long-term advances received	670		
	6. Long-term prepaid income	680		
	7. Other long-term liabilities	690		
TOTAL LONG-TERM DEBTS (line.630+line.640+line.650+line.660+line.670+line.680+line.690)	700			
E	CURRENT DEBTS			
	1. Short-term bank loans	710		
	2. Short-term loans, total	720		
	of which:	721		
	2.1. loans from bond issue			
	including: convertible bond loans	722		
	2.2. other short-term loans	723		
	3. Current trade payables	730	6856226	2123297

	4. Current related party liabilities	740	159987	158694
	including: debts relating to participating interests	741		
	5. Current advances received	750	896174	887909
	6. Amounts owed to staff	760	1168204	1346902
	7. Social and medical insurance liabilities	770	278604	321694
	8. Debts to the budget	780	3043318	436804
	9. Debts to owners	790		
	10. Current prepaid income	800		
	11. Other current liabilities	810		
	TOTAL CURRENT DEBTS (line.710 + line.720 + line.730 + line.740 + line.750 + line.760 + line.770 + line.780 + line.790 + line.800 + line.810)	820	12402513	5275300
F	RESERVES			
	1. Reserves for employee benefits	830	226125	223277
	2. Reserves for guarantees to buyers/customers	840		
	3. Reserves for taxes	850		
	4. Other reserves	860		
	TOTAL Reserves (line.830 + line.840 + line.850 + line.860)	870	226125	223277
	TOTAL LIABILITIES (line.620 + line.700 + line.820 + line.870)	880	178906015	186815675

Annex2

PROFIT AND LOSS STATEMENT
From 01.01.2024 up to 31.12.2024

Indicators	Code line	Reporting period	
		previous	current
1	2	3	4
Sales revenues	010	391038876	286546476
of which:	011	389043706	279623988
income from the sale of products and goods			
revenue from the provision of services and the execution of works	012	1873412	3826420
revenue from construction contracts	013		
revenue from leasing contracts	014		
revenue from microfinance contracts	015		
other sales revenue	016	121758	3096068
Sales cost , total	020	268894979	205888798
of which:	021	268601096	202468627
the book value of products and goods sold			
cost of services rendered and work carried out for third parties	022	263721	325584
construction contract costs	023		
costs related to leasing contracts	024		
costs related to microfinance contracts	025		
other costs related to sales	026	30162	3094587
Gross profit (Gross loss) (line.010 - line.020)	030	122143897	80657678
Another revenues from the operational activity	040	154984	3095047
Distribution costs	050	50664422	61264916
Administrative costs	060	10789694	11594471
Another costs from the operational activity	070	1	524585
Result from operational activity: profit loss (line.030 + line.040 - line.050 - line.060 - line.070)	080	60844764	10368753
Results from other activities: profit (loss)	090	3485479	1171223
of which:	091		
income from participating interests			
including: income from related parties	092		
interest income	093	862776	572921
including: income from related parties	094		
income from other long-term financial investments	095		

including: income from related parties	096		
income related to value adjustments on investments long-term and current financial investments	097		
income from the disposal of financial investments	098		
income related to exchange rate and amount differences	099	2622703	
Financial costs, total	100	5564501	
of which:	101		
interest costs			
including: related party costs	102		
costs relating to value adjustments on investments long-term and current financial investments	103		
costs related to the outflow of financial investments	104		
costs related to exchange rate and amount differences	105	5564501	2276283
Result: financial profit (loss) (line.090 - line.100)	110	-2079022	-1105060
Income from fixed and exceptional assets	120	16536	24530
Costs with fixed and exceptional assets	130	19043	25766
Result on transactions with fixed assets and exceptional items: profit (loss) (line.120 - line.130)	140	-2507	-1236
Result from other activities: profit (loss) (line.110 + line.140)	150	-2081529	-1106296
Profit (loss) before taxation (line.080 + line.150)	160	58763235	9262457
Income tax costs	170	7137905	1222576
Net profit (loss) for the reporting period (line.160 - line.170)	180	51625330	8039881

Annex 3

**CHANGES STATEMENT OF OWNED CAPITAL
from 01.01.2024 up to 31.12.2024**

No.	Indicators	Code line	Balance at the beginning of reporting period	Increases	Decreases	Balance at the end of reporting period
1	2	3	4	5	6	7
	Social and unregistered capital					
	1. Social capital	010	5400	10842997		10848397
	2. Unpaid capital	020	()	()	()	()
I.	3. Unregistered capital	030				
	4. Withdrawn capital	040	()	()	()	()
	5. Patrimony received from the state with ownership right	050				
	Total social and additional capital (line.010 + line.020 + line.030 + line.040 + line.050)	060	5400	10842997		10848397
II.	Capital premium	070				
	Reserves					
	1. Reserve capital	080	1485726			1485726
	2. Statutory reserves	090				
	3. Another reserves	100	113177824	51608427	1337104	163449147
	Total reserves (line.080 + line.090 + line.100)	110	114663550	51608427	1337104	164934873
	Profit (loss)					
	1. Corrections of previous year's results	120	X		156053	-156053
	2. Retained profit (uncovered loss) of previous years	130	51608427		51608427	0
	3. Net profit (Net loss) of reporting period	140	X	8039881		8039881
IV.	4. Used profit of reporting period	150	X	(-2350000)	()	(-2350000)

	Total profit (loss) (line.120 + line.130 + line.140 + line.150)	160	51608427	5689881	51764480	5533828
V.	Revaluation reserves	170				
	Another elements of owned capital	180				
VI.	Total owned capital (line.060 + line.070 + line.110 + line.160 + line.170 + line.180)	190	166277377	68141305	53101584	181317098

Annex 4

CASH FLOWS STATEMENT
from 01.01.2024 up to 31.12.2024

Indicators	Code line	Reporting period	
		previous	current
1	2	3	4
Cash flows from operational activity			
Proceeds from sales	010	389537014	308530718
Payments for stocks and purchased services	020	321138096	237308520
Payments to employees and bodies of social and medical insurance	030	21038823	22514678
Paid interests	040		
Payment of income tax	050	4819286	4359429
Another proceeds	060		
Another payments	070	5226663	22754613
Net cash flow from operational activity (line.010 - line.020 - line.030 -line.040 - line.050 + line.060 - line.070)	080	37314146	21593478
Cash flows from investments activities			
Proceeds from sale of intangible assets	090	18043	
Payments related to the input of intangible assets	100	30847712	10825754
Received interests	110	854550	571735
Received dividends	120		
Including dividends received from abroad	121		
Another proceeds (payments)	130	50000	-50000
Net cash flow from the investment activity (line.090 - line.100 + line.110 + line.120 ± line.130)	140	-29925119	-10304019
Cash flows from financial activity			
Proceeds in form of credits and loans	150		
Payments related to credits and loans repayment	160		
Paid dividends	170		2350000
Including: dividends paid to non-residents	171		
Proceeds from capital operations	180		
Another proceeds (payments)	190	878452	
Net cash flow from financial activity (line.150 - line.160 - line.170 + line.180 ± line.190)	200	878452	-23500000
Total net cash flow (± line.080 ± line.140 ± line.200)	210	8267479	8939459
Favourable (unfavourable) foreign currency differences	220	-712846	-1161938
Cash balance at the beginning of the reporting period	230	27110873	34665506
Cash balance at the end of the reporting period (± line.210 ± line.220 + line.230)	240	34665506	42443027

Attached documents - Explanatory note (pdf file)

The translation into English language was made in the Translation Office „**TRADOX**” by the sworn Translator **Craciun Natalia**, authorized translator (Authorization no. 544 of June 23, 2015).



Signature of translator



Republic of Moldova, Chisinau,
Maria Cebotari str., 37, of. 208
Tel.: +373 22 237190; +373 69139568



Round seal affixed: Republic of Moldova, Chisinau municipality
Limited liability company, “TRADOX” SRL, IDNO 1002600039326