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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 01.01.2025 – 31.12.2025

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: transautogaz.md

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* **Chiseev Alexandr**

Measure unity: MDL

Annex 1

BALANCE SHEET
on 31.12.2025

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	172093	155464
	of which:	021	28528	24024
	2.1. concessions, licences and trademarks			
	2.2. copyrights and protective rights	022		
	2.3. software	023	143565	131440
	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	172093	155464

	II. Tangible fixed assets			
	1. Tangible fixed assets in course of execution	060	21928641	3626489
	2. Land	070	517243	517243
	3. Fixed assets, total	080	84309821	145863717
	of which:	081	18663990	18349759
	3.1. buildings			
	3.2. special constructions	082	22718870	24139610
	3.3. machinery, equipment and technical installations	083	40473260	99127259
	3.4. means of transport	084	355595	242180
	3.5. inventory and furniture	085	2008817	3929298
	3.6. other fixed assets	086	89289	75611
	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	106755705	150007449
	III. Long-term financial investments			
	1. Long-term financial investments in parts unrelated	140	100000	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	100000	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	107027798	150262913
B	CURRENT ASSETS			
	I. Stocks			
	1. Materials and articles of small value and short duration	240	3172200	3186417
	2. Current biological assets	250		
	3. Production in progress	260		
	4. Products and goods	270	718822	509304
	5. Advances on stocks	280	16106234	9605459
	Total stocks (line.240 + line.250 + line.260 + line.270 + line.280)	290	19997256	13301180
	II. Current assets and other current assets			
	1. Current trade receivables	300	9463841	56974016
	2. Current related part receivables	310		
	including: claims relating to participating interests	311		
	3. Budget receivables	320	7081944	3111149
	4. Staff receivables	330		
	5. Other current receivables	340	750244	11894806
	6. Current prepaid expenses	350	43580	205697
	7. Other current assets	360	7985	18691
	Total current receivables and other current assets (line.300 + line.310 + line.320 + line.330 + line.340 + line.350 + line.360)	370	17347594	72204359
	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	42443027	29330616
	TOTAL CURRENT ASSETS (line.290 + line.370 + line.400 + line.410)	420	79787877	114836155
	TOTAL ASSETS (line.230 + line.420)	430	186815675	265099068
	LIABILITY			
C	OWN CAPITAL			
	I. Registered and unregistered capital			
	1. Share capital	440	10848397	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	10848397	10848397
	II. Capital premiums	500		
	III. Reserve			
	1. Reserve capital	510	1485726	1485726
	2. Statutory reserves	520		
	3. Other reserves	530	163449147	168404059
	Total reserves (line.510 + line.520 + line.530)	540	164934873	169889785
	IV. Profit (loss)			
	1. Corrections to previous years' results	550	X	-23177
	2. Unappropriated profit (loss) of previous years	560	5533828	
	3. Net profit (loss) of the reporting period	570	X	8412149
	4. Used profit of the reporting period	580	X	()
	Total profit (loss) (line.550 + line.560 + line.570 + line.580)	590	5533828	8388972
	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	181317098	189127154	
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		26800772
	of which:	721		
	2.1. loans from bond issue			
	including: convertible bond loans	722		
	2.2. other short-term loans	723		26800772
3. Current trade payables	730	2123297	16569196	

	4. Current related party liabilities	740	158694	7602417
	including: debts relating to participating interests	741		
	5. Current advances received	750	887909	19152064
	6. Amounts owed to staff	760	1346902	1344094
	7. Social and medical insurance liabilities	770	321694	317273
	8. Debts to the budget	780	436804	1405088
	9. Debts to owners	790		
	10. Current prepaid income	800		
	11. Other current liabilities	810		2250000
	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	5275300	75440904
F	RESERVES			
	1. Reserves for employee benefits	830	223277	531010
	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	223277	531010
	TOTAL LIABILITIES (line.620 + line.700 + line.820 + line.870)	880	186815675	265099068

Annex2

PROFIT AND LOSS STATEMENT
From 01.01.2025 up to 31.12.2025

Indicators	Code line	Reporting period	
		previous	current
1	2	3	4
Sales revenues	010	286546476	464907991
of which:	011	279623988	459887313
income from the sale of products and goods			
revenue from the provision of services and the execution of works	012	3826420	3336820
revenue from construction contracts	013		
revenue from leasing contracts	014		1683108
revenue from microfinance contracts	015		
other sales revenue	016	3096068	750
Sales cost , total	020	205888798	364617421
of which:	021	202468627	364264884
the book value of products and goods sold			
cost of services rendered and work carried out for third parties	022	325584	352537
construction contract costs	023		
costs related to leasing contracts	024		
costs related to microfinance contracts	025		
other costs related to sales	026	3094587	
Gross profit (Gross loss) (line.010 - line.020)	030	80657678	100290570
Another revenues from the operational activity	040	3095047	
Distribution costs	050	61264916	72448478
Administrative costs	060	11594471	13433440
Another costs from the operational activity	070	524585	3129923
Result from operational activity: profit loss (line.030 + line.040 - line.050 - line.060 - line.070)	080	10368753	11278729
Results from other activities: profit (loss)	090	1171223	2043859
of which:	091		
income from participating interests			
including: income from related parties	092		
interest income	093	572921	642512
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	598302	1401347
Financial costs, total	100	2276283	3112404
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	2276283	3112404
Result: financial profit (loss) (line.090 - line.100)	110	-1105060	-1068545
Income from fixed and exceptional assets	120	24530	
Costs with fixed and exceptional assets	130	25766	
Result on transactions with fixed assets and exceptional items: profit (loss) (line.120 - line.130)	140	-1236	
Result from other activities: profit (loss) (line.110 + line.140)	150	-1106296	-1068545
Profit (loss) before taxation (line.080 + line.150)	160	9262457	10210184
Income tax costs	170	1222576	1798035
Net profit (loss) for the reporting period (line.160 - line.170)	180	8039881	8412149

Annex 3

**CHANGES STATEMENT OF OWNED CAPITAL
from 01.01.2025 up to 31.12.2025**

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	10848397			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	10848397			10848397
II.	Capital premium	070				
	Reserves					
	1. Reserve capital	080	1485726			1485726
	2. Statutory reserves	090				
	3. Another reserves	100	163449147	5689881	734969	168404059
	Total reserves (line.080 + line.090 + line.100)	110	164934873	5689881	734969	169889785
	Profit (loss)					
	1. Corrections of previous year's results	120	X		23177	-23177
	2. Retained profit (uncovered loss) of previous years	130	5533828	156053	5689881	0
	3. Net profit (Net loss) of reporting period	140	X	8412149		8412149
IV.	4. Used profit of reporting period	150	X	()	()	()

	Total profit (loss) (line.120 + line.130 + line.140 + line.150)	160	5533828	8568202	5713058	8388972
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	181317098	14258083	6448027	189127154

Annex 4

CASH FLOWS STATEMENT
from 01.01.2025 up to 31.12.2025

Indicators	Code line	Reporting period	
		previous	current
1	2	3	4
Cash flows from operational activity			
Proceeds from sales	010	308530718	470172532
Payments for stocks and purchased services	020	237308520	411750571
Payments to employees and bodies of social and medical insurance	030	22514678	23473671
Paid interests	040		
Payment of income tax	050	4359429	927300
Another proceeds	060		6873353
Another payments	070	22754613	29895631
Net cash flow from operational activity (line.010 - line.020 - line.030 - line.040 - line.050 + line.060 - line.070)	080	21593478	10998712
Cash flows from investments activities			
Proceeds from sale of intangible assets	090		
Payments related to the input of intangible assets	100	10825754	50079826
Received interests	110	571735	642513
Received dividends	120		
Including dividends received from abroad	121		
Another proceeds (payments)	130	-50000	
Net cash flow from the investment activity (line.090 - line.100 + line.110 + line.120 ± line.130)	140	-10304019	-49437313
Cash flows from financial activity			
Proceeds in form of credits and loans	150		31000000
Payments related to credits and loans repayment	160		4352941
Paid dividends	170	2350000	
Including: dividends paid to non-residents	171		
Proceeds from capital operations	180		
Another proceeds (payments)	190		-787783
Net cash flow from financial activity (line.150 - line.160 - line.170 + line.180 ± line.190)	200	-2350000	25859276
Total net cash flow (± line.080 ± line.140 ± line.200)	210	8939459	-12579325
Favourable (unfavourable) foreign currency differences	220	-1161938	-533086
Cash balance at the beginning of the reporting period	230	34665506	42443027
Cash balance at the end of the reporting period (± line.210 ± line.220 + line.230)	240	42443027	29330616

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 of the Ministry of Justice of the Republic of Moldova 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

