



Company IMMO GURU SA

Headquarters: County Ilfov, Stefanestii de Jos, no.50 Linia de Centura Street,
1st floor, room 8

Unique registration code: 31706228

Order number in the Trade Register: J2013001604236

Share capital: 17,866,690 lei

To: *Bucharest Stock Exchange S.A.*

Financial Supervisory Authority

Financial Instruments and Investments Sector

CURRENT REPORT 05/2026

According to Law nr. 24/2017 regarding issuers of financial instruments and market operations, ASF regulation nr. 5/2018 regarding the issuers of financial instruments and market operations and/or the Bucharest Stock Exchange Rulebook for Multilateral Trading System.

Date of report	27.03.2026
Name of the Company	Immo Guru S.A.
Registered Office	Ștefăneștii de Jos, no. 50 Linia de Centură street, 1st floor, room 8, Ilfov county
Phone	+40 310 052 170
Email	office@immoguru.ro
Website	http://www.immoguru.ro/
Registration nr. with Trade Registry	J2013001604236
Fiscal Code	RO 31706228
Subscribed and paid share capital	17.866.690,00 lei
Total number of shares	1.786.669
Symbol	IMMO
Market where securities are traded	SMT / AeRO Premium

Event important to report : Annual report for the financial year ended December 31, 2025.

The management of Immo Guru SA (called in hereinafter referred to as the "Company") informs the shareholders and investors about the availability of the Annual Report for the financial year ended December 31, 2025, prepared in accordance with the provisions of the Regulation of the Financial Supervisory Authority ("ASF") No. 5/2018 on issuers and operations with securities.

The Annual Report of Immo Guru S.A. can be consulted on the website:

- Bucharest Stock Exchange, www.bvb.ro - symbol IMMO;
- Immo Guru SA, <https://immoguru.ro/ro/#investor-relation>

Chairman of the Board

Ahmet Emre Buyukhanli

BOARD OF DIRECTORS' REPORT 2025



Joint Stock Company

Registered under number J2013001604236, CUI 31706228

Head office: Stefanestii de jos, Linia de Centura Street, No. 50, 1st floor,
Room 8, Ilfov county, Romania

Table of Contents

Foreword	4
1. Analysis of the issuer's activity.....	5
1.1. Description of the core activity and main object	5
1.2. Date of establishment and significant corporate events	6
1.3. Acquisitions and disposals of relevant assets.....	6
1.4. Overall performance assessment (2025, audited data; compared to 2024).....	7
1.5. Technical level of activity, markets and revenue structure.....	8
1.6. Technical and material supply and stocks	8
1.7. Assessment of issues related to the issuer's employees/personnel.....	9
1.8. Evaluation of aspects related to the impact of the issuer's activity on the environment	9
1.9. Evaluation of research and development activity	9
1.10. Evaluation of the issuer's risk management activity	10
1.11. Perspective elements regarding the issuer's activity	10
2. Tangible assets of the issuer.....	10
2.1. Location and characteristics of the main assets	10
2.2. The degree of wear and tear and depreciation of assets	11
2.3. Legal status of properties.....	11
3. Information on issued securities	12
3.1. Capital structure, securities characteristics and trading markets	12
3.2. Dividend policy and history	12
3.3. Repurchases of own shares	13
3.4. Participations of subsidiaries in the shares of the parent company	13
3.5. Bonds and/or other debt instruments	13
4. Issuer management	13
4.1. Board of Directors.....	13
4.2. Executive management	14
4.3. Personal connections and relevant affiliations	15
4.4. Litigation and restrictions on management capacity (last 5 years)	15
5. Financial and accounting situation and comparative evolution (2024 vs 2025).....	15
5.1. Balance sheet items / financial position	15
5.2. Profit and loss account	16
5.3. Synthetic financial indicators	17
5.4. Cash flows, indebtedness and main risks	18
6. Corporate governance, SMT compliance and other applicable requirements.....	18
6.1. Corporate governance framework.....	18

6.2. Compliance with the BVB Code for SMT and the "Apply or Explain" section.....	19
6.3. Authorized Consultant	19
6.4. Current reporting, transparency and compliance discipline.....	19
7. Corporate Governance Statement.....	20
7.1. Content of the corporate governance statement.....	20
7.2. Summary of the implementation status	20
7.3. Council Conclusion	20
8. Main risks and uncertainties for IMMO GURU SA.....	21
9. Perspective 2025–2027 and strategic objectives.....	22
10. Related party transactions	23
11. Non-financial / ESG information (proportional level)	23
12. Profit distribution and dividend policy.....	24
13. Research and development.....	24
14. Financial forecasts and Council statement	24
<i>Management's final statement</i>	25
<i>Annex 1 – “Apply or Explain” Table</i>	26
<i>Situation as of December 31, 2025 – IMMO GURU SA</i>	26
<i>Annex 2 – Annual financial statements as of December 31, 2025 (F10, F20, F30, F40) (prepared according to OMFP no. 1802/2014, audited by Audit EAM Zuca SRL)</i>	30
<i>Annex 3 – Independent auditor's report on the annual financial statements as of December 31, 2025</i>	50
<i>Annex 4 – Declaration of responsible persons</i>	70

Foreword

Dear shareholders, partners and collaborators,

The financial year 2025 was, for IMMO GURU SA, a year of operational consolidation and continued prudent development of our business model, based on real estate assets generating recurring income. In an economic context that continued to impose financial discipline and investment selectivity, the Company aimed to maintain the balance between growth, cash flow stability and responsible debt management.

During 2025, we remained focused on efficiently capitalizing on the existing portfolio, maintaining a transparent relationship with investors, and strengthening the corporate governance framework, in line with the Company's status as an issuer listed on the Multilateral Trading System of the Bucharest Stock Exchange.

The results of the year reflect the continuity of our prudent management strategy and focus on medium and long-term sustainability. At the same time, we maintained a careful approach to new investment opportunities, consistent with the Company's financial objectives and risk profile.

On behalf of the Board of Directors and the executive team, I thank you for your trust and constant support. We invite you to read this annual report, which provides an overview of the activity, results and development directions of IMMO GURU SA for the financial year ended December 31, 2025.

Ahmet Emre Buyukhanli

Chairman of the Board of Directors and CEO

1. Analysis of the issuer's activity

1.1. Description of the core activity and main object

IMMO GURU SA is a joint-stock company with the main activity of "Hotels and other similar accommodation facilities" - CAEN 5510, supplemented by secondary activities of real estate development and rental, management of shopping centers and related hospitality services. The company's business model combines: (i) long-term and short-term rental of a portfolio of apartments in the Cosmopolis residential complex, (ii) rental of strip-mall commercial spaces and (iii) selective rotation of non-core residential assets, in order to optimize the portfolio structure and support future investments.

As of December 31, 2025, the company's operational activity was structured on three main pillars:

1. Segment residential - "Stay Inn by Cosmopolis"

The company owns and operates a residential portfolio concentrated in the Cosmopolis complex, used for both long-term and short-term rentals. According to the internal management report for December 2025, the residential portfolio comprised 133 units, with a total leasable area of approximately 9,041 sq m and an aggregate occupancy rate of approximately 91%. Of the total, 107 units were leased, 14 were allocated to the short-term segment, and 12 units were vacant at the end of the year.

2. Retail segment - "CosmoVille strip-malls"

The commercial segment includes a portfolio of 8 strip-mall retail assets, located in Mangalia, Satu Mare, Hunedoara, Sibiu and Bucharest-Balotești. As of December 31, 2025, this portfolio had a total leasable area of 6,349 sq m, an occupancy rate of 100% and annual contractual revenues of approximately EUR 744,545. The portfolio has anchor tenants and long-term contracts, with an indicative WAULT of approximately 7 years.

3. Selective asset rotation

The company continues to pursue portfolio optimization by selectively capitalizing on mature or non-core residential assets, however, according to information provided by the company's management, no acquisitions or disposals of relevant assets took place in 2025. At the same time, there were no mergers, reorganizations or other significant corporate operations during the 2025 financial year.

The company's strategy remains focused on consolidating recurring cash flows, maintaining prudent financial discipline, and selectively evaluating investment opportunities in the residential and retail areas.

Operational summary of the portfolio as of 31.12.2025 (internal management sources)

Segment	Units / assets	GLA	Occupancy rate	Observations
Residential	133 units	9,041 sq m	91%	A6: 49 units ; Q18 long-term: 70 units ; Q18 short-term: 14 units .
Retail	8 assets	6,349 sq m	100%	Portfolio CosmoVille ; anchor tenants and long-term contracts .

The company's business model is built around recurring rental flows, complemented by the selective capitalization of non-core assets, in order to optimize the portfolio and support future investments.

1.2. Date of establishment and significant corporate events

The company was established in 2013, initially as a limited liability company, under the name BUYUKHANLI SRL, being registered at the Ilfov Trade Register Office under no. J23/1604/2013 and CUI 31706228. Subsequently, in 2014, the name was changed to Immo Guru SRL, and in 2022 the company was transformed into a joint-stock company, adopting a governance structure based on the Board of Directors. In November 2023, the company carried out a share capital increase by issuing class A ordinary shares, an operation that contributed to financing the expansion of the commercial portfolio. On November 14, 2024, the company's ordinary shares were admitted to trading on the Multilateral Trading System administered by the Bucharest Stock Exchange, AeRO Premium segment, under the symbol IMMO.

In 2024, the company also adopted a set of corporate policies relevant to its listed issuer status, including the dividend policy, the forecast policy and the procedure for cooperation with the Authorized Consultant. These were subsequently complemented by the risk management policy, the related party transaction policy, the whistleblowing procedure and the remuneration policy, contributing to the strengthening of the corporate governance framework.

According to information confirmed by the company, in 2025 there were no mergers, reorganizations or other significant corporate operations, and until the date of the report no significant subsequent events were identified that would materially affect the presentation of the activity related to the financial year ended December 31, 2025.

1.3. Acquisitions and disposals of relevant assets

The company did not make any acquisitions or disposals of relevant assets in 2025. The activity during the financial year was focused on the management and operation of the existing portfolio, on consolidating the occupancy rate and on maintaining a balance between operational profitability and the gradual reduction of indebtedness.

Regarding the investment opportunities analyzed by the company, the management stated that the acquisition of Aquamarin was not finalized as of 31.12.2025. According to the information provided, there is an ongoing dispute between the developer and another company, the financing of the acquisition has been approved, but the company is awaiting the resolution of the dispute, which is why there is no progress in the acquisition at the date of writing this report. Consequently, Aquamarin is not included in the portfolio structure as of 31.12.2025 nor in the indicators related to the financial year 2025.

Therefore, in 2025, no significant portfolio movements were recorded comparable to the expansion achieved in 2023 through the integration of retail assets or the selective sales of residential units in 2024. The focus was on consolidating the assets already held and optimizing operational performance.

1.4. Overall performance assessment (2025, audited data; compared to 2024)

According to the audited annual financial statements as of December 31, 2025, IMMO GURU SA recorded a net turnover of 8,021,479 lei, up from 7,475,089 lei in 2024. The net profit for the financial year 2025 was 1,853,971 lei, compared to 2,369,735 lei in 2024, while equity increased to 46,594,895 lei, compared to 44,740,925 lei at the end of the previous year. Cash and bank accounts increased from 1,524,739 lei to 1,921,371 lei, and debts due within one year decreased from 2,466,967 lei to 1,698,845 lei.

Evolution of the main indicators (audited data):

Indicator	2024	2025	Variation / observations
Turnover net	7,475,089 lei	8,021,479 lei	Growth of approx. 7%, supported by recurring rental income
Income tOTAL	13,533,953 lei	10,658,048 lei	The higher level in 2024 also reflected other higher operating income
Operating profit	5,622,233 lei	4,448,278 lei	The result operational remains at a robust level
Result financial	(2,869,630) lei	(2,299,224) lei	The reduction in financial loss indicates an improvement in the net cost of financing
Net profit	2,369,735 lei	1,853,971 lei	Society remain profitable , with a focus on consolidation
capital own	44,740,925 lei	46,594,895 lei	Increase in equity base
House and bank accounts	1,524,739 lei	1,921,371 lei	Improving liquidity at year-end

Overall, the audited data for 2025 confirms the maintenance of a profitable business model, with a solid capital base and an operational structure focused on recurring rental income. Although the net profit is lower than in 2024, the company continued the process of financial consolidation and reducing short-term debt pressure.

1.5. Technical level of activity, markets and revenue structure

The company's operational portfolio is structured on two main lines of activity: residential and retail. The residential segment is concentrated in the Cosmopolis complex and includes both long-term and short-term rental, through the Stay Inn by Cosmopolis brand. As of December 31, 2025, the company operated 133 residential units, with a total leasable area of 9,041 sq m and an aggregate occupancy rate of 91%; the operational structure included 49 units in block A6, 70 long-term Q18 units and 14 short-term Q18 units. In September 2025, the number of units allocated to the daily rented segment was reduced from 30 to 14, for operational optimization purposes.

The commercial segment is represented by the CosmoVille portfolio, consisting of 8 retail assets, with a total area of 6,349 sq m, 100% occupancy and annual contractual income of approximately 744,545 euros. The main tenants include established brands such as Pepco, KFC, JYSK, Takko Fashion, Fressnapf, TEDI, Deichmann and Rompetrol. The portfolio is located in Mangalia, Satu Mare, Hunedoara, Sibiu and Bucharest-Balotești and is operated through long-term contracts, which provides stability to cash flows.

At an aggregate level, the management report of December 2025 indicates a total portfolio value of approximately 17,449,100 euros, of which 53% corresponds to the residential segment and 47% to the retail segment. The total annualized income of the portfolio was approximately 1,528,377 euros, of which 51% came from residential and 49% from retail. These data confirm the gradual balancing of the company's business model by developing the commercial segment in parallel with maintaining a solid income base from residential.

In terms of market positioning, the company operates in a fragmented sector, where the residential segment has a large base of individual clients, and the commercial segment is supported by anchored corporate tenants. Based on the technical listing documentation, the company was not in a situation of dependence on a single client, and each tenant generated below the threshold of 10% of the company's operating revenues.

Based on the listing documentation and available information, the company is not in a situation of significant dependence on a single client or a small group of clients, which contributes to the resilience of its business model.

1.6. Technical and material supply and stocks

Given the nature of the company's activity, the section on technical supply and materials must be interpreted in a sense adapted to the real estate business model. IMMO GURU SA does not carry out its own production activity, and the operational needs are covered by outsourced administration, maintenance, facility management, utilities and services related to the exploitation of the portfolio. In the commercial segment, a relevant part of the operational costs is borne or re-invoiced to the tenants based on the contractual structure specific to retail assets. The 2024 annual report already mentioned the outsourcing of some functions to Opus Land Development and other specialized providers, an approach compatible with the current profile of the company.

The value of inventories as of 31.12.2025 is insignificant, namely 37 lei, compared to 6,655 lei as of 31.12.2024, which confirms the predominantly investment nature of the activity and the lack of an operational model intensive in materials or goods.

1.7. Assessment of issues related to the issuer's employees/personnel

According to the F30 form related to the audited annual financial statements as of 31.12.2025, the average number of employees of the company was 2 in 2025, compared to 1 in 2024, and the actual number of employees at the end of the financial year, respectively on 31 December 2025, was 4, compared to 3 on 31 December 2024. These data confirm the maintenance of a flexible organizational structure, compatible with the profile of a real estate investment company that uses, in parallel, outsourced services for part of the operational and administrative functions.

The company's current activity is supported by an organizational model in which administrative and financial coordination is carried out internally, and certain functions such as operational relations with tenants, maintenance and other related services are outsourced to specialized providers. In the absence of any contrary information communicated by the company, there are no relevant labor conflicts or significant conflictual elements in the relations between management and personnel.

1.8. Evaluation of aspects related to the impact of the issuer's activity on the environment

By the nature of its activity, IMMO GURU SA does not carry out industrial or production activities that generate a significant impact on the environment. The company's core activity consists of owning, operating and managing a portfolio of residential and commercial real estate assets generating recurring income, so that the environmental impact is mainly associated with utility consumption, current maintenance, operational efficiency and compliance with applicable rules regarding the exploitation of real estate.

In the commercial segment, the contractual structure contributes to a more efficient management of operational costs and utilities, and in the residential segment the company uses an operational model based on maintenance and current administration through specialized suppliers. The analyzed documents do not indicate the existence of any significant environmental litigation, investigations or incidents likely to affect the company's activity or the use of assets as of 31.12.2025.

1.9. Evaluation of research and development activity

Given the company's profile, research and development activity is not material in the classic sense of a manufacturing or technology company. According to form F30 related to the audited annual financial statements as of 31.12.2025, the company did not record research and development expenses or innovation expenses during the 2025 financial year.

In line with its business model, the company can be considered concerned with the digitalization and streamlining of operational processes, especially in tenant relations, rental flow management and portfolio optimization. However, these initiatives did not materialize in 2025 in distinct and significant research and development expenses highlighted in the accounts.

1.10. Evaluation of the issuer's risk management activity

The Company has a Risk Management Policy, which establishes the general framework for identifying, assessing, treating, monitoring and reporting significant risks related to its activity. In accordance with the requirements of Annex no. 15 to ASF Regulation no. 5/2018, the risk analysis takes into account at least the exposure to price, credit, liquidity and cash-flow risk, as well as the issuer's policies and objectives regarding risk management.

By the nature of the activity carried out, the main risks relevant to the company are: real estate market risk, occupancy and rent collection risk, liquidity risk, risk associated with the cost of financing and debt service, operational risk and compliance risk specific to a listed issuer. The audited data for 2025 indicate the maintenance of a solid equity base, an increase in cash availability and a reduction in short-term liabilities, which supports a risk profile presentation oriented towards financial prudence and the consolidation of recurring revenues.

At the same time, the mixed structure of the portfolio - residential and retail - contributes to the diversification of income sources, and the use of long-term commercial contracts, especially in the retail segment, supports the predictability of cash flows. The company constantly pursues prudent debt management, maintaining an adequate level of liquidity and carefully evaluating new investment opportunities.

1.11. Perspective elements regarding the issuer's activity

Looking ahead to the next financial year, the company maintains its strategic focus on consolidating recurring rental income, prudent portfolio management and gradually reducing debt pressure. The information provided by the company indicates that, for the time being, the approach is to remain at the latest available budget estimate/budget plan, without communicating a significant change in the strategic direction already assumed. At the same time, the management report of December 2025 includes operational milestones for 2026, both in the residential and retail segments, which supports the maintenance of a cautious but constructive outlook on future activity.

According to the information provided by the company, after 31.12.2025 and up to the date of the report, no significant events occurred that would materially change the portfolio structure, financial position or strategic directions presented in the report. Regarding the Aquamarin investment opportunity, it was not finalized as of 31.12.2025 and, according to the information provided by the company, there is an ongoing dispute between the developer and another company; although the financing has been approved, the company is awaiting the resolution of the dispute, so the acquisition is not reflected in the portfolio as of the reporting date.

2. Tangible assets of the issuer

2.1. Location and characteristics of the main assets

The company's assets are mainly represented by real estate investments and other tangible fixed assets related to the residential and commercial portfolio. According to the audited financial statements for the financial year ended 31.12.2025, net tangible fixed assets are 71,700,813 lei, and total fixed assets are 71,711,267 lei.

The company's operational portfolio is structured into two main segments:

Residential – residential assets are concentrated in the Cosmopolis complex in Ștefăneștii de Jos, Ilfov County. According to the management report for December 2025, the residential portfolio includes 133 units, with a total leasable area of approximately 9,041 sq m and an aggregate occupancy rate of approximately 91%. Structure The operational stock includes 49 units in block A6, 70 long-term Q18 units and 14 short-term Q18 units . Of the total units, 107 were leased, 14 were operated on a short-term basis and 12 were vacant at the end of the year.

Retail – the commercial segment includes a portfolio of 8 strip-mall / stand-alone assets, with a total area of 6,349 sq m, located in Mangalia, Satu Mare, Hunedoara, Sibiu and Bucharest-Balotești. As of 31.12.2025, the occupancy rate was 100%, and the annual contractual income related to these assets was approximately 744,545 euros. The portfolio has anchor tenants and long-term contracts, with an indicative WAULT of approximately 7 years.

In both segments, the company's operating model is based on outsourced administration, maintenance, facility management and tenant relations services, while in the retail segment, contracts are, in principle, structured in a triple-net regime, with annual rent indexation. This structure contributes to the stability of cash flows and the transfer of a relevant part of the operating costs to tenants.

Category	12/31/2024	12/31/2025
Fixed assets tOTAL	73,952,841 lei	71,711,267 lei
property net tangible assets	73,939,673 lei	71,700,813 lei
House and bank accounts	1,524,739 lei	1,921,371 lei

2.2. The degree of wear and tear and depreciation of assets

The depreciation expense for the financial year 2025 was 2,172,425 lei, compared to 1,856,210 lei in 2024, which reflects the current operation of the portfolio and the structure of the assets held by the company. The decrease in the net book value of tangible assets in 2025 is consistent with normal depreciation and current portfolio management, without indicating, in itself, an unusual deterioration of the assets.

Given the relatively new age of a significant part of the residential portfolio and the contractual structure of the commercial assets, the degree of wear and tear can be assessed as moderate, in the context of normal exploitation. In addition, in the retail area, maintenance costs, utilities, insurance and part of the repairs are transferred to the tenants, which reduces the direct pressure on the company. The same operating logic was also described in the 2024 annual report and no significant changes are reported for 2025.

2.3. Legal status of properties

Based on the information previously published by the company and in the absence of any changes communicated for 2025, the company's main assets are owned and currently used in its operational activity. The 2024 annual report mentioned that some properties were subject to first-rank mortgages in favor of the financing banks, without the existence of significant property disputes or restrictions affecting the normal functioning of the activity. At the same time, for the Rompetrol

asset in Sibiu, the company owns the land and the construction is located on the land under a long-term superficies/use contract.

According to the clarifications provided by the company for the 2025 annual report, there have been no relevant changes regarding mortgages, encumbrances, litigation or other restrictions affecting the company's main assets.

3. Information on issued securities

3.1. Capital structure, securities characteristics and trading markets

The subscribed and paid-up share capital of IMMO GURU SA is 17,866,690 lei, divided into 1,786,669 shares with a nominal value of 10 lei/share, structured into two classes of shares:

- **Class A – ordinary shares : 1,777,789 shares** , representing approximately 99.5% of the share capital. Each ordinary share confers the right to one vote in the General Meeting of Shareholders and the right to ordinary dividends proportional to the shareholding held. The ordinary shares are admitted to trading on the Multilateral Trading System administered by the Bucharest Stock Exchange, AeRO Premium segment, under the symbol IMMO, with the ISIN code ROBN9PSSTX99. The first trading day was November 14 , 2024.
- **Class B – preference shares : 8,880 shares** , representing approximately 0.5% of the share capital. These shares are non-voting, but entitle their holders to a priority dividend, under the terms of the articles of association and the company's dividend policy. Shares Preferred shares are not admitted to trading on the stock exchange .

No other categories of securities, such as bonds, convertible securities, preference rights or other similar instruments, were issued.

3.2. Dividend policy and history

The company's dividend policy, approved in 2024, aims to maintain a balance between shareholder remuneration and the need to finance investments and reduce the level of indebtedness. In accordance with the articles of association and the dividend policy, class B preference shares entitle their holders to a priority dividend of 7.5% of the company's net profit, capped at a maximum of 7.5% of the annual net distributable profit, with priority over the distribution of dividends to holders of class A ordinary shares.

For the Class A ordinary shares, the company's policy was oriented, in the period immediately following the listing, towards reinvesting profit, reducing the level of indebtedness and supporting the development of the portfolio. The 2024 annual report mentioned that the first dividends related to the Class A were envisaged, indicatively, after the results of 2026.

Until December 31, 2025, the company did not distribute dividends to holders of class A ordinary shares. For the 2025 financial year, the profit distribution proposal envisages the establishment of the legal reserve and the carryover of the remaining profit, without the distribution of dividends to class A shareholders, in accordance with the dividend policy and the proposal submitted for AGOA approval .

With regard to dividend history, the company has not distributed dividends to holders of Class A ordinary shares until December 31, 2025. To the extent that no priority dividends have been distributed to holders of Class B preference shares in the last 3 years, this situation will be expressly mentioned in the final form of the report. The absence of distributions to Class A was determined by the company's orientation towards reinvesting profit, reducing debt and supporting investments, in accordance with the dividend policy.

In accordance with the company's articles of association and dividend policy, the treatment applicable to class B preferred shares is analyzed separately from that of class A ordinary shares. The final form of the report will expressly reflect the application of the priority dividend regime for class B in the context of the distribution of profit for the 2025 financial year.

3.3. Repurchases of own shares

The company has no approved share buyback programs and does not hold treasury shares as of December 31, 2025, in the absence of any contrary information communicated by the company. The 2024 annual report mentioned the same situation, with no indications of subsequent changes.

3.4. Participations of subsidiaries in the shares of the parent company

IMMO GURU SA has no subsidiaries, so there are no holdings of subsidiaries in the shares issued by the parent company.

3.5. Bonds and/or other debt instruments

The Company has not issued bonds or other listed or unlisted debt securities, so there are no specific obligations towards the holders of such financial instruments.

4. Issuer management

4.1. Board of Directors

(term November 23, 2023 – November 23, 2027)

As of December 31, 2025 and until the date of this report, the Board of Directors of IMMO GURU SA consists of 5 members, appointed for a 4-year term, respectively for the period 23.11.2023 - 23.11.2027, as follows: Ahmet-Emre Buyukhanli - Chairman of the Board of Directors, Bora Topbaş - Member of the Board of Directors, Ömer Zühtü Topbaş - Member of the Board of Directors, Ersin Eresin - Member of the Board of Directors and Klaus Reisenauer - Member of the Board of Directors.

Ahmet-Emre Buyukhanli is the Chairman of the Board of Directors and, at the same time, the main executive leader of the company. He holds 13.80% of the company's share capital. He graduated from the Faculty of Business Administration at Marmara University in Istanbul in 1993. From a professional point of view, he has over three decades of experience in real estate investments, development and asset management, being involved in real estate and hospitality projects in Turkey and Romania and in the development of the Cosmopolis complex through Opus Land Development. Within the company, his role is essential in defining the strategic direction and in the overall coordination of the business.

Bora Topbas is a member of the Board of Directors and holds 6.49% of the company's share capital. He graduated from Koç University with a degree in Industrial Engineering and Economics, and his professional experience includes internships and activities in fund management, consultancy and valuation analysis. His profile combines a technical and economic background relevant to the understanding of financial instruments and investment analysis processes.

Ömer Zühtü Topbaş is a member of the Board of Directors and holds 8.86% of the company's share capital. He graduated in Business Administration from Bosphorus / Boğaziçi University in Istanbul. His professional experience includes work in audit and financial consulting, private banking, brokerage and management of entities active in the capital markets, which gives him solid expertise in the financial and stock market fields.

Ersin Ersin is a member of the Board of Directors and holds 16.50% of the company's share capital. A graduated in Business & Economics from Richmond College London in 1994. Experience saddle professional activity includes activity in the field financial , leasing, automotive , tourism and hospitality , having experience entrepreneurial and managerial relevant for the company's mixed residential -retail profile .

Klaus Reisenauer is a member of the Board of Directors and does not hold any shares issued by the company. He graduated in economics from the Stuttgart University of Economics and has professional experience in shopping center management, consulting and residential and commercial investments in Central and Eastern Europe. He contributes to the Board with an independent perspective and relevant experience in real estate development and good governance practices.

Overall, the composition of the Board of Directors reflects a combination of skills in real estate investments, capital markets, asset management and hospitality, appropriate to the company's profile and its status as an issuer listed on SMT / AeRO Premium.

4.2. Executive management

The company's executive management has a compact operational structure. In the available documents, Ahmet-Emre Buyukhanli also appears as the company's General Manager / CEO, coordinating the investment strategy, the relationship with the Cosmopolis group and the dialogue with investors. In parallel, the financial-accounting function is coordinated by Felician Silviu Ioan, who appears in the financial documentation signed for the 2025 financial year as the chief accountant.

In the company's previous reporting, it was mentioned that operational management is additionally supported by outsourcing support functions to specialized entities, including for asset and facility management of residential and retail properties. To the extent that this structure has remained unchanged, it is compatible with the company's lean organizational model.

According to the information provided by the company, the executive management structure remained the same in 2025 and until the date of the report.

According to the listing documentation, the mandate of General Manager exercised by Ahmet-Emre Buyukhanli began on November 23, 2023 and is valid until November 23, 2027. As for

Felician Silviu Ioan, the financial documents for the year 2025 indicate him as chief accountant, without the documents analyzed showing his participation in the company's share capital.

4.3. Personal connections and relevant affiliations

Public information and the company's previous reporting indicate the existence of relevant affiliations and connections between some of the shareholders and the management. The 2024 annual report stated that the Topbaş group (Ömer, Elif İzgi, Bora, Arda and Bülent) acts in concert and collectively controls 43.8% of the ordinary shares, and the Buyukhanli group (Ahmet-Emre, Zeynep Jale and Yasemin) holds 14.3% of the class A shares and all of the class B preference shares. The 2024 annual report also stated that there are no family relationships or commercial interests between Mr. Klaus Reisenauer and the other directors.

In addition, the listing documentation shows that certain individuals have held or simultaneously hold management positions within the issuer and within entities in the Cosmopolis / Opus Land Development ecosystem, without this situation being equivalent, in itself, to the existence of common control between the companies. This reality justifies the maintenance of an adequate governance framework and clear rules for the management of potential conflicts of interest.

For the 2025 annual report, there were no relevant changes to the affiliation structure and personal connections already described in the previous reporting and listing documentation.

4.4. Litigation and restrictions on management capacity (last 5 years)

According to the information presented in the company's previous annual report, the independent auditor's report and management statements did not indicate the existence of any civil, commercial or criminal litigation imposing restrictions on the exercise of the mandate by the administrators or executive management, nor the application of sanctions by the ASF or other authorities during the period under review.

For the 2025 annual report, the management structure remained the same in 2025 and until the date of the report, and the company did not communicate the existence of any relevant litigation or administrative proceedings that would affect the ability of the aforementioned persons to exercise their duties.

are no additional sanctions, incompatibilities or restrictions in 2025 compared to the situation described in the annual reporting for the previous financial year.

5. Financial and accounting situation and comparative evolution (2024 vs 2025)

5.1. Balance sheet items / financial position

The independent auditor's report for the financial year ended December 31, 2025 expresses an unqualified opinion on the individual financial statements of the company and confirms that they have been prepared in accordance with the applicable accounting regulations. The analysis of the company's financial position is carried out by reference to the previous financial year, respectively 2024, and highlights the maintenance of a predominantly investment-based patrimonial structure, with a high share of fixed assets in total assets.

Indicator (lei)	12/31/2024	12/31/2025	Variation
Fixed assets tOTAL	73,952,841	71,711,267	-3.0%
Current assets tOTAL	1,808,554	2,320,948	+28.3%
Advance expenses	126,844	117,930	-7.0%
liability stream	2,466,967	1,698,845	-31.1%
Long-term debts	28,634,063	25,809,024	-9.9%
Provisions	28,866	13,040	-54.8%
Advance income	17,418	34,341	+97.2%
capital own	44,740,925	46,594,895	+4.1%

The main conclusions drawn from the balance sheet analysis are the following:

- fixed assets continue to represent the overwhelming part of the company's assets, which confirms its profile as an investment company focused on owning and operating income-generating real estate assets;
- current assets increased in 2025, mainly due to the increase in cash and trade receivables;
- current debts have been significantly reduced, and long-term debts have continued their downward trend, which supports the process of financial consolidation and gradual reduction of indebtedness;
- equity increased from 44.74 million lei to 46.59 million lei, based on the net profit achieved in the 2025 financial year.

From a liquidity perspective, the company recorded an improvement in its cash position, with cash available increasing from 1,524,739 lei to 1,921,371 lei as of December 31, 2025. At the same time, receivables increased from 277,160 lei to 399,540 lei, and inventories remained at an insignificant level, respectively 37 lei.

5.2. Profit and loss account

According to the audited annual financial statements, the company recorded a net turnover of 8,021,479 lei in 2025, up from 7,475,089 lei in 2024. Operating profit stood at 4,448,278 lei, and net profit for the financial year was 1,853,971 lei. Although the level of other operating income was lower than in 2024, the company remained profitable and continued the process of consolidating the business model focused on recurring rental income and prudent management of costs and financing.

Indicator (lei)	2024	2025
Turnover net	7,475,089	8,021,479
Other operating income	5,992,925	2,602,445

Indicator (lei)	2024	2025
Operating income – total	13,468,014	10,623,924
Operating expenses – total	7,845,781	6,175,646
Operating profit	5,622,233	4,448,278
Income financial – total	65,939	34,124
Expenses financial – total	2,935,569	2,333,348
Result financial	(2,869,630)	(2,299,224)
Gross profit	2,752,603	2,149,054
Income tax	382,868	295,083
Net profit	2,369,735	1,853,971

The comparative analysis of the profit and loss account highlights:

- a moderate increase in net turnover, supported by the continuity of recurring rental income;
- a reduction in other operating income compared to 2024, which partially explains the decrease in operating profit;
- a decrease in the financial loss, from 2,869,630 lei to 2,299,224 lei, which indicates a lower pressure on financing costs compared to the previous year;
- maintaining net profitability, in a context in which the company continued to prioritize debt reduction and balance sheet consolidation.

Overall, the financial results for 2025 confirm the stability of the company's business model and its ability to generate profit from the exploitation of real estate assets, even in the face of a reduction in temporary operating income compared to the previous year.

5.3. Synthetic financial indicators

Indicator	Formula	2024	2025
Current liquidity	Current assets / current liabilities	0.73	1.37
Fast liquidity	(Cash + receivables) / current liabilities	0.73	1.37
Degree of indebtedness	Long-term debt / equity × 100	64%	55%
Borrowed capital / committed capital	LT debts / (LT debts + capital) own) × 100	39%	36%

Indicator	Formula	2024	2025
Fixed asset turnover rate	Net turnover / fixed assets	0.10	0.11

Synthetic indicators confirm the improvement in liquidity and the reduction in the company's debt level in 2025. Current liquidity increased above the threshold of 1, and the ratio between long-term debt and equity decreased, which supports a picture of financial consolidation and gradual strengthening of balance sheet resilience.

5.4. Cash flows, indebtedness and main risks

Although the company does not publish a separate and detailed cash flow statement in the body of the report, the available audited financial data allow the conclusion that the financial year 2025 ended with a better cash position than in 2024 and with a further reduction in debt, both short-term and long-term. This development is consistent with the declared strategy of prudent reinvestment of profit and gradual reduction of leverage.

The internal management report for December 2025 also indicates aggregate bank loan balances of approximately EUR 4.98 million and a long-term staggered repayment schedule, suggesting a debt service structure compatible with the cash flow profile of the assets held by the company.

The main risk categories that can be retained in the financial analysis remain: real estate market risk, occupancy and commercial risk, credit / counterparty risk, liquidity and cash-flow risk, interest rate risk, operational risk and compliance / reporting risk. These risks should be read together with the section dedicated to risk management and the internal risk management policy adopted by the company.

After 31.12.2025 and until the date of the report, no significant events occurred that would materially modify the risk profile or financial position presented in the audited annual financial statements.

6. Corporate governance, SMT compliance and other applicable requirements

6.1. Corporate governance framework

During 2024–2025, IMMO GURU SA strengthened its internal corporate governance framework by adopting and publishing a set of policies and procedures relevant to the status of an issuer listed on the Multilateral Trading System administered by the Bucharest Stock Exchange. This framework includes, among others, the risk management policy, the policy on transactions with affiliated parties, the whistleblowing procedure, the remuneration policy, the dividend policy, the policy and practice on financial forecasts, as well as the procedure on cooperation with the Authorized Consultant. These documents aim to ensure prudent, transparent and predictable management of the company, in accordance with the requirements applicable to SMT issuers and with the “comply or explain” principle.

The risk management policy establishes the framework for identifying, assessing, treating, monitoring and reporting the company's significant risks and expressly provides that it is complemented by Law no. 24/2017, ASF Regulation no. 5/2018, Regulation (EU) no. 596/2014 on market abuse and the SMT-BVB Corporate Governance Code. Similarly, the policy on related

party transactions regulates the materiality thresholds, approval flows and public information and website publication obligations for such transactions.

6.2. Compliance with the BVB Code for SMT and the "Apply or Explain" section

In line with the company's practice in the annual report for the financial year 2024, the 2025 annual report is accompanied by the "Apply or Explain" material and the corporate governance statement, presented in separate annexes. In the 2024 annual report, the Board of Directors indicated that the corporate governance statement includes: (i) the "Apply or Explain" statement, (ii) the table of compliance with the principles of the SMT-BVB Code and (iii) explanations regarding possible deviations and alignment plans.

For the 2025 financial year, the company maintains the same approach: the main body of the annual report includes a synthetic presentation of the governance framework and the main compliance developments, while the detailed "Apply or Explain" table and the corporate governance statement are presented separately, as annexes. Compared to the status described in the previous annual report, the company currently benefits from approved policies on risk management, related party transactions and public interest reporting, which represents progress compared to some measures planned in 2024–2025.

6.3. Authorized Consultant

According to the internal procedure regarding cooperation with the Authorized Consultant and in accordance with the provisions of the BVB SMT Code, the issuer is obliged to conclude and maintain a contract with an Authorized Consultant for a period of at least 2 years after the date of commencement of trading on the SMT. The Authorized Consultant of the company is TradeVille SA, and the internal procedure establishes both the contact person with the Authorized Consultant, as well as the rules of cooperation and the minimum frequency of meetings. The procedure stipulates that the contact person and the Authorized Consultant meet whenever necessary, but at least once a month and whenever new events or information arise that involve the submission of current or periodic reports.

This mechanism aims to support the company's alignment with the conduct, transparency and communication requirements applicable to SMT issuers, as well as with the corporate governance principles relevant to the market on which the company's ordinary shares are traded.

6.4. Current reporting, transparency and compliance discipline

The Company treats reporting and transparency obligations as an integral part of its governance framework. The risk management policy expressly provides for the principles of legality and compliance, as well as the obligation to promptly inform the market, including with regard to inside information and current events/reports. At the same time, internal procedures regarding transactions with affiliated parties and cooperation with the Authorized Consultant contribute to the prevention of conflicts of interest and to ensuring consistent and timely reporting.

Regulation (EU) No 596/2014 on market abuse is relevant for the company in particular in terms of the discipline of insider trading, the treatment of persons with management responsibilities and the prevention of market abuse. In addition, the policy on financial forecasts provides that the forecasts approved by the GMS and published on the company's website, starting from the date of convening the GMS, are part of the annual reports made available to investors.

Overall, the company's governance and compliance framework should be interpreted together with the corporate governance statement, the "Apply or Explain" annex, the risk management policy, the related party transaction policy, the remuneration policy and the procedure for cooperation with the Authorized Consultant, all of which contribute to supporting a transparent and predictable relationship with investors.

7. Corporate Governance Statement

In line with the company's status as an issuer listed on the Multilateral Trading System administered by the Bucharest Stock Exchange and with the practice adopted by the company in the annual reporting for the financial year 2024, the Board of Directors has prepared the Corporate Governance Statement, attached to this annual report as a separate annex. The Statement is correlated with the principles of the Corporate Governance Code applicable to SMT-BVB and with the "Apply or Explain" approach used by the company in its relationship with investors.

7.1. Content of the corporate governance statement

The corporate governance statement mainly includes:

- "Apply or explain" section, through which the company indicates the extent to which it applies the relevant corporate governance principles for SMT-BVB;
- the compliance table, which reflects the status of implementation of the relevant principles;
- explanations regarding any deviations, as well as the relevant internal measures or policies adopted by the company in the field of governance, risk management, reporting and investor relations.

7.2. Summary of the implementation status

In the 2025 financial year, the company continued to strengthen its internal corporate governance framework, including through the existence and maintenance of a set of policies and procedures approved at the Board of Directors level, such as the risk management policy, the related party transactions policy, the public interest whistleblowing procedure, the remuneration policy, the dividend policy, the financial forecast policy and the procedure for cooperation with the Authorized Consultant. Compared to the stage described in the 2024 annual report, these documents reflect a higher degree of formalization of the internal compliance and governance framework.

The Company also maintains the relationship with the Authorized Consultant under the conditions required by the SMT-BVB Code, and the internal procedure provides for consulting him at least monthly, as well as whenever information or events arise that may require current or periodic reporting.

7.3. Council Conclusion

The Board of Directors appreciates that, in relation to the company's profile and its status as an issuer listed on SMT / AeRO Premium, the corporate governance and compliance framework has been strengthened during the 2025 financial year. The progress made must be interpreted together with the "Apply or Explain" annex, the relevant internal policies and the corporate governance

statement, all of which contribute to supporting a transparent and predictable relationship with investors.

8. Main risks and uncertainties for IMMO GURU SA

The order of presentation below does not necessarily reflect a strict hierarchy of importance. The main risks relevant to the company should be interpreted in conjunction with the risk management policy, the portfolio structure and the financial profile of the issuer as of 31.12.2025. Compared to the previous financial year, the company currently benefits from a formalized risk management framework, complemented by internal policies and procedures relevant to its status as an issuer listed on SMT / AeRO Premium.

a) Macroeconomic risk and the real estate market cycle

The market value of the portfolio and the company's operating performance are influenced by the evolution of the macroeconomic environment, including the pace of economic growth, inflation, wage levels, cost of capital and financing conditions. In favorable economic scenarios, rental demand and tenant stability can support occupancy and recurring revenue levels, while an adverse economic environment can affect asset valuations, market-required yields and the availability of financing.

b) Interest rate and refinancing risk

The company is exposed to the risk associated with the cost of financing, given the existence of bank loans contracted to support the real estate portfolio. An increase in interest rates or a deterioration in refinancing conditions may affect financial expenses, profitability and available cash flows. In 2025, the financial loss decreased compared to 2024, which indicates a lower pressure on financing costs, but the exposure to this risk remains relevant for the company.

c) Liquidity and cash flow risk

Although the company generates recurring rental income, maintaining an adequate level of liquidity and managing financial maturities remains essential. As of 31.12.2025, the company recorded a better cash position than in 2024 and a reduction in current and long-term debt, which supports an improved liquidity position. However, liquidity risk remains relevant in the event of delays in collection, an unfavorable macroeconomic context or unforeseen financing needs.

d) Operational risk regarding occupancy and revenue collection

The company's business model is built around recurring revenues from the rental of its residential and commercial portfolio, making occupancy and timely collection of rents key elements for the company's financial stability. As of 31.12.2025, the aggregate occupancy rate of the residential portfolio was approximately 91%, and that of the retail portfolio was 100%, indicating good asset utilization, without excluding the risk of vacancy, non-collection or renegotiation of commercial conditions in the future.

e) Geographic and operational concentration risk

A significant part of the company's activity is concentrated in the Cosmopolis complex, in the residential segment, which implies a certain risk of geographical and operational concentration. Although this concentration also offers advantages in terms of efficiency and knowledge of the local market, it may amplify the impact of negative developments specific to the area or operational

ecosystem in which the company operates. This risk is partially mitigated by the existence of the retail segment, located in several localities, and by the diversification of the tenant base.

f) Compliance and reporting risk

As an issuer listed on the SMT, the company is subject to reporting, transparency and conduct obligations imposed by capital market legislation, BVB rules and its own internal policies. Any non-compliance in terms of current or periodic reporting, insider information management, related party transactions or investor relations may have reputational and regulatory consequences. In 2025, the company continued to strengthen its internal compliance framework, including through relevant policies and procedures in these areas.

g) Risk of uncompleted investment opportunities

To the extent that the company analyzes new investment opportunities, there may be risks related to the non-completion of transactions, legal or commercial delays and changes in market conditions. In this context, the Aquamarin acquisition was not completed as of 31.12.2025, there being an ongoing dispute between the developer and another company; although the financing was approved, the company is awaiting the resolution of the dispute, so the transaction is not reflected in the portfolio as of the reporting date.

h) ESG and environmental risks

By the nature of its activity, the company does not have significant industrial exposure, but remains exposed to risks related to consumption, operational efficiency, maintenance and safety and compliance standards applicable to real estate assets. Compared to the previous year, the company currently has a better structured internal framework for risk management and public interest reporting, and any ESG and operational efficiency initiatives must be interpreted in proportion to its business profile.

9. Perspective 2025–2027 and strategic objectives

Based on the Investment Strategy and Policy approved by the Board of Directors in August 2024, IMMO GURU S.A. aims, in the coming years, mainly to increase the portfolio through the acquisition of retail properties (shopping centers, commercial spaces, strip-mall retail parks) and/or hotels. The strategy also provides for the possibility of developing or acquiring a hotel of approximately 80 rooms, operated under a renowned international brand, and is of a principled orientation nature, without limiting other investments compatible with the company's objectives.

Within this strategic horizon 2025–2027, the company's priorities remain the consolidation of recurring cash flows, prudent management of the financing structure and the selective evaluation of new investment opportunities. As of December 31, 2025, the company's operational portfolio consisted of 133 residential units and 8 retail assets, with an aggregate estimated value of approximately EUR 17.45 million and total annualized income of approximately EUR 1.53 million. At the same time, the internal management report indicates an aggregate balance of bank loans of approximately EUR 4.98 million and a long-term staggered repayment schedule, which supports the objective of financial consolidation and gradual reduction of leverage.

According to the information provided by the company, for the time being the last available budget estimate is maintained as an internal reference. At the same time, potential new investments are analyzed with caution and in correlation with market conditions, the risk profile and the financial

discipline of the company. In this context, the Aquamarin acquisition was not completed as of 31.12.2025 and is not included in the portfolio as of the reporting date, as there is an ongoing dispute between the developer and another company, and the completion of the transaction depends on the resolution of this dispute.

Operationally, the company continues to optimize the existing portfolio, maintain a high occupancy rate, consolidate the retail segment and continue to digitize the management and tenant relations processes, in line with the directions already communicated to investors in the previous annual report.

Any forward-looking information included in this section should be read together with the company's policy on financial forecasts, according to which the forecasts and budgets approved by the AGM and published on the website are part of the annual reports, and the Board of Directors makes reasonable efforts to use appropriate and realistic assumptions and scenarios, without these representing a guarantee of the actual achievement of the estimated results.

10. Related party transactions

The Company has a policy on related party transactions, which establishes the principles, rules and procedures applicable to the identification, approval, monitoring and reporting of related party transactions, including materiality thresholds and obligations for public information and publication on the website. The policy provides that relevant transactions must be carried out in the interest of the Company, under market conditions, with the abstention of interested persons and, where appropriate, with public reporting when the legal threshold is exceeded.

For the financial year 2025, there were no material transactions with affiliated parties that require additional disclosures in the annual report. Any transactions with affiliated parties that would exceed the materiality thresholds provided by law and internal policy follow the approval and reporting regime applicable to the issuer listed on SMT-BVB.

11. Non-financial / ESG information (proportional level)

Given the size, profile and business model of the company, non-financial information is presented in a proportionate manner. IMMO GURU SA does not carry out industrial activities and does not have significant exposure to activities with a high environmental impact, but remains exposed to risks and responsibilities related to consumption, maintenance, operational safety, tenant relations and compliance with the requirements applicable to real estate assets.

In 2025, the company benefited from a better structured internal framework in terms of governance and compliance, including through the existence of a risk management policy and a whistleblowing procedure. The whistleblowing procedure applies to employees, administrators, collaborators and other persons interacting with the company and aims to ensure confidential internal reporting, the prohibition of retaliation and the traceability of notifications.

There were no material environmental incidents, litigation or relevant investigations related to environmental or ESG compliance.

12. Profit distribution and dividend policy

The company's dividend policy aims to maintain a balance between shareholder remuneration and the need to finance investments and reduce the level of indebtedness. In accordance with the articles of association and the dividend policy, class B preference shares entitle their holders to a priority dividend of 7.5% of the company's net profit, capped at a maximum of 7.5% of the annual net distributable profit, with priority over the distribution of dividends to holders of class A ordinary shares.

For the financial year 2025, the Board of Directors proposes to establish the legal reserve and carry forward the remaining profit, without distributing dividends to class A shareholders, in accordance with the dividend policy and the proposal submitted for OGMA approval. The treatment of the priority dividend right of class B preference shares will be carried out in accordance with the articles of association, the dividend policy and the OGMA resolution.

Also, the Dividend Policy adopted in February 2024 provides for the priority of using net profit for debt reduction and development, as well as the fact that no dividends will be proposed for ordinary shares before the results of 2026.

13. Research and development

Given the company's profile, research and development activity is not material in the classic sense of a manufacturing or technology company. During the 2025 financial year, the company did not highlight material research and development expenses and did not build its operational model around a distinct R&D function. Proportionally, the company's concerns in this area are found mainly in the digitalization and operational efficiency of the activity.

This section should be read together with the subchapter on research, development, digitalization and operational efficiency within the issuer's business analysis.

14. Financial forecasts and Council statement

In accordance with the policy and practice regarding financial forecasts, the company provides investors with financial forecasts and budgets of income and expenses approved by the AGM, and these forecasts, once published on the company's website starting from the date of convening the AGM for their approval, are part of the annual reports made available to investors. The policy provides that, in preparing the forecasts, the Board of Directors makes reasonable efforts to use appropriate assumptions and scenarios and to provide realistic estimates of expected future results.

For the time being, the latest available budget estimate is maintained as a reference. To the extent that the budget/forecasts approved by the AGM will be included in the 2025 annual package, they should be read in conjunction with this report. Any such forward-looking information represents estimates based on assumptions available at the date of approval and does not constitute a guarantee of the actual achievement of the forecasted results.

Management's final statement

The Board of Directors of IMMO GURU SA considers that this Annual Report for the financial year ended December 31, 2025 reflects, faithfully and in accordance with the applicable legal framework, the financial position, operational results, main risks and strategic directions of the company.

The company reaffirms its commitment to transparency, responsible governance and accurate and timely information of investors and all stakeholders. IMMO GURU SA continues to consolidate its portfolio, prudently manage its capital structure and strengthen its internal governance, compliance and risk management framework.

On behalf of the Board of Directors,

Ahmet-Emre Buyukhanli

Chairman of the Board of Directors and General Manager

Annex 1 – “Apply or Explain” Table
Situation as of December 31, 2025 – IMMO GURU SA

Code	Disposition	conformation wholly	conformation partial	Does not comply	Explanation / updated deadline
SECTION A – RESPONSIBILITY OF THE COUNCIL					
A1	Internal regulations of the Board of Directors; management of conflicts of interest		●		The company has relevant policies and procedures for governance, related party transactions, risk and compliance, but does not have a distinct and unified regulation of the Board of Directors published as a separate document. Further formalization of the internal framework of the Board may be considered in 2026.
A2	Declaration on external professional commitments of the members of the Council	✓			Relevant information regarding the members of the Board, their experience and functions are presented in the annual report and in the issuer's public documentation.
A3	Information COUNCIL if a member has links with a shareholder who directly/indirectly holds more than 5% of the voting rights	✓			The annual report includes relevant personal connections and affiliations, and the policy on transactions with related parties provides rules for abstaining from voting and managing conflicts of interest.
A4	Annual report – number of Council meetings and annual Council self-assessment		●		The annual report may include information on the Council's activity, but the documents analyzed do not indicate the existence of a formalized procedure and a documented annual self-assessment exercise for 2025. Implementation of a such procedures can be analyzed in 2026.
A5	Cooperation procedure with the Authorized Consultant	✓			The procedure is approved and establishes the rules of cooperation, consultation and escalation in the relationship with the Authorized Consultant.
A5.1	Designation of the contact person with the Authorized Consultant	✓			The procedure provides for the designation of a liaison person with the Authorized Consultant at the issuer level.
A5.2	Meetings with the Authorized Consultant at least once a month	✓			The procedure provides for meetings whenever necessary, but at least once a month, as well as whenever events or

Code	Disposition	conformation wholly	conformation partial	Does not comply	Explanation / updated deadline
					information arise that may require current or periodic reporting.
A5.3	Informing BVB regarding malfunctions / change of Authorized Consultant	✓			The obligation is expressly provided for in the internal procedure regarding the Authorized Consultant.
SECTION B – INTERNAL CONTROL AND AUDIT					
B1	Policy regarding transactions with parties affiliated ≥ 5%	✓			The company has a policy approved regarding transactions with parties affiliated , which establishes materiality thresholds , approval flows and reporting and publication obligations .
B2	Independent/third-party internal audit function			✗	The documents analyzed do not indicate the existence of a distinct internal audit function, internal or outsourced. Currently, the supervision of internal control and reporting is carried out by the Board of Directors, with the support of the external financial auditor. The company may analyze the opportunity of a dedicated / outsourced solution in relation to its size and profile.
SECTION C – FAIR REMUNERATION					
C1	In the annual report – section on the remuneration of the Board and directors		●		The company has an approved and published remuneration policy, and the 2025 annual report includes information on the remuneration policy and the determination of the remuneration of the members of the Board of Directors. Level of detail remain adapted profile the SMT issuer .
SECTION D – INVESTOR RELATIONSHIP					
D1	Section dedicated Investor Relations on the website, in the languages Romanian and English	✓			Company website SHOW section dedicated investors and EN/RO options . (immoguru.ro)
D1.1	Publication of the articles of association and relevant internal policies/documents	✓			The company has relevant internal policies for governance and compliance. At the time of writing, final verification of the documents actually published in the investor section of the website is recommended.
D1.2	Publication of CVs of members of statutory bodies	✓			Published on the website.

Code	Disposition	conformation wholly	conformation partial	Does not comply	Explanation / updated deadline
D1.3	Current and periodic reports accessible	✓			The issuer uses market channels and its own website to publish current and periodic reports.
D1.4	AGM documents (convocation, materials, decisions)	✓			The company publishes the documents related to the AGM through market channels and on the website, in accordance with its reporting practice.
D1.5	Information regarding corporate events	✓			The issuer has reporting and investor relations procedures compatible with information obligations regarding corporate events and other current reporting.
D1.6	Other extraordinary information (Authorized Consultant, other market relevant information)	✓			Internal procedures provide for management and publication OF INFORMATION relevant to the market , including in the relationship with the Consultant Authorized .
D1.7	Dedicated investor relations function/person, with public contact details	✓			The company's website includes relevant contact details for investors and the issuer. (immoguru.ro)
D2	Dividend policy published	✓			The dividend policy is approved and used within the company's governance.
D3	Financial forecasting policy/financial forecasting practice	✓			The policy on financial forecasts is approved and provides that forecasts approved by the AGM and published on the website are part of the annual reports.
D4	Early determination of the date and location of the AGM	✓			The practice of convening and publishing the AGM is implemented by the company as part of its obligations as a listed issuer.
D5	Financial reporting available bilingually (RO/EN)		●		The company's website operates in EN/RO mode, but it is recommended to finalize all documents actually published in both languages at the time of publishing the 2025 annual report. (immoguru.ro)

Observations on the compliance status

The company applies the relevant corporate governance principles for SMT-BVB issuers in a manner commensurate with its size, structure and business profile. Where certain provisions are not yet fully implemented, the company provides explanations and indicates reasonable directions for alignment, in the spirit of the "Apply or Explain" principle. The internal governance framework was strengthened during the 2025 financial year, including through the existence of the risk management policy, the related party transactions policy and the whistleblowing procedure.

Consolidation directions for the coming period

For the coming period, the company may consider, depending on its size and governance needs:

- further formalizing the internal framework of the Board of Directors, including through a dedicated regulation and, if deemed appropriate, through additional nomination and diversity policies;
- documenting a formal annual self-assessment process of the Board of Directors;
- analysis of the opportunity for an internal audit function, in-house or outsourced, proportionate to the issuer's profile;
- strengthening the bilingual availability of reporting documents and investor relations materials on the company's website.

Final note

This annex should be read in conjunction with the Corporate Governance Statement, the Risk Management Policy, the Related Party Transactions Policy, the Remuneration Policy, the Dividend Policy, the Financial Forecasting Policy and the Procedure for Cooperation with the Authorized Consultant. To the extent that certain documents are updated or published in a revised form on the issuer's website, the compliance status of the items in section D may be adjusted accordingly before the final publication of the annual report.

Annex 2 – Annual financial statements as of December 31, 2025 (F10, F20, F30, F40)

(prepared according to OMFP no. 1802/2014, audited by Audit EAM Zuca SRL)

<input type="checkbox"/> Mari Contribuabili care depun bilanțul la Bucuresti <input type="checkbox"/> Sucursala <input type="checkbox"/> GIE - grupuri de interes economic <input type="checkbox"/> Activ net mai mic de 1/2 din valoarea capitalului subscris		S1003_A1.0.0 / 11.02.2026 Tip situație financiară: BS <input checked="" type="radio"/> An <input type="radio"/> Semestru Anul 2025 <input type="button" value="Precizări MFP"/>	
<input type="button" value="Versiuni"/> <input type="button" value="Atenție!"/>		Suma de control 17.866.690	
Entitatea IMMO GURU S.A.			
Adresa	Județ Ilfov	Sector	Localitate Stefanestii de Jos
	Strada Linia de Centura	Nr. 50	Bloc Scara Ap. 8 Telefon 0372154512
Număr din registrul comerțului J2013001604236		Cod unic de inregistrare 3 1 7 0 6 2 2 8	
Forma de proprietate 35--Societati cu raspundere limitata		Cod LEI (Legal Entity Identifier , conform ISO 17442)	
<input type="radio"/> CAEN 2024 <input checked="" type="radio"/> CAEN 2025			
Activitatea preponderenta (cod si denumire clasa CAEN)		Activitatea preponderenta efectiv desfasurata (cod si denumire clasa CAEN)	
5510 <input type="button" value="Alege CAEN"/>		5510 <input type="button" value="Alege CAEN"/>	
<input checked="" type="radio"/> Situatii financiare anuale (entități al căror exercițiu financiar coincide cu anul calendaristic)		<input type="radio"/> Raportări anuale	
<input type="radio"/> Entități mijlocii, mari si entități de interes public <input checked="" type="radio"/> Entități mici <input type="radio"/> Microentități		<input type="checkbox"/> 1. entitățile care au optat pentru un exercițiu financiar diferit de anul calendaristic, cf.art. 27 din Legea contabilității nr. 82/1991 <input type="checkbox"/> 2. persoanele juridice aflate în lichidare, potrivit legii <input type="checkbox"/> 3. subunitățile deschise în România de societăți rezidente în state aparținând Spațiului Economic European <input type="checkbox"/> 4. sediile permanente ale persoanelor juridice cu sediul în Spațiul Economic European <input type="checkbox"/> 5. persoanelor juridice străine cu sediul în Spațiul Economic European, care au locul de exercitare a conducerii efective în România	
Situațiile financiare anuale încheiate la 31.12.2025 de către entitățile prevazute la pct.9 alin.(3) din Reglementările contabile, aprobate prin OMFP nr. 1.802/2014, cu modificările și completările ulterioare, al caror exercitiu financiar corespunde cu anul calendaristic F10 - BILANT PRESCURTAT F20 - CONTUL DE PROFIT ȘI PIERDERE F30 - DATE INFORMATIVE F40 - SITUATIA ACTIVELOR IMOBILIZATE			
<input type="button" value="Import fisier XML - F10,F20 an precedent"/> <input type="button" value="Import 'balanta.txt'"/> <input type="button" value="Import fisier XML creat cu alte aplicații"/>		<input type="button" value="VALIDARE"/>	
<input type="button" value="DEBLOCARE"/> <input type="button" value="ANULARE"/> <input type="button" value="LISTARE"/>			
REPREZANTANTUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE ARE OBLIGAȚIA GESTIONĂRII ENTITĂȚII), Numele și prenumele BUYUKHANLI AHMET EMRE Semnătura _____ <input type="text"/> Semnătura electronica		INTOCMIT, Numele și prenumele FELICIAN SILVIU IOAN Calitatea ? 12--CONTABIL SEF	
Entitatea are obligația legală de auditare a situațiilor financiare anuale? <input checked="" type="radio"/> DA <input type="radio"/> NU		Entitatea a optat voluntar pentru auditarea situațiilor financiare anuale (L162/2017)? <input type="radio"/> DA <input checked="" type="radio"/> NU	
Entitatea are organizată activitatea de audit intern, potrivit legii? <input type="radio"/> DA <input checked="" type="radio"/> NU		Entitatea are obligația legală de verificare a situațiilor financiare anuale de către cenzori? <input type="radio"/> DA <input checked="" type="radio"/> NU	
AUDITOR Nume și prenume auditor persoana fizică/ Denumire firma de audit AUDIT EAM ZUCA S.R.L.		Semnătura _____ <input type="text"/> Semnătura electronica	
Nr.de inregistrare in Registrul ASPAAS 908		CIF/ CUI 2 5 4 3 8 7 8 3	
		Situațiile financiare anuale au fost aprobate potrivit legii <input checked="" type="checkbox"/>	
<input type="button" value="Formular VALIDAT"/>			

BILANT PRESCURTAT

Cod 10

la data de 31.12.2025

- lei -

Denumirea elementului (formulele de calcul se refera la Nr.rd. din col.B)	Nr.rd. OMF nr. 2036/ 2025	Nr. rd.	Sold la:	
			01.01.2025	31.12.2025
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01	13.168	10.454
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	73.939.673	71.700.813
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03		
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	73.952.841	71.711.267
B. ACTIVE CIRCULANTE				
I. STOCURI (ct.301+302+303+321+322+/-308+323+326+327+328+331+332 +341+345+346+347+/-348+351+354+356+357+358+361+/-368+371+/-378 +381+/-388+4091- 391- 392-393-394-395-396-397-398 - din ct.4428 - 4901)	05	05	6.655	37
II.CREANȚE				
1. (ct.267*-296*+4092+411+413+418+425+4282+431**+436**+437**+4382 +441**+4424+din ct.4428**+444**+445+446**+447**+4482+451**+453** +456**+4582+461+4662+473** - 491 - 495 - 496 - 4902 +5187)	06	06a (301)	277.160	399.540
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	277.160	399.540
III. INVESTIȚII PE TERMEN SCURT (ct.501+505+506+507+ din ct.508*+5113+5114-591-595-596-598)	09	07		
IV. CASA ȘI CONTURI LA BĂNCI (din ct.508* +ct. 5112+512+531+532+541+542)	10	08	1.524.739	1.921.371
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	1.808.554	2.320.948
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	126.844	117.930
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	42.024	41.810
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12	84.820	76.120
D. DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+457 +4581+462+4661+467+473***+509+5186+519)	15	13	2.466.967	1.698.845
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	-633.807	629.572
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	73.403.854	72.416.959
G. DATORII:SUMELE CARE TREBUIE PLATITE INTR-O PERIOADA MAI MARE DE UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+4581 +462+4661+467+473***+509+5186+519)	18	16	28.634.063	25.809.024
H. PROVIZIOANE (ct. 151)	19	17	28.866	13.040
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18	17.418	34.341
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19		
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20		
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21		
2. Venituri înregistrate în avans (ct. 472) (rd.23+24)	24	22	17.418	34.341

				F10 - pag. 2	
Sume de reluat într-o perioadă de până la un an (din ct. 472*)	25	23	17.418	34.341	
Sume de reluat într-o perioadă mai mare de un an (din ct. 472*)	26	24			
3. Venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478) (rd.26+27)	27	25			
Sume de reluat într-o perioadă de până la un an (din ct. 478*)	28	26			
Sume de reluat într-o perioadă mai mare de un an (din ct. 478*)	29	27			
Fondul comercial negativ (ct.2075)	30	28			
J. CAPITAL ȘI REZERVE					
I. CAPITAL (rd. 30+31+32+33+34)	31	29	17.866.690	17.866.690	
1. Capital subscris vărsat (ct. 1012)	32	30	17.866.690	17.866.690	
2. Capital subscris nevărsat (ct. 1011)	33	31			
3. Patrimoniul regiei (ct. 1015)	34	32			
4. Patrimoniul institutelor naționale de cercetare-dezvoltare (ct. 1018)	35	33			
5. Alte elemente de capitaluri proprii (ct. 1031)	36	34			
II. PRIME DE CAPITAL (ct. 104)	37	35	18.402.861	18.402.861	
III. REZERVE DIN REEVALUARE (ct. 105)	38	36	2.113.256	2.081.883	
IV. REZERVE (ct.106)	39	37	641.077	733.466	
Acțiuni proprii (ct. 109)	40	38			
Câștiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39			
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40			
V. PROFITUL SAU PIERDEREA REPORTAT(Ă)	SOLD C (ct. 117)	43	41	3.484.936	5.748.413
	SOLD D (ct. 117)	44	42	0	0
VI. PROFITUL SAU PIERDEREA EXERCITIULUI FINANCIAR					
	SOLD C (ct. 121)	45	43	2.369.735	1.853.971
	SOLD D (ct. 121)	46	44		
Repartizarea profitului (ct. 129)	47	45	137.630	92.389	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	44.740.925	46.594.895	
Patrimoniul public (ct. 1016)	49	47			
Patrimoniul privat (ct. 1017) 1)	50	48			
CAPITALURI - TOTAL (rd. 46+47+48) (rd.04+09+10-13-16-17-18)	51	49	44.740.925	46.594.895	

*) Conturi de repartizat după natura elementelor respective.

**) Solduri debitoare ale conturilor respective.

***) Solduri creditoare ale conturilor respective.

1) Se va completa de către entitățile cărora le sunt incidente prevederile Ordinului ministrului finanțelor publice și al ministrului delegat pentru buget nr. 668/2014 pentru aprobarea Precizărilor privind întocmirea și actualizarea inventarului centralizat al bunurilor imobile proprietate privată a statului și a drepturilor reale supuse inventarierii, cu modificările și completările ulterioare.

REPREZENTANTUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE ARE OBLIGAȚIA GESTIONĂRII ENTITĂȚII),

INTOCMIT,

Numele și prenumele

BUYUKHANLI AHMET EMRE

Numele și prenumele

FELICIAN SILVIU IOAN

Semnătura _____

Calitatea

12--CONTABIL SEF

Formular
VALIDAT

Semnătura _____

Nr.de inregistrare in organismul profesional:

CONTUL DE PROFIT ȘI PIERDERE

la data de 31.12.2025

Cod 20

- lei -

Denumirea indicatorilor	Nr. rd.	Exercițiul financiar		
		2024	2025	
(formulele de calcul se refera la Nr.rd. din col.B)				
A	B	1	2	
1. Cifra de afaceri netă (rd. 02+03-04+06)	01	01	7.475.089	8.021.479
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	7.475.089	8.021.479
- din care, cifra de afaceri netă realizată din operațiuni desfășurate pe teritoriul național		01b (318)		
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	7.475.089	8.021.479
Venituri din vânzarea mărfurilor (ct. 707)	04	03		
Reduceri comerciale acordate (ct. 709)	05	04		
Venituri din dobânzi înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.766*)		05		
Venituri din subvenții de exploatare aferente cifrei de afaceri nete (ct.7411)	06	06		
2. Venituri aferente costului producției în curs de execuție (ct.711+712)				
Sold C	07	07		
Sold D	08	08		
3. Venituri din producția de imobilizări necorporale și corporale (ct.721+ 722)	09	09		
4. Venituri din reevaluarea imobilizărilor corporale (ct. 755)	10	10		
5. Venituri din producția de investiții imobiliare (ct. 725)	11	11		
6. Venituri din subvenții de exploatare (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12		
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	5.992.925	2.602.445
-din care, venituri din subvenții pentru investiții (ct.7584)	14	14		
-din care, venituri din fondul comercial negativ (ct.7815)	15	15		
VENITURI DIN EXPLOATARE – TOTAL (rd. 01+07-08+09+10+11+12+13)	16	16	13.468.014	10.623.924
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	176	
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	65.790	117.095
b) Cheltuieli privind utilitățile (ct.605), din care:	19	19	871.759	1.312.519
- cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)	701.525	1.025.720
- cheltuieli privind consumul de gaze naturale (ct. 6053)	21	19b (303)	140.185	254.139
c) Cheltuieli privind mărfurile (ct.607)	22	20		
Reduceri comerciale permise (ct. 609)	23	21		
9. Cheltuieli cu personalul (rd. 23+24)	24	22	42.939	202.414
a) Salarii și indemnizații (ct.641+642+643+644)	25	23	42.020	198.335

		F20 - pag. 2		
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	26	24	919	4.079
10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 25a + 26 - 27)	27	25	1.856.210	2.172.425
a.1) Cheltuieli de exploatare privind amortizarea imobilizărilor (ct. 6811)	28	25a (306)	1.856.210	2.172.425
a.2) Alte cheltuieli (ct.6811+6813+6817+ din ct.6818)	29	26		
a.3) Venituri (ct.7813 + din ct.7818)	30	27		
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	31	28		
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	32	29		
b.2) Venituri (ct.754+7814 + din ct.7818)	33	30		
11. Alte cheltuieli de exploatare (rd. 32+33+33d+33f+33h+33j+34+35+36+37)	34	31	4.980.041	2.387.019
11.1. Cheltuieli privind prestațiile externe (ct.611+613+614+615+621*+622+623+624+625+626+627+628)	35	32	2.148.022	1.439.752
11.2. Cheltuieli cu redevențele, locațiile de gestiune și chirile (ct. 612), din care:	36	33	88.593	5.471
- cheltuieli cu redevențe (ct. 6121)	37	33a (307)		
- cheltuieli cu locațiile de gestiune (ct. 6122)	38	33b (308)		
- cheltuieli cu chirile (ct. 6123)	39	33c (309)	88.593	5.471
11.3. Cheltuieli aferente drepturilor de proprietate intelectuală (ct. 616), din care:	40	33d (310)		
- cheltuielile în relația cu entitățile afiliate	41	33e (311)		
11.4. Cheltuieli de management (ct. 617), din care:	42	33f (312)	44.784	105.699
- cheltuielile în relația cu entitățile afiliate	43	33g (313)		
11.5. Cheltuieli de consultanță (ct. 618), din care:	44	33h (314)		61.975
- cheltuielile în relația cu entitățile afiliate	45	33i (315)		
11.6. Cheltuieli cu alte impozite, taxe și vărsăminte asimilate; cheltuieli reprezentând transferuri și contribuții datorate în baza unor acte normative speciale (ct. 635 + 6586*)	46	33j (316)	301.756	298.434
11.7. Cheltuieli cu protecția mediului înconjurător (ct. 652)	47	34		
11.8. Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	48	35		
11.9. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587)	49	36		
11.10. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	50	37	2.396.886	475.688
— Cheltuieli cu dobânzile de refinanțare înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.666*)		38		
12. Ajustări privind provizioanele (rd. 40 - 41)	51	39	28.866	-15.826
- Cheltuieli (ct.6812)	52	40	28.866	5.030
- Venituri (ct.7812)	53	41		20.856
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)	54	42	7.845.781	6.175.646
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	55	43	5.622.233	4.448.278
- Pierdere (rd. 42 - 16)	56	44	0	0
13. Venituri din interese de participare (ct.7611+7612+7613)	57	45		
- din care, veniturile obținute de la entitățile afiliate	58	46		

				F20 - pag. 3	
14. Venituri din dobânzi (ct. 766)	59	47	9.810	16.094	
- din care, veniturile obținute de la entitățile afiliate	60	48			
15. Venituri din subvenții de exploatare pentru dobânda datorată (ct. 7418)	61	49			
16. Alte venituri financiare (ct.762+764+765+767+768+7615)	62	50	56.129	18.030	
- din care, venituri din alte imobilizări financiare (ct. 7615)	63	51			
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	64	52	65.939	34.124	
17. Ajustări de valoare privind imobilizările financiare și investițiile financiare deținute ca active circulante (rd. 54 - 55)	65	53			
- Cheltuieli (ct.686)	66	54			
- Venituri (ct.786)	67	55			
18. Cheltuieli privind dobânzile (ct.666)	68	56	2.812.519	2.097.791	
- din care, cheltuielile în relația cu entitățile afiliate	69	57			
19. Alte cheltuieli financiare (ct.663+664+665+667+668)	70	58	123.050	235.557	
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	71	59	2.935.569	2.333.348	
PROFITUL SAU PIERDEREA FINANCIAR(Ă):					
- Profit (rd. 52 - 59)	72	60	0	0	
- Pierdere (rd. 59 - 52)	73	61	2.869.630	2.299.224	
VENITURI TOTALE (rd. 16 + 52)	74	62	13.533.953	10.658.048	
CHELTUIELI TOTALE (rd. 42 + 59)	75	63	10.781.350	8.508.994	
PROFITUL SAU PIERDEREA BRUT(Ă):					
- Profit (rd. 62 - 63)	76	64	2.752.603	2.149.054	
- Pierdere (rd. 63 - 62)	77	65	0	0	
20. Impozitul pe profit (ct.691)	78	66	382.868	295.083	
21. Cheltuieli cu impozitul pe profit, respectiv impozitul pe profit la nivelul impozitului minim pe cifra de afaceri, rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit(ct.694)	79	66a (304)			
22. Venituri din impozitul pe profit, respectiv impozitul pe profit la nivelul impozitului minim pe cifra de afaceri, rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit(ct. 794)	80	66b (305)			
— Impozitul specific unor activități (ct. 695)		67			
23. Cheltuieli cu impozitul pe profit la nivelul impozitului minim pe cifra de afaceri (ct. 697)	81	67a (317)			
24. Alte impozite neprezentate la elementele de mai sus (ct.698)	82	68			
PROFITUL SAU PIERDEREA NET(Ă) A EXERCIȚIULUI FINANCIAR:					
- Profit (rd. 64 + 66b) - (65 + 66 + 66a + 67 + 67a + 68)	83	69	2.369.735	1.853.971	
- Pierdere (rd. 65 + 66 + 66a + 67 + 67a + 68) - (64 + 66b)	84	70	0	0	

*) Conturi de repartizat după natura elementelor respective.

La rândul 35 (cf.OMF nr.2036/ 2025)- se cuprind și drepturile colaboratorilor, stabilite potrivit legislației muncii, care se preiau din rulajul debitor al contului 621 „Cheltuieli cu colaboratorii”, analitic „Colaboratori persoane fizice”.

La rândul 46 (cf.OMF nr.2036/ 2025)- în contul 6586 „Cheltuieli reprezentând transferuri și contribuții datorate în baza unor acte normative speciale” se evidențiază cheltuielile reprezentând transferuri și contribuții datorate în baza unor acte normative speciale, altele decât cele prevăzute de Codul fiscal.

REPREZENTANTUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE
ARE OBLIGAȚIA GESTIONĂRII ENTITĂȚII),

INTOCMIT,

Numele si prenumele

BUYUKHANLI AHMET EMRE

Numele si prenumele

FELICIAN SILVIU IOAN

Semnătura _____

Calitatea

12--CONTABIL SEF

Semnătura _____

Formular
VALIDAT

Nr.de inregistrare in organismul profesional:

DATE INFORMATIVE la data de 31.12.2025

F30 - pag. 1

Cod 30 (formulele de calcul se refera la Nr.rd. din col.B)

- lei -

I. Date privind rezultatul inregistrat	Nr.rd. OMF nr.2036 /2025	Nr. rd.	Nr.unitati		Sume
A		B	1		2
Unitați care au inregistrat profit	01	01	1		1.853.971
Unitați care au inregistrat pierdere	02	02			
Unitați care nu au inregistrat nici profit, nici pierdere	03	03			
II Date privind platile restante	Nr.rd. OMF nr.2036 /2025	Nr. rd.	Total, din care:	Pentru activitatea curenta	Pentru activitatea de investitii
A		B	1=2+3	2	3
Plati restante – total (rd.05 + 09 + 15 la 17 + 18)	04	04	374.188	374.188	
Furnizori restanți – total (rd. 06 la 08)	05	05	374.188	374.188	
- peste 30 de zile	06	06	29.094	29.094	
- peste 90 de zile	07	07	82.461	82.461	
- peste 1 an	08	08	262.633	262.633	
Obligatii restante fata de bugetul asigurarilor sociale – total(rd.10 la 14)	09	09			
- contributi pentru asigurari sociale de stat datorate de angajatori, salariatii si alte persoane asimilate	10	10			
- contributi pentru fondul asigurarilor sociale de sanatate	11	11			
- contribuția pentru pensia suplimentară	12	12			
- contributi pentru bugetul asigurarilor pentru somaj	13	13			
- alte datorii sociale	14	14			
Obligatii restante fata de bugetele fondurilor speciale si alte fonduri	15	15			
Obligatii restante fata de alti creditorii	16	16			
Impozite, taxe si contributi neplatite la termenul stabilit la bugetul de stat, din care:	17	17			
- contributia asiguratorie pentru munca	18	17a (301)			
Impozite si taxe neplatite la termenul stabilit la bugetele locale	19	18			
III. Numar mediu de salariatii	Nr.rd. OMF nr.2036 /2025	Nr. rd.	31.12.2024		31.12.2025
A		B	1		2
Numar mediu de salariatii	20	19	1		2
Numarul efectiv de salariatii existenti la sfarsitul perioadei, respectiv la data de 31 decembrie	21	20	3		4
IV. Redevențe plătite în cursul perioadei de raportare, subvenții încasate și creanțe restante	Nr.rd. OMF nr.2036 /2025	Nr. rd.	Sume (lei)		
A		B	1		
Redevențe plătite în cursul perioadei de raportare pentru bunurile din domeniul public, primite în concesiune, din care:	22	21			
- redevențe pentru bunurile din domeniul public plătite la bugetul de stat	23	22			
Redevență minieră plătită la bugetul de stat	24	23			

Redevență petrolieră plătită la bugetul de stat	25	24		
Chirii plătite în cursul perioadei de raportare pentru terenuri 1)	26	25		
Venituri brute din servicii plătite către persoane nerezidente , din care:	27	26		
- impozitul datorat la bugetul de stat	28	27		
Venituri brute din servicii plătite către persoane nerezidente din statele membre ale Uniunii Europene, din care:	29	28		
- impozitul datorat la bugetul de stat	30	29		
Subvenții încasate în cursul perioadei de raportare, din care:	31	30		
- subvenții încasate în cursul perioadei de raportare aferente activelor	32	31		
- subvenții aferente veniturilor, din care:	33	32		
- subvenții pentru stimularea ocupării forței de muncă *)	34	33		
- subvenții pentru energie din surse regenerabile	35	33a (316)		
- subvenții pentru combustibili fosili	36	33b (317)		
Creanțe restante , care nu au fost încasate la termenele prevăzute în contractele comerciale și/sau în actele normative în vigoare, din care:	37	34		
- creanțe restante de la entități din sectorul majoritar sau integral de stat	38	35		
- creanțe restante de la entități din sectorul privat	39	36		
V. Tichete acordate salariaților	Nr.rd. OMF nr.2036 /2025	Nr. rd.	Sume (lei)	
A		B	1	
Contravaloarea tichetelor acordate salariaților	40	37	17.120	
Contravaloarea tichetelor acordate altor categorii de beneficiari, alții decât salariații	41	37a (302)		
VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)	Nr.rd. OMF nr.2036/ 2025	Nr. rd.	31.12.2024	31.12.2025
A		B	1	2
Cheltuieli de cercetare - dezvoltare :	42	38		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	43	38a (318)		
- după surse de finanțare (rd. 40+41)	44	39	0	0
- din fonduri publice	45	40		
- din fonduri private	46	41		
- după natura cheltuielilor (rd. 43+44)	47	42	0	0
- cheltuieli curente	48	43		
- cheltuieli de capital	49	44		
VII. Cheltuieli de inovare ***)	Nr.rd. OMF nr.2036/ 2025	Nr. rd.	31.12.2024	31.12.2025
A		B	1	2
Cheltuieli de inovare	50	45		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	51	45a (319)		
VIII. Alte informații	Nr.rd. OMF nr.2036/ 2025	Nr. rd.	31.12.2024	31.12.2025
A		B	1	2
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:	52	46		

- avansuri acordate entităților neafiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	53	46a (303)		
- avansuri acordate entităților afiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	54	46b (304)		
Avansuri acordate pentru imobilizări corporale (ct. 4093), din care:	55	47		
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări corporale (din ct. 4093)	56	47a (305)		
- avansuri acordate entităților afiliate nerezidente pentru imobilizări corporale (din ct. 4093)	57	47b (306)		
Imobilizări financiare, în sume brute (rd. 49+54)	58	48		
Acțiuni deținute la entitățile afiliate, interese de participare, alte titluri imobilizate și obligațiuni, în sume brute (rd. 50 + 51 + 52 + 53)	59	49		
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51		
- acțiuni și parti sociale emise de nerezidenți, din care:	62	52		
- dețineri de cel puțin 10%	63	52a (307)		
- obligațiuni emise de nerezidenți	64	53		
Creanțe imobilizate, în sume brute (rd. 55+56)	65	54		
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55		
- creanțe imobilizate în valută (din ct. 267)	67	56		
Creanțe comerciale, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor și alte conturi asimilate, în sume brute (ct. 4091 + 4092 + 411 + 413 + 418), din care:	68	57	191.965	325.879
- creanțe comerciale în relația cu entitățile neafiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	69	58		
- creanțe comerciale în relația cu entitățile afiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	70	58a (308)		
Creanțe neincasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	71	59		
Creanțe în legătură cu personalul și conturi asimilate (ct. 425 + 4282)	72	60		
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul de stat (din ct. 431+436+437+4382+ 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , (rd.62 la 66)	73	61	91.850	73.697
- creanțe în legatură cu bugetul asigurărilor sociale (ct.431+437+4382)	74	62		
- creanțe fiscale în legatură cu bugetul de stat (ct.436+441+4424+4428+444+446)	75	63	54.164	36.011
- subvenții de incasat(ct.445)	76	64		
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	77	65		
- alte creanțe în legatură cu bugetul de stat(ct.4482)	78	66	37.686	37.686
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67		

- creanțe cu entități afiliate nerezidente (din ct. 451), din care:	80	68		
- creanțe comerciale cu entități afiliate nerezidente (din ct. 451)	81	69		
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul de stat neîncasate la termenul stabilit (din ct. 431+ din ct. 436 + din ct. 437 + din ct. 4382 + din ct. 441 + din ct. 4424 + din ct. 4428 + din ct. 444 + din ct. 445 + din ct. 446 + din ct. 447 + din ct. 4482)	82	70		
Alte creanțe (ct. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), din care:	83	71	126.844	117.930
- decontari privind interesele de participare ,decontari cu actionarii/ asociatii privind capitalul ,decontari din operatiuni in participatie (ct.453+456+4582)	84	72		
- alte creante in legatura cu persoanele fizice si persoanele juridice, altele decat creantele in legatura cu institutiile publice (institutiile statului) (din ct. 461 + din ct. 471 + din ct.473+4662)	85	73	126.844	117.930
- sumele preluate din contul 542 'Avansuri de trezorerie' reprezentând avansurile de trezorerie, acordate potrivit legii și nedecontate până la data de raportare (din ct. 461)	86	74		
Dobânzi de încasat (ct. 5187) , din care:	87	75		
- de la nerezidenti	88	76		
Dobânzi de încasat de la nerezidenți (din ct. 4518 + din ct. 4538)	89	76a (313)		
Valoarea împrumuturilor acordate operatorilor economici ****)	90	77		
Investiții pe termen scurt, în sume brute (ct. 501 + 505 + 506 + 507 + din ct.508), din care:	91	78		
- acțiuni necotate emise de rezidenti	92	79		
- părți sociale emise de rezidenti	93	80		
- acțiuni emise de nerezidenti	94	81		
- obligațiuni emise de nerezidenti	95	82		
- dețineri de obligațiuni verzi	96	82a (320)		
Alte valori de încasat (ct. 5113 + 5114)	97	83		
Casa în lei și în valută (rd.85+86)	98	84	41.391	29.009
- în lei (ct. 5311)	99	85	41.391	29.009
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	1.459.078	1.858.376
- în lei (ct. 5121), din care:	102	88	1.304.900	1.727.540
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	154.178	130.836
- conturi curente în valută deschise la bănci nerezidente	105	91		
Alte conturi curente la bănci și acreditive, (rd.93+94)	106	92	24.270	33.985
- sume în curs de decontare, acreditive și alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93	24.270	33.985
- sume în curs de decontare și acreditive în valută (din ct. 5125 + 5414)	108	94		
Datorii (rd. 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	2.832.534	2.117.632

Credite bancare externe pe termen scurt (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este <u>mai mica de 1 an</u>) (din ct. 519), (rd.97+98)	110	96		
- în lei	111	97		
- în valută	112	98		
Credite bancare externe pe termen lung (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este <u>mai mare sau egală cu 1 an</u>) (din ct. 162), (rd.100+101)	113	99		
- în lei	114	100		
- în valută	115	101		
Credite de la trezoreria statului și dobanzile aferente (ct. 1626 + din ct. 1682)	116	102		
Alte împrumuturi și dobânzile aferente (ct. 166 + 1685 + 1686 + 1687) (rd. 104+105)	117	103		
- în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute	118	104		
- în valută	119	105		
Alte împrumuturi și datorii asimilate (ct. 167), din care:	120	106	348.150	384.445
- valoarea concesiunilor primite (din ct. 167)	121	107		
- valoarea obligațiunilor verzi emise de entitate	122	107a (321)		
Datorii comerciale, avansuri primite de la clienți și alte conturi asimilate, în sume brute (ct. 401 + 403 + 404 + 405 + 408 + 419), din care:	123	108	1.996.197	1.251.045
- datorii comerciale în relația cu entitățile neafiliate nerezidente, avansuri primite de la clienți neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	124	109		
- datorii comerciale în relația cu entitățile afiliate nerezidente, avansuri primite de la clienți afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	125	109a (309)		
Datorii în legătură cu personalul și conturi asimilate (ct. 421 + 423 + 424 + 426 + 427 + 4281)	126	110		8.144
Datorii în legătură cu bugetul asigurărilor sociale și bugetul de stat (ct. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) (rd.112 la 115)	127	111	115.857	84.245
- datorii în legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	3.399	5.837
- datorii fiscale în legatura cu bugetul de stat (ct.436+441+4423+4428+444+446)	129	113	112.458	78.408
- fonduri speciale - taxe și varsaminte asimilate (ct.447)	130	114		
- alte datorii în legatura cu bugetul de stat (ct.4481)	131	115		
Datoriile entității în relațiile cu entitățile afiliate (ct. 451), din care:	132	116		
- datorii cu entități afiliate nerezidente ²⁾ (din ct. 451), din care:	133	117		
- cu scadența inițială mai mare de un an	134	118		
- datorii comerciale cu entitățile afiliate nerezidente indiferent de scadență (din ct. 451)	135	118a (310)		
Sume datorate acționarilor / asociatilor (ct.455), din care:	136	119	327.125	327.127

- sume datorate actionarilor / asociatilor pers.fizice	137	120	327.125	327.127
- sume datorate actionarilor / asociatilor pers.juridice	138	121		
Alte datorii (ct. 269 + 453 + 456 + 457 + 4581 + 462 + 4661 + 467 + 472 + 473 + 478 + 509), din care:	139	122	45.205	62.626
-decontari privind interesele de participare , decontari cu actionarii /asociatii privind capitalul, dividende si decontari din operatii in participatie (ct.453+456+457+4581+467)	140	123		
-alte datorii in legatura cu persoanele fizice si persoanele juridice, altele decat datoriile in legatura cu institutiile publice (institutiile statului) 3) (din ct.462+4661+din ct.472+din ct.473)	141	124	45.205	62.626
- subventii nereluate la venituri (din ct. 472)	142	125		
- varsaminte de efectuat pentru imobilizari financiare si investitii pe termen scurt (ct.269+509)	143	126		
- venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478)	144	127		
Dobânzi de plătit (ct. 5186), din care:	145	128		
- către nerezidenți	146	128a (311)		
Dobânzi de plătit către nerezidenți (din ct. 4518 + din ct. 4538)	147	128b (314)		
Valoarea împrumuturilor primite de la operatorii economici ****)	148	129		
Capital subscris vărsat (ct. 1012), din care:	149	130	17.866.690	17.866.690
- acțiuni cotate 4)	150	131		
- acțiuni necotate 5)	151	132		
- părți sociale	152	133	17.866.690	17.866.690
- capital subscris varsat de nerezidenti (din ct. 1012)	153	134		
Brevete si licente (din ct.205)	154	135	726	726
IX. Informatii privind cheltuielile cu colaboratorii	Nr.rd. OMF nr.2036/2025	Nr. rd.	31.12.2024	31.12.2025
A		B	1	2
Cheltuieli cu colaboratorii (ct. 621)	155	136		
X. Informații privind bunurile din domeniul public al statului	Nr.rd. OMF nr.2036/2025	Nr. rd.	31.12.2024	31.12.2025
A		B	1	2
Valoarea bunurilor din domeniul public al statului aflate în administrare	156	137		
Valoarea bunurilor din domeniul public al statului aflate în concesiune	157	138		
Valoarea bunurilor din domeniul public al statului închiriate	158	139		
XI. Informații privind bunurile din proprietatea privată a statului supuse inventarierii în conf. cu preved.art.356 din OUG nr.57/2019, coroborate cu preved. HG nr. 1176/2024	Nr.rd. OMF nr.2036/2025	Nr. rd.	31.12.2024	31.12.2025
A		B	1	2
Valoarea contabilă netă a bunurilor 6)	159	140		

XII. Capital social vărsat	Nr.rd. OMF nr.2036 / 2025	Nr. rd.	31.12.2024		31.12.2025	
			Suma (lei)	% 7)	Suma (lei)	% 7)
A		B	Col.1	Col.2	Col.3	Col.4
Capital social vărsat (ct. 1012) 7), (rd. 142 + 145 + 149 + 150 + 151 + 152)	160	141	17.866.690	X	17.866.690	X
- deținut de instituții publice, (rd. 143+144)	161	142				
- deținut de instituții publice de subord. centrală	162	143				
- deținut de instituții publice de subord. locală	163	144				
- deținut de societățile cu capital de stat, din care:	164	145				
- cu capital integral de stat	165	146				
- cu capital majoritar de stat	166	147				
- cu capital minoritar de stat	167	148				
- deținut de regii autonome	168	149				
- deținut de societăți cu capital privat	169	150				
- deținut de persoane fizice	170	151	17.866.690	100,00	17.866.690	100,00
- deținut de alte entități	171	152				
	Nr.rd. OMF nr.2036 / 2025	Nr. rd.	Sume (lei)			
A		B	2024	2025		
XIII. Dividende/vărsăminte convenite bugetului de stat sau local, de repartizat din profitul exercițiului financiar de către companiile naționale, societățile naționale, societățile și regiile autonome, din care:	172	153				
- către instituții publice centrale;	173	154				
- către instituții publice locale;	174	155				
- către alți acționari la care statul/unitățile administrativ teritoriale/instituțiile publice dețin direct/indirect acțiuni sau participații indiferent de ponderea acestora.	175	156				
	Nr.rd. OMF nr.2036 / 2025	Nr. rd.	Sume (lei)			
A		B	2024	2025		
XIV. Dividende/vărsăminte convenite bugetului de stat sau local și virate în perioada de raportare din profitul reportat al companiilor naționale, societăților naționale, societăților și al regiilor autonome, din care:	176	157				
- dividende/vărsăminte din profitul exercițiului financiar al anului precedent, din care virate:	177	158				
- către instituții publice centrale	178	159				
- către instituții publice locale	179	160				
- către alți acționari la care statul/ unitățile administrativ teritoriale /instituțiile publice dețin direct/indirect acțiuni sau participații indiferent de ponderea acestora.	180	161				
- dividende/vărsăminte din profitul exercițiilor financiare anterioare anului precedent, din care virate:	181	162				
- către instituții publice centrale	182	163				

- către instituții publice locale	183	164		
- către alți acționari la care statul/ unitățile administrativ teritoriale /instituțiile publice dețin direct/indirect acțiuni sau participații indiferent de ponderea acestora	184	165		
XV. Dividende distribuite acționarilor/ asociatilor din profitul reportat	Nr.rd. OMF nr.2036 / 2025	Nr. rd.	Sume (lei)	
A		B	2024	2025
Dividende distribuite acționarilor/ asociatilor în perioada de raportare din profitul reportat	185	165a (312)		
XVI. Repartizări interimare de dividende potrivit Legii nr. 163/2018	Nr.rd. OMF nr.2036 / 2025	Nr. rd.	Sume (lei)	
A		B	2024	2025
- dividendele interimare repartizate 8)	186	165b (315)		
XVII. Creanțe preluate prin cesionare de la persoane juridice *****)	Nr.rd. OMF nr.2036 / 2025	Nr. rd.	Sume (lei)	
A		B	31.12.2024	31.12.2025
Creanțe preluate prin cesionare de la persoane juridice (la valoarea nominală), din care:	187	166		
- creanțe preluate prin cesionare de la persoane juridice afiliate	188	167		
Creanțe preluate prin cesionare de la persoane juridice (la cost de achiziție), din care:	189	168		
- creanțe preluate prin cesionare de la persoane juridice afiliate	190	169		
XVIII. Venituri obținute din activități agricole *****)	Nr.rd. OMF nr.2036 / 2025	Nr. rd.	Sume (lei)	
A		B	31.12.2024	31.12.2025
Venituri obținute din activități agricole	191	170		
XIX. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587), din care:	192	170a (322)		
- inundații	193	170b (323)		
- secetă	194	170c (324)		
- alunecări de teren	195	170d (325)		

**REPREZENTANTUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE
ARE OBLIGAȚIA GESTIONĂRII ENTITĂȚII),**
INTOCMIT,

Numele și prenumele

BUYUKHANLI AHMET EMRE

Numele și prenumele

FELICIAN SILVIU IOAN

Semnatura _____

Calitatea

12--CONTABIL SEF

Semnatura _____

**Formular
VALIDAT**

Nr.de inregistrare in organismul profesional:

*) Subvenții pentru stimularea ocupării forței de muncă (transferuri de la bugetul de stat către angajator) – reprezintă sumele acordate angajatorilor pentru plata absolenților instituțiilor de învățământ, stimularea șomerilor care se încadrează în muncă înainte de expirarea perioadei de șomaj, stimularea angajatorilor care încadrează în muncă pe perioadă nedeterminată șomeri în vârstă de peste 45 ani, șomeri întreținători unici de familie sau șomeri care în termen de 3 ani de la data angajării îndeplinesc condițiile pentru a solicita pensia anticipată parțială sau de acordare a pensiei pentru limita de vârstă, ori pentru alte situații prevăzute prin legislația în vigoare privind sistemul asigurărilor pentru șomaj și stimularea ocupării forței de muncă.

**) Se va completa cu cheltuielile efectuate pentru activitatea de cercetare-dezvoltare, respectiv cercetarea fundamentală, cercetarea aplicativă, dezvoltarea tehnologică și inovarea, stabilite potrivit prevederilor Ordonanței Guvernului nr. 57/2002 privind cercetarea științifică și dezvoltarea tehnologică, aprobată cu modificări și completări prin Legea nr. 324/2003, cu modificările și completările ulterioare.

****) Se va completa cu cheltuielile efectuate pentru activitatea de inovare. La completarea rândurilor corespunzătoare capitolului VI și VII sunt avute în vedere prevederile Regulamentului de punere în aplicare (UE) 2020/1197 al Comisiei din 30 iulie 2020 de stabilire a specificațiilor tehnice și a modalităților în temeiul Regulamentului (UE) 2019/2152 al Parlamentului European și al Consiliului privind statisticile europene de întreprindere și de abrogare a 10 acte juridice în domeniul statisticilor de întreprindere, publicat în Jurnalul Oficial al Uniunii Europene, seria L, nr. 271 din 18 august 2020. Prin acest Regulament a fost abrogat Regulamentul de punere în aplicare (UE) nr. 995/2012 al Comisiei din 26 octombrie 2012 de stabilire a normelor de punere în aplicare a Deciziei nr. 1.608/2003/CE a Parlamentului European și a Consiliului privind producția și dezvoltarea statisticilor comunitare în domeniul științei și al tehnologiei.

*****) În categoria operatorilor economici nu se cuprind entitățile care intra în sfera de reglementare contabilă a Bancii Naționale a României, respectiv a Autorității de Supraveghere Financiară, societățile reclassificate în sectorul administrației publice și instituțiile fără scop lucrativ în serviciul gospodăriilor populației.

*****) Pentru creanțele preluate prin cesionare de la persoane juridice se vor completa atât valoarea nominală a acestora, cât și costul lor de achiziție. Pentru statutul de 'persoane juridice afiliate' se vor avea în vedere prevederile art. 7 pct. 26 lit. c) și d) din Legea nr.227/2015 privind Codul fiscal, cu modificările și completările ulterioare.

******) Conform art. 11 din Regulamentul Delegat (UE) nr. 639/2014 al Comisiei din 11 martie 2014 de completare a Regulamentului (UE) nr. 1307/2013 al Parlamentului European și al Consiliului de stabilire a unor norme privind plățile directe acordate fermierilor prin scheme de sprijin în cadrul politicii agricole comune și de modificare a anexei X la regulamentul menționat, '(1) ... veniturile obținute din activitățile agricole sunt veniturile care au fost obținute de un fermier din activitatea sa agricolă în sensul articolului 4 alineatul (1) litera (c) din regulamentul menționat (R (UE) 1307/2013), în cadrul exploatației sale, inclusiv sprijinul din partea Uniunii din Fondul european de garantare agricolă (FEGA) și din Fondul european agricol pentru dezvoltare rurală (FEADR), precum și orice ajutor național acordat pentru activități agricole, cu excepția plăților directe naționale complementare în temeiul articolelor 18 și 19 din Regulamentul (UE) nr. 1307/2013.

Veniturile obținute din prelucrarea produselor agricole în sensul articolului 4 alineatul (1) litera (d) din Regulamentul (UE) nr. 1307/2013 ale exploatației sunt considerate venituri din activități agricole cu condiția ca produsele prelucrate să rămână proprietatea fermierului și ca o astfel de prelucrare să aibă ca rezultat un alt produs agricol în sensul articolului 4 alineatul (1) litera (d) din Regulamentul (UE) nr. 1307/2013.

Orice alte venituri sunt considerate venituri din activități neagricole.

(2) În sensul alineatului (1), 'venituri' înseamnă veniturile brute, înaintea deducerii costurilor și impozitelor aferente. ...'.

1) Se vor include chiriile plătite pentru terenuri ocupate (culturi agricole, pășuni, fânețe etc.) și aferente spațiilor comerciale (terase etc.) aparținând proprietarilor privați sau unor unități ale administrației publice, inclusiv chiriile pentru folosirea luciului de apă în scop recreativ sau în alte scopuri (pescuit etc.).

2) Valoarea înscrisă la rândul 'datorii cu entități afiliate nerezidente (din ct.451), din care: NU se calculează prin însumarea valorilor de la rândurile „cu scadența inițială mai mare de un an” și 'datorii comerciale cu entități afiliate nerezidente indiferent de scadență (din ct.451)'.

3) În categoria 'Alte datorii în legătură cu persoanele fizice și persoanele juridice, altele decât datoriile în legătură cu instituțiile publice (instituțiile statului)' nu se vor înscrie subvențiile aferente veniturilor existente în soldul contului 472.

4) Titluri de valoare care conferă drepturi de proprietate asupra societăților, care sunt negociabile și tranzacționate, potrivit legii.

5) Titluri de valoare care conferă drepturi de proprietate asupra societăților, care nu sunt tranzacționate.

6) Se va completa de către operatorii economici cărora le sunt incidente prevederile art. 356 din OUG nr. 57/2019 privind Codul administrativ, cu modificările și completările ulterioare, Ordinului ministrului finanțelor publice și al ministrului delegat pentru buget nr. 668/2014 pentru aprobarea Precizărilor privind întocmirea și actualizarea inventarului centralizat al bunurilor imobile proprietate privată a statului și a drepturilor reale supuse inventarierii, cu modificările și completările ulterioare, coroborat cu art. 4 alin. (2) lit. b) din HG nr. 1176/2024 privind aprobarea Normelor tehnice pentru întocmirea și actualizarea inventarului bunurilor din domeniul public al statului și ale inventarului bunurilor imobile din domeniul privat al statului

7) La secțiunea 'XII Capital social vărsat', cf. OMF 2036/ 2025, la rd. 161 - 171 (cf.OMF nr.2036/ 2025) în col. 2 și col. 4 entitățile vor înscrie procentul corespunzător capitalului social deținut în totalul capitalului social vărsat înscris la rd. 160 (cf.OMF nr.2036/ 2025).

8) La acest rând se cuprind dividendele repartizate potrivit Legii nr. 163/2018 pentru modificarea și completarea Legii contabilității nr. 82/1991, modificarea și completarea Legii societăților nr. 31/1990, precum și modificarea Legii nr. 1/2005 privind organizarea și funcționarea cooperăției.

9)-10)Se completează de către unitățile fără personalitate juridică din România care aparțin unor persoane juridice cu sediul în UE și sediile permanente din România care aparțin unor persoane juridice cu sediul în UE, din categoria entităților constitutive prevăzute la art. 18 alin. (10) din Legea nr. 431/2023 privind asigurarea unui nivel minim global de impozitare a grupurilor de întreprinderi multinaționale și a grupurilor naționale de mari dimensiuni, cu modificările și completările ulterioare.

SITUATIA ACTIVELOR IMOBILIZATE

la data de 31.12.2025

Cod 40

- lei -

Elemente de imobilizari	Nr. rd.	Valori brute				
		Sold initial	Cresteri ¹⁾	Reduceri ²⁾		Sold final (col.5=1+2-3)
				Total	Din care: dezmembrari si casari	
A	B	1	2	3	4	5
I.Imobilizari necorporale						
1.Cheltuieli de constituire	01				X	
2.Cheltuieli de dezvoltare	02				X	
3.Concesiuni,brevete, licente, marci comerciale, drepturi si active similare si alte imobilizari necorporale	03	14.028			X	14.028
4.Fond comercial	04				X	
5.Active necorporale de explorare si evaluare a resurselor minerale	05				X	
6.Avansuri acordate pentru imobilizari necorporale	06				X	
TOTAL (rd. 01 la 06)	07	14.028			X	14.028
II.Imobilizari corporale						
1.Terenuri și amenajări de terenuri	08	8.748.614			X	8.748.614
2.Constructii	09	32.171.924				32.171.924
3.Instalatii tehnice si masini	10					
4.Alte instalatii , utilaje si mobilier	11	2.522.398	18.405			2.540.803
5.Investitii imobiliare	12	34.739.489		602.604		34.136.885
6.Imobilizari corporale in curs de executie	13		443.240	56.486		386.754
7.Investitii imobiliare in curs de executie	14					
8.Active corporale de explorare si evaluare a resurselor minerale	15					
9.Active biologice productive	16					
10.Avansuri acordate pentru imobilizari corporale	17					
TOTAL (rd. 08 la 17)	18	78.182.425	461.645	659.090		77.984.980
III.Imobilizari financiare						
ACTIVE IMOBILIZATE - TOTAL (rd.07+18+19)	20	78.196.453	461.645	659.090	X	77.999.008

1) se cuprind și creșterile rezultate din reevaluare sau alte operațiuni care presupun debitarea conturilor de active imobilizate la reduceri

2) se cuprind și reducerile rezultate din reevaluare sau alte operațiuni care presupun creditarea conturilor de active imobilizate

SITUATIA AMORTIZARII ACTIVELOR IMOBILIZATE

- lei -

Elemente de imobilizari	Nr. rd.	Sold initial	Amortizare in cursul anului ¹⁾	Reducerea/eliminarea în cursul anului a valorii amortizării ²⁾	Amortizare la sfarsitul anului (col.9=6+7-8)
A	B	6	7	8	9
I.Imobilizari necorporale					
1.Cheltuieli de constituire	21				
2.Cheltuieli de dezvoltare	22				
3.Concesiuni,brevete, licente, marci comerciale, drepturi si active similare si alte imobilizari necorporale	23	860	2.714		3.574
4.Fond comercial	24				
5.Active necorporale de explorare si evaluare a resurselor minerale	25				
TOTAL (rd.21 la 25)	26	860	2.714		3.574
II.Imobilizari corporale					
1.Amenajari de terenuri	27				
2.Constructii	28	1.256.715	1.005.372		2.262.087
3.Instalatii tehnice si masini	29				
4.Alte instalatii ,utilaje si mobilier	30		281.698		281.698
5.Investitii imobiliare	31	2.986.037	882.641	128.296	3.740.382
6.Active corporale de explorare si evaluare a resurselor minerale	32				
7.Active biologice productive	33				
TOTAL (rd.27 la 33)	34	4.242.752	2.169.711	128.296	6.284.167
AMORTIZARI - TOTAL (rd.26 +34)	35	4.243.612	2.172.425	128.296	6.287.741

1) se cuprind și creșterile rezultate din reevaluare sau alte operațiuni care presupun creditarea conturilor aferente amortizării activelor imobilizate la **Reducerea/eliminarea în cursul anului a valorii amortizării**

2) se cuprind și reducerile rezultate din reevaluare sau alte operațiuni care presupun debitarea conturilor aferente amortizării activelor imobilizate

SITUATIA AJUSTARILOR PENTRU DEPRECIERE

- lei -

Elemente de imobilizari	Nr. rd.	Sold initial	Ajustari constituite in cursul anului	Ajustari reluate la venituri	Sold final (col. 13=10+11-12)
A	B	10	11	12	13
I.Imobilizari necorporale					
1.Cheltuieli de dezvoltare	36				
2.Concesiuni,brevete, licente, marci comerciale, drepturi si active similare si alte imobilizari necorporale	37				
3.Active necorporale de explorare si evaluare a resurselor minerale	38				
4.Avansuri acordate pentru imobilizari necorporale	39				
TOTAL (rd.36 la 39)	40				
II.Imobilizari corporale					
1.Terenuri și amenajări de terenuri	41				
2.Constructii	42				
3.Instalatii tehnice si masini	43				
4.Alte instalatii, utilaje si mobilier	44				
5.Investitii imobiliare	45				
6.Investitii corporale in curs de executie	46				
7.Investitii imobiliare in curs de executie	47				
8.Active corporale de explorare si evaluare a resurselor minerale	48				
9.Active biologice productive	49				
10.Avansuri acordate pentru imobilizări corporale	50				
TOTAL (rd. 41 la 50)	51				
III.Imobilizari financiare					
AJUSTARI PENTRU DEPRECIERE - TOTAL (rd.40+51+52)	53				

REPREZENTANTUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE ARE OBLIGAȚIA GESTIONĂRII ENTITĂȚII),

INTOCMIT,

Numele si prenumele

BUYUKHANLI AHMET EMRE

Numele si prenumele

FELICIAN SILVIU IOAN

Semnătura _____

Calitatea

12--CONTABIL SEF

Formular
VALIDAT

Semnătura _____

Nr.de inregistrare in organismul profesional:

Solduri / Rulaje de preluat din balanta contabila in formularele F10 si F20 col.2 (an curent)

Atentie ! Selectati mai întâi tipul entității (mari si mijlocii/ mici/ micro) !

Nr.cr.	Cont	Suma	
1	<input type="text" value="Alege cont"/>		-
			+

Preluare F10, F20 col.2

Sterge date incarcate

Nota 1 - Active imobilizate

31.12.2025

Denumire imobilizare	Valoare bruta				Ajustari de valoare (amortizari, ajustari pt. deprec.)			
	Sold la inceputul exercitiului financiar	Cresteri	Cedari, transferuri si alte reduceri	Sold la sfarsitul exercitiului financiar	Sold la inceputul exercitiului financiar	Ajustari inregistrate in cursul exercitiului financiar	Reduceri sau reluari	Sold la sfarsitul exercitiului financiar
P23A6TB1	178 465.00	0.00	0.00	178 465.00	39 115.39	4 889.46	0.00	44 004.85
P23A6TA1	179 373.00	0.00	0.00	179 373.00	39 314.88	4 914.36	0.00	44 229.24
P23A6AAX1	246 128.00	0.00	0.00	246 128.00	53 946.23	6 743.22	0.00	60 689.45
P23A6TB2	176 195.00	0.00	0.00	176 195.00	38 617.92	4 827.24	0.00	43 445.16
P23A6TA2	182 098.00	0.00	0.00	182 098.00	39 912.00	4 989.00	0.00	44 901.00
P23A6TB3	177 557.00	0.00	0.00	177 557.00	38 916.48	4 864.56	0.00	43 781.04
P23A6TA3	181 644.00	0.00	0.00	181 644.00	39 812.16	4 976.52	0.00	44 788.68
P23A6AAX2	241 587.00	0.00	0.00	241 587.00	52 950.72	6 618.84	0.00	59 569.56
P23A6TB4	179 373.00	0.00	0.00	179 373.00	39 314.88	4 914.36	0.00	44 229.24
P23A6TA4	179 828.00	0.00	0.00	179 828.00	39 414.72	4 926.83	0.00	44 341.55
P23A6TB5	176 195.00	0.00	0.00	176 195.00	38 617.92	4 827.24	0.00	43 445.16
P23A6TA5	180 282.00	0.00	0.00	180 282.00	39 513.60	4 939.20	0.00	44 452.80
P23A6AAX3	238 408.00	0.00	0.00	238 408.00	52 253.76	6 531.72	0.00	58 785.48
P23A6TB6	178 465.00	0.00	0.00	178 465.00	39 115.39	4 889.46	0.00	44 004.85
P23A6TA6	179 828.00	0.00	0.00	179 828.00	39 414.72	4 926.83	0.00	44 341.55
P23A6TB7	176 195.00	0.00	0.00	176 195.00	38 617.92	4 827.24	0.00	43 445.16
P23A6TA7	180 282.00	0.00	0.00	180 282.00	39 513.60	4 939.20	0.00	44 452.80
P23A6AAX4	240 678.00	0.00	0.00	240 678.00	52 751.04	6 593.88	0.00	59 344.92
P23A6TB8	178 011.00	0.00	0.00	178 011.00	39 016.32	4 877.04	0.00	43 893.36
P23A6TA8	180 282.00	0.00	0.00	180 282.00	39 513.60	4 939.20	0.00	44 452.80
P23A6TB9	178 465.00	0.00	0.00	178 465.00	39 115.39	4 889.46	0.00	44 004.85
P23A6TA9	180 282.00	0.00	0.00	180 282.00	39 513.60	4 939.20	0.00	44 452.80
P23A6AAX5	241 132.00	0.00	0.00	241 132.00	52 850.88	6 606.36	0.00	59 457.24
P23A6TB10	178 465.00	0.00	0.00	178 465.00	39 115.39	4 889.46	0.00	44 004.85
P23A6TA10	178 919.00	0.00	0.00	178 919.00	39 215.04	4 901.88	0.00	44 116.92
P23A6TB11	180 736.00	0.00	0.00	180 736.00	39 613.44	4 951.68	0.00	44 565.12
P23A6TA11	178 919.00	0.00	0.00	178 919.00	39 215.04	4 901.88	0.00	44 116.92
P23A6AAX6	243 857.00	0.00	0.00	243 857.00	53 448.00	6 681.00	0.00	60 129.00
P23A6TB12	178 465.00	0.00	0.00	178 465.00	39 115.39	4 889.46	0.00	44 004.85
P23A6TA12	177 557.00	0.00	0.00	177 557.00	38 916.48	4 864.56	0.00	43 781.04
P23A6TB13	177 103.00	0.00	0.00	177 103.00	38 817.01	4 852.14	0.00	43 669.15
P23A6TA13	178 919.00	0.00	0.00	178 919.00	39 215.04	4 901.88	0.00	44 116.92

Denumire imobilizare	Valoare bruta				Ajustari de valoare (amortizari, ajustari pt. deprec.)			
	Sold la inceputul exercitiului financiar	Cresteri	Cedari, transferuri si alte reduceri	Sold la sfarsitul exercitiului financiar	Sold la inceputul exercitiului financiar	Ajustari inregistrate in cursul exercitiului financiar	Reduceri sau reluari	Sold la sfarsitul exercitiului financiar
P23A6AAX7	243 857.00	0.00	0.00	243 857.00	53 448.00	6 681.00	0.00	60 129.00
P23A6TB14	176 195.00	0.00	0.00	176 195.00	38 617.92	4 827.24	0.00	43 445.16
P23A6TA14	180 282.00	0.00	0.00	180 282.00	39 513.60	4 939.20	0.00	44 452.80
P23A6TB15	181 190.00	0.00	0.00	181 190.00	39 713.15	4 964.10	0.00	44 677.25
P23A6TA15	179 373.00	0.00	0.00	179 373.00	39 314.88	4 914.36	0.00	44 229.24
P23A6AAX8	244 765.00	0.00	0.00	244 765.00	53 646.85	6 705.90	0.00	60 352.75
P23A6TB16	180 736.00	0.00	0.00	180 736.00	39 613.44	4 951.68	0.00	44 565.12
P23A6TA16	183 006.00	0.00	0.00	183 006.00	40 110.72	5 013.84	0.00	45 124.56
P23A6TC1	360 109.00	0.00	0.00	360 109.00	78 928.32	9 866.04	0.00	88 794.36
P23A6AAX9	242 041.00	0.00	0.00	242 041.00	53 050.09	6 631.26	0.00	59 681.35
P23A6TC2	357 385.00	0.00	0.00	357 385.00	78 331.20	9 791.40	0.00	88 122.60
P23A6TD1	339 220.00	0.00	0.00	339 220.00	74 349.55	9 293.70	0.00	83 643.25
P23A6ABX1	211 615.00	0.00	0.00	211 615.00	46 381.44	5 797.68	0.00	52 179.12
P23A6TD2	341 037.00	0.00	0.00	341 037.00	74 747.52	9 343.44	0.00	84 090.96
P23A6TE1	339 674.00	0.00	0.00	339 674.00	74 448.96	9 306.12	0.00	83 755.08
P23A6ACX1	211 161.00	0.00	0.00	211 161.00	46 281.60	5 785.20	0.00	52 066.80
P23A6TE2	337 404.00	0.00	0.00	337 404.00	73 951.68	9 243.96	0.00	83 195.64
P23K3da201	149 856.00	0.00	149 856.00	0.00	30 937.92	966.81	31 904.73	0.00
P23K3dc203	156 214.00	0.00	0.00	156 214.00	32 250.30	4 031.34	0.00	36 281.64
P23K3da206	151 673.00	0.00	151 673.00	0.00	31 313.28	978.54	32 291.82	0.00
P23K3da401	150 765.00	0.00	0.00	150 765.00	31 125.98	3 890.70	0.00	35 016.68
P23K3da406	151 673.00	0.00	151 673.00	0.00	31 313.28	978.54	32 291.82	0.00
P23K3da601	149 402.00	0.00	149 402.00	0.00	30 844.15	963.88	31 808.03	0.00
P23K3da701	151 673.00	0.00	0.00	151 673.00	31 313.28	3 914.16	0.00	35 227.44
MARCA "BUYUKHANLI"	725.70	0.00	0.00	725.70	725.70	0.00	0.00	725.70
CERTIFICAT CALIFICAT	402.39	0.00	0.00	402.39	134.16	134.13	0.00	268.29
P6Q18AT1A001	179 795.30	0.00	0.00	179 795.30	3 745.70	4 494.84	0.00	8 240.54
P6Q18AT2A002	426 199.27	0.00	0.00	426 199.27	8 879.20	10 655.00	0.00	19 534.20
P6Q18AT4A003	175 415.26	0.00	0.00	175 415.26	3 654.50	4 385.40	0.00	8 039.90
P6Q18AT5A004	289 029.23	0.00	0.00	289 029.23	6 021.40	7 225.68	0.00	13 247.08
P6Q18AT6A005	240 528.30	0.00	0.00	240 528.30	5 011.00	6 013.20	0.00	11 024.20
P6Q18AT7A006	255 698.19	0.00	0.00	255 698.19	5 327.00	6 392.40	0.00	11 719.40
P6Q18AT8A101	191 077.03	0.00	0.00	191 077.03	3 980.80	4 776.96	0.00	8 757.76
P6Q18AT9A102	444 442.71	0.00	0.00	444 442.71	9 259.20	11 111.04	0.00	20 370.24
P6Q18AT11A103	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18AT12A104	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30

Denumire imobilizare	Valoare bruta				Ajustari de valoare (amortizari, ajustari pt. deprec.)			
	Sold la inceputul exercitiului financiar	Cresteri	Cedari, transferuri si alte reduceri	Sold la sfarsitul exercitiului financiar	Sold la inceputul exercitiului financiar	Ajustari inregistrate in cursul exercitiului financiar	Reduceri sau reluari	Sold la sfarsitul exercitiului financiar
P6Q18AT13A105	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18AT14A106	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18AT15A201	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18AT9A202	444 442.71	0.00	0.00	444 442.71	9 259.20	11 111.04	0.00	20 370.24
P6Q18AT11A203	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18AT12A204	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18AT13A205	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18AT14A206	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18AT15A301	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18AT9A302	444 442.71	0.00	0.00	444 442.71	9 259.20	11 111.04	0.00	20 370.24
P6Q18AT11A303	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18AT12A304	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18AT13A305	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18AT14A306	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18AT15A401	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18AT9A402	444 442.71	0.00	0.00	444 442.71	9 259.20	11 111.04	0.00	20 370.24
P6Q18AT11A403	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18AT12A404	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18AT13A405	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18AT14A406	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18AT15A501	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18AT9A502	444 442.71	0.00	0.00	444 442.71	9 259.20	11 111.04	0.00	20 370.24
P6Q18AT11A503	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18AT12A504	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18AT13A505	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18AT14A506	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18AT15A601	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18AT9A602	444 442.70	0.00	0.00	444 442.70	9 259.20	11 111.04	0.00	20 370.24
P6Q18AT11A603	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18AT12A604	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18AT13A605	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18AT14A606	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18BT1B001	179 795.30	0.00	0.00	179 795.30	3 745.70	4 494.84	0.00	8 240.54
P6Q18BT3B002	349 708.81	0.00	0.00	349 708.81	7 285.60	8 742.72	0.00	16 028.32
P6Q18BT4B003	175 415.26	0.00	0.00	175 415.26	3 654.50	4 385.40	0.00	8 039.90
P6Q18BT5B004	289 029.23	0.00	0.00	289 029.23	6 021.40	7 225.68	0.00	13 247.08

Denumire imobilizare	Valoare bruta				Ajustari de valoare (amortizari, ajustari pt. deprec.)			
	Sold la inceputul exercitiului financiar	Cresteri	Cedari, transferuri si alte reduceri	Sold la sfarsitul exercitiului financiar	Sold la inceputul exercitiului financiar	Ajustari inregistrate in cursul exercitiului financiar	Reduceri sau reluari	Sold la sfarsitul exercitiului financiar
P6Q18BT6B005	240 528.30	0.00	0.00	240 528.30	5 011.00	6 013.20	0.00	11 024.20
P6Q18BT7B006	255 698.19	0.00	0.00	255 698.19	5 327.00	6 392.40	0.00	11 719.40
P6Q18BT8B101	191 077.03	0.00	0.00	191 077.03	3 980.80	4 776.96	0.00	8 757.76
P6Q18BT10B102	365 869.96	0.00	0.00	365 869.96	7 622.30	9 146.76	0.00	16 769.06
P6Q18BT11B103	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18BT12B104	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18BT13B105	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18BT14B106	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18BT15B201	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18BT10B202	365 869.96	0.00	0.00	365 869.96	7 622.30	9 146.76	0.00	16 769.06
P6Q18BT11B203	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18BT12B204	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18BT13B205	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18BT14B206	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18BT15B301	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18BT10B302	365 869.96	0.00	0.00	365 869.96	7 622.30	9 146.76	0.00	16 769.06
P6Q18BT11B303	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18BT12B304	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18BT13B305	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18BT14B306	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18BT15B401	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18BT10B402	365 869.96	0.00	0.00	365 869.96	7 622.30	9 146.76	0.00	16 769.06
P6Q18BT11B403	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18BT12B404	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18BT13B405	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18BT14B406	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18BT15B501	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18BT10B502	365 869.96	0.00	0.00	365 869.96	7 622.30	9 146.76	0.00	16 769.06
P6Q18BT11B503	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18BT12B504	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30
P6Q18BT13B505	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18BT14B506	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
P6Q18BT15B601	274 959.46	0.00	0.00	274 959.46	5 728.30	6 873.96	0.00	12 602.26
P6Q18BT10B602	365 869.96	0.00	0.00	365 869.96	7 622.30	9 146.76	0.00	16 769.06
P6Q18BT11B603	186 696.99	0.00	0.00	186 696.99	3 889.50	4 667.40	0.00	8 556.90
P6Q18BT12B604	307 272.68	0.00	0.00	307 272.68	6 401.50	7 681.80	0.00	14 083.30

Denumire imobilizare	Valoare bruta				Ajustari de valoare (amortizari, ajustari pt. deprec.)			
	Sold la inceputul exercitiului financiar	Cresteri	Cedari, transferuri si alte reduceri	Sold la sfarsitul exercitiului financiar	Sold la inceputul exercitiului financiar	Ajustari inregistrate in cursul exercitiului financiar	Reduceri sau reluari	Sold la sfarsitul exercitiului financiar
P6Q18BT13B605	254 389.59	0.00	0.00	254 389.59	5 299.80	6 359.76	0.00	11 659.56
P6Q18BT14B606	269 559.48	0.00	0.00	269 559.48	5 615.80	6 738.96	0.00	12 354.76
Constructie Balotesti nr. cadastral 6720	16 762 838.27	0.00	0.00	16 762 838.27	654 798.30	523 838.65	0.00	1 178 636.95
Constructie Hunedoara nr. cadastral 6101	4 296 173.85	0.00	0.00	4 296 173.85	167 819.25	134 255.40	0.00	302 074.65
Constructie Mangalia nr. cadastral 11087	6 341 615.51	0.00	0.00	6 341 615.51	247 719.30	198 175.44	0.00	445 894.74
Constructie Satu Mare nr. cadastral 1868	4 771 296.48	0.00	0.00	4 771 296.48	186 378.75	149 103.00	0.00	335 481.75
Teren Balotesti, suprafata 5213 mp, nr.	1 970 668.73	0.00	0.00	1 970 668.73	0.00	0.00	0.00	0.00
Teren Hunedoara, suprafata 3000 mp, nr.	665 815.37	0.00	0.00	665 815.37	0.00	0.00	0.00	0.00
Teren Mangalia, suprafata 1921 mp, nr. C	852 213.37	0.00	0.00	852 213.37	0.00	0.00	0.00	0.00
Teren Mangalia, suprafata 586 mp, nr. Ca	259 821.12	0.00	0.00	259 821.12	0.00	0.00	0.00	0.00
Teren Satu Mare, suprafata 1871 mp, nr.	1 033 140.59	0.00	0.00	1 033 140.59	0.00	0.00	0.00	0.00
Teren Satu Mare, suprafata 287 mp, nr. C	158 482.93	0.00	0.00	158 482.93	0.00	0.00	0.00	0.00
Teren Sibiu, suprafata 1914 mp, nr. Cad.	3 808 472.28	0.00	0.00	3 808 472.28	0.00	0.00	0.00	0.00
Cheltuieli amenajare mobilier + electroc	2 522 398.31	0.00	0.00	2 522 398.31	0.00	280 266.48	0.00	280 266.48
Cheltuieli racordare utilitati an 2024	12 900.00	0.00	0.00	12 900.00	0.00	2 580.00	0.00	2 580.00
AER CONDITIONAT	0.00	11 452.49	0.00	11 452.49	0.00	1 431.54	0.00	1 431.54
AER CONDITIONAT	0.00	6 952.51	0.00	6 952.51	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total general: 78 196 454.09 18 405.00 602 604.00 77 612 255.09 4 243 613.32 2 172 425.21 128 296.40 6 287 742.13

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Semnatura _____

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

Semnatura _____

Nota 2 - Provizioane pentru riscuri si cheltuieli

31.12.2025

Denumire provizionului	Nr. rd.	Sold la inceputul exercitiului financiar	Transferuri		Sold la sfarsitul exercitiului financiar
			in cont	din cont	
0		1	2	3	4 = 1+2+3
I. PROVIZIOANE PENTRU RISCURI SI CHELTUIELI (rd.2-6)		28 866.00	5 030.00	0.00	13 040.00
Provizioane pentru litigii (ct.1511)		0.00	0.00	0.00	0.00
Provizioane pentru garantii acordate clientilor (ct. 1512)		0.00	0.00	0.00	0.00
Provizioane pentru dezafectare imobilizari corporale si alte actiuni similare (ct.1513)		0.00	0.00	0.00	0.00
Provizioane pentru restructurare (ct.1514)		8 010.00	5 030.00	0.00	13 040.00
Alte provizioane pentru riscuri si cheltuieli (ct.1518)		20 856.00	0.00	20 856.00	0.00
II. PROVIZIOANE PENTRU DEPRECIEREA STOCURILOR SI PRODUCTIEI ÎN CURS DE EXEC.		0.00	0.00	0.00	0.00
Materii prime (ct.391)		0.00	0.00	0.00	0.00
Materiale (ct.392)		0.00	0.00	0.00	0.00
Productie în curs de executie (ct.393)		0.00	0.00	0.00	0.00
Produse (ct.394)		0.00	0.00	0.00	0.00
Stocuri aflate la terti (ct.395)		0.00	0.00	0.00	0.00
Animale (ct.396)		0.00	0.00	0.00	0.00
Marfuri (ct.397)		0.00	0.00	0.00	0.00
Ambalaje (ct.398)		0.00	0.00	0.00	0.00
III. PROVIZIOANE PENTRU DEPRECIEREA CREANTELOR		0.00	0.00	0.00	0.00
Cienti (ct.491)		0.00	0.00	0.00	0.00
Decontari în cadrul grupului si cu asociatii (ct.495)		0.00	0.00	0.00	0.00
Debitori diversi (ct.496)		0.00	0.00	0.00	0.00
IV. PROVIZIOANE PENTRU DEPRECIEREA CONTURILOR DE TREZORERIE		0.00	0.00	0.00	0.00
Provizioane pentru deprecierea investitiilor financiare la societati din cadrul grupului (ct.591)		0.00	0.00	0.00	0.00
Alte provizioane pentru conturi de trezorerie (ct. 592+595+596+598)		0.00	0.00	0.00	0.00
TOTAL GENERAL (rd.01+07+16+20)		28 866.00	5 030.00	0.00	13 040.00

Provizionul din contul 1518 a fost constituit pentru creante clienti în sold cu termen depasit de peste 270 de zile. Provizionul a fost închis întrucât acele creante au fost închise.

Provizionul de la linia 5 reprezinta provizion pentru terminarea contractelor de munca, mai exact suma reprezinta zilele de concediu neefectuale la final de an.

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

Semnatura _____

Semnatura _____

Stampila unitatii

Nota 3 - Repartizarea profitului

31.12.2025

Destinatia profitului	Nr. rd.	Suma
Profit net de repartizat:	1	92 389.00
- rezerva legala	2	92 389.00
- acoperirea pierderii contabile	3	0.00
- dividende	4	0.00
- alte rezerve	5	0.00
Profit nerepartizat	6	1 761 582.00

Societatea a constituit rezerva legala în procent de 5% aplicat asupra profitului brut contabil.

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Semnatura _____

Stampila unitatii

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

Semnatura _____

Nota 4 - Analiza rezultatului din exploatare

31.12.2025

Denumirea indicatorului	Nr. rd.	Exercitiu financiar	
		Precedent	Curent
0		1	2
1. Cifra de afaceri neta	1	7 475 089.00	8 021 479.00
2. Costul bunurilor vandute si al serviciilor prestate (3 + 4 + 5)	2	2 836 874.00	3 783 597.00
3. Cheltuielile activitatii de baza	3	2 836 874.00	3 783 597.00
4. Cheltuielile activitatilor auxiliare	4	0.00	0.00
5. Cheltuielile indirecte de productie	5	0.00	0.00
6. Rezultatul brut aferent cifrei de afaceri nete (1 - 2)	6	4 638 215.00	4 237 882.00
7. Cheltuielile de desfacere	7	0.00	0.00
8. Cheltuieli generale de administratie	8	5 008 910.00	2 392 048.00
9. Alte venituri din exploatare	9	5 992 925.00	2 602 445.00
10. Rezultatul din exploatare (6 - 7 - 8 + 9)	10	5 622 230.00	4 448 279.00

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Semnatura _____

Stampila unitatii

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

Semnatura _____

Nota 5 - Situatia creantelor si datoriilor

31.12.2025

Create / Datorii	Nr. rd.	Sold la sfarsitul exercitiului financiar	Termen de lichiditate / exigibilitate		
			Sub 1 an	1-5 ani	Peste 5 ani
0		1 = 2 + 3 + 4	2	3	4
CREANTE		0.00	0.00	0.00	0.00
Creante din participatii sume datorate de filiale interese de participare dobânzi (ct.261,263,265)	1	0.00	0.00	0.00	0.00
Imprumuturi acordate pe termen lung si dobânzi aferente (ct. 2673,2674)	2	0.00	0.00	0.00	0.00
Actiuni proprii - active imobilizate (ct.2677)	3	0.00	0.00	0.00	0.00
Alte creante imobilizate (ct.2671,2675,2676,2678,2679)	4	0.00	0.00	0.00	0.00
I. CREANTE DIN ACTIVE IMOBILIZATE- TOTAL (rd.01 la 04)	5	0.00	0.00	0.00	0.00
Furnizori debitori (ct.4092)	6	0.00	0.00	0.00	0.00
Cienti (ct.411+413+418)	7	325 842.00	325 842.00	0.00	0.00
Creante personal si asigurari sociale (ct. 425+4282+431+436+437+4382)	8	0.00	0.00	0.00	0.00
Impozit pe profit (ct.441)	9	-1.00	-1.00	0.00	0.00
Taxa pe valoarea adaugata (ct.4424+4428)	10	29 833.00	29 833.00	0.00	0.00
Alte creante cu statul si institutiile publice (ct. 444,445,446,447,4482)	11	37 686.00	37 686.00	0.00	0.00
Decontari cu grupul si alte creante (ct.451)	12	0.00	0.00	0.00	0.00
Debitori diversi (ct.456+4582+461-491-495-496)	13	0.00	0.00	0.00	0.00
II. CREANTE DIN ACTIVE CIRCULANTE - TOTAL (rd. 06 la 13)	14	393 360.00	393 360.00	0.00	0.00
III. CHELTUIELI INREGISTRATE IN AVANS (ct.471)	15	117 930.00	117 930.00	0.00	0.00
TOTAL CREANTE (rd. 05+14+15)	16	511 290.00	511 290.00	0.00	0.00
DATORII		0.00	0.00	0.00	0.00
Imprumuturi din emisiuni de obligatiuni (ct.161)	17	0.00	0.00	0.00	0.00
Credite bancare pe termen lung (ct. 1621+1623+1624+1625+1626+1627)	18	25 424 579.00	25 424 579.00	0.00	0.00
Credite bancare pe termen lung nerambursate la scadenta (ct. 1622)	19	0.00	0.00	0.00	0.00
Datorii ce privesc imobiliarile financiare (ct.166)	20	0.00	0.00	0.00	0.00
Credite bancare pe termen scurt (ct. 5191+5192+5193+5194+5195+5196+5197)	21	0.00	0.00	0.00	0.00
Dobânzi (ct.168+5186+5198)	22	0.00	0.00	0.00	0.00
Alte imprumuturi si datorii financiare (ct.167+509)	23	384 445.00	384 445.00	0.00	0.00
TOTAL DATORII FINANCIARE SI ASIMILATE (rd. 17 la 23)	24	25 809 024.00	25 809 024.00	0.00	0.00
Furnizori (ct.401+403+404+405+408)	25	598 726.00	598 726.00	0.00	0.00
Cienti creditorii (ct.419)	26	652 318.00	652 318.00	0.00	0.00
Datorii cu personalul si asigurarile sociale (ct. 421+423+424+425+426+427+4281+431+436+437+438)	27	14 346.00	14 346.00	0.00	0.00
Impozit pe profit (ct.441)	28	-1.00	-1.00	0.00	0.00
Taxa pe valoarea adaugata (ct.4423+4428)	29	76 845.00	76 845.00	0.00	0.00
Alte datorii fata de stat si institutiile publice (ct. 444+445+446+447+4481)	30	1 198.00	1 198.00	0.00	0.00
Decontari cu grupul si alte conturi cu asociatii (ct. 451+455+457+4581+481+482)	31	327 127.00	327 127.00	0.00	0.00
Creditori diversi (ct.462+473)	32	-1.00	-1.00	0.00	0.00
ALTE DATORII - TOTAL (rd.25 la 32)	33	1 670 558.00	1 670 558.00	0.00	0.00
Venituri inregistrate in avans (ct.472)	34	34 341.00	34 341.00	0.00	0.00
TOTAL DATORII (rd. 24+33+34)	35	27 513 923.00	27 513 923.00	0.00	0.00

Create / Datorii	Nr. rd.	Sold la sfarsitul exercitiului financiar	Termen de lichiditate / exigibilitate		
			Sub 1 an	1-5 ani	Peste 5 ani
0		1 = 2 + 3 + 4	2	3	4

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Semnatura _____

Stampila unitatii

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

Semnatura _____

Nota 6 - Principii, politici si metode contabile

31.12.2025

Nota 6**Principii, politici si metode contabile**

Situatiile financiare au fost întocmite conform Ordinului Ministrului Finantelor Publice nr. 1802/2014, pentru aprobarea Reglementarilor contabile privind situatiile financiare anuale individuale si situatiile financiare anuale consolidate, cu modificarile ulterioare. Valorile prezentate în situatiile financiare sunt comparabile datorita consecventei politicilor contabile.

Evaluarea imobilizarilor corporale la data bilantului se efectueaza la cost, mai putin amortizarea si ajustarile cumulate din depreciere, sau la valoarea reevaluată, aceasta fiind valoarea justa la data reevaluării, mai putin orice amortizare cumulată si orice pierderi din depreciere cumulate. În cazul unui plus de valoare provenit din evaluarea imobilizarilor corporale, acesta se înregistrează în creditul contului 105 "Rezerve din reevaluare". Aceasta rezerva din reevaluare se taxează la calculul impozitului pe profit, sub forma elementelor asimilate veniturilor, o data cu iesirea din gestiune a imobilizarilor respective.

Iesirile din contul 105 Rezerve, ocazionate de vânzarea imobilizarilor reevaluate, mai exact, imobile apartamente, se contabilizează în creditul contului 1175, de unde vor fi distribuite ulterior sub forma de dividende.

Metoda de amortizare contabila utilizată în calculul deprecierei imobilizarilor este metoda liniara. Perioadele de amortizare sunt, în mod exclusiv, preluate din catalogul mijloacelor fixe, astfel încât perioadele de amortizare coincid cu perioadele maxime de amortizare fiscala. În acest moment, societatea nu prezintă diferente între amortizarea contabila si amortizarea fiscala.

Metoda de gestiune utilizată este FIFO, pentru stocuri, sau identificare specifica în cazul imobilelor, indiferent de tratamentul contabil aplicat acestor imobile (stoc sau imobilizare).

Dobânzile înregistrate în cursul perioadei reprezintă costul creditelor bancare si nu se capitalizează în valoarea stocurilor sau a imobilizarilor, dacă e cazul.

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

Semnatura _____

Semnatura _____

Stampila unitatii

Nota 7 - Participatii si surse de finantare

31.12.2025

Nota 7**Participatii si surse de finantare**

Capitalul social integral subscris si varsat al societatii este în valoare de 17.866.690 lei, împartit în 1.786.669 de actiuni nominative ordinare si preferentiale, cu o valoare nominala de 10 lei fiecare.

Clasa Actiunilor ordinare (Clasa A) cuprinde un numar total de 1.777.789 de actiuni, cu o valoare nominala de 10 lei si o valoare nominala totala de 17.777.890 lei, reprezentând un total de 99,50% din capitalul social emis si 100% din drepturile de vot asupra societatii.

Clasa Actiunilor preferentiale (Clasa B) cuprinde un numar total de 8.880 de actiuni, cu o valoare nominala de 10 lei si o valoare nominala totala de 88.800 lei, reprezentând un total de 0,50% din capitalul social emis si neavând atasate drepturi de vot.

Actiunile ordinare sunt tranzactionate pe Sistemul Multilateral de Tranzactionare operat de Bursa de Valori Bucuresti SA, iar registrul actionarilor societatii este tinut de catre Depozitarul Central SA, în conformitate cu Legea Aplicabila pietei de capital si Codul Depozitarului Central.

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Semnatura _____

Stampila unitatii

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

Semnatura _____

Nota 8 - Informatii privind salariatii si membrii organelor de administratie si conducere

31.12.2025

Nota 8

Informatii privind salariatii si membrii organelor de administratie, conducere si de supraveghere

Societatea nu a platit, în cursul exercitiului financiar, indemnizatii sau salarii catre membrii organelor de administratie, de conducere si de supraveghere.

Societatea a avut un numar mediu de 2 salariati în cursul exercitiului financiar 2025. Cheltuielile cu personalul, altii decât cei de mai sus, pentru anul 2025 au fost în suma de 202.414 lei.

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Semnatura _____

Stampila unitatii

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

Semnatura _____

Nota 9 - Indicatori economico-financiari

31.12.2025

Denumirea indicatorului	Nr. rd.	Suma
1. Indicatori de lichiditate		0.00
a) Indicatorul lichiditatii curente	1	1.37
b) Indicatorul lichiditatii imediate	2	1.37
2. Indicatori de risc:		0.00
a) Indicatorul gradului de indatorare	3	55.39
b) Indicatorul privind acoperirea dobanzilor	4	1.14
3. Indicatori de activitate (indicatori de gestiune)		0.00
a) Viteza de rotatie a stocurilor (rulajul stocurilor)	5	6 868.62
b) Viteza de rotatie a stocurilor (numar de zile de stocare)	6	0.04
c) Viteza de rotatie a debitelor-clienti	7	14.82
d) Viteza de rotatie a creditelor-furnizor	8	27.23
e) Viteza de rotatie a activelor imobilizate	9	0.11
f) Viteza de rotatie a activelor totale	10	0.11
4. Indicatori de profitabilitate		0.00
a) Rentabilitatea capitalului angajat	11	0.06
b) Marja bruta din vanzari	12	-3.16

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Semnatura _____

Stampila unitatii

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

Semnatura _____

Nota 10 - Alte informatii

31.12.2025

Nota 10
Alte informatii

Societatea, din informatiile limitate cunoscute la acest moment, si având în vedere faptul ca Registrul actionarilor este tinut de catre Depozitarul Central, nu are relatii de afiliere pe teritoriul României, conform Codului Fiscal.

La finalul exercitiului financiar 2025, societatea înregistreaza un profit brut contabil în valoare de 2.149.054 lei si o cheltuiala cu impozitul pe profit în valoare de 295.083 lei. Profitul fiscal a fost în valoare de 2.072.212 lei, reprezentând aproximativ 96% din profitul contabil brut.

La finalul anului 2025, societatea are o creanta din impozit pe profit achitat, în avans, în cursul anului 2025, în suma de 6.192 lei.

Cifra de afaceri pentru anul 2025 a fost în suma de 8.021.479 lei, impartita astfel:

1. Segmentul rezidential (cazare): 4.145.044 lei, reprezentând 52% din totalul vânzarilor.
2. Segmentul comercial (spatii comerciale închiriate): 3.876.435 lei, reprezentând 48% din total vânzari.

Onorariul pentru serviciile de audit aferente anului 2025 a fost în suma totala de 42.303 lei + TVA.

Administrator,

Numele si prenumele:
BUYUKHANLI AHMET EMRE

Intocmit,

Numele si prenumele:	FELICIAN SILVIU IOAN
Calitatea:	12--CONTABIL SEF
Nr.de inregistrare in organismul profesional :	-

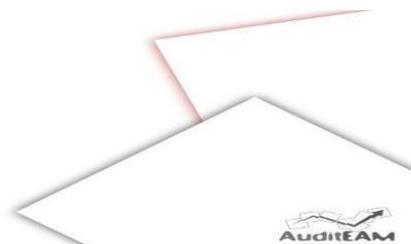
Semnatura _____

Semnatura _____

Stampila unitatii

**FELICIAN
SILVIU-
IOAN** Digitally signed
by FELICIAN
SILVIU-IOAN
Date: 2026.03.19
11:54:35 +02'00'

Annex 3 – Independent auditor's report on the annual financial statements as of December 31, 2025



Str. 1 Decembrie 1918, nr.29, Bl.PM81, Ap. 42, sect. 3, Bucuresti - Romania,

www.auditEAM.ro, E-mail: office@auditeam.ro

Registrul Comerțului: J40/4874/2009; Cod Unic: RO 25438783

Autorizație C.A.F.R. / A.S.P.A.A.S. nr.908/2009

RAPORT AL AUDITORULUI INDEPENDENT

**Catre Actionarii,
IMMO GURU S.A.**

RAPORT CU PRIVIRE LA AUDITUL SITUATIILOR FINANCIARE

Opinie fara rezerve

- 1 Am auditat situațiile financiare individuale anexate ale societății **IMMO GURU S.A. ("Societatea")**, cu sediul social în Județul Ilfov, Stefanestii de Jos, Str.Linia de Centura, nr.50, et.1, camera 8, identificata prin codul unic de înregistrare fiscală 31706228, care cuprind bilanțul la data de 31 decembrie 2025, contul de profit și pierdere pentru exercitiul financiar incheiat la aceasta data, precum si un sumar al politicilor contabile semnificative si notele explicative
- 2 Situațiile financiare individuale la 31 decembrie 2025 se identifica astfel:
 - Activ net/Total capitaluri proprii: 46.594.895 lei
 - Profit net al exercitiului financiar: 1.853.971 lei
- 3 In opinia noastra, situatiile financiare individuale anexate ofera o imagine fidela a pozitiei financiare a Societatii la data de 31 decembrie 2025 precum si a performantei financiare si a fluxurilor de trezorerie pentru exercitiul financiar incheiat la aceasta data, in conformitate cu Ordinul Ministrului Finantelor Publice nr. 1802/2014 pentru aprobarea Reglementarilor contabile privind situatiile financiare anuale

Audit EAM – Alegerea dvs., responsabilitatea noastra!

individuale și situațiile financiare anuale consolidate, cu modificările ulterioare ("OMFP nr. 1802/2014").

Baza pentru opinie

- 4 Am desfășurat auditul nostru în conformitate cu Standardele Internaționale de Audit ("ISA"), Regulamentul UE nr. 537 al Parlamentului și al Consiliului European (în cele ce urmează „Regulamentul”). Responsabilitățile noastre în baza acestor standarde sunt descrise detaliat în secțiunea “Responsabilitățile auditorului într-un audit al situațiilor financiare” din raportul nostru. Suntem independenți față de Societate, conform Codului Etic al Profesioniștilor Contabili emis de Consiliul pentru Standarde Internaționale de Etică pentru Contabili (codul IESBA), conform cerințelor etice care sunt relevante pentru auditul situațiilor financiare în România, inclusiv Regulamentul, și ne-am îndeplinit responsabilitățile etice conform acestor cerințe și conform Codului IESBA. Credem că probele de audit pe care le-am obținut sunt suficiente și adecvate pentru a furniza o bază pentru opinia noastră.

Aspecte cheie de audit

- 5 Aspectele cheie de audit sunt acele aspecte care, în baza raționamentului nostru profesional, au avut cea mai mare importanță pentru auditul situațiilor financiare ale perioadei curente. Aceste aspecte au fost abordate în contextul auditului situațiilor financiare în ansamblu și în formarea opiniei noastre asupra acestora și nu oferim o opinie separată cu privire la aceste aspecte cheie.

Alte informații – Raportul Administratorilor

- 6 Administratorii sunt responsabili pentru întocmirea și prezentarea altor informații. Acele alte informații cuprind Raportul administratorilor, dar nu cuprind situațiile financiare și raportul auditorului cu privire la acestea.

Opinia noastră cu privire la situațiile financiare nu acoperă și aceste alte informații și cu excepția cazului în care se menționează explicit în raportul nostru, nu exprimăm nici un fel de concluzie de asigurare cu privire la acestea.

În legătura cu auditul situațiilor financiare pentru exercițiul financiar încheiat la 31 decembrie 2025, responsabilitatea noastră este să citim acele alte informații și, în acest demers, să apreciem dacă acele alte informații sunt semnificativ inconsecvente cu situațiile financiare, sau cu cunoștințele pe care noi le-am obținut în timpul auditului, sau dacă ele par a fi denaturate semnificativ.

În ceea ce privește Raportul administratorilor, am citit și raportăm dacă acesta a fost întocmit, în toate aspectele semnificative, în conformitate cu Ordinul Ministrului Finanțelor Publice nr. 1802/2014 pentru aprobarea Reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, cu modificările ulterioare ("OMFP nr. 1802/2014").

In baza exclusiv a activitatilor care trebuie desfasurate in cursul auditului situatiilor financiare, in opinia noastra:

- a) Informatiile prezentate in Raportul administratorilor pentru exercitiul financiar pentru care au fost intocmite situatiile financiare sunt in concordanta, in toate aspectele semnificative, cu situatiile financiare;
- b) Raportul administratorilor a fost intocmit, in toate aspectele semnificative, in conformitate cu OMFP nr. 1802/2014.

In plus, in baza cunostintelor si intelegerii noastre cu privire la Societate si la mediul acesteia, dobandite in cursul auditului situatiilor financiare pentru exercitiul financiar incheiat la data de 31 decembrie 2025, ni se cere sa raportam daca am identificat denaturari semnificative in Raportul administratorilor. Nu avem nimic de raportat cu privire la acest aspect.

Responsabilitatile conducerii si ale persoanelor responsabile cu guvernanta pentru situatiile financiare

- 7 Conducerea Societatii este responsabila pentru intocmirea situatiilor financiare care sa ofere o imagine fidela in conformitate cu OMFP nr. 1802/2014 si pentru acel control intern pe care conducerea il considera necesar pentru a permite intocmirea de situatii financiare lipsite de denaturari semnificative, cauzate fie de frauda, fie de eroare.
- 8 In intocmirea situatiilor financiare, conducerea este responsabila pentru evaluarea capacitatii Societatii de a-si continua activitatea, pentru prezentarea, daca este cazul, a aspectelor referitoare la continuitatea activitatii si pentru utilizarea contabilitatii pe baza continuitatii activitatii, cu exceptia cazului in care conducerea fie intentioneaza sa lichideze Societatea sau sa opreasca operatiunile, fie nu are nicio alta alternativa realista in afara acestora.
- 9 Persoanele responsabile cu guvernanta sunt responsabile pentru supravegherea procesului de raportare financiara al Societatii.

Responsabilitatile auditorului intr-un audit al situatiilor financiare

- 10 Obiectivele noastre constau in obtinerea unei asigurari rezonabile privind masura in care situatiile financiare, in ansamblu, sunt lipsite de denaturari semnificative, cauzate fie de frauda, fie de eroare, precum si in emiterea unui raport al auditorului care include opinia noastra. Asigurarea rezonabila reprezinta un nivel ridicat de asigurare, dar nu este o garantie a faptului ca un audit desfasurat in conformitate cu ISA va detecta intotdeauna o denaturare semnificativa, daca aceasta exista. Denaturarile pot fi cauzate fie de frauda, fie de eroare si sunt considerate semnificative daca se poate preconiza, in mod rezonabil, ca acestea, individual sau cumulat, vor influenta deciziile economice ale utilizatorilor, luate in baza acestor situatii financiare.

- 11 Ca parte a unui audit in conformitate cu ISA, exercitam rationamentul profesional si mentinem scepticismul profesional pe parcursul auditului. De asemenea:
- Identificam si evaluam riscurile de denaturare semnificativa a situatiilor financiare, cauzate fie de fraudă, fie de eroare, proiectam si executam proceduri de audit ca raspuns la respectivele riscuri si obtinem probe de audit suficiente si adecvate pentru a furniza o baza pentru opinia noastra. Riscul de nedetectare a unei denaturari semnificative cauzate de fraudă este mai ridicat decat cel de nedetectare a unei denaturari semnificative cauzate de eroare, deoarece fraudă poate presupune intelegeri secrete, fals, omisiuni intentionate, declaratii false si evitarea controlului intern.
 - Intelegem controlul intern relevant pentru audit, in vederea proiectarii de proceduri de audit adecvate circumstantelor, dar fara a avea scopul de a exprima o opinie asupra eficacitatii controlului intern al Societatii.
 - Evaluam gradul de adecvare a politicilor contabile utilizate si caracterul rezonabil al estimarilor contabile si al prezentarilor aferente de informatii realizate de catre conducere.
 - Formulam o concluzie cu privire la gradul de adecvare a utilizarii de catre conducere a contabilitatii pe baza continuitatii activitatii si determinam, pe baza probelor de audit obtinute, daca exista o incertitudine semnificativa cu privire la evenimente sau conditii care ar putea genera indoilei semnificative privind capacitatea Societatii de a-si continua activitatea. In cazul in care concluzionam ca exista o incertitudine semnificativa, trebuie sa atragem atentia in raportul auditorului asupra prezentarilor aferente din situatiile financiare sau, in cazul în care aceste prezentari sunt neadecvate, sa ne modificam opinia. Concluziile noastre se bazeaza pe probele de audit obtinute pana la data raportului auditorului. Cu toate acestea, evenimente sau conditii viitoare pot determina Societatea sa nu isi mai desfasoare activitatea in baza principiului continuitatii activitatii.
 - Evaluam prezentarea, structura si continutul situatiilor financiare, inclusiv al prezentarilor de informatii, si masura in care situatiile financiare reflecta tranzactiile si evenimentele care stau la baza acestora intr-o maniera care sa rezulte intr-o prezentare fidela.
- 12 Comunicam persoanelor responsabile cu guvernanta, printre alte aspecte, aria planificata si programarea in timp a auditului, precum si principalele constatari ale auditului, inclusiv orice deficiente semnificative ale controlului intern, pe care le identificam pe parcursul auditului.
- 13 De asemenea, furnizam persoanelor responsabile cu guvernanta o declaratie cu privire la conformitatea noastra cu cerintele etice privind independenta si le comunicam toate relatiile si alte aspecte care pot fi considerate, in mod rezonabil, ca ar putea sa ne afecteze independenta si, unde este cazul, masurile de siguranta aferente.
- 14 Dintre aspectele pe care le-am comunicat persoanelor insarcinate cu guvernanta, stabilim acele aspecte care au avut o mai mare importanta in cadrul auditului asupra situatiilor financiare din

perioada curenta si, prin urmare, reprezinta aspecte cheie de audit. Descriem aceste aspecte in raportul nostru de audit, cu exceptia cazului in care legislatia sau reglementarile impiedica prezentarea publica a aspectului respectiv sau a cazului in care, in circumstante extrem de rare, consideram ca un aspect nu ar trebui comunicat in raportul nostru deoarece se preconizeaza in mod rezonabil ca beneficiile interesului public sa fie depasite de consecintele negative ale acestei comunicari.

Raport cu privire la alte dispozitii legale si de reglementare

15 Am fost numiti de Adunarea Generala a Asociatilor la data de 11 februarie 2026 sa auditam situatiile financiare ale societatii IMMO GURU S.A. pentru exercitiul financiar incheiat la 31 Decembrie 2025. Durata totala neintrerupta a angajamentului nostru este de un an, acoperind exercitiul financiar cuprins intre 01 ianuarie 2025 pana la 31 decembrie 2025.

Confirmam ca:

- In desfasurarea auditului nostru, ne-am pastrat independenta fata de entitatea auditata.
- Nu am furnizat pentru Societate **serviciile non audit** interzise, mentionate la articolul 5 alineatul (1) din Regulamentul UE nr.537/2014.

In numele Audit EAM Zuca S.R.L.:

inregistrata la Camera Auditorilor Financiari din Romania cu numarul 908/ 20 mai 2009

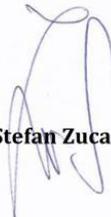


Autorizat:



Semnatura:

Auditor / Lector univ.dr. Stefan Zuca.



Inregistrat la Camera Auditorilor Financiari din Romania

Cu numarul 1984 / 27 februarie 2007



Bucuresti, 18 martie 2026

Annex 4 – Declaration of responsible persons

The undersigned ,

Ahmet-Emre Buyukhanli , as **Chairman of the Board of Directors and General Manager** of **IMMO GURU SA** ,

and

Felician Silviu Ioan , as **Chief Accountant** of **IMMO GURU SA** ,

we declare that, to the best of our knowledge:

a) the individual annual financial statements for the financial year ended **December 31, 2025** , prepared in accordance with the applicable accounting regulations, provide a true and fair view of the assets, liabilities, financial position, profit and loss account and losses of society as a whole;

b) The Board of Directors' report for the financial year 2025 includes a correct analysis of the company's development and performance, as well as a description of the main risks and uncertainties specific to the activity carried out.

This statement is given in accordance with the legal provisions applicable to the annual financial report.

Ștefăneștii de Jos, Ilfov,
March 27, 2026

Ahmet-Emre Buyukhanli

Chairman of the Board of Directors and General Manager

Signature: _____