**S1014_A1.0.0_20.02.2026** Checksum: 33000

Financial statement type: OL

Entity: **ROLDA FOUNDATION - IN MEMORIAM ROLANDO CEPRAGA**
**Address**: Galați, Smârdan, tel. 0748903612
Tax identification number: 18416340
Duration of actual operation (months) in the reporting year: 12

**Non profit activities (NACE code and class)**

0162 - Support activities for animal production

**Economic or financial activities (NACE code and class)**

0162 - Support activities for animal production
AFSP staff: 0 AEF staff: 10
NO□ CAR military units

**The annual financial statements concluded on December 31, 2025 by the non-profit legal entities:**
F10 - Balance Sheet

**Administrator,**
Surname and name: COSTIN ELENA DANIELA
Signature: *illegible signature*
Stamp of the unit: *round stamp: Rolda Foundation * Romania*

SC ECOMAN TOP ACCOUNTING SRL
Digitally signed by Cabinet Expert Contabil
DN: c= RO, l = Galați City, o = SC Ecoman Top Accounting SRL, title = Administrator, cn = Carmen N. Gheorghe, , given name = Carmen, sn = Gheorghe
Date: 25.04.2026

Signature

**Drawn up by,**
Surname and name: Ecoman Top Accounting SRL
Capacity: 22 Authorised Company, member of CECCAR[1]
Professional authority registration number 16211
Signature: *illegible signature*
*Round stamp CUI: 45334493 Galați * Romania **

[1] Translator's note: CECCAR = The Body of Expert and Licensed Accountants of Romania

**BALANCE SHEET**

On December 31, 2025

Form 10 - lei -

| Index | Line no. | Balance on: | |
|---|---|---|---|
| A | B | 01.01.2025 | 31.12.2025 |
| | | 1 | 2 |
| | | | |
| A. FIXED ASSETS - TOTAL (ct. 02+05+08) | 01 | 7.530.815 | 6.905.317 |
| I. INTANGIBLE ASSETS (ct 03 +04) | 02 | 32.554 | 21.393 |
| Resulted from non profit activities | 03 | 32.554 | 21.393 |
| Resulted from economic activities | 04 | | |
| | | | |
| II. TANGIBLE ASSETS (ct 06+07) | 05 | 7.498.261 | 6.883.924 |
| Resulted from non profit activities | 06 | 7.476.059 | 4.740.907 |
| Resulted from economic activities | 07 | 22.202 | 2.143.017 |
| | | | |
| III. FINANCIAL INVESTMENTS | 08 | | |
| B. CURRENT ASSETS - Total | 09 | 5.934.681 | 6.697.584 |
| I. Stocks | 10 | | |
| II. Claims | 11 | 2.372.961 | 1.769.323 |
| III. Short term investments | 12 | 2.824.638 | 4.513.785 |
| IV. Counter and bank accounts | 13 | 737.082 | 414.476 |
| C. ACCRUED EXPENSES | 14 | 36.886 | 33.345 |
| D. Debts: sums due within a year | 17 | 650.348 | 551.065 |
| E. NET CURRENTS ASSETS / NET CURRENT DEBTS | 18 | 5.170.993 | 6.052.793 |
| F. TOTAL ASSETS MINUS CURRENT DEBTS | 19 | 12.701.808 | 12.958.110 |
| G. Debts: sums due in a period over a year | 20 | 1.193.127 | 1.060.176 |
| H. PROVISIONS | 21 | | |
| I. ADVANCE INCOME | 22 | 150.226 | 127.071 |
| - subsidies for investments | 23 | 150.226 | 127.071 |
| - deferred income | 24 | 150.226 | 127.071 |
| J. CAPITALS – TOTALS | | | |
| I. CAPITAL | 29 | 33.000 | 33.000 |
| II. REVALUATION RESERVES | 30 | | |
| III. RESERVES | 31 | | |
| IV. REPORTED RESULTS | | | |
| Reported Surplus BALANCE C | 32 | 9.016.750 | 9.726.147 |
| Reported Lost BALANCE D | 33 | 0 | 0 |
| Uncovered surplus regarding special purpose activities BALANCE C | 34 | 16.624.790 | 17.288.177 |
| | | | |
| V. SURPLUS / PROFIT OF THE TAX YEAR | 54 | 2.458.931 | 2.138.787 |
| or DEFICIT / LOSS OF THE TAX YEAR | 55 | 0 | 0 |

| | | | |
|---|---|---|---|
| CAPITALS | 65 | 11.508.681 | 11.897.934 |

**Administrator,**
Surname and name: COSTIN ELENA DANIELA
Signature: *illegible signature*
Stamp of the unit: *round stamp: Rolda Foundation * Romania*

**Drawn up by,**
Surname and name: SC ECOMAN TOP ACCOUNTING SRL
Capacity: 22 Authorised Company, member of CECCAR[2]
Professional authority registration number 16211
Signature: *illegible signature*

*Round stamp: Cabinet Galați * Romania*

Validated form

[2] Translator's note: CECCAR = The Body of Expert and Licensed Accountants of Romania