

## **INDEPENDENT AUDITOR'S REPORT**

from the audit of the financial statements  
as of 31 December 2024

**ESKA Finance s.r.o.**

Tomášikova 1973/32

811 09 Bratislava

*This is an English language translation of the original Slovak Auditor's Report to the accompanying financial statements translated into English language.*

## INDEPENDENT AUDITOR'S REPORT

To the Owners and Management of ESKA Finance s.r.o.

### **Opinion**

We have audited the financial statements of ESKA Finance s.r.o. (the "Company"), which comprise the balance sheet as at 31 December 2024, and the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance for the year then ended in accordance with the Act on Accounting No. 431/2002 Coll. as amended (the "Act on Accounting").

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the provisions of Act No. 423/2015 Coll. on Statutory Audit and on Amendment to and Supplementation of Act No. 431/2002 Coll. on Accounting, as amended (hereinafter the "Act on Statutory Audit") related to ethical requirements, including the Code of Ethics for Auditors that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other matters**

The Company does not meet the criteria for the mandatory audit of the financial statements in accordance with the Act on Accounting, therefore does not have to prepare an Annual report. The Company decided for voluntary audit of the financial statements.

### **Responsibilities of Management**

Management is responsible for the preparation of the financial statements to give a true and fair view in accordance with the Act on Accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing

will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Management about, among other things, the planned scope and timeline of the audit and about significant audit findings, including any significant internal control deficiencies that we discover during our audit.

Bratislava, 25 June 2025



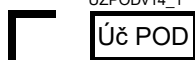
**Kreston Slovakia Audit, s.r.o.**

Mlynské nivy 55,  
821 09 Bratislava - Ružinov  
UDVA Licence No. 429  
IČO: 53 918 291



**Ing. Daniel Šalamún**

Responsible Auditor  
SKAU Licence No. 825



## FINANCIAL STATEMENTS

## of Enterprises in the Double-Entry Bookkeeping System

Prepared as at 3 1 . 1 2 . 2 0 2 4

Figures are rounded on the right, other data are written from the left. Unfilled lines remain blank.

Data are filled in using block letters (as shown below) by a typewriter or a printer machine in black or dark blue.

Á Ā B Ć D É F G H Í J K L M N O P Q R Š T Ú V X Ý Ž 0 1 2 3 4 5 6 7 8 9

Tax Registration Number <b>2 1 2 1 6 8 7 9 6 4</b> Identificatic <b>5 4 4 3 0 9 5 0</b> SK NACE <b>7 7 . 2 9 . 0</b>	Financial Statements    Reporting Entity <input checked="" type="checkbox"/> Ordinary <input checked="" type="checkbox"/> Small  <input type="checkbox"/> Extraordinary <input type="checkbox"/> Large  <input type="checkbox"/> Interim                              (Mark with X)	<table border="1"> <thead> <tr> <th></th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td rowspan="2">For the Period</td> <td>From <b>0 1</b></td> <td><b>2 0 2 4</b></td> </tr> <tr> <td>To <b>1 2</b></td> <td><b>2 0 2 4</b></td> </tr> <tr> <td rowspan="2">Immediately- Preceding Period</td> <td>From <b>0 1</b></td> <td><b>2 0 2 3</b></td> </tr> <tr> <td>To <b>1 2</b></td> <td><b>2 0 2 3</b></td> </tr> </tbody> </table>		Month	Year	For the Period	From <b>0 1</b>	<b>2 0 2 4</b>	To <b>1 2</b>	<b>2 0 2 4</b>	Immediately- Preceding Period	From <b>0 1</b>	<b>2 0 2 3</b>	To <b>1 2</b>	<b>2 0 2 3</b>
	Month	Year													
For the Period	From <b>0 1</b>	<b>2 0 2 4</b>													
	To <b>1 2</b>	<b>2 0 2 4</b>													
Immediately- Preceding Period	From <b>0 1</b>	<b>2 0 2 3</b>													
	To <b>1 2</b>	<b>2 0 2 3</b>													

## Accompanying Parts of Financial Statements

**x** Balance Sheet (Úč POD 1-01)  
(in whole Euro)

**x** Income Statement (Úč POD 2-01)  
(in whole Euro)

**x** Notes (Úč POD 3-01)  
(in whole Euro)

Business Name (Name) of the Reporting Entity
--

*E s k a   F i n a n c e   s . r . o .*

**Seat of the Reporting Entity**

Street	Number
T O M Á Š / K O V A 1 9 7 3 / 3 2	

Postal Code	Municipality
83104	BRATISLAVA

Commercial Register and Number of Entry of the Company

M e s t s k ý s ú d B r a t i s l a v a I I I , O d d . S r o ,  
V l o ž k a č í s l o 1 6 2 4 0 5 / B

Phone Number  /  Fax Number  /

E-mail Address

Prepared on:

06 . 06 . 2025

Approved on:

100.000

Signature of a Member of the Statutory Body of the Reporting Entity or a Natural Person Acting as a Reporting Entity:

## Records of the Tax Authority

Place for Registration Number

Presentation Stamp of the Tax Authority

Balance Sheet  
Úč POD 1 - 01

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Description a	ASSETS b	Line c	Current Reporting Period										Immediately-Preceding Reporting Period															
			1	Gross - Part 1					Net 2					Net 3														
				Correction - Part 2																								
	Total assets (I. 02 + I. 33 + I. 74)	01					4	3	8	1	9	6	4					4	3	6	2	4	1	2				
										1	9	5	5	2								1	8	6	5	8	3	3
A.	Non-current assets (I. 03 + I. 11 + I. 21)	02					5	0	8	0	4	1						4	8	8	4	8	9					
										1	9	5	5	2								3	5	4	1	5	0	
A.I.	Total non-current intangible assets (I. 04 to I. 10)	03					3	2	8	4	8	7						3	1	0	8	2	7					
										1	7	6	6	0								1	1	4	6	1	6	
A.I.1.,	Capitalised development costs (012) - /072, 091A/	04																										
2.	Software (013) - /073, 091A/	05					5	8	9	8	9							4	1	3	2	9						
										1	7	6	6	0										5	2	3	3	5
3.	Valuable rights (014) - /074, 091A/	06																										
4.	Goodwill (015) - /075, 091A/	07																										
5.	Other non-current intangible assets (019, 01X) - /079, 07X, 091A/	08																										
6.	Non-current intangible assets in acquisition (041) - 093	09					2	6	9	4	9	8						2	6	9	4	9	8					
																							6	2	2	8	1	
7.	Advance payments for non-current intangible assets (051) - /095A/	10																										
A.II.	Total non-current tangible assets (I. 012 to I. 020)	11					1	3	9	5	7							1	2	0	6	5						
										1	8	9	2															
A.II.1.	Land (031) - 092A	12																										
2.	Structures (021) - /081, 092A/	13																										
3.	Separate movable assets and sets of movables (022) - /082, 092A/	14					1	3	9	5	7							1	2	0	6	5						
										1	8	9	2															

Balance Sheet  
Úč POD 1 - 01

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Description a	ASSETS b	Line c	Current Reporting Period										Immediately-Preceding Reporting Period									
			1	Gross - Part 1					Net 2					Net 3								
				Correction - Part 2																		
4.	Perennial crops (025) - /085, 092A/	15																				
5.	Livestock and draught animals (026) - /086, 092A/	16																				
6.	Other non-current tangible assets (029, 02X, 032) - /089, 08X, 092A/	17																				
7.	Non-current tangible assets in acquisition (042) - 094	18																				
8.	Advance payments for non-current tangible assets (052) /095A/	19																				
9.	Correction item to acquired assets (+/- 097) +/- 098	20																				
A.III.	Total non-current financial assets (I. 22 to I. 32)	21				1	6	5	5	9	7				1	6	5	5	9	7		
																	2	3	9	5	3	4
A.III.1.	Shares and ownership interests in group companies (061A, 062A, 063A) - /096A/	22																				
2.	Shares and ownership interests with a participating interest except for group companies (062A) - /096A/	23																				
3.	Other held-for-sale securities and ownership interests (063A) - /096A/	24																				
4.	Loans to group companies (066A) - /096A/	25																				
5.	Loans within a participating interest except to group companies (066A) - /096A/	26																				
6.	Other loans (067A) - /096A/	27				7	0	9	3	6					7	0	9	3	6			
																		1	4	1	1	5
7.	Debt securities and other non-current financial assets (065A, 069A, 06XA) - /096A/	28																				

**Balance Sheet**  
**Úč POD 1 - 01**

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Description a	ASSETS b	Line c	Current Reporting Period											Immediately-Preceding Reporting Period											
			1	Gross - Part 1					Net 2																
				Correction - Part 2										Net 3											
8.	Loans and other non-current financial assets with remaining maturity of up to one year (066A, 067A, 069A, 06XA) - /096A/	29						9	4	6	6	1						9	4	6	6	1			
																						9	8	3	8
9.	Bank accounts bound for period exceeding one year (22XA)	30																							
10.	Non-current financial assets in acquisition (043) - /096A/	31																							
11.	Advance payments for non-current financial assets (053) - /095A/	32																							
B.	Current assets (I. 34 + I. 41 + I. 53 + I. 66 + I. 71)	33						3	8	6	3	8	8	7				3	8	6	3	8	8	7	
																					1	5	0	1	0
B.I.	Total inventory (I. 35 to I. 40)	34						8	9	0	5	1						8	9	0	5	1			
																					1	0	8	3	3
B.I.1.	Raw materials (112, 119, 11X) - /191, 19X/	35																							
2.	Work-in-progress and semi-finished goods (121, 122, 12X) - /192, 193, 19X/	36																							
3.	Finished goods (123) - 194	37																							
4.	Livestock (124) - 195	38																							
5.	Merchandise (132, 133, 13X, 139) - /196, 19X/	39						8	9	0	5	1						8	9	0	5	1			
																					1	0	8	3	3
6.	Advance payments for inventory (314A) - /391A/	40																							
B.II.	Total non-current receivables (I. 42 + I. 46 to I. 52)	41						2	3	9	7	5	3	1				2	3	9	7	5	3	1	
																					8	3	1	6	6
B.II.1	Total trade receivables (I. 43 to I. 45)	42						7	0	5	0	8	2					7	0	5	0	8	2		
																					2	4	6	6	5

Balance Sheet  
Úč POD 1 - 01

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Ozna- čenie  a	ASSETS  b	Line  c	Current Reporting Period										Immediately-Preceding Reporting Period													
			1	Gross - Part 1					Net 2					Net 3												
				Correction - Part 2																						
1.a.	Trade receivables from group companies (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	43																								
1.b.	Trade receivables within a participating interest except for receivables from group companies (311A,312A,313A, 314A, 315A, 31XA) - /391A/	44																								
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	45					7	0	5	0	8	2					7	0	5	0	8	2				
																				2	4	6	6	5	3	
2.	Net construction contract value (316A)	46																								
3.	Other receivables from group companies (351A) - /391A/	47																								
4.	Other receivables within a participating interest except for receivables from group companies (351A) - /391A/	48																								
5.	Receivables from partners, members and participants in an association (354A, 355A, 358A, 35XA) -	49																								
6.	Receivables from derivative transactions (373A, 376A)	50																								
7.	Other receivables (335A, 336A, 33XA, 371A, 374A, 375A, 378A) - /391A/	51					1	6	3	1	9	6	8				1	6	3	1	9	6	8			
																					5	6	6	0	1	7
8.	Deferred tax asset (481A)	52					6	0	4	8	1						6	0	4	8	1					
																					1	8	9	9	2	
B.III.	Total current receivables (I. 54 + I. 58 to I. 65)	53					1	1	0	5	5	5	5				1	1	0	5	5	5	5			
																					5	4	8	9	2	9
B.III.1.	Total trade receivables (I. 55 to I. 57)	54					8	8	8	7	5	6					8	8	8	7	5	6				
																					2	0	9	9	8	4
1.a.	Trade receivables from group companies (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	55																								
1.b.	Trade receivables within a participating interest except for receivables from group companies (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	56																								

Balance Sheet  
Úč POD 1 - 01

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Description a	ASSETS b	Line c	Current Reporting Period										Immediately-Preceding Reporting Period															
			1	Gross - Part 1					Net 2					Net 3														
				Correction - Part 2																								
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	57					8	8	8	7	5	6					8	8	8	7	5	6						
																					2	0	9	9	8	4		
2.	Net construction contract value (316A)	58																										
3.	Other receivables from group companies (351A) - /391A/	59																										
4.	Other receivables within a participating interest except for receivables from group companies (351A) - /391A/	60																										
5.	Receivables from partners, members and participants in an association (354A, 355A, 358A, 35XA,	61								5	0	0	0						5	0	0	0						
6.	Social security insurance (336A) - /391A/	62																										
7.	Tax assets and subsidies /341, 342, 343, 345, 346, 347) - /391A/	63						1	2	8	5	4	5					1	2	8	5	4	5					
																					1	1	4	5	6	9		
8.	Receivables from derivative transactions (373A, 376A)	64																										
9.	Other receivables (335A, 33XA, 371A, 374A, 375A, 378A) - /391A/	65						8	3	2	5	4						8	3	2	5	4						
																					2	2	4	3	7	6		
B.IV.	Total current financial assets (l. 67 to l. 70)	66																										
B.IV.1.	Current financial assets in group companies (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	67																										
2.	Current financial assets excluding current financial assets in group companies (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	68																										
3.	Treasury stock and treasury shares (252)	69																										
4.	Current financial assets in acquisition (259, 314A) - /291A/	70																										

Balance Sheet  
Úč POD 1 - 01

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Descripti on	ASSETS	Line	Current Reporting Period										Immediately-Preceding Reporting Period																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
			1	Gross - Part 1					Net 3					Net 3																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
				Correction - Part 2																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
a	b	c																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

Description a	EQUITY AND LIABILITIES	Line c	Current Reporting Period								Immediately-Preceding Reporting Period												
	b		4								5												
	TOTAL EQUITY AND LIABILITIES I. 80 + I. 101 + I. 141	79				4	3	6	2	4	1	2					1	8	6	5	8	3	3
A.	Equity I. 80 + I. 85 + I. 86 + I. 87 + I. 90 + I. 93 + I. 97 + I. 100	80					4	6	8	3	6	9					2	1	1	7	4	7	
A.I.	Total registered capital (I. 82 to I. 84)	81								5	0	0	0							5	0	0	0
A.I.1.	Registered capital (411 or +/- 491)	82								5	0	0	0							5	0	0	0
2.	Changes in the registered capital +/- 419	83																					
3.	Receivables for subscribed capital (/-/353)	84																					
A.II.	Share premium (412)	85																					
A.III.	Other capital funds (413)	86					7	5	0	0	0	0					2	5	3	0	0	0	
A.IV.	Legal reserve funds I. 88 + I. 89	87																					
A.IV.1.	Legal reserve fund and non-distributable fund (417A, 418, 421A, 422)	88																					
2.	Reserve fund for treasury stock and treasury shares (417A, 421A)	89																					

Balance Sheet  
Úč POD 1 - 01

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Descript ion a	EQUITY AND LIABILITIES b	Line c	Current Reporting Period 4	Immediately-Preceding Reporting Period 5
A.V.	Other funds from profit I. 91 + I. 92	90		
A.V.1.	Statutory funds (427, 42X)	91		
2.	Other funds (427, 42X)	92		
A.VI.	Total revaluation reserves (I. 94 to I. 96)	93		
A.VI.1	Asset and liability revaluation reserve (+/- 414)	94		
2.	Financial investments revaluation reserve (+/- 415)	95		
3.	Revaluation reserve from fusions, mergers and separations (+/- 416)	96		
A.VII.	Profit/loss from previous years I. 98 + I. 99	97	- 4 6 2 5 4	3 1 6 5 8
A.VII.1.	Retained earnings from previous years (428)	98	3 1 6 5 8	3 1 6 5 8
2.	Accumulated losses from previous years (I-/429)	99	- 7 7 9 1 2	
A.VIII.	Profit/loss for the current reporting period after taxation +/- I. 01 - (I. 81 + I. 85 + I. 86 + I. 87 + I. 90 + I. 93 + I. 97 + I. 101 + I. 141)	100	- 2 4 0 3 7 7	- 7 7 9 1 1
B.	Liabilities I. 102 + I. 118 + I. 121 + I. 122 + I. 136 + I. 139 + I. 140	101	3 8 9 4 0 4 3	1 6 5 4 0 8 6
B.I.	Total non-current liabilities (I. 103 + I. 107 to I. 117)	102	1 7 6 9 6 2 9	3 6 2
B.I.1.	Total long-term trade payables (I. 104 to I. 106)	103		
1.a.	Trade payables to group companies (321A, 475A, 476A)	104		
1.b.	Trade payables within a participating interest except for payables to group companies (321A, 475A, 476A)	105		
1.c.	Other trade payables (321A, 475A, 476A)	106		
2.	Net construction contract value (316A)	107		
3.	Other payables to group companies (471A, 47XA)	108		
4.	Other payables within a participating interest except for payables to group companies (471A, 47XA)	109		
5.	Other long-term payables (479A, 47XA)	110		
6.	Long-term advance payments received (475A)	111		
7.	Long-term bills of exchange to be paid (478A)	112		
8.	Bonds issued (473A/-/255A)	113	1 7 6 8 6 8 2	
9.	Social fund payables (472)	114	9 4 7	3 6 2
10.	Other non-current payables (336A, 372A, 474A, 47XA)	115		
11.	Long-term payables from derivative transactions (373A, 377A)	116		
12.	Deferred tax liability (481A)	117		

Balance Sheet  
(Úč POD 1-01)

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Descript ion a	EQUITY AND LIABILITIES b	Line c	Current Reporting Period 4	Immediately-Preceding Reporting Period 5
B.II.	Long-term provisions for liabilities I. 119 + I. 120	118		
B.II.1.	Legal provisions for liabilities (451A)	119		
2.	Other provisions for liabilities (459A, 45XA)	120		
B.III.	Long-term bank loans (461A, 46XA)	121		
B.IV.	Total current liabilities (I. 123 + I. 127 to I. 135)	122	2 1 1 6 3 9 9	6 5 1 9 0 8
B.IV.1	Total trade payables (I. 124 to I. 126)	123	2 8 4 5 3 9	4 9 6 1 5
1.a.	Trade payables to group companies (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	124		
1.b.	Trade payables within a participating interest except for payables to group companies (321A, 322A, 324A, 325A, 32XA, 475A, 476A, 478A, 47XA)	125		
1.c.	Other trade payables (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	126	2 8 4 5 3 9	4 9 6 1 5
2.	Net construction contract value (316A)	127		
3.	Other payables to group companies (361A, 36XA, 471A, 47XA)	128	1 7 7 3 1 2 3	3 5 9 2 8 7
4.	Other payables within a participating interest except for payables to group companies (361A, 36XA, 471A, 47XA)	129		
5.	Payables to partners and participants in an association (364, 365, 366, 367, 368, 398A, 478A, 479A)	130	3 0 0 0 0	2 1 9 9 4 8
6.	Payables to employees (331, 333, 33X, 479A)	131	1 1 2 8 6	7 7 6 3
7.	Social security insurance payables (336A)	132	7 4 1 1	4 9 1 7
8.	Tax liabilities and subsidies (341, 342, 343, 345, 346, 347, 34X)	133	3 8 5 0	1 4 6 8
9.	Payables from derivative transactions (373A, 377A)	134		
10.	Other payables (372A, 379A, 474A, 475A, 479A, 47XA)	135	6 1 9 0	8 9 1 0
B.V.	Short-term provisions for liabilities I. 137 + I. 138	136	8 0 1 5	1 8 1 6
B.V.1.	Legal provisions for liabilities (323A, 451A)	137	5 3 1 5	1 8 1 6
2.	Other provisions for liabilities (323A, 32X, 459A, 45XA)	138	2 7 0 0	
B.VI.	Current bank loans (221A, 231, 232, 23X, 461A, 46XA)	139		
B.VII.	Short-term financial assistance (241, 249, 24X, 473A, /-255A)	140		1 0 0 0 0 0 0
C.	Total accruals and deferrals (I. 142 to I. 145)	141		
C.1.	Non-current accrued expenses (383A)	142		
2.	Current accrued expenses (383A)	143		
3.	Non-current deferred income (384A)	144		
4.	Current deferred income (384A)	145		

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Description a		Item b	Line c	Actual																					
				Current Reporting Period 1									Immediately-Preceding Reporting Period 2												
*	Net turnover (a portion of Accounting Class 6 under the Act)		01					3	5	0	4	3	8	8					1	6	7	3	6	1	3
**	Total operating revenues (I. 03 to I. 09)		02					3	2	3	5	6	3	0					1	6	7	3	6	1	3
I.	Revenues from the sale of merchandise (604, 607)		03					3	1	4	6	4	2	9					1	6	4	6	8	3	4
II.	Revenues from the sale of own products (601)		04																						
III.	Revenues from the sale of services (602, 606)		05							7	3	5	1	2						2	6	7	7	9	
IV.	Changes in inventories (+/- Accounting Group 61)		06																						
V.	Own work capitalised (Accounting Group 62)		07																						
VI.	Revenues from the sale of non-current intangible assets, non-current tangible assets and raw materials (641, 642)		08																						
VII.	Other operating revenues (644, 645, 646, 648, 655, 657)		09							1	5	6	8	9											
**	Total operating expenses (I. 11 + I. 12 + I. 13 + I. 14 + I. 15 + I. 20 + I. 21 + I. 24 + I. 25 + I. 26)		10					3	4	7	4	8	4	1					1	7	9	8	2	0	9
A.	Costs of the acquisition of merchandise sold (504, 507)		11					2	7	9	6	8	5	7					1	5	6	1	9	2	3
B.	Consumed raw materials, energy and other non-inventory supplies (501, 502, 503)		12							1	8	4	1	1							8	3	6	7	
C.	Provisions for inventories (+/-) (505)		13																						
D.	Services (Accounting Group 51)		14						4	8	2	0	0	5					1	3	2	1	7	0	
E.	Total personnel expenses (I. 16 to I. 19)		15						1	4	9	0	3	7						8	9	9	8	7	
E.1.	Wages and salaries (521, 522)		16						1	0	5	9	1	5						6	5	1	3	6	
2.	Remuneration of members of company bodies and co-operative (523)		17																						
3.	Social insurance expenses (524, 525, 526)		18							3	8	3	4	0						2	2	9	4	1	
4.	Social expenses (527, 528)		19								4	7	8	2							1	9	1	0	
F.	Taxes and fees (Accounting Group 53)		20								4	3	0	3								2	4	8	
G.	Amortisation and depreciation, and provisions for non-current intangible and non-current tangible assets (I. 22 + I. 23)		21							1	4	5	9	7							4	9	5	4	
G.1.	Amortisation and depreciation of non-current intangible and non-current tangible assets (551)		22							1	4	5	9	7							4	9	5	4	
2.	Provisions for non-current intangible and non-current tangible assets (+/-) (553)		23																						
H.	Net book value of non-current assets and raw materials sold (541, 542)		24																						
I.	Provisions for receivables (+/-) (547)		25																						
J.	Other operating expenses (543, 544, 545, 546,548, 549, 555, 557)		26								9	6	3	1								5	6	0	
***	Operating profit or loss (+/-) (I. 02 - I. 10)		27						-	2	3	9	2	1	1				-	1	2	4	5	9	6

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Description a	Item b	Line c	Actual	
			Current Reporting Period	Immediately-Preceding Reporting Period
			1	2
*	Added value (I. 03 + I. 04 + I. 05 + I. 06 + I. 07) - (I. 11 + I. 12 + I. 13 + I. 14)	28	- 7 7 3 3 2	- 2 8 8 4 7
**	Total revenues from financing activities (I. 30 + I. 31 + I. 35 + I. 39 + I. 42 + I. 43 + I. 44)	29	2 6 8 8 4 3	1 1 9 8 6 5
VIII.	Revenues from the sale of securities and ownership interests (661)	30		
IX.	Total revenues from non-current financial assets (I. 32 to I. 34)	31		
IX.1.	Revenues from securities and ownership interests from group companies (665A)	32		
2.	Revenues from securities and ownership interests within a participating interest except for revenues from group companies (665A)	33		
3.	Other revenues from securities and ownership interests (665A)	34		
X.	Total revenues from current financial assets (I. 36 to I. 38)	35		
X.1.	Revenues from current financial assets from group companies (666A)	36		
2.	Revenues from current financial assets within a participating interest except for revenues from group companies (666A)	37		
3.	Other revenues from current financial assets (666A)	38		
XI.	Interest income (I. 40 + I. 41)	39	2 6 8 7 5 6	1 1 9 8 6 3
XI.1.	Interest income from group companies (662A)	40		1 1 9 8 6 3
2.	Other interest income (662A)	41	2 6 8 7 5 6	
XII.	Foreign exchange gains (663)	42		
XIII.	Gains on revaluation of securities and revenues from derivative transactions (664, 667)	43		
XIV.	Other revenues from financing activities (668)	44		
**	Total costs of financing activities (I. 46 + I. 47 + I. 48 + I. 49 + I. 52 + I. 52 + I. 53 + I. 54)	45	3 0 7 6 5 9	9 2 1 7 2
K.	Securities and ownership interests sold (561)	46		
L.	Expenses related to current financial assets (566)	47		
M.	Provisions for financial assets (+/-) (565)	48		
N.	Interest expense (I. 50 + I. 51)	49	2 9 1 5 2 8	9 0 7 3 2
N.1.	Interest expense for group companies (562A)	50	7 7 1 8 7	9 0 7 3 2
2.	Other interest expense (562A)	51	2 1 4 3 4 1	
O.	Foreign exchange losses (563)	52		
P.	Expenses for revaluation of securities and expenses related to derivative transactions (564, 567)	53		
Q.	Other costs of financing activities (568, 569)	54	1 4 6 7 6	1 4 0 7

DIČ 2 1 2 1 6 8 7 9 6 4

IČO 5 4 4 3 0 9 5 0



Description a	Item b	Line c	Actual	
			Current Reporting Period	Immediately-Preceding Reporting Period
			1	2
***	Profit/loss from financing activities (+/-) (I. 29 - I. 45)	55	- 3 8 8 1 6	2 7 6 9 3
****	Profit/loss for the reporting period before taxation (+/-) (I. 27 + I. 55)	56	- 2 7 8 0 2 7	- 9 6 9 0 3
R.	Income tax (I. 58 + I. 59)	57	- 3 7 6 5 0	- 1 8 9 9 2
R.1.	Current income tax (591, 595)	58	3 8 4 0	
2.	Deferred income tax (+/-) (592)	59	- 4 1 4 9 0	- 1 8 9 9 2
S.	Profit/loss of partnership transferred to partners (+/- 596)	60		
***	Profit/loss for the reporting period after taxation (+/-) (I. 56 - I. 57 - I. 60)	61	- 2 4 0 3 7 7	- 7 7 9 1 1

## Article I General data

### 1. Identification of the entity (name, ID No., registered office):

Title:	ESKA Finance s.r.o.,
Company ID:	54 430 950
Residence:	Tomášikova 1973/32, 831 04 Bratislava

The "Company's" subject of business: rental of movable property, financial leasing, purchase of goods with a view to their sale to the final consumer (retail) or other trade operators (wholesale), intermediary activities in the field of trade, services, production.

### 2. Data on the consolidated whole: The company is not part of the consolidated whole.

### 3. Average converted number of employees:

Title	Current accounting period	Immediately preceding accounting period
Average converted number of employees	5,5	2,5

## Article II Information on the procedures adopted

### 1. Basis for the preparation of financial statements

The financial statements were prepared under the assumption that the Company will continue its activities as a going concern.

Accounting policies and general accounting policies have been consistently applied by the entity.

In the 2024 financial year, the Company has not made any corrections to material errors of past financial years.

### 2. Method of valuation of individual items of assets and liabilities

**Fixed assets** purchased are valued at cost, which includes the acquisition price and costs related to the acquisition (customs, transport, assembly, insurance, etc.).

The cost of fixed tangible assets does not include interest on foreign sources or realized exchange differences that arose up to the moment of putting the fixed asset into use.

The cost of intangible fixed assets does not include interest on foreign sources that arose up to the moment the intangible fixed asset is put into use.

Self-generated fixed assets are valued at their own costs. Own costs are all direct costs incurred for production or other activity and indirect costs which relate to production or other activity.

Research costs are not activated, they are charged to the costs of the accounting period in which they are incurred. Development costs are accounted for in the period in which they are incurred, but those development costs that relate to a clearly defined product or process, where technical feasibility and sales can be demonstrated and the company has sufficient resources to complete the project, sell it or internally exploit its results, are activated, amounting to: which is likely to be recovered from future economic benefits.

Activated development costs are written off for a maximum of 5 years, namely in those accounting periods in which the sale of the product or the use of the process is expected. If they decrease in value, they are depreciated to the amount that is likely to be recovered from future economic benefits.

### 3. Ways to draw up a depreciation plan

**Depreciation of non-current intangible assets** is determined based on the expected period of its use and the expected course of its wear. Depreciation begins on the first day of the month following the putting into use of fixed assets. Small intangible fixed assets whose cost (or own costs) is EUR 2 400 or less are depreciated once upon commissioning. The expected period of use, the depreciation method and the depreciation rate are shown in the table:

	Estimated Duration of use in years	Method Depreciation	Annual depreciation Rate in %
Activated development costs	5	Linear	20
Software	4	Linear	25
Appreciable rights (license)	8	Linear	12,5
Small intangible fixed assets	Varies	One-time depreciation	100

**Depreciation of fixed tangible assets** is determined based on the expected period of its use and the expected course of its wear. Depreciation begins on the first day of the month following the putting into use of fixed assets. Small fixed tangible assets whose acquisition price (or own costs) is EUR 1 700 or less are depreciated once when put into use. Land is not depreciated. The expected period of use, the depreciation method and the depreciation rate are shown in the table:

	Estimated Duration of use in years	Method Depreciation	Annual depreciation Rate in %
Building	40	Linear	2,5
Machinery, apparatus and equipment	8 to 12	Linear	8,3 to 12,5
Transport	4 to 6	Linear	16 to 30
Small fixed tangible assets	Varies	One-time depreciation	100

#### 4. Method of measurement of individual items of other assets and liabilities

**Securities and shares** (excluding trading securities) are valued at cost including acquisition costs. Impairment of the value of securities and shares is deducted from the cost price.

Securities for trading are valued at fair value when they are acquired.

**Inventories** are measured at the lower of cost: cost (purchased inventories) or own cost (internally generated inventories) or net realisable value.

The cost includes the cost of inventories and costs related to acquisition (customs, transport, insurance, commissions, discount, etc.). Interest on leverage is not part of the cost of the cost. Purchased inventories are valued at the weighted average of cost purchases.

Own costs include direct costs (direct materials, direct wages and other direct costs) and part of the indirect costs directly related to the inherent stockpiling (production overheads). Production overheads are included in own costs depending on the degree of work-in-progress of these stocks. Management expenses and selling costs are not part of own costs. Own costs do not include interest on foreign sources.

Net realisable value is the estimated selling price less the estimated cost of completing them and the estimated costs associated with their sale.

Write-downs of inventories are taken into account by creating a write-down.

**Receivables** at their inception are valued at their nominal value; claims assigned and receivables acquired by contribution to share capital are valued at cost, including acquisition costs. This valuation is reduced by dubious and uncollectible debts.

**Cash and valuables** are valued at their nominal value. The write-down of their value shall be subject to a value adjustment.

**Provisions** are liabilities with an indefinite time limit or amount; they are formed to cover known risks or losses from the business. They are valued at the expected amount of the liability.

**Liabilities** at their inception are valued at nominal value. Liabilities on assumption are measured at cost. If the inventory reveals that the amount of the liabilities is different from their amount in the accounts, the liabilities in the accounts and financial statements shall be disclosed in the valuation observed.

#### 5. Information on subsidies

**The entitlement to subsidies from the state budget** is accounted for if it is almost certain that all the conditions related to the subsidy will be met and at the same time that the subsidy will be provided.

Grants for the economic activity of the Company are first recognised as deferred income and dissolved into the income statement as income from economic activity in time and in kind with expenses incurred for the purpose in question.

Grants on the acquisition of tangible fixed assets and intangible fixed assets are first recognised as deferred income and dissolve into the income statement in time and substance with the recognition of depreciation on those fixed assets.

6. **The company did not account for errors for past financial years** in the current financial year showing the impact on retained earnings of previous years or unretained losses of previous years. At the same time, it did not account for immaterial errors of past financial years in the current accounting period that would affect the profit or loss of the current financial year.

### Article III.

#### Information explaining and supplementing the balance sheet and profit and loss account

1. A company shall show all its financial obligations on the balance sheet. No exceptional events have occurred in the reporting financial period that would affect the recognition of individual items of expense or income.