



ATA Consult S.R.L.

ALFASOFT S.R.L.

**FINANCIAL STATEMENTS PREPARED IN
ACCORDANCE WITH NATIONAL ACCOUNTING
STANDARDS**

FOR THE YEAR ENDED 31 DECEMBER 2024

ATA Consult S.R.L.

c.f. 1012600005706

Registered in the CSPA with number 1903050

Address: Calea Ieșilor str. 8/1, 3rd floor, of. 9c
mun. Chisinau, MD-2069, Republic of Moldova

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Independent Auditor's Report

To: Management ALFASOFT S.R.L.

Report on the audit of the financial statements

Qualified opinion

1. We have audited the financial statements of the ALFASOFT S.R.L. ("the Company"), located in mun. Chişinău, sec. Buiucani, str. Alba-Iulia, 184/2, ap.(of.) 29, which include the balance sheet as of December 31, 2024, the profit and loss statement and the statement of changes in funding sources for the financial year ended on that date, the summary of significant accounting policies and other explanatory notes.

Audited Financial Statements includes the following figures:

• Revenue	19,739,464 lei
• Net profit	39,809 lei
• Total assets	11,741,290 lei
• Net assets (total equity)	10,004,147 lei

2. In our opinion, except for the possible effect of the matter and the the matter described in the Basis for qualified opinion paragraphs of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with National Accounting Standards.

Basis for qualified opinion

Provisions

3. The Company didn't recognize full provisions for unused vacation. As a result, expenses and provisions are decreased by MDL 1,110,806.

Possible impact on services in progress value

4. The company has slow-moving services in progress on the balance sheet, for which we have not been able to obtain sufficient and adequate evidence regarding their book value and the correctness of the impairment value. Therefore, we were not able to determine whether adjustments of income and expenses are necessary on December 31, 2024 and the calculation of the impairment of the respective services in progress is need in accordance with NAS "Inventories"
5. We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under these standards are described in detail in the "Auditor's Responsibilities in an Audit of Financial Statements" section of our report. We are independent of the Company, according to the Code of Ethics for Professional Accountants issued by the Council for International Standards of Ethics for Accountants (IESBA code), according to ethical

requirements that are relevant for auditing financial statements in Moldova, and we have fulfilled our ethical responsibilities according to these requirements and according to the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution

6. The financial statements are not intended to present the financial position, the results of its operations and the complete set of notes, in accordance with the generally accepted accounting principles and regulations of countries and jurisdictions other than those of the Republic of Moldova. Therefore, the financial statements are not intended for users who are not familiar with the accounting and legal regulations of the Republic of Moldova. We draw attention that the financial statements are prepared in accordance with NAS and Methodical Indications applicable in Republic of Moldova. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Management and Council of Foundations, and other users who know SNC and Methodical Indications. Our opinion is not modified in respect of this matter.

Responsibilities of management and employees responsible for governance of the financial statements

7. Management is responsible for the preparation and fair presentation of these financial statements in accordance with NAS, 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.
8. In preparing the financial statements, management is responsible for assessing the Company's ability to continue to operate, for presenting, where appropriate, business continuity issues, and for using accounting based on business continuity, unless management intends to liquidate the Company or stop operations or have no other realistic alternative besides them.
9. Those responsible for governance are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities on the audit of financial statements

10. Our objectives relate to obtaining reasonable assurance about the extent to which the financial statements 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 there is no guarantee that an audit conducted in accordance with the ISA will always detect a significant misstatement, if any. Distortions may be caused by either fraud or error and are considered significant if they can reasonably be expected to have an individual or cumulative effect on the economic decisions of users, based on these financial statements.
11. As part of an ISA-compliant audit, we exercise professional judgment and maintain professional skepticism throughout the audit. Also:
 - We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures in response to those risks and obtain sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a significant misstatement caused by fraud is higher than the risk of not detecting a significant misstatement caused by error, as fraud may involve secret agreements, forgery, intentional omissions, misrepresentation, and circumvention of internal control.

- We understand the relevant internal control for the audit, to design audit procedures appropriate to the circumstances, but without the purpose of expressing an opinion on the effectiveness of the Company's internal control.
 - We assess the adequacy of the accounting policies used and the reasonableness of the accounting estimates and disclosures made by management.
 - We formulate a conclusion on the adequacy of management's use of accounting based on business continuity and determine, based on the audit evidence obtained, whether there is significant uncertainty about events or conditions that could raise significant doubts about capacity of the Company to continue its work. If we conclude that there is significant uncertainty, we should draw attention in the auditor's report to the related disclosures in the financial statements or, if those disclosures are inadequate, change our opinion. Our findings are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Company to cease its activities on a going concern basis.
 - We evaluate the presentation, structure, and content of financial statements, including disclosures, and the extent to which financial statements reflect the underlying transactions and events in a manner that results in a fair presentation.
12. We communicate to those responsible for governance, among other things, the planned area and timing of the audit, as well as the main findings of the audit, including any significant deficiencies in internal control, which we identify during the audit.

Chisinau, 11.06.2025

Vera Baci

Auditor, License AG 000296 from 06 July 2012 Registered in CSPA with number 1207068

In name: ATA Consult S.R.L.

Registered in CSPA with number 903050

str. Calea Ieșilor 8/1, 3rd floor, of. 9c

mun. Chisinau, MD-2069, Republic of Moldova

ALFASOFT S.R.L.
BALANCE SHEET AS AT 31 DECEMBER 2024
(all amounts are expressed in MDL, unless otherwise specified)

	Notes	31 December 2024	31 December 2023
Assets under construction	3	11,069	11,069
Fixed assets	3	137,227	219,551
<i>including:</i>			
Plant and equipment		137,227	173,713
Transport		-	45,838
Total property, plant and equipment		148,296	230,620
TOTAL LONG-TERM ASSETS		148,296	230,620
Services in progress	4	1,317,169	6,095,085
Total inventories		1,317,169	6,095,085
Current commercial receivables	5	-	618,877
State tax receivables	6	15,940	15,940
Other current receivables	7	1,539,084	151,009
Current prepaid expenses		13,927	8,329
Total current assets		1,568,951	794,155
Cash	8	8,706,874	5,414,148
TOTAL CURRENT ASSETS		11,592,994	12,303,388
TOTAL ASSETS		11,741,290	12,534,008
Equity	9	5,400	5,400
Total equity		5,400	5,400
Corrections of previous years		(684,920)	-
Retained earnings		10,643,858	10,643,858
Profit/(Loss) of the period		39,809	-
Total profit/ (loss) of the period		9,998,747	10,643,858
TOTAL SHAREHOLDER'S EQUITY		10,004,147	10,649,258
Current commercial liabilities		-	10,425
Current advances received	10	586,849	1,116,608
Personnel liabilities		70,053	709
State tax liabilities	11	600,150	276,917
TOTAL CURRENT LIABILITIES		1,257,052	1,404,659
Provisions	12	480,091	480,091
TOTAL EQUITY AND LIABILITIES		11,741,290	12,534,008

These financial statements were approved on 11 June 2025 and signed by:

Coroban Oxana
Administrator

ALFASOFT S.R.L.
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024
(all amounts are expressed in MDL, unless otherwise specified)

	Notes	2024	2023
Sales, total	13	19,739,464	11,477,709
including:			
Revenues from services performed		19,739,464	11,477,709
Cost of sales, total	14	(17,187,101)	(8,154,064)
including:			
Cost of services performed		(17,187,101)	(8,154,064)
Gross profit		2,552,363	3,323,645
Administrative expenses	15	(1,297,311)	(1,271,968)
Other operational expenses	16	(9,283)	(43,496)
Net operating income/loss		1,245,769	2,008,181
Financial revenues, total	17	1,010,253	1,048,998
Revenues with exchange rates differences		1,010,253	1,048,998
Financial expenses, total	17	(834,451)	(1,486,148)
Expenses with exchange rates differences		(834,451)	(1,486,148)
Net financial income/loss		175,802	(437,150)
Income from long term asset transactions		-	-
Net income/loss from long term asset transactions		-	-
Net profit/loss		175,802	(437,150)
Profit before tax		1,421,571	1,571,031
Income tax expense	18	(1,381,762)	(911,703)
Profit for the year		39,809	659,328

These financial statements were approved on 11 June 2025 and signed by:

Coroban Oxana
Administrator

ALFASOFT S.R.L.
CASH FLOW FOR THE YEAR ENDED DECEMBER 31, 2024
(all amounts are expressed in MDL, unless otherwise specified)

	<u>2024</u>	<u>2023</u>
Sales receipts	14,958,848	11,431,736
Payments for inventories and services procured	2,640,730	1,715,831
Payments to employees and social and medical insurance bodies	12,192,339	11,264,173
Interest payments		5,641
Payment of income tax	1,170,913	853,816
Other receipts	6,097,817	1,905,883
Other payments	1,250,759	-
NET CASH FLOW FROM OPERATING ACTIVITY	3,801,924	(501,842)
NET CASH FLOWS FROM INVESTING ACTIVITIES	-	-
Receipts in the form of credits and loans		-
Dividends paid	685,000	-
NET CASH FLOWS FROM FINANCING ACTIVITIES	(685,000)	-
NET CASH FLOW	3,116,924	(501,842)
Favorable (unfavorable) exchange rate differences	175,802	(437,150)
CASH BALANCE AT THE BEGINNING OF THE PERIOD	5,414,148	6,353,140
CASH BALANCE AT THE END OF THE PERIOD	8,706,874	5,414,148

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ALFASOFT S.R.L.
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2024
(all amounts are expressed in MDL, unless otherwise specified)

	1 January 2024	Increases	Decreases	31 December 2024
Share capital	5,400	-	-	5,400
Total share and unregistered capital	5,400	-	-	5,400
Corrections of previous years results	-	80	685,000	(684,920)
Unretained earnings	10,643,858	-	-	10,643,858
Net profit (loss) of the period	-	39,809	-	39,809
Used profit of the period	-	-	-	-
Total profit (loss)	10,643,858	39,889	685,000	9,998,747
Total equity	10,649,258	39,889	685,000	10,004,147

These financial statements were approved on 11 June 2025 and signed by:

Coroban Oxana
Administrator

1 GENERAL INFORMATION

AlfaSoft S.R.L. (the "Company") was established as a limited liability company on 07.09.2005 registered under the MD registration number 37429. The company is registered by the State Tax Inspectorate of Moldova with the no. 1005600040624.

The Company's main activity represents electronic communications activities via cables networks. The Company is an IT service for e-Government consulting, providing project and program management, business process reengineering, software engineering services and packaged software solutions for the legislative, executive and judicial branches of power in the emerging markets. It also helps companies around the world to plan and implement technological changes using high-end management information solutions.

Since 2005, AlfaSoft has implemented over 51 projects in thirty-one countries, scaling from three months to five years and from \$50 thousand to \$1 million.

In Moldova the Company has concentrated its efforts and activities on the following projects:

- **Development of the information system to track visa applications, immigration, repatriation and asylum seekers' cases:** To implement the state policy in the sphere of migration and asylum, monitoring and control of migration processes in the interests of citizens and society, the Government of Moldova adopted a decision on establishing integrated information system "Migration and Asylum" (IIS MaA). This System integrates information resources of various ministries and departments responsible for migration and asylum, like Bureau of Migration, Department of Border Control, Police Comissariates and others. IIS MaA become one of the main tools for managing and monitoring processes associated with passing the border by migrants, ensuring the control system of the country on its territory of foreign citizens and persons without citizenship, simplifying the registration and keeping records preventing illegal migration and human trafficking.
- **Corrective, preventive and adaptive maintenance services of the Automated Information System "E-Factura".** E-Factura performs validation of the tax invoices and waybills to check whether the content was filled-out correctly (by providing correct identification data related to the subjects of invoicing, performing automatic totaling calculations with and without VAT, VAT rate, etc.) and minimizing transaction related risks.
- **Corrective, preventive and adaptive maintenance services of the Automated Information System:**
 - "Collection of information from indirect sources"
 - "Case Management System"
 - "Fiscal Cadastre"
 - "Electronic declaration of individuals"
 - "Wealth tax"
- **Development of the judicial system**
- **Provision of services for development of e-Authorization Transport System**
- **Services for the elaboration of the automated information system "State Register of Weapons"**
- **Corrective, preventive and adaptive maintenance services of the information system "Online education" for 2021**
- **Online e-filing income tax declaration for physical persons (e-Declaration):** Nationwide online service for physical persons to submit income tax declarations. Solution allows citizens to create, verify, digitally sign and submit declarations without the need to visit tax authority office.

The address of registered office of the Company is, 30 Vasile Lupu Street, of. 60, Chisinau, Republic of Moldova.

2 SIGNIFICANT ACCOUNTING POLICIES

a. Basis of preparation

The financial statements have been prepared based on general accepted accounting policies as detailed in below policies.

The accounting policies of the Company are based on:

- the Accounting and financial reporting Law no. 287 of 15 December 2017 with the subsequent modifications and amendments,
- the National Accounting Standards (NAS), approved by order no. 118 by the Finance Ministry of Republic of Moldova on 06 August 2013,
- the plan of accounting accounts of the economic-financial activities of the companies, approved by order no. 119 by the Finance Ministry of Republic of Moldova on 06 August 2013.

The Company's accounting is kept on a contractual basis.

b. Presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The Company's functional currency is the Moldovan lei (MDL).

These financial statements are presented in MDL, which is the Company's presentation currency.

c. Intangible Assets

Intangible assets are reflected in financial accounting at entry value which includes:

- a) The value of acquisition of immaterial assets
- b) Taxes according to the national legislation
- c) Expenses for bringing the intangible asset to working conditions

The subsequent evaluation of intangible assets is performed at book value.

The amortization of intangible assets is calculated using the linear method, taking into consideration their useful life and entry value. It is calculated straight with their date of transfer into operation. The useful life is established for every item (group of items) of intangible assets and is reflected in the entry primary documents and in the analytical evidence records. For intangible assets, whose useful life cannot be established with certainty, the amortization is calculated by using the linear method for 5 years.

The modernization of intangible assets, whose value exceeds 3,000 MDL, is considered as anticipated expenses and is transferred to current expenses proportionally to the approved duration.

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d. Property, plant and equipment

The Company considers fixed assets, items whose unitary value exceeds 12,000 MDL and the useful life is higher than a year.

Fixed assets are reflected in accounting at the entry value which is equal to:

- a) For fixed assets created by the company - with the effective value (including taxes provided by law which are not retrieved from the national budget);
- b) For fixed assets acquired against payment - with the acquisition value (including expenses related to their acquisition, installation and assembly costs);
- c) For fixed assets received free of charge – with the amount established in the receipt-delivery documents.

Subsequent evaluation of fixed assets is performed at book value.

The amortization of fixed assets is carried out taking into consideration the linear cassation method, starting from their useful life and depreciable value and is calculated from their date of the transfer into operation.

The useful life is established for every item (group of items) of fixed assets according to the fixed assets and intangible assets register, approved by Decision no. 338 on 21.03.2003 by the government of Republic of Moldova, and is reflected in primary entry documents as well as in analytical evidence registers.

Costs related to fixed asset repairs are included in the amount of costs related to the period during which repair works were carried out. If these consumptions overpass the 3,000 MDL amount, they are transferred towards current costs proportionally to the approved duration. If repairs contribute to the increase of useful life and productivity, their costs are capitalized directly to the costs of that item.

Current assets disposal costs are reflected as current expenses.

The impairment of fixed assets is carried out once in a year during the month of December on the basis of top management's decision.

e. Inventories

Inventory accounting is kept in quantitative and value expression.

Goods having insignificant weight (the cost is lower than 2,000 MDL) - for example office supplies, current consumables - are settled directly at current expenses at the moment of good transmission into operation.

Imported inventory goods are assessed in Moldovan lei (MDL) by recalculating the foreign currency at the NBM exchange rate established at the date of issuance of the customs declaration. Group import expenses is distributed proportionally by imported good value.

Disposals of inventory goods (materials, low-value items) is assessed at book value by applying the average weighted cost method, calculated after every inventory entry.

The net realizable value is determined through the inventory category method. At the balance, inventories are assessed at the lower value between book value and net realizable value on every inventory item.

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

g. Low-value items

Low-value items include assets whose value do not exceed 12,000 MDL, regardless of their useful life, or the useful life does not exceed a year, regardless of the unitary value.

Low-value items are reflected in the balance sheet at the acquisition value of the items which are kept at the warehouse and the remaining value of the items kept in operation.

Low-value items whose unitary value does not exceed 2,000 MDL are settled at expenses at the moment of the transfer in operation. For the items whose value exceeds 2,000 MDL, the Company calculates its amortization, which at the moment of transfer in operation represents 50% of the value of the item without residual value, the amortization difference being calculated at the item cassation.

h. Long-term investments and receivables

Long-term investments are reflected at the balance sheet at entry value, but the listed investments at entry and market value. The difference between entry cost and nominal value of bonds are depreciated using linear methods at the moment of interest calculation.

Long and short-term receivables are reflected at the balance sheet at nominal value, including VAT and excises. Doubtful receivables are settled at expenses related to the current period by using the direct method without creating any reserve. The amount of the material damages are registered at current income.

i. Cash and cash equivalent

The balances of cash at current accounts in MDL and in foreign currency are reflected at nominal value. In the balance sheet appendix, there are created specific headings for related cash and cash equivalent.

j. Anticipated expenses

Anticipated expenses are reflected at evidence and balance sheet at different positions and are settled at consumptions and expenses at the moment of their occurrence by using the linear method.

l. Equity

Equity includes statutory and additional capital, reserves, the retained profit (loss) of the current period and that of previous periods and the secondary equity. Statutory capital is established in the internal regulation by the Company and does not change until the receival of new founders and the corresponding regulation changes. The Company constitutes reserves provided by its internal regulation on behalf of its net profit.

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

m. Liabilities

Short and long-term liabilities are registered at accounting evidence and reflected at balance sheet at the value of the amounts to be paid. Interests related to loans and borrowings are kept in accounting within other operational expenses except for loans for qualified items, whose interest will be included in their cost. The Company does not constitute provisions for expenses and preliminary payments. Income received during the current period, but related to future periods, are reflected separately and are settled at income from the arrival of the corresponding period.

n. Income, expenses and net profit

Income and expenses are ascertained and reflected in financial statements according to period specialization method in the period during which they occurred, regardless of the receipt moment or the effective payment of cash and cash equivalent.

Income received from provided services are recognized after providing those services, and in case of providing services for a long period of time – as at the end of each stage.

Income and expense adjustments identified during the management period are carried out through preparation of storno accounting records and those detected after the ending management period – by using specific accounts provided by the Register of accounts.

Income, expenses and financial results are reflected separately in the financial statements by type of activity – operational, investing and financial and also by exceptional events.

Net profit is distributed and is used according to founders' decisions: for dividend payments and increase of social equity.

n. Single income tax

The Company uses the fiscal regime of the IT Park residents for the calculation of the single income tax scheme according to Chapter 1 of Title X of the Fiscal Code of Republic of Moldova. The single income tax payment is carried out fully at the national budget by IT Park residents each month until the day 25 of the next month for the management period. For single income tax calculation, the Company uses expenses account 731 "Expenses related to income tax".

o. Conversion of foreign currency

Import/export transactions of services/assets and other international transactions are kept in accounting initially in national currency by applying the official exchange rate of the Moldovan leu (MDL) at the date of issuance of the customs declaration, of the invoice, of the services receipt-delivery document.

The payment of receivables and payables related to transactions with residents expressed in foreign currency is kept in accounting in national currency by applying the exchange rate on the date of payment of payables and receivables.

The payables and receivables value expressed in foreign currency is reflected in financial statements in national currency at the amounts determined by recalculating foreign currencies after applying the NBM exchange rate in force in the last day of the management period.

ALFASOFT S.R.L.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
(all amounts are expressed in MDL, unless otherwise specified)

3 FIXED ASSETS

	Assets under construction	Plant and equipment	Transport	Total
Cost				
Balance on 1 January 2024	11,069	1,242,723	687,565	1,941,357
Additions	62,816	-	-	62,816
Transfers	(62,816)	62,816	-	-
Balance on 31 December 2024	11,069	1,305,539	687,565	2,004,173
Depreciation				
Balance on 1 January 2024	-	1,069,010	641,727	1,710,737
Depreciation Charge	-	99,302	45,838	145,140
Balance on 31 December 2024	-	1,168,312	687,565	1,855,877
Net Book Value				
As at 31 December 2023	11,069	173,713	45,838	230,620
As at 31 December 2024	11,069	137,227	-	148,296

ALFASOFT S.R.L.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
(all amounts are expressed in MDL, unless otherwise specified)

4 STOCKS

	31 December 2024	31 December 2023
Services in progress	1,317,169	6,095,085
Total stocks	1,317,169	6,095,085

5 COMERCIAL RECEIVABLES

	31 December 2024	31 December 2023
IDLO	-	566,659
Dexis Consulting Group	-	52,218
Total commercial receivables	-	618,877

6 STATE TAX RECEIVABLES

	31 December 2024	31 December 2023
Income tax Receivables	15,888	15,888
Other state tax receivables	52	52
Total state tax receivables	15,940	15,940

7 OTHER RECEIVABLES

	31 December 2024	31 December 2023
Altenenergy DC	1,015,056	-
AR si AP	372,600	-
IPAGE	80,400	69,967
ATA Consult	14,400	25,200
Vama Chişinău	8,260	8,260
DAAC System	-	41,576
Other receivables	48,368	6,006
Total other receivables	1,539,084	151,009

ALFASOFT S.R.L.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
(all amounts are expressed in MDL, unless otherwise specified)

8 CASH

	31 December 2024	31 December 2023
Cash in accounts in the country	2,738,689	4,513,699
Unbound cash on account	5,922,680	884,242
Bank cards	45,505	16,207
Total cash	8,706,874	5,414,148

9 EQUITY

	Equity, MDL	Share, %
Oxana Coroban	5,400	100%
Total equity	5,400	100%

10 CURRENT RECEIVED ADVANCES

	31 December 2024	31 December 2023
OECD/ITF	586,849	-
INTL BANK for RECONSTR	-	912,085
WHO-Whoheadquarters	-	204,523
Total current received advances	586,849	1,116,608

11 STATE TAX LIABILITIES

	31 December 2024	31 December 2023
Value added tax liabilities	279,602	167,218
Other state tax liabilities	320,548	109,699
Total state tax liabilities	600,150	276,917

ALFASOFT S.R.L.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
(all amounts are expressed in MDL, unless otherwise specified)

12 PROVISIONS

	31 December 2024	31 December 2023
Provisions for unused vacations	480,091	480,091
Total provisions	480,091	480,091

13 SALES

	2024	2023
Revenues from services performed	19,739,464	11,477,709
Total sales	19,739,464	11,477,709

14 COST OF SALES

	2024	2023
Cost of services performed	17,187,101	8,154,064
Total cost of sales	17,187,101	8,154,064

15 ADMINISTRATIVE EXPENSES

	2024	2023
Payroll	1,095,444	979,657
Depreciation of fixed assets	59,641	155,873
Utilities	36,716	36,192
Rent	24,437	24,445
Resident contributions	9,300	8,016
Other expenses	71,773	67,785
Total administrative expenses	1,297,311	1,271,968

16 OTHER OPERATIONAL EXPENSES

	2024	2023
Bank commission	9,283	37,856
Interest of credit contract	-	5,640
Total other operational expenses	9,283	43,496

ALFASOFT S.R.L.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
(all amounts are expressed in MDL, unless otherwise specified)

17 EXCHANGES DIFFERENCES

	2024	2023
Exchange currency difference gain	1,010,253	1,048,998
Exchange currency difference loss	(834,451)	(1,486,148)
<i>Net loss from exchange currency difference</i>	175,802	(437,150)

18 INCOME TAX EXPENSES

	2024	2023
Income tax expense	1,381,762	911,703
Total income tax expenses	1,381,762	911,703

19 SUBSEQUENT EVENTS

There were no subsequent events at the balance sheet date that would require adjustments or disclosures in the financial statements for the year ended December 31, 2024.

20 GOING CONCERN

The financial statements are prepared in accordance with the business continuity principle, and the Entity plans to continue operations in the future.

These financial statements were approved on 11 June 2025 and signed by:

Coroban Oxana
Administrator