

FINANCIAL STATEMENT

for period 01.01.2025 - 31.12.2025

Entity: TETIS INTERNATIONAL CO LLC

UIIO code: 37087148

JNO code: 1003600043595

Address:

ID:

District (municipality): 106, RISCANI TAX ADMINISTRATION DIRECTORATE

Code CUATM: 0150, RISCANI SECTOR

Street: 103/3 Calea Orheiului Street

Main activity: G4646, Retail trade of pharmaceutical products

Form of ownership: 16, Collective ownership

Legal organizational form: 530, Limited Liability Companies

Contact data: Phone:

22406731 WEB:

E-mail: olga.babenco@tetis.md

Surname, name and contact data of Chief Accountant: Mr. (Mrs.) Zaicenco A. Phone: 069790006

Average number of employers during accounting period: 210 persons.

Persons responsible for signing the Financial Statements * Perepelita V.



Currency unit: MD

BALANCE

on 31.12.2025

Annex

No.	Indices	Row code	Balance at	
			Beginning of accounting period	End of accounting period
1	2	3	4	5
	ASSETS			
	LONG-TERM ASSETS			
	I. Intangible assets			
	1. Intangible assets in progress	010	436 127	1 039 123
	2. Intangible assets in exploitation, total	020	383 505	527 767
	among which:			
	2.1. concessions, licenses and marks	021	28 355	130 772
	2.2. copyrights and protection titles	022		
	2.3. information programs	023	182 739	92 371
	2.4. other intangible assets	024	172 411	304 624
	3. Commercial fund	030	51 513 559	24 597 507
	4. Advances granted for intangible assets	040		
	Total intangible assets (row 010 + row 020 + row 030 + row 040)	050	52 333 191	26 164 397
	II. Tangible assets			
	1. Tangible assets in progress	060	50 583 150	120 745 250

2. Plots	070	75 773 770	75 773 770
3. Fixed assets, total	080	42 820 318	37 050 502
among which:			
3.1. buildings	081	20 674 587	19 521 213
3.2. special constructions	082	658 260	643 215
3.3. machinery, equipment and technical facilities	083	4 065 064	2 875 970
3.4. vehicles	084	17 006 481	13 483 663

A.

3.5. inventory and furniture	085	415 926	526 441
3.6. other fixed assets	086		
4. Mineral resources	090		
5. Long-term biological assets	100		
6. Real estate investments	110	19 308 157	17 508 715
7. Advances granted for tangible assets	120	7 537 595	44 476 532
Total tangible assets (row 060 + row 070 + row 080 + row 090 + row 100 + row 110 + row 120)	130	196 022 990	295 554 769
III. Long-term financial investments			
1. Long-term financial investments in not affiliated parties	140		
2. Long-term financial investments in affiliated parties, total	150	20 772	16 913 306
among which:			
2.1. shares and participation quotas held in affiliated parties	151	20 772	16 913 305
2.2 loans granted to affiliated parties	152		
2.3 loans granted relating to the participation quotas	153		
2.4 other financial investments	154		
Total long-term financial investments (row 140 + row 150)	160	20 772	16 913 306
IV. Long-term receivables and other long-term assets			
1. Long-term commercial receivables	170		
2. Long-term receivables of affiliated parties	180		
including: receivables relating to the participation quotas	181		
3. Other long-term receivables	190		
4. Long-term anticipated expenses	200		
5. Other long-term assets	210		
Total long-term receivables and other long-term assets (row 170 + row 180 + row 190 + row 200 + row 210)	220		
TOTAL LONG-TERM ASSETS (row 050 + row 130 + row 160 + row 220)	230	248 376 953	338 632 472

CIRCULATING ASSETS			
I. Inventory			
1. Expendables and consumables	240	1 805 013	2 090 861
2. Circulating biological assets	250		
3. Production in progress	260		
4. Products and goods	270	328 256 237	360 058 567
5. Advances granted for inventory	280	9 175 150	7 778 532
Total inventory (row 240 + row 250 + row 260 + row 270 + row 280)	290	339 236 400	369 927 960
II. Current receivables and other circulating assets			
1. Current commercial receivables	300	134 643 646	129 880 054
2. Current receivables of affiliated parties	310	54 558 538	71 262 148
including: receivables relating to the participation quotas	311	53 511 654	71 218 579
3. Receivables from budget	320	13 186 862	5 595 249
4. Receivables from employees	330	1 021 954	626 331
5. Other current receivables	340	2 011 418	5 355 349
6. Current anticipated expenses	350	856 587	892 044
7. Other circulating assets	360	225 796	155 560
Total current receivables and other circulating assets (row 300 + row 310 + row 320 + row 330 + row 340 + row 350 + row 360)	370	206 504 801	213 766 735
III. Current financial investments			
1. Current financial investments in not affiliated parties	380		
2. Current financial investments in affiliated parties, total	390	194 025	193 855
among which:			
2.1. shares and participation quotas held in affiliated parties	391		
2.2. loans granted to affiliated parties	392	194 025	193 855
2.3. loans granted relating to the participation quotas	393		

B.

2.4. other financial investments in affiliated parties	394		
Total current financial investments (row 380 + row 390)	400	194 025	193 855
IV. Cash and monetary documents	410	62 698 112	50 399 868
TOTAL CIRCULATING ASSETS (row 290 + row 370 + row 400 + row 410)	420	608 633 338	634 288 418
TOTAL ASSETS (row 230 + row 420)	430	857 010 291	972 920 890
LIABILITIES			

C.	EQUITY CAPITAL			
	I. Authorized and unregistered capital			
	1. Authorized capital	440	3 800 000	3 800 000
	2. Unpaid capital	450	()	()
	3. Unregistered capital	460		
	4. Withdrawn capital	470	()	()
	5. Property received from the state on the right of ownership	480		
	Total authorized and unregistered capital (row 440 + row 450 + row 460 + row 470 + row 480)	490	3 800 000	3 800 000
	II. Additional capital	500		
	III. Reserves			
	1. Reserve capital	510		
	2. Statutory reserves	520	380 000	380 000
	3. Other reserves	530		
	Total reserves (row 510 + row 520 + row 530)	540	380 000	380 000
	IV. Income (loss)			
	1. Correction of the results of preceding years	550		
	2. Retained income (uncovered loss) of preceding years	560	343 887 465	336 441 465
	3. Net income (net loss) of accounting period	570		124 873 605
	4. Used income of accounting period	580		-51 914 894
	Total income (loss) (row 550 + row 560 + row 570 + row 580)	590	343 887 465	409 400 297
	V. Reserves from revaluation	600		
	VI. Other elements of equity capital	610		
	TOTAL EQUITY CAPITAL (row 490 + row 500 + row 540 + row 590 + row 600 + row 610)	620	348 067 465	413 580 297
D.	LONG-TERM DEBTS			
	1. Long-term bank credits	630		
	2. Long-term loans	640		
	among which:			
	2.1. loans from bond issue	641		
	including: loans from convertible bond issue	642		
	2.2. other long-term loans	643		
	3. Long-term commercial debts	650		
	4. Long-term debts towards affiliated parties	660		
	including: debts relating to the participation quotas	661		
	5. Long-term advances received	670		
	6. Long-term anticipated income	680		
	7. Other long-term debts	690		

E.	TOTAL LONG-TERM DEBTS (row 630 + row 640 + row 650 + row 660 + row 670 + row 680 + row 690)	700		
	CURRENT DEBTS			
	1. Short-term bank credits	710	22 675 775	84 323 021
	2. Short-term loans, total	720		
	among which:			
	2.1. loans from bond issue	721		
	including: loans from convertible bond issue	722		
	2.2. other short-term loans	723		
	3. Current commercial debts	730	467 054 759	459 107 596
	4. Current debts towards affiliated parties	740		
	including: debts relating to the participation quotas	741		
	5. Current advances received	750	2 027 968	859 686
	6. Debts towards the employees	760	2 988 549	2 941 952
F.	7. Debts on social and medical insurance	770	72 406	
	8. Debts towards the budget	780	4 799 925	1 643 627
	9. Debts towards the owners	790		
	10. Current anticipated income	800		
	11. Other current debts	810	8 329 089	9 573 113
	TOTAL CURRENT DEBTS (row 710 + row 720 + row 730 + row 740 + row 750 + row 760 + row 770 + row 780 + row 790 + row 800 + row 810)	820	507 948 471	558 448 995
	PROVISIONS			
	1. Provisions for employees' benefits	830	994 355	891 598
	2. Provisions for guarantees granted to buyers/clients	840		
	3. Provisions for taxes	850		
	4. Other provisions	860		
	TOTAL PROVISIONS (row 830 + row 840 + row 850 + row 860)	870	994 355	891 598
	TOTAL LIABILITIES (row 620 + row 700 + row 820 + row 870)	880	857 010 291	972 920 890

PROFIT AND LOSS REPORT

from 01.01.2025 till 31.12.2025

Annex

Indices	Row code	Accounting period	
		preceding	current
1	2	3	4
sales income, total	010	1 563 439 669	1 671 146 268
among which:			
sales income of products and goods	011	1 540 857 857	1 652 496 550
income from rendering services and performing works	012	18 217 518	14 013 423
income from construction agreements	013		
income from leasing agreements	014	4 364 294	4 636 295

Income from microfinance agreements	015		
Other sales income	016		
Cost of revenue, total	020	1 464 516 534	1 543 227 108
Among which:			
Book value of sold products and goods	021	1 461 284 935	1 539 361 059
Cost of services rendered and works performed to third parties	022	360 597	738 322
Costs relating to construction agreements	023		
Costs relating to leasing agreements	024	2 871 002	3 127 727
Costs relating to microfinance agreements	025		
Other costs relating to sales	026		
Gross profit (gross loss) (row 010 – row 020)	030	98 923 135	127 919 160
Other profit from operating activity	040	202 190 381	231 712 302
Distribution cost	050	78 140 048	160 458 775
Administrative expenses	060	40 639 955	45 121 216
Other expenses from operating activity	070	19 976 020	14 302 683
Result from operating activity: profit (loss) (row 030 + row 040 – row 050 – row 060 – row 070)	080	162 357 493	139 748 788
Financial income, total	090	45 123 488	42 204 330
Among which:			
Income from participation quotas	091	3 136 000	
Including: income obtained from affiliated parties	092	4 964 000	
Interest income	093	3 136 000	
Including: income obtained from affiliated parties	094	1 181 337	827 588
Income from other long-term financial investments	095		
Including: income obtained from affiliated parties	096		
Income relating to value adjustment on long-term and current financial investments	097		
Income from disposal of financial investments	098		
Income from exchange rate currency and sum differences	099	40 806 150	41 376 742
Financial expenses, total	100	47 682 335	38 875 090
Among which:			
Interest expenses	101		
Including: expenses relating to affiliated parties	102		
Expenses relating to value adjustment on long-term and current financial investments	103		
Expenses from disposal of financial investments	104		
Expenses from exchange rate currency and sum differences	105	47 682 335	38 875 090
Result: financial income (loss) (row 090 – row 100)	110	-2 558 847	3 329 240
Income with exceptional and long-term assets	120	280 075	190 952
Expenses with exceptional and long-term assets	130	97 466	50 000
Result from operations with exceptional and long-term assets: profit (loss) (row 120 – row 130)	140	182 609	140 952

result from other activities: profit (loss) (row 110 + row 140)	150	-2 376 238	3 470 192
profit (loss) till taxation (row 080 + row 150)	160	159 981 255	143 218 980
income tax expense	170	20 733 130	18 345 375
net profit (net loss) of accounting period (row 160 row 170)	180	139 248 125	124 873 605

STATEMENTS OF CHANGES IN EQUITY CAPITAL

from 01.01.2025 till 31.12.2025

Annex

No.	Indices	Row code	Balance at the beginning of accounting period	Increases	Diminutions	Balance at the end of accounting period
1	2	3	4	5	6	7
I.	Authorized and unregistered capital					
	1. Authorized capital	010	3 800 000			3 800 000
	2. Unpaid capital	020	()	()	()	()
	3. Unregistered capital	030				
	4. Withdrawn capital	040	()	()	()	()
	5. Property received from the state on the right of ownership	050				
	Total authorized and unregistered capital (row 010 + row 020 + row 030 + row 040 + row 050)	060	3 800 000			3 800 000
II.	Additional capital	070				
III.	Reserves					
	1. Reserve capital	080				
	2. Statutory reserves	090	380 000			380 000
	3. Other reserves	100				
	Total reserves (row 080 + row 090 + row 100)	110	380 000			380 000
IV.	Income (loss)					
	1. Correction of the results of preceding years	120	x	121		121
	2. Retained income (uncovered loss) of preceding years	130	343 887 465		7 446 000	336 441 465
	3. Net income (net loss) of accounting period	140		124 873 605		124 873 605
	4. Used income of accounting period	150		-51 914 894		-51 914 894
	Total income (loss) (row 120 + row 130 + row 140 + row 150)	160	343 887 465	72 958 832	7 446 000	409 400 297
V.	Reserves from revaluation	170				
VI.	Other elements of equity capital	180				
	Total equity capital (row 060 + row 070 + row 110 + row 160 + row 170 + row 180)	190	348 067 465	72 958 832	7 446 000	413 580 297