

**Balance sheet of ICPO "Jovid"**  
as of 31.12.2023

Assets	Code	For the beginning of the year	At the end of the year
<b>I. A. CURRENT ASSETS</b>			
Cash on hand (10100)	010	2 800,00	51 489,00
Cash in the bank (10200)	020	362 909,00	431 544,00
Short-term investments (10300 ± 10361.10362)	030		
including			
Loans, loans issued / deposits (10330, 10340)	033		
Accounts receivable (10400)	040		
including			
Accounts receivable for goods and services (10410)	041		
including	050		
Accounts receivable from staff (10520)			
Interest, dividends receivable (10550, 10560)	052		
Accounts receivable from customers under construction contracts (10570)	053		
Current portion of long-term receivables (10580)	054		
Accounts receivable from customers under construction contracts (10570)	055		
Current portion of long-term receivables (10580)	056		
Other receivables (10590)	057		
Inventories (10700)	070		
including			
Goods (10710)	071		
Raw materials and basic materials (10720)	072		
Work in progress (10730)	073		
Finished goods (10740)	074		
Stocks of auxiliary materials (10800)	080		
including			
Fuel (10810-10719)	081		
Spare parts (10820)	082		
Building materials (10830)	083		
Other auxiliary materials (10840)	084		
Small value and fast wearing items (10850 + 10860-10861)	085		
Costs Paid Upfront (10900)	090	40 000,00	45 000,00
including			
Costs Paid Upfront (10901)			
Upfront Inventories (10910)	091	40 000,00	45 000,00
Services paid in advance (10920)	092		
Other prepayments (10940)	094		
<b>Total for section IA "Current assets"</b>	<b>099</b>	<b>405 709,00</b>	<b>528 033,00</b>

I.B. NON-CURRENT ASSETS		At the end of the year	At the end of the year
<b>Fixed assets (11000)</b>	<b>100</b>	<b>940 074,00</b>	<b>940 074,00</b>
including			
Buildings and structures (11020)	102	300 508,00	300 508,00
Equipment (11030)	103	289 052,00	289 052,00
Office equipment (11040)	104	57 500,00	57 500,00
Furniture and fittings (11050)	105	27 957,00	27 957,00
Vehicles (11060)	106	245 000,00	245 000,00
Construction in progress (11070)	107		
Rented property improvement (11080)	108		
Accumulated depreciation of fixed assets (11100)	110	285 000,00	285 000,00
Book value of fixed assets (11000-11100)	119	655 074,00	940 074,00
Intangible assets (11200)	120	5 260,00	
including		5 260,00	
Franchise, goodwill, patents, trademarks, copyrights, software, organizational expenses (11210-11270)	121		



Other intangible assets (11280)	128		
Work in progress (11290)	129		
Accumulated amortization of intangible assets (11300)	130	920,00	
Book value of intangible assets (11200-11300)	139	4 339,00	
Real Estate Investments (11500)	150		
including			
Land (11510)	151		
Buildings and structures (11520)	152		
Long-term investments (11600 ± 11661, 11662)	160		
including			
Debt securities (11610)	161		
Loans, issued loans (11620)	162		
Investments in subsidiaries (11630)	163		
Investments in joint ventures (11640)	164		
Investments in associates (11650)	165		
Other long-term investments (11660)	166		
Deferred tax assets (11700)	170		
Long-term receivables (11800)	180		
including			
Long-term receivables from buyers and customers (11810)	181		
Notes received (11820)	182		
Long-term deferred expenses (11830)	183		
Other receivables (11840)	184		
<b>Total for section I.B. "Fixed assets"</b>	<b>190</b>	<b>660 334,00</b>	<b>940 074,00</b>
<b>TOTAL ASSETS (section I.A. + section I.B.)</b>	<b>199</b>	<b>1 066 043,00</b>	<b>1 468 107,00</b>

OBLIGATIONS	Kod	At the end of the year	At the end of the year
<b>SHORT-TERM LIABILITIES</b>			
<b>Current liabilities (22000)</b>	<b>200</b>		
including:			
Accounts payable for goods and services (22010)	201		
Other accounts payable (22020)	202		
Short-term bills payable (22030)	203		
Advances from recipients and customers and arrears customers under construction contracts (22040,22050)	204		
Other current liabilities (22060)	206		
Short-term debt (22100)	210		
including:			
Bank credits, loans (22110)	211		
Other loans, borrowings (22120)	212		
<b>Short-term accrued liabilities (22200)</b>	<b>220</b>	<b>825 438,31</b>	<b>1 149 010,00</b>
including:			
Accrued liabilities to pay for goods and services (22210)	221		
Salary payable (22220)	222	617 104,00	832 104,00
Assessed contributions to the social fund (22230)	223	135 762,00	209 426,00
Dividends payable (22240)	224		
Interest payable (22250)	225		
Other accrued expenses (22260)	226		
<b>Payable taxes (22300)</b>	<b>230</b>		
including:			
Personal income tax (22320)	232	72 571,43	107 480,00
VAT payable (22330)	233		
Excise taxes payable (22340)	234		
Other taxes payable (22350)	235		
NSPAD (22351)	236		
Reserves (22400)	240		
<b>Total for Section II.A "Current Liabilities"</b>	<b>249</b>	<b>825 438,31</b>	<b>1 149 010,00</b>
<b>II.B. LONG TERM DUTIES</b>			



Long-term liabilities (22600 ± 22661, 22662)	260		
including:			
Bonds payable (22610)	261		
Bank loans, borrowings (22620)	262		
Other loans, borrowings (22630)	263		
Promissory notes payable (22640)	264		
Finance lease commitments (22650)	265		
Other non-current liabilities (22660)	266		
Deferred income (22700)	270		
Deferred tax liabilities (22800)	290		
<b>Total for sect. II.B "Long-term liabilities"</b>	<b>290</b>		
<b>TOTAL LIABILITIES (Section II.A + Section II.B)</b>	<b>299</b>	<b>825 438,31</b>	<b>1 149 010,00</b>

EQUITY	Код	At the end of the year	At the end of the year
Share capital (33000)	300		
including:			
Ordinary shares (33010)	301		
<b>Additional capital (33100)</b>	<b>310</b>	<b>240 609,69</b>	
Additional paid up capital (33110)	311	173 500,00	
Revaluation adjustments for property, plant and equipment and other assets (33120, 33130)	313	67 104,69	319 097,00
Exchange rate differences on foreign currency transactions (33140)	314		
Retained earnings (33200)	320		
including:			
Retained earnings of previous years			
Retained earnings of the accounting period			
Reserve capital (33300)	330		
including:			
Reserves formed in accordance with the constituent documents			
<b>TOTAL for section III "Equity"</b>	<b>339</b>	<b>240 604,69</b>	<b>319 097,00</b>
<b>TOTAL LIABILITIES AND EQUITY CAPITAL (Section II.A + Section II.B-Section III)</b>	<b>399</b>	<b>1 066 043,00</b>	<b>1 468 107,00</b>
<b>TOTAL LIABILITIES AND EQUITY CAPITAL in EURO</b>	<b>399</b>	<b>97 882,03</b>	<b>126 560,00</b>

Chairman

Accountant

