

## Calculation of the allocation to reserves of the amount of reinvested profit for which income tax exemption has been granted in 2024

No.	Indicator	First quarter 2024	Second quarter 2024	Third quarter 2024	Fourth quarter 2024	Total
1.	Gross profit (including deferred income tax) for the period 2024	124.348.971	156.511.378	165.318.854	187.244.170	<b>633.423.373</b>
2.	Compute the cumulative income tax from the beginning of 2024 through the quarter the assets are placed in service before the facility applies	27.739.101	42.133.047	72.377.546	90.419.103	<b>90.419.103</b>
3.	Determine the total amount of investment in technological equipment	33.465.976	98.506.785	66.677.445	42.331.105	<b>240.981.311</b>
4.	Determine the value of the asset qualifying for the exemption (expenses incurred after July 1, 2014)	33.465.976	98.506.785	66.677.445	42.331.105	<b>240.981.311</b>
5.	Gross profit is compared with the value of investments to determine whether the gross profit (row 1) covers the investments made after July 1, 2014 (rd.4)	YES	YES	YES	YES	
6.	Determine tax on exempt profit (rows 4*16%)	5.354.556	15.761.086	10.668.391	6.772.977	<b>38.557.010</b>
7.	Determine the income tax for the period after the application of the facility (rows 2-rd.6)	22.384.545	26.371.961	61.709.155	83.646.126	<b>51.862.093</b>
8.	<sup>1</sup> Calculate the distribution of exempt profit to legal reserves - 5% (rows 4*5%)				-	
9.	<b>Allocation of exempt profit to reserves (rd.4-rows 8)</b>	<b>33.465.976</b>	<b>98.506.785</b>	<b>66.677.445</b>	<b>42.331.105</b>	<b>240.981.311</b>

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**Allocation of revenues realized from the allocation of interconnection capacity in 2024  
to be allocated for the provision of financing sources for investments to increase interconnection capacity with neighbouring systems  
(amounts net of income tax)**

No.	Revenues from the allocation of interconnection capacity	Realized 2024	Deductions	Revenue realized from the allocation of interconnection capacity to be allocated for the provision of financing sources for investments to increase interconnection capacity with neighbouring systems (amounts net of income tax)
			Income tax 16%	
0	1	2	3 = 2*16%	4 = 2-3
1	Revenues from the allocation of interconnection capacity	282.079.875	45.132.780	236.947.095
2	Negative correction applied by ANRE to the revenues from the allocation of interconnection capacity (ANRE Decision no. 2944/20.12.2023)	(240.000.000)	(38.400.000)	(201.600.000)
3	<b>Total (rows 1 + rd. 2)</b>	<b>42.079.875</b>	<b>6.732.780</b>	<b>35.347.095</b>

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