

Name of entity	GD GRANIT AD SKOPJE
Address	ul.Dimitrija Cupovski br.8 Skopje
Contact telephone number	
Financial year	31.12.2024

BALANCE SHEET (STATEMENT OF FINANCIAL POSITION)

as at 31.12.2024

in MKD

Sequence Number	POSITION	Marking AOP	Number of Note	AMOUNT	
				Current year	Previous year
1	2	3	4	5	6
	ASSETS:				
	A. NON-CURRENT ASSETS				
1.	(002+009+020+021+031)	001		5,749,662,508	4,245,291,935
2.	I. INTANGIBLE ASSETS (003+004+005+006+007+008)	002		28,878,868	27,550,710
3.	Costs for development	003		0	0
4.	Concessions, patents, licenses, trademarks and similar rights	004		28,878,868	27,550,710
5.	Goodwill	005		0	0
6.	Advances for purchase of intangible assets	006		0	0
7.	Intangible assets in preparation	007		0	0
8.	Other intangible assets	008		0	0
9.	II. TANGIBLE ASSETS (010+013+014+015+016+017+018+019)	009		2,298,131,891	2,387,760,491
10.	Property (011+012)	010		944,504,895	962,318,426
10.a.	Land	011		276,844,886	276,844,886
10.b.	Construction facilities	012		667,660,009	685,473,540
11.	Plant and equipment	013		800,175,607	677,883,583
12.	Transportation vehicles	014		296,532,709	320,905,800
13.	Tools, engines and office furniture and inventory	015		22,703,216	23,594,822
14.	Biological assets	016		0	0
15.	Advances for purchase of tangible assets	017		0	0
16.	Tangible assets under construction	018		233,318,421	402,160,817
17.	Other tangible assets	019		897,044	897,044
18.	III. INVESTMENTS IN PROPERTY	020		0	0
	IV. LONG-TERM FINANCIAL ASSETS				
19.	(022+023+024+025+026+030)	021		3,422,651,749	1,829,980,734
20.	Investments in subsidiaries	022		5,181,950	4,874,438
21.	Investments in associates and participations in joint ventures	023		3,233,863	3,233,863
22.	Receivables from long-term loans granted to related companies	024		196,152,712	201,473,408
23.	Receivables from long-term loans granted	025		0	0
24.	Investments in securities (027+028+029)	026		3,217,823,700	1,620,139,501
24.a.	Investment in securities held to maturity	027		0	0
24.b.	Investments in securities available for sale	028		3,217,823,700	1,620,139,501
24.c.	Investments in securities at fair value through profit or loss	029		0	0
25.	Other long-term financial assets	030		259,524	259,524
26.	V. LONG-TERM RECEIVABLES	031		0	0
27.	Receivables from related companies	032		0	0
28.	Receivables from customers	033		0	0
29.	Other long term receivables	034		0	0
30.	VI. DEFERRED TAX ASSETS	035		0	0
	B. CURRENT ASSETS				
31.	(037+045+052+059)	036		3,301,360,030	3,522,136,003
	I. INVENTORIES				
32.	(038+039+040+041+042+043)	037		989,161,388	1,009,555,493
33.	Inventory of raw materials	038		295,579,675	359,573,492
34.	Inventory of spare parts, small inventory, packaging	039		314,778,386	306,300,534
35.	Stock of unfinished products and semi- products	040		181,145,406	146,023,790

36.	Stocks of finished products	041		0	0
37.	Stock of trade goods	042		197,657,920	197,657,678
38.	Inventory of biological assets	043		0	0
39.	II. ASSETS (OR GROUPS FOR ALIENATION USED FOR SALE AND TERMINATED OPERATIONS)	044		0	0
40.	III. SHORT-TERM RECEIVABLES (046+047+048+049+050+051)	045		1,361,143,222	1,621,361,482
41.	Receivables from related companies	046		69,894,920	32,939,521
42.	Receivables from customers	047		1,011,175,091	1,223,488,470
43.	Receivables for advances made to suppliers	048		276,903,589	361,703,660
44.	Receivables from the state based on taxes, customs duties, excise and other taxes (subscription)	049		2,832,100	2,832,100
45.	Receivables from employees	050		337,523	397,731
46.	Other short-term receivables	051		0	0
47.	IV. SHORT-TERM FINANCIAL ASSETS (053+056+057+058)	052		893,532,942	885,457,813
48.	Investments in securities (054+055)	053		0	0
48.a.	Investment in securities held to maturity	054		0	0
48.6.	Investments in securities at fair value through profit or loss	055		0	0
49.	Receivables from loans to related companies	056		122,990	0
50.	Receivables from loans	057		885,168,630	782,894,780
51.	Other short-term financial assets	058		8,241,322	102,563,033
52.	V. CASH AND CASH EQUIVALENTS (060+061)	059		57,522,478	5,761,214
52.a.	Monetary assets	060		57,522,478	5,761,214
52.6.	Cash equivalents	061		0	0
53.	VI. PREPAYMENT AND CALCULATED TIME INCOME (AVR)	062		187,354,591	400,129,309
54.	TOTAL ASSETS: ASSETS (001+035+036+044+062)	063		9,238,377,129	8,167,557,247
55.	B. OFF-BALANCE SHEET RECORDS - ASSETS	064		2,388,236,385	2,905,194,102
56.	LIABILITIES, EQUITY AND RESERVES: A. EQUITY AND RESERVES (066+067-068-069+070+071+075-076+077-078)	065		7,718,117,737	6,121,617,068
57.	I. EQUITY	066		932,365,970	932,365,970
58.	II. PREMIUM OF SHARES	067		51,894,626	51,894,626
59.	III. OWN SHARES (-)	068		148,096,865	148,096,865
60.	IV. SUBSCRIBED, UNPAID CAPITAL (-)	069		0	0
61.	V. REVALUATION RESERVES AND DIFFERENCES FROM EVALUATION OF THE COMPONENTS AND OTHER COMPREHENSIVE PROFIT	070		2,803,645,363	1,200,361,663
62.	VI. RESERVES (072+073+074)	071		1,922,884,748	1,770,358,995
63.	Legal reserve	072		217,481,456	217,481,456
64.	Statutory reserves	073		1,643,239,260	1,490,713,507
65.	Other reserves	074		62,164,032	62,164,032
66.	VII. ACCUMULATED PROFIT	075		2,045,858,359	2,162,206,927
67.	VIII. TRANSFERED LOSS (-)	076		0	0
68.	IX. PROFIT FOR THE CURRENT YEAR	077		109,565,536	152,525,753
69.	X. LOSS FOR CURRENT YEAR	078		0	0
70.	XI. EQUITY OF THE OWNERS OF THE PERENT COMPANY	079		0	0
71.	XII. UNCONTROLLED PARTICIPATION	080		0	0
72.	B. LIABILITIES (082+085+095)	081		1,495,075,588	2,032,352,503
73.	I. LONG-TERM RESERVATION FOR RISK AND EXPENSES (083+084)	082		0	0
74.	Provisions for pensions and similar obligations to employees	083		0	0

75.	Other long-term provision for risks and charges	084		0	0
76.	II. LONG-TERM LIABILITIES (од 086 до 093)	085		12,363,420	84,068,575
77.	Liabilities to related companies	086		0	0
78.	Liabilities to suppliers	087		0	0
79.	Advances, deposits and bail	088		0	0
80.	Liabilities for loans to related companies	089		0	0
81.	Liabilities for loans	090		0	81,524,120
82.	Liabilities for securities	091		0	0
83.	Other financial liabilities	092		0	0
84.	Other long term liabilities	093		12,363,420	2,544,455
85.	III. DEFERRED TAX LIABILITIES	094		0	0
86.	IV. SHORT-TERM LIABILITIES (од 096 до 108)	095		1,482,712,168	1,948,283,928
87.	Liabilities to related companies	096		198,508,092	224,620,038
88.	Liabilities to suppliers	097		844,517,078	1,262,326,217
89.	Advances, deposits and bail	098		271,521,092	75,274,954
90.	Liabilities for taxes, contributions and salary	099		17,710,320	19,995,216
91.	Liabilities to employees	100		65,527,482	69,674,810
92.	Current tax liabilities	101		5,473,140	10,485,503
93.	Short-term provisions for risks and charges	102		0	0
94.	Liabilities for loans to related companies	103		0	0
95.	Liabilities for loans	104		0	211,701,993
96.	Liabilities for securities	105		0	0
97.	Liabilities from participation in the result	106		77,778,090	73,593,213
98.	Other financial liabilities	107		0	16,857
99.	Other short term liabilities	108		1,676,875	595,128
100.	V. POSTPONED PAYMENTS AND INCOME FOR THE NEXT PERIOD (PVR)	109		25,183,804	13,587,676
101.	VI. LIABILITIES FOR NON-CURRENT ASSETS (OR GROUPS FOR ALIATION) HELD FOR SALE AND TERMINATED OPERATIONS	110		0	0
102.	TOTAL LIABILITIES, EQUITY AND RESERVES: (065+081+094+109+110)	111		9,238,377,129	8,167,557,247
103.	B. OFF-BALANCE SHEET RECORDS - LIABILITIES, EQUITY AND RESERVES	112		2,388,236,385	2,905,194,102

Name of entity	GD GRANIT AD SKOPJE
Address	ul.Dimitrija Cupovski br.8 Skopje
Contact telephone number	
Financial year	31.12.2024

PROFIT AND LOSS
(REPORT FOR PROFIT OR LOSS)
for the period from 01.01. to 31.12.2024

Sequence Number	POSITION	Marking AOP	Number of Note	AMOUNT	
				Current year	Previous year
1	2	3	4	5	6
1.	I. OPERATING INCOME (202+203+206)	201		3,729,889,074	5,171,967,217
2.	Revenues from sales	202		3,480,781,903	4,967,234,242
3.	Other income	203		180,126,158	128,858,696
4.	Changes in the value of stocks of finished products and unfinished production	XXXX	XXXX	XXX	XXX
4.a.	Stock of finished products and unfinished production at the beginning of the year	204		146,023,790	229,479,257
4.6.	Stock of finished products and unfinished production at the end of the year	205		181,145,406	146,023,790
5.	Capitalized own production and services	206		68,981,014	75,874,280
6.	II. EXPENDITURES BY OPERATION (208+209+210+211+212+213+218+219+220+221+222)	207		3,754,289,864	5,009,613,515
7.	Costs for raw and other materials	208		905,874,239	1,087,884,795
8.	Cost of goods sold	209		0	3,264,640
9.	Carrying value of sold materials, spare parts, small inventory, packaging	210		47,977,296	48,696,040
10.	Services with the character of material costs	211		1,506,707,978	2,484,362,716
11.	Other operating expenses	212		122,987,920	124,893,704
12.	Expenses for employees (214+215+216+217)	213		832,214,739	865,009,372
12.a.	Salaries and benefits paid (net)	214		464,521,538	477,364,030
12.6.	Cost of payroll taxes and contributions paid	215		39,842,740	41,688,675
12.b.	Contributions for mandatory social insurance	216		192,153,327	199,743,050
12.r.	Other staff costs	217		135,697,134	146,213,617
13.	Depreciation of non-current assets	218		303,674,503	289,318,710
14.	Value adjustment (devalue) of non-current assets	219		0	0
15.	Value adjustment (devalue) of current assets	220		3,070,168	28,852,285
16.	Reservation of costs and risks	221		0	0
17.	Other expenses from operations	222		31,783,021	77,331,253
18.	III. FINANCIAL INCOME (224+229+230+231+232+233)	223		113,297,086	92,414,169
19.	Financial income from related companies (225+226+227+228)	224		4,365,961	32,380,647
19.a.	Income from investments in related companies	225		0	27,853,576
19.6.	Income from interest on operations with related companies	226		4,216,895	4,456,597
19.b.	Income from exchange rate differences from the operation of related companies	227		149,066	70,474
19.r.	Other financial income from operations with related companies	228		0	0
20.	Income from investments in unrelated companies	229		103,467,000	56,850,000
21.	Income from interest on working with unrelated companies	230		1,851,636	1,926,709

22.	Income from foreign exchange differences from the operation with unrelated companies	231		0	0
23.	Unrealized gains (income) from financial assets	232		3,611,289	1,256,813
24.	Other financial income	233		1,200	0
25.	IV. FINANCIAL EXPENSES (235+239+240+241+242+243)	234		14,452,377	18,786,652
26.	Financial expenses with related companies (236+237+238)	235		355,346	60,583
26.a.	Expenses from interests on operations with related companies	236		0	0
26.b.	Exchange losses from operations with related companies	237		355,346	60,583
26.b.	Other financial expenses from related companies	238		0	0
27.	Expenses from interests on operations with unrelated companies	239		12,577,313	17,184,243
28.	Exchange losses from operations unrelated companies	240		1,519,718	1,541,826
29.	Unrealized losses (expenses) from financial assets	241		0	0
30.	Value adjustment of financial assets and investments	242		0	0
31.	Other financial expenses	243		0	0
32.	Share in the profits of the associated companies	244		0	0
33.	Share of loss of the associated companies	245		0	0
34.	Profit from the regular operation (201+223+244)-(204-205+206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222)	246		109,565,536	152,525,753
35.	Loss from the regular operation (204-205+207+234+245)-(201+223+244)	247		0	0
36.	Net profit from terminated operations	248		0	0
37.	Net loss from terminated operations	249		0	0
38.	Profit before taxation (246+248) or (246-249)	250		109,565,536	152,525,753
39.	Loss before taxation (247+249) or (247-248)	251		0	0
40.	Profit tax	252		0	0
41.	Deferred income tax	253		0	0
42.	Deferred tax expenses	254		0	0
43.	NET PROFIT FOR CURRENT BUSINESS YEAR (250-252+253)	255		109,565,536	152,525,753
44.	NET LOSS FOR CURRENT BUSINESS YEAR (251+252-253)	256		0	0
45.	Average number of employees based on hours of work in the accounting period (in absolute amount)	257		941	1,069
46.	Number of months of operation (in absolute amount)	258		12	12
47.	PROFIT / LOSS FOR THE PERIOD	259			
47.a.	Profit attributable to holders of shares of the parent company	260		109,565,536	152,525,753
47.b.	Profits which belongs to the uncontrolled share	261		0	0
47.b.	Loss relating to holders of shares of the parent company	262		0	0
47.r.	Loss which belongs to the uncontrolled share	263		0	0
48.	EARNINGS PER SHARE	264		0	0
48.a.	Total basic earnings per share	265		0	0
48.b.	Total diluted earnings per share	266		0	0
48.b.	Basic earnings per share of terminated operation	267		0	0
48.r.	Diluted earnings per share of terminated operation	268		0	0

Name of entity						GD GRANIT AD SKOPJE			
Address						ul.Dimitrija Cupovski br.8 Skopje			
Contact telephone number									
Financial year						31.12.2024			

STATEMENT OF OTHER COMPREHENSIVE INCOME
for the period 01.01.2017 - 31.12.2024

in MKD

No.	position	AOP	Note	amount	
				current year	previous year
1	Profit for the year	269		109,565,536	152,525,753
2	Loss for the year	270		0	0
3	Other comprehensive income (273+275+277+279+280+282) -	271		1,603,283,700	284,250,000
4	Other comprehensive loss (274+276+278+281+283) - (273+275+277+279+280+282)	272		0	0
5	Profits arising from transfer of foreign operations	273		0	0
6	Losses arising from transfer of foreign operations	274		0	0
7	Profits from measurement of financial assets available for sale	275		1,603,283,700	284,250,000
8	Losses from measurement of financial assets available for sale	276		0	0
9	Effective portion from profit from hedging instruments for hedging cash flows	277		0	0
10	Effective portion from loss from hedging instruments for hedging cash flows	278		0	0
11	Changes of revaluation reserve for non-current assets (+)	279		0	0
12	Changes of revaluation reserve for non-current assets (-)	280		0	0
13	Actuarial profits on defined plans for benefits of employees	281		0	0
14	Actuarial losses on defined plans for benefits of employees	282		0	0
15	Share in other comprehensive income of the associates (only for consolidation)	283		0	0
16	Share in other comprehensive loss of the associates (only for consolidation)	284		0	0
17	Income tax of components of the other comprehensive income	285		0	0
18	Net other comprehensive income (271-285)	286		1,603,283,700	284,250,000
19	Net other comprehensive loss (285-271) or (272+285)	287		0	0
20	Total comprehensive income (269+286) or (286-270)	288		1,712,849,236	436,775,753
20a	Comprehensive income relating to holders of shares of the parent company	289		1,712,849,236	436,775,753
20b	Comprehensive income attributable to non-controlling interest	290		0	0
21	Total comprehensive loss (270+287) or (270-286) or (287-269)	291		0	0
21a	Comprehensive loss relating to holders of shares of the parent company	292		0	0
21b	Comprehensive loss attributable to non-controlling interest	293		0	0