ROESF ASSOCIATION (ASOCIAȚIA ROESF)

Annual Financial Statements Translation — For the Year Ended December 31, 2025

Entity Name	**ASOCIATIA ROESF** (Romanian Esports Federation)		
Unique Reg. Code (CUI)	42731316	**Fiscal Filing Type**	OL (Non-Profit Person)
Registered Office	16 Brutarilor Street, Cluj-Napoca, Cluj County, Romania		
Operating Period	12 months	**Professional Registry No.**	A008776
Total Personnel Count	0	**Filing Status**	VALIDATED / ELECTRONIC
Key Financial Metrics	**Total Equity:** -31,434 LEI | **Net Result for the Year:** -22,286 LEI (Deficit)		

FORM 10 — BALANCE SHEET (BILANȚ) AS OF 31.12.2025

Asset / Liability Description	Row No.	Balance 01.01.2025 (LEI)	Balance 31.12.2025 (LEI)
A. FIXED ASSETS - TOTAL	**01**	**1,267**	**507**
I. Intangible Assets	02	0	0
II. Tangible Assets (Property, Plant & Equipment)	**05**	**1,267**	**507**
- Relating to non-profit activities	06	1,267	507
- Relating to economic/commercial activities	07	0	0
III. Financial Assets	08	0	0
B. CURRENT ASSETS - TOTAL	**09**	**36,463**	**12,461**
I. Inventories	10	0	0
II. Receivables (Debtors)	11	0	0
III. Short-term Investments	12	0	0
IV. Cash and Cash Equivalents (Bank & Cash)	13	36,463	12,461
C. PREPAID EXPENSES	14	0	0
D. LIABILITIES DUE WITHIN ONE YEAR	15	46,878	44,402
E. NET CURRENT ASSETS / LIABILITIES (B + C - D)	16	-10,415	-31,941
F. TOTAL ASSETS LESS CURRENT LIABILITIES (A + E)	17	-9,148	-31,434
G. LIABILITIES DUE AFTER MORE THAN ONE YEAR	18	0	0
H. PROVISIONS	19	0	0
I. DEFERRED INCOME / REVENUE	20	0	0
J. CAPITAL AND RESERVES - TOTAL	**65**	**-9,148**	**-31,434**

Asset / Liability Description	Row No.	Balance 01.01.2025 (LEI)	Balance 31.12.2025 (LEI)
I. Capital	29	200	200
II. Revaluation Reserves	30	0	0
III. Reserves	31	0	0
IV. Retained Earnings - Surplus Balance (ct.117)	32	398,431	0
V. Retained Earnings - Deficit Balance (ct.117)	33	0	9,348
- *Unallocated Surplus (Non-profit activities)*	34	362,633	0
- *Unrecovered Deficit (Non-profit activities)*	35	0	51,716
- *Unallocated Profit (Economic activities)*	38	35,798	42,368
VI. Result for the Financial Year - Surplus (ct.121)	54	0	0
VII. Result for the Financial Year - Deficit (ct.121)	55	407,779	22,286

FORM 20 — ECONOMIC & NON-PROFIT PROFIT AND LOSS ACCOUNT

Indicator Description	Row No.	Year 2024 (LEI)	Year 2025 (LEI)
I. REVENUE FROM NON-PROFIT ACTIVITIES - TOTAL	**01**	**410,053**	**130,835**
Sponsorship Revenues (ct.7332)	05	408,522	130,834
Other non-profit revenues	-	1,531	1
II. EXPENSES REGARDING NON-PROFIT ACTIVITIES - TOTAL	**25**	**824,402**	**153,641**
Intellectual property rights expenses (ct.616)	30	246,866	45,120
Third party services / subcontracted work (ct.62)	33	504,033	106,329
- including contractor/collaborator fees (ct.621)	34	6,916	1,383
Other operating expenses (ct.65)	38	71,336	0
Depreciation & Amortization (ct.6811)	-	1,167	809
III. NON-PROFIT RESULT	**-**		
Deficit (Excess of Expenses over Revenues)	-	**-414,349**	**-22,806**
VII. REVENUE FROM ECONOMIC (COMMERCIAL) ACTIVITIES	**54**	**37,494**	**3,520**
Net Turnover (Cifra de afaceri netă) (ct.704/708)	55	37,494	3,520
VIII. EXPENSES REGARDING ECONOMIC ACTIVITIES	**68**	**30,924**	**3,000**
IX. ECONOMIC (COMMERCIAL) RESULT	**-**		
Profit from economic activities	93	**6,570**	**520**
X. TOTAL REVENUE (Non-Profit + Economic)	**95**	**447,547**	**134,355**
XI. TOTAL EXPENSES (Non-Profit + Economic)	**96**	**855,326**	**156,641**
XII. COMBINED YEAR END RESULT - DEFICIT / PIERDERE	**98**	**407,779**	**22,286**

FORM 21 — ALLOCATION OF FINANCIAL RESULT

Destination	Non-Profit Activities (LEI)	Economic Activities (LEI)
Net Profit/Surplus to allocate	0	520
- Legal reserves allocation	0	0
Unallocated Profit/Surplus carried forward	**0**	**520**

STATEMENT OF TREASURY CASH FLOWS (STATEMENT OF CASH/BANK)

Cash Flow Description	Row	Amount (LEI)
Treasury Balance at January 1, 2025	01	**36,463**

Cash Flow Description	Row	Amount (LEI)
- In bank accounts	02	36,439
- Cash on hand (Cashier)	03	24
Total Cash Receipts / Inflow during 2025	**23**	**156,542**
- From Sponsorships	08	129,433
- Other receipts (statutory/commercial)	14	27,109
Total Cash Payments / Outflow during 2025	**52**	**180,544**
- Intellectual property rights payments	33	4
- Other operating / third party payments	51	53,513
Treasury Balance at December 31, 2025	**53**	**12,461**
- In bank accounts	54	12,437
- Cash on hand (Cashier)	55	24

PREPARED BY:

SC CONION ALFA SRL
Capacity: Authorized Legal Entity, CECCAR Member
Registration No: A008776

LEGAL REPRESENTATIVE:

COTOS MIHAI-DANIEL
Title: President / Legal Administrator
Asociația ROESF