

Name of entity	GD GRANIT AD SKOPJE
Address	ul.Dimitrija Cupovski br.8 Skopje
Contact telephone number	
Financial year	31.12.2023

BALANCE SHEET (STATEMENT OF FINANCIAL POSITION)

as at 31.12.2023

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		4,245,291,935	3,834,036,435
2.	I. INTANGIBLE ASSETS (003+004+005+006+007+008)	002		27,550,710	24,563,642
3.	Costs for development	003		0	0
4.	Concessions, patents, licenses, trademarks and similar rights	004		27,550,710	24,563,642
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		2,387,760,491	2,246,674,886
10.	Property (011+012)	010		962,318,426	986,179,139
10.a.	Land	011		276,844,886	299,415,276
10.b.	Construction facilities	012		685,473,540	686,763,863
11.	Plant and equipment	013		677,883,583	718,102,197
12.	Transportation vehicles	014		320,905,800	324,137,124
13.	Tools, engines and office furniture and inventory	015		23,594,822	14,126,249
14.	Biological assets	016		0	0
15.	Advances for purchase of tangible assets	017		0	0
16.	Tangible assets under construction	018		402,160,817	203,233,133
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		1,829,980,734	1,562,797,908
20.	Investments in subsidiaries	022		4,874,438	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				
23.	Receivables from long-term loans granted	024		201,473,408	224,140,083
24.	Investments in securities (027+028+029)	025		0	0
24.a.	Investment in securities held to maturity	026		1,620,139,501	1,330,290,000
24.b.	Investments in securities available for sale	027		0	0
24.c.	Investments in securities available for sale	028		1,620,139,501	1,330,290,000
24.d.	Investments in securities at fair value through profit or loss	029		0	0
25.	Other long-term financial assets	030		259,524	259,524
	V. LONG-TERM RECEIVABLES				
26.	(032+033+034)	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		3,522,136,003	3,512,167,199
	I. INVENTORIES				
32.	(038+039+040+041+042+043)	037		1,009,555,493	1,153,165,317
33.	Inventory of raw materials	038		359,573,492	385,681,948
34.	Inventory of spare parts, small inventory, packaging				
34.		039		306,300,534	337,182,260
35.	Stock of unfinished products and semi- products	040		146,023,790	229,479,257

36.	Stocks of finished products	041		0	0
37.	Stock of trade goods	042		197,657,678	200,821,853
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		1,621,361,482	1,697,601,504
41.	Receivables from related companies	046		32,939,521	80,330,236
42.	Receivables from customers	047		1,223,488,470	953,827,905
43.	Receivables for advances made to suppliers	048		361,703,660	660,101,611
44.	Receivables from the state based on taxes, customs duties, excise and other taxes (subscription)	049		2,832,100	2,376,982
45.	Receivables from employees	050		397,731	964,770
46.	Other short-term receivables	051		0	0
47.	IV. SHORT-TERM FINANCIAL ASSETS (053+056+057+058)	052		885,457,813	652,102,800
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		0	0
50.	Receivables from loans	057		782,894,780	585,296,580
51.	Other short-term financial assets	058		102,563,033	66,806,220
52.	V. CASH AND CASH EQUIVALENTS (060+061)	059		5,761,214	9,297,577
52.a.	Monetary assets	060		5,761,214	9,297,577
52.6.	Cash equivalents	061		0	0
53.	VI. PREPAYMENT AND CALCULATED TIME INCOME (AVR)	062		400,129,309	623,481,009
54.	TOTAL ASSETS: ASSETS (001+035+036+044+062)	063		8,167,557,247	7,969,684,643
55.	B. OFF-BALANCE SHEET RECORDS - ASSETS	064		2,905,194,102	3,140,378,877
56.	LIABILITIES, EQUITY AND RESERVES: A. EQUITY AND RESERVES (066+067-068-069+070+071+075-076+077-078)	065		6,121,617,068	5,784,568,657
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		1,200,361,663	916,111,663
62.	VI. RESERVES (072+073+074)	071		1,770,358,995	1,637,471,230
63.	Legal reserve	072		217,481,456	217,481,456
64.	Statutory reserves	073		1,490,713,507	1,357,825,743
65.	Other reserves	074		62,164,032	62,164,032
66.	VII. ACCUMULATED PROFIT	075		2,162,206,927	2,261,934,271
67.	VIII. TRANSFERRED LOSS (-)	076		0	0
68.	IX. PROFIT FOR THE CURRENT YEAR	077		152,525,753	132,887,763
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		2,032,352,503	2,185,115,986
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		84,068,575	223,660,387
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		81,524,120	212,035,269
82.	Liabilities for securities	091		0	0
83.	Other financial liabilities	092		0	0
84.	Other long term liabilities	093		2,544,455	11,625,118
85.	III. DEFERRED TAX LIABILITIES	094		0	0
86.	IV. SHORT-TERM LIABILITIES (од 096 до 108)	095		1,948,283,928	1,961,455,599
87.	Liabilities to related companies	096		224,620,038	298,405,317
88.	Liabilities to suppliers	097		1,262,326,217	850,637,079
89.	Advances, deposits and bail	098		75,274,954	456,479,259
90.	Liabilities for taxes, contributions and salary	099		19,995,216	21,740,563
91.	Liabilities to employees	100		69,674,810	67,679,320
92.	Current tax liabilities	101		10,485,503	97,429,943
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		211,701,993	98,699,309
96.	Liabilities for securities	105		0	0
97.	Liabilities from participation in the result	106		73,593,213	69,774,093
98.	Other financial liabilities	107		16,857	16,857
99.	Other short term liabilities	108		595,128	593,860
100.	V. POSTPONED PAYMENTS AND INCOME FOR THE NEXT PERIOD (PVR)	109		13,587,676	0
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		8,167,557,247	7,969,684,643
103.	B. OFF-BALANCE SHEET RECORDS - LIABILITIES, EQUITY AND RESERVES	112		2,905,194,102	3,140,378,877

Name of entity	GD GRANIT AD SKOPJE
Address	ul.Dimitrija Cupovski br.8 Skopje
Contact telephone number	
Financial year	31.12.2023

PROFIT AND LOSS
(REPORT FOR PROFIT OR LOSS)
for the period from 01.01. to 31.12.2023

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		5,171,967,217	4,947,427,492
2.	Revenues from sales	202		4,967,234,242	4,572,337,592
3.	Other income	203		128,858,696	206,623,656
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		229,479,257	527,812,810
4.6.	Stock of finished products and unfinished production at the end of the year	205		146,023,790	229,479,257
5.	Capitalized own production and services	206		75,874,280	168,466,244
6.	II. EXPENDITURES BY OPERATION (208+209+210+211+212+213+218+219+220+221+222)	207		5,009,613,515	4,583,895,859
7.	Costs for raw and other materials	208		1,087,884,795	1,067,878,201
8.	Cost of goods sold	209		3,264,640	0
9.	Carrying value of sold materials, spare parts, small inventory, packaging	210		48,696,040	149,897,236
10.	Services with the character of material costs	211		2,484,362,716	2,138,831,493
11.	Other operating expenses	212		124,893,704	104,554,481
12.	Expenses for employees (214+215+216+217)	213		865,009,372	804,211,088
12.a.	Salaries and benefits paid (net)	214		477,364,030	452,202,421
12.6.	Cost of payroll taxes and contributions paid	215		41,688,675	39,945,867
12.b.	Contributions for mandatory social insurance	216		199,743,050	168,321,013
12.r.	Other staff costs	217		146,213,617	143,741,787
13.	Depreciation of non-current assets	218		289,318,710	282,141,428
14.	Value adjustment (devalue) of non-current assets	219		0	0
15.	Value adjustment (devalue) of current assets	220		28,852,285	20,152,679
16.	Reservation of costs and risks	221		0	0
17.	Other expenses from operations	222		77,331,253	16,229,253
18.	III. FINANCIAL INCOME (224+229+230+231+232+233)	223		92,414,169	78,197,779
19.	Financial income from related companies (225+226+227+228)	224		32,380,647	5,464,698
19.a.	Income from investments in related companies	225		27,853,576	0
19.6.	Income from interest on operations with related companies	226		4,456,597	4,782,571
19.b.	Income from exchange rate differences from the operation of related companies	227		70,474	682,127
19.r.	Other financial income from operations with related companies	228		0	0
20.	Income from investments in unrelated companies	229		56,850,000	70,494,000
21.	Income from interest on working with unrelated companies	230		1,926,709	2,098,733

22.	Income from foreign exchange differences from the operation with unrelated companies	231		0	0
23.	Unrealized gains (income) from financial assets	232		1,256,813	140,348
24.	Other financial income	233		0	0
25.	IV. FINANCIAL EXPENSES (235+239+240+241+242+243)	234		18,786,652	10,508,094
26.	Financial expenses with related companies (236+237+238)	235		60,583	10,560
26.a.	Expenses from interests on operations with related companies	236		0	0
26.b.	Exchange losses from operations with related companies	237		60,583	10,560
26.b.	Other financial expenses from related companies	238		0	0
27.	Expenses from interests on operations with unrelated companies	239		17,184,243	7,490,849
28.	Exchange losses from operations unrelated companies	240		1,541,826	3,006,685
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		152,525,753	132,887,765
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		152,525,753	132,887,765
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		152,525,753	132,887,765
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		1,069	1,064
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		152,525,753	132,887,765
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						31.12.2023			

STATEMENT OF OTHER COMPREHENSIVE INCOME
for the period 01.01.2017 - 31.12.2023

in MKD

No.	position	AOP	Note	amount	
				current year	previous year
1	Profit for the year	269		152,525,753	132,887,765
2	Loss for the year	270		0	0
3	Other comprehensive income (273+275+277+279+280+282) -	271		284,250,000	11,370,000
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		284,250,000	11,370,000
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		284,250,000	11,370,000
19	Net other comprehensive loss (285-271) or (272+285)	287		0	0
20	Total comprehensive income (269+286) or (286-270)	288		436,775,753	144,257,765
20a	Comprehensive income relating to holders of shares of the parent company	289		436,775,753	144,257,765
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