

ANNUAL
REPORT

2023



Veolia Energia Slovensko, a. s.





Annual Report 2023
Veolia Energia Slovensko, a. s.

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01 Veolia in the World



Resourcing the world

Ecological transformation – our reason for being

Natural resources are becoming precious nowadays, while our needs are growing in an increasingly densely populated urbanised world facing climate change. People need to rethink their relationship with resources and develop new, more purposeful models of social and economic growth that are better balanced and more sustainable. Veolia is responding to these challenges by developing sustainable solutions to provide as many people as possible with the resources they need to ensure the well-being of communities, make regions more attractive, and to strengthen the performance of companies.

THAT IS WHY VEOLIA HAS A HIGH AMBITION – TO BECOME A LEADER IN GREEN TRANSFORMATION.

Ecological transformation means a radical change in our ways of production and consumption. It means putting ecology at the centre of all our processes and all decisions. It means developing radical and useful solutions: decarbonising industry to fight climate change, promoting a circular economy to prevent resource depletion, cleaning up the air, water, and soil, and preserving biodiversity.

Remove pollution, heal, purify, recycle, recover, protect and facilitate access to resources: Veolia has always created solutions capable of contributing to a better and more sustainable future for all.

Today, we have the ambition to become a reference company in ecological transformation. Given our commitment to pluralistic efficiency, we are convinced that economic, environmental, social and societal requirements must form an indivisible whole.

What did the Ecological Transformation Barometer bring

There are solutions to mitigate both the climate crisis and pollution. But are we ready to embrace the social, economic and cultural changes that their massive deployment brings? Veolia, in cooperation with Elabe, has sought answers to these questions through the first eco-transformation barometer. The survey was carried out on a sample of 25,000 people in 25 countries.

The scope of the survey allows us to assess the global and local level of acceptability of existing green solutions and identify the factors that hinder or, conversely, promote the implementation of these solutions in practice. It's a study whose rich data will help to accelerate public debate and better understand how to make the green transformation happen.

THE RESULTS
YIELDED
SEVERAL
INSIGHTS:

1. Passivity costs more than activity

67% of the world's population believes that the cost of tackling pollution and the impacts of climate change will be higher than the investment needed to implement the green transformation.

2. Lack of a shared vision for the future

60% of the world's population can hardly imagine what everyday life could look like after the green transformation: 24% don't know at all, and 36% have some idea, but it's all a bit vague. 56% state as one of the reasons that there is little or not enough talk about the solutions that would need to be put in place.

3. The end of one world, but not the world as such

60% believe that the future is in our hands. This significant majority believes that collaboration leads to harm reduction and invention: 55% believe a fundamental change in the way we live is needed – to live more frugally and to put into practice technologies that will reduce or offset the impacts of pollution and climate change.

a strategic programme
of the Veolia Group

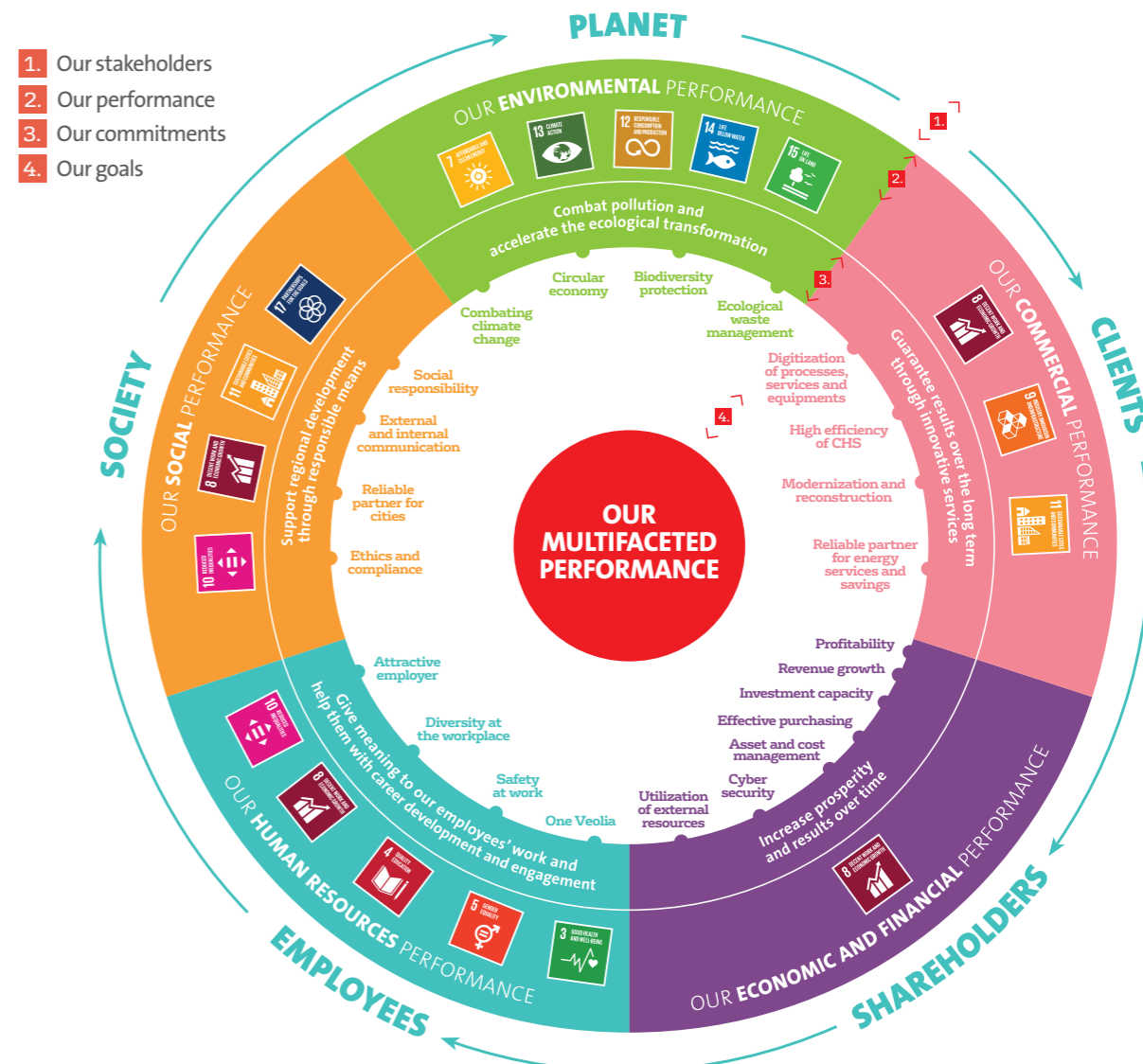
IMPACT 2023

The essence of Veolia can be imagined as a compass that helps us stay on our chosen course for a long time. It is a shared progress approach that involves all employees of the Group and is realised for the benefit of all stakeholders. It is implemented through the strategic programme IMPACT 2023 and guided by a multifaceted performance framework that places equal emphasis and expectations on economic, financial, business, social, so-

cial and environmental performance. We want Veolia to become a benchmark for companies in the field of green transformation.

Veolia is fully prepared to accept its responsibility and help society as a whole to face and resolve new challenges. Our mission to care for the world's resources underpins our commitment to make a positive impact on the planet. We have been working to promote these ideals for 170 years.

UNDER THE PROGRAMME IMPACT 2023, VEOLIA IS FOLLOWING FOUR STRATEGIC DIRECTIONS TO ENSURE THAT THE IMPACT OF ITS ACTIVITIES ON ECOLOGICAL TRANSFORMATION IS THE MOST SIGNIFICANT AND FAVOURABLE.



key figures for 2023
 Veolia in the World

Veolia in the World

Veolia's ambition is to become a company that others will look up to in the field of ecological transformation. With employees on five continents, the Group creates and implements useful and practical solutions in water, waste and energy management that help to radically change the world. Through these three complementary areas of its activities, the company contributes to improving access to resources, conserving available resources and restoring them.



REVENUES
45.3 billion €

EMPLOYEES
213,000



THREE PRIMARY ACTIVITIES:



ENERGY

42 mil. MWh of energy produced

As a key player in the energy economy, Veolia has unique expertise in the field of energy efficiency, the management of heating and cooling systems, and the generation of energy from renewable energy sources.

As a partner to cities and industrial enterprises, the group optimises its energy purchases, while ensuring a balanced energy mix by including renewable energy sources and making the changes necessary to improve the overall energy efficiency of its installations.



WATER

113 mil. people supplied with drinking water

Veolia manages all the phases of the water management cycle and provides solutions to numerous challenges facing local entities and industrial customers, including water management, the production and delivery of drinking and utility water, the collection, treatment and recycling of wastewater from all sources, and ancillary products from such processing activities (organic substances, salts, metals, complex molecules and energy), managing relationships with customers and designing utility system infrastructure.

All this expertise enables Veolia to support its customers in implementing integrated and sustainable water management.



WASTE

63 mil. tonnes of waste recovered in the form of conversion to material or energy

Veolia is a global leader in the area of managing solid and liquid inert and hazardous waste. The company is actively engaged in the entire waste life cycle (from collection to final disposal), and waste recovery is one of its priorities.

As a stakeholder in the circular economy, Veolia is developing innovative solutions to increase the level of waste recycling and its conversion to matter or energy.

02 Veolia in Slovakia

The Veolia Slovensko Group is a leading supplier of energy and water management services. The energy division, Veolia Energia Slovensko, is among the largest generators and suppliers of heat in Slovakia. For more than 30 years, the division has provided household heat to more than 90,000 households in 29 cities. Since 2018, it has also been a major generator of electricity and a provider of support services to the transmission grid operator. Within the group, it also provides services for industrial clients and offers solutions for energy efficiency for buildings and their complete management.

As part of the water management division, it provides drinking water supplies, sewerage and management of water management infrastructure for customers, based on more than 150 years of experience. We provide these services to more than 165,000 customers and nearly one million residents in Slovakia's cities and towns.

The priority for the Veolia Slovensko Group is sustainable development and environmental protection, which is why the group is making long-term investments into making its facilities more environmentally friendly and is making a concerted effort to continue to reduce emissions of particulate, sulphur and nitrogen oxides, as well as CO₂.

key figures for 2023

ENERGY

Number of customers (CHS, industry, energy services):	2,421
Number of households supplied with heat:	91,156
Number of employees:	663
Turnover:	597.38 mil. €

WATER

Number of contract customers:	168,310
Number of residents supplied:	935,662
Number of employees:	1,527
Turnover:	103.4 mil. €

total:

2,190
EMPLOYEES

700.78 mil. €
TURNOVER





03 Veolia Energia Slovensko Group

Strategy and vision

The Veolia Energia Slovensko Group is a reliable partner of Slovak cities and industrial clients that optimises the purchase and supply of energy; by introducing low-emission and renewable energy sources, it ensures a balance in their energy mix and delivers the necessary solutions to optimise the costs of energy generation and supply and to improve the energy efficiency of their technological equipment. In line with the group's strategy, Veolia Energia Slovensko is fulfilling its mission to be a reliable partner for thermal comfort and energy savings.

The strategy of the Veolia Energia Slovensko Group is based on the following principles:

- › supply customers with heat and other energy commodities reliably, safely and at affordable prices,
- › operate heating systems and generation units efficiently and ecologically,
- › constantly modernise and green resources, increase efficiency and energy savings, minimise losses, introduce new technologies, and reduce emissions of harmful substances, including greenhouse gas emissions,
- › offer customers professional services according to their needs,
- › respond to the trends and challenges of the 21st century, contribute to the fulfillment of climate and energy goals,
- › work with cities, schools and other regional partners.

Veolia Energia Slovensko fulfils its mission following the Group strategy, with an emphasis on the following key areas:

SUSTAINABLE OPERATION OF ENERGY INFRASTRUCTURE – central heating and cooling systems (CHS)

In the area of central heat supply (CHS), the sales department is responsible for seeking out potential new acquisitions and ways to connect new clients to existing heating supply systems, while we focus on creating better conditions for the efficient operation of these systems. An important benefit delivered by central heating systems is a reduction in greenhouse gases and other pollutants, which is important in developed and densely populated areas.

They also provide an opportunity for the efficient integration of renewable energy sources (RES), technology for the cogeneration of electricity and heat, and the utilisation of waste heat from industrial processes. Delivering heating and cooling via central heating systems contributes to the protection of air in cities and represents an important tool for the transition to a low-carbon economy.

HIGH EFFICIENCY COGENERATION OF ELECTRICITY AND HEAT using low-emission and renewable energy sources, providing support services

We produce and supply electricity by using environmentally-friendly cogeneration technology to generate electricity and heat. In this way, we use primary fuels and reduce greenhouse gas emissions. By operating

highly flexible units, we provide support services and help maintain the security of the transmission system itself.

PROVIDING ENERGY MANAGEMENT SERVICES focused on energy savings for the public and private sector

A part of the business portfolio is providing technical facility management services for clients in industry and the tertiary sector. We provide for the management and maintenance of their buildings and manufacturing sites, energy management focused on reducing energy costs, energy usage audits, optimisation of heating and cooling system and ventilation system operations and maintenance, we take responsibility for mandatory

activities (technical audits) and for preventative maintenance performed on restricted technical equipment and fire protection equipment. According to clients' requirements, we can also provide waste and water management. The goal is to professionally perform all assigned activities with an emphasis on energy efficiency and environmental protection to enable our clients to fully focus on their core business.

Vision of the Group

Veolia Energia Slovensko

- › Be a leader, trendsetter and market maker for energy services in Slovakia.
- › Support company growth with the rigorous selection of new projects.
- › Have a pro-client focused organisation with efficiently defined processes focused on providing competitive and reliable services.
- › Be seen as a responsible partner for cities and towns; actively support the communities in which we do business.
- › Be a respected expert and provider of energy solutions and know-how.
- › Provide support and services to the energy ecosystem in Slovakia, including providing transmission grid support services.
- › Take responsibility for sustainable development and protect the environment.
- › To be an attractive employer and create motivating working conditions for all employees.
- › Be a leader in ecological transformation.



Group activities

The Group has become the market leader in the share of supplied heat and hot water out of all the private suppliers in Slovakia. It operates remote heating systems and supplies heat in 29 cities across Slovakia. It is also a leading generator of electricity using high-efficiency cogeneration to generate electricity and heat using low-emission natural gas and renewable energy sources and provides support services necessary for electricity system load balancing. Another pillar of its business activities is providing energy management services, including services for more than 150 industrial customers.

The group's main customers include households, municipalities and cities, industrial clients, schools, hospitals, government offices and the like.



TECHNICAL BUILDING MANAGEMENT

The Group is also active in the area of energy services and technical building management. We provide technical facility management, for example for the administrative complex Digital Park in Bratislava and the distribution centre in Sered.

The group also manages the SKY PARK office and residential complex in the centre of Bratislava. The residential part of the Residence, designed by the world-famous firm Zaha Hadid Architects, consists of apartment towers. The Offices part of the project currently comprises two buildings: the renovated historical Jurkovičova heating plant building and the newly constructed CO2 building, with the construction of the even larger CO1 building planned for the future.

WASTE MANAGEMENT

Within waste management, we have collaborated with our global business partner GlaxoSmithKline (GSK) since 2019. For their production facility in Levice, which is currently the largest producer of toothpaste in Europe, we secure the processing of more than 40% of waste volumes.

SERVICES FOR INDUSTRIAL CLIENTS

Services for industrial clients are provided through its subsidiaries. This is a comprehensive range of services, but primarily focused on the management of building technical equipment, energy and water management, and other services for the automotive sector. The Group generates and supplies energy and media for industrial clients at the ZNSP site in Žiar nad Hronom, which includes the deployment of progressive biomass combustion technology.

SUPPLY OF CENTRAL HEATING

Through separate companies, the Group provides operation, maintenance and modernisation of thermal-technical equipment (TTE) and the supply of heat and hot water (HW) for the Bratislava districts of Petržalka, Dúbravka and Podunajské Biskupice, Senec, Vrbové, Vrâble, Levice, Lučenec, Žiar nad Hronom, Kráľovský Chlmec, Košice, as well as for several small towns and municipalities in the region of Eastern Slovakia and, until the end of 2023, also for the towns of Brezno and Podbrezová.

The Group has provided heat and HW for the Borough of Bratislava-Petržalka, the largest residential district in Central Europe, for almost 30 years. An important stage of CHS system modernisation in Petržalka was the installation of high-efficiency cogeneration units for electric power and heat generation in 18 central boiler rooms.

GUARANTEED ENERGY SERVICES

The Veolia Energia Slovensko Group has provided complete heating system care since 2012 for more than 60 secondary schools and educational facilities, falling under the auspices of the Košice Self-Governing Region. This is a unique energy performance contracting (EPC) project in Slovakia, the goal of which is to achieve guaranteed energy savings while delivering on carefree operation and a high level of thermal comfort.

In addition to guaranteed contractual savings of primary energy, the Group provides schools and educational facilities with complete care for their heat management. As part of this, it carries out all the professional inspections and tests of technological equipment in accordance with the applicable legislation, preventive maintenance and routine repairs, as well as the modernisation of technological equipment at individual facilities.



COMBINED CYCLE PLANT IN BRATISLAVA

Since 2018, the Group has also operated a combined cycle plant in Bratislava to deliver support services and load-balancing power to the transmission grid. The group operates a 58 MWe gas power plant in Bratislava that produces electricity and heat in a high-efficiency cogeneration cycle. The heat from this source is supplied to MH Teplárenský holding, a.s., Bratislava, which supplies heat to the eastern part of Bratislava. In addition, the company operates a combined cycle plant with a total installed electricity generation capacity of 218 MW. This unit is used exclusively to deliver support services and load balancing power to the transmission system (SEPS).

COGENERATION POWER PLANT IN WESTERN BRATISLAVA

In 2021, the Group successfully concluded a business transaction to acquire a majority 51% ownership interest in Prvá rozvojová spoločnosť, a.s., which operates the Cogen West cogeneration power plant in Bratislava. This transaction also involved acquiring 100% management control over the company supplying heat to the western part of Bratislava. Cogen West is an ecological and highly efficient heat and electricity cogeneration plant with installed generation capacity of 17.4 MW, divided into 8.8 MWt of heat and 8.6 MWe of electricity. The heat customer is MH Teplárenský holding, a.s., Bratislava, which serves the boroughs of Dúbravka and Karlova Ves, including the Mlynská dolina neighbourhood, with heat through central heating systems.

COMBINED CYCLE PLANT IN LEVICE

The group expanded its business activities in 2019 with the purchase of five companies and further strengthened its activities in the operation of gas power plants, energy services for industrial clients, and heating supplies to households. Their major activities include the supply and distribution of gas, operation of an 86 MW combined cycle plant, production and supply of steam and cooling for clients in the industrial park, and supply of heating and warm water for households and industrial clients in Levice.

SUPPORT SERVICES FOR THE ENTIRE GROUP

An important component of the group are those companies that provide it with support services in the areas of professional consulting, technical support, and the centralisation of purchasing and logistics:

- expert advice, coordination, and technical support to subsidiary operating companies,
- exchange of specialised know-how and best practices within the nationwide activities of the Group and via a team of experts also within the Veolia Group as a whole,
- centralisation of purchasing and supply of the entire Group in Slovakia – the main objective is to ensure the supply of goods and services for the whole of the Group at the best prices, on time, and of the best quality.

Support for biodiversity as a component of ecological transformation

As part of the strategic objective focused on ecological transformation, Veolia supports measures at industrial sites to reduce the negative impact of business activities on the environment. In close collaboration with expert partners, it also raises awareness of the importance of biodiversity conservation among internal and external stakeholders. The commitment to protect biodiversity and the natural environment is also set out in the IMPACT 2023 Strategic Plan.



BIODIVERSITY IN THE AREA OF THE WASTEWATER TREATMENT PLANT

In the Rakytovce wastewater treatment plant area, and in cooperation with an expert guarantor, measures are being implemented to promote biodiversity to create conditions for native plant and animal species, as well as to retain rainwater in the landscape.

BIODIVERSITY OF GREEN AREAS IN ŽIAR NAD HRONOM

Veolia purposefully promotes the biodiversity of the green areas in the industrial park, for instance by removing invasive plant species and restoring native meadow vegetation. The nesting of bird species is also helped by leaving selected zones free of intervention or by the placement of birdhouses. In 2023, suitable native trees were planted to diversify the birds' food supply and provide them with additional nesting sites.

INDUSTRIAL PARK IN LEVICE WILL BE MORE BEAUTIFUL

In 2023, Veolia launched the first biodiversity promotion activities also in the industrial park in Levice. In collaboration with world-renowned ecologist Nigel Marven, the first measures were implemented – the installation of bird boxes and an insect hotel. At the same time, further activities have been identified and measures will be implemented shortly to cultivate the grassland to attract native fauna and plant suitable vegetation in the area.



04 foreword

Ladies and gentlemen,



in 2023, our Group commemorated the anniversary of its operation in Slovakia. Our companies have been delivering sustainable, safe, and affordable energy to our customers for 30 years.

All the activities we have carried out in the past year have been in line with our mission to be a reliable partner for our partner cities and industrial clients in the supply of energy commodities – electricity, heat, cooling – and in the provision of comprehensive energy services.

Thanks to the balance and technological reliability of our generation resources, we were able to respond flexibly to increased demand from the electricity system for the provision of support services necessary to maintain the secure operation of the power system. At a time of continued dynamism in commodity markets and challenging predictability, maintaining this position has been crucial for us and I am extremely pleased that we did exceptionally well in this test.

In 2023, the energy market faced a rather challenging reality. In accordance with the European regulation, the Slovak government has introduced an extraordinary levy on electricity from selected types of energy, including biomass-based electricity. Prices of energy commodities, especially natural gas and electricity, have started to decline after dynamic development in the previous period. They have not yet reached pre-crisis levels, but this is a positive signal for the energy market and our customers for the future.

Given the economic situation and inflationary trends, we have focused intensively on optimising the management of our production portfolio, strengthening synergies within all divisions of our Group, cost discipline and introducing innovations. I am pleased that we have managed to maintain the high level of quality, safety, and reliability of service that our clients are accustomed to. I also believe that you will soon learn more about our projects of innovative management of energy production and provision of energy services.

I am very proud of the results that we were able to accomplish by the end of 2023. Total sales reached almost € 600 million, mainly due to the rise in commodity prices and the skill of our experienced managers to optimally manage the production portfolio and respond flexibly to market developments. Electricity sales accounted for the largest share of revenues, followed by revenues from heat sales and energy services, including support services for the electricity system.

Another area to which we pay above-standard attention is the modernisation and improvement of the reliability and efficiency of the operation of our production assets and energy infrastructure. We have successfully applied for public support for our carbon footprint reduction projects – this time from the Modernisation Fund and the Recovery Plan. We have raised almost EUR 18 million for the reconstruction of distribution networks, increasing the efficiency of generation sources and the share of renewable energy sources. I am pleased that these funds will be invested in the regions of Slovakia – in Žiar nad Hronom, Levice and Vrábľe.

Social responsibility is also an important part of our existence and gives meaning to our operations. Our Veolia Slovensko Foundation has been helping for 17 years. In 2023, it contributed more than € 200,000 to the implementation of

60 interesting projects throughout Slovakia. We have supported many projects in schools, hospitals and social service homes. We have contributed financially to local sports clubs to support their activities and our financial support has enabled many cultural events to take place across Slovakia.

I am glad that last year we prepared the second year of the Community Grants programme for the Bratislava city districts where Veolia operates. It was designed for residents, non-profit organisations, schools, and family centres, as well as cultural and community facilities. Interest in the grants has exceeded our expectations. Out of more than 70 applications, 9 projects were selected and the Foundation allocated € 24,500 for their implementation.

I am extremely pleased to welcome you as CEO of the largest private heat supplier and a major electricity generator and provider of support and energy services in Slovakia, to take you through the activities we have undertaken, the challenges we have faced, and the results we have achieved in 2023. It has been an extraordinary year, full of dramatic events and many things that have moved us forward and brought us closer to fulfilling our strategic direction of being a leader in green transformation.

I would like to thank all the employees for their work, efforts and daily commitment, the shareholders for their support, and the clients for their trust and cooperation.

I wish you pleasant reading.

A handwritten signature in blue ink, appearing to read 'Peter Dobrý', written in a cursive style.

Peter Dobrý
CEO of the Veolia Energia
Slovensko Group

05

identification

details

as of 31 December 2023

Company Name:

Veolia Energia Slovensko, a. s.

Company Seat:

Einsteinova 21
851 01 Bratislava - mestská časť Petržalka
Slovenská republika

Legal Form:

joint stock company

Business Identification No.:

35 702 257

The company is registered in the Commercial Register of the Municipal Court Bratislava III, Section: Sa, Insert No.: 1188/B

Registration Date:

6 November 1996

Registered Capital:

€ 2,058,022.978

Shares:

62,000 registered ordinary shares in paper form.
Nominal value per share is € 33.193919

The company did not invest in research and development last year.

The company acquired no treasury stock, interim certificates, ownership interests and shares, interim certificates and ownership interests of the parent accounting unit.

The company has no obligation to provide information under specific regulations, other than those on the basis of which it compiled this annual report and stated in it all the information that it is obliged to present in the annual report.

The company does not have any organisational units abroad.

06 statutory bodies

as of 31 December 2023

board of directors

Ing. Peter Martinka
Chairman of the Board

Philippe Guitard
Board Member

Ing. Peter Dobrý
Board Member

supervisory board

Ing. Martin Bernard
Chairman

Ing. Miluše Poláková
Member

Mgr. Jaroslav Krupec
Member

The CEO of Veolia Energia Slovensko, a.s.
is Ing. Peter Dobrý.

07 organisational structure



*** THE OPERATIONS DIRECTORATE manages:**

Veolia Energia Podunajské Biskupice, s. r. o. | Veolia Energia Vráble, a. s. | Veolia Energia Senec, a. s. | SLOVEO a. s. | Veolia Energia Brezno, a. s. | Veolia Energia Lučenec, a. s. | Veolia Energia Žiar nad Hronom, s. r. o. | Veolia Energia Východné Slovensko, s. r. o. | Veolia Energia Komfort Košice, a. s. | Veolia Energia Kráľovský Chlmec, s. r. o.

**** THE ENERGY DIRECTORATE manages:**

PPC Investments, a. s. | PPC Energy, a. s. | Veolia Energia Levice, a. s. | Veolia Komodity Slovensko, s. r. o. | Veolia Priemyselné služby Slovensko, s. r. o. | Veolia Teplo Levice, s. r. o. | Veolia Industry Levice, s. r. o. | Veolia Utilities Žiar nad Hronom, a. s. | Prvá rozvojová spoločnosť, a. s. | VeCom SK, a. s.

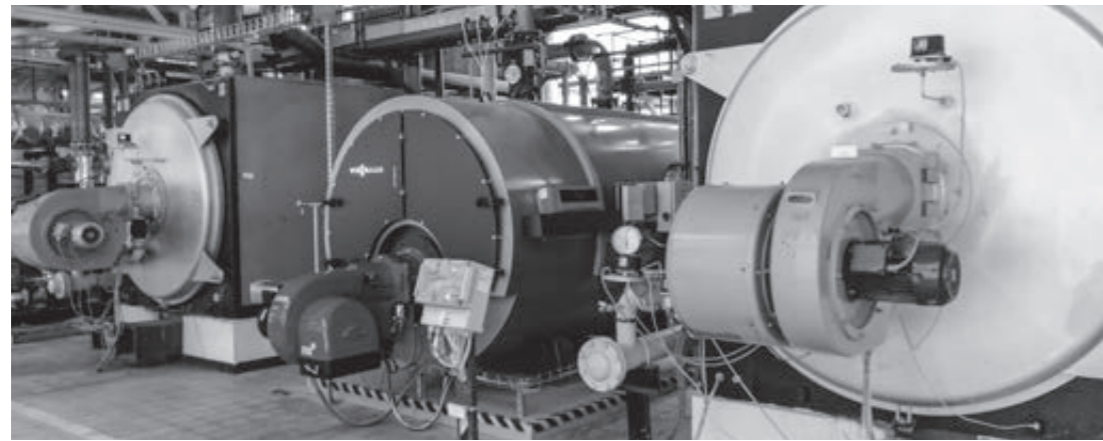


08 company profile

The core activity of Veolia Energia Slovensko, a. s. is the operation of heat technology equipment (HTE), its maintenance, repair, and complex modernisation for the production and distribution of heat and hot water (HW).

The company operates heating technical equipment in Bratislava in the boroughs of Petržalka, Dúbravka and Staré Mesto and in the city of Vrbové. It also operates its own boiler rooms with heat and HW production, distribution and sale in Piešťany and Bratislava in the boroughs of Devínska Nová Ves, Karlova Ves and Nové Mesto. Until the end of the calendar year 2018, it provided heat supply and the technical management of buildings within the companies established by the Trnava Self-Governing Region. It is also active in the area of energy services and complex building management. It provides techni-

cal management of office buildings and residential complexes in Bratislava, as well as a logistics hall in Sereď. It provides reconstruction services and operates and services boiler rooms and heat exchanger stations, including full service, technical audits, emergency service and repairs for buildings owned by municipalities, as well as other owners of residential and non-residential buildings. The company provides energy management services in the form of energy support services and energy performance contracting (EPC) projects.



Key Indices

HEAT SOLD
287,220 MWh

SALE OF ELECTRICITY
113,347,999 MWh

REVENUES FROM PRODUCTS AND SERVICES
119,798,049 €

NUMBER OF CLIENTS
863

INVESTMENTS AND REPAIRS
8,898,128 €

NUMBER OF FLATS HEATED
46,789

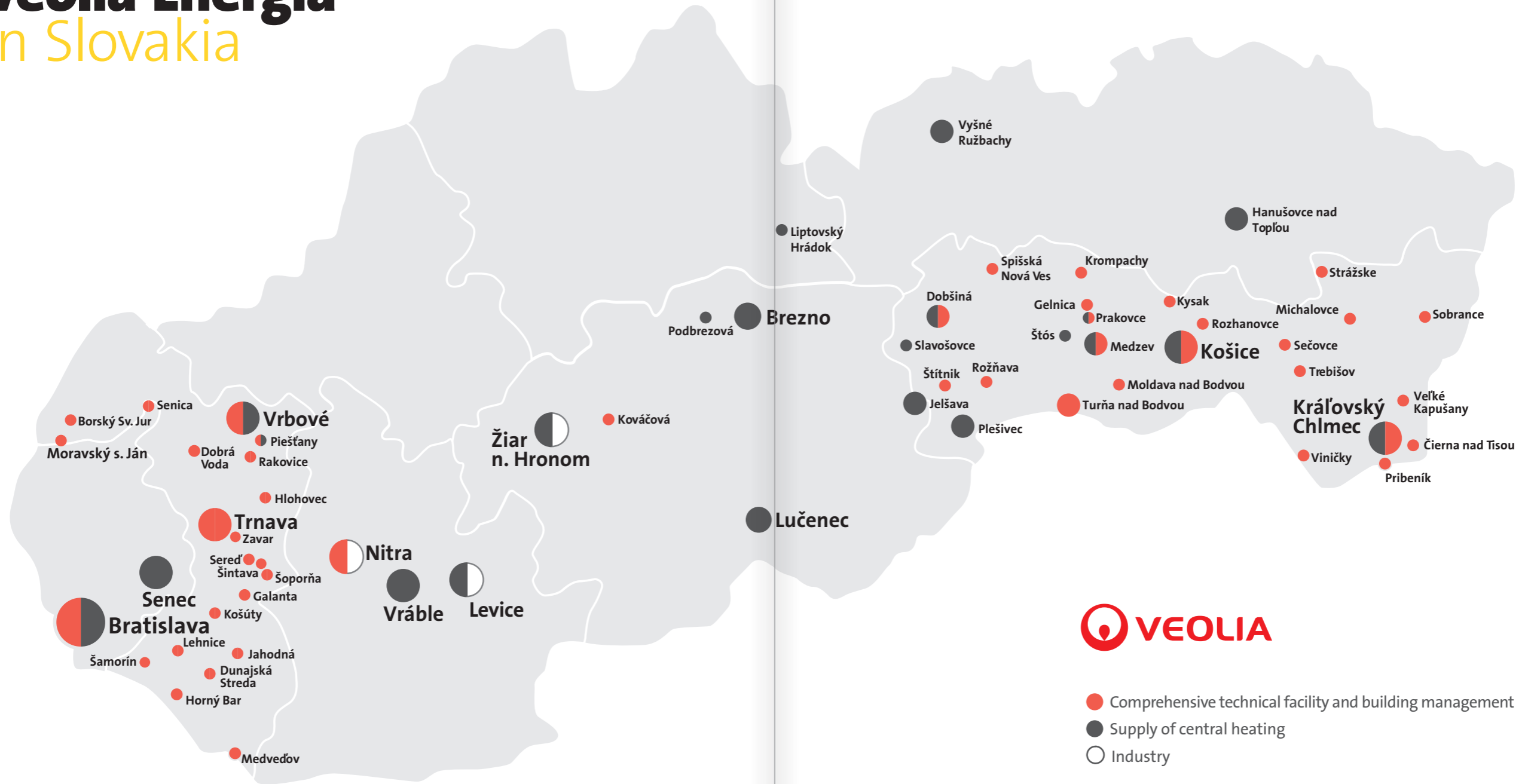
NUMBER OF EMPLOYEES
259

Veolia Energia Slovensko Group Subsidiaries in Slovakia



(% share in their capital stock)

Veolia Energia in Slovakia





09 our services

The primary line of business at Veolia Energia Slovensko, a. s. is the production, distribution and sale of heat and hot water, the operation of heat technology equipment, and the generation and supply of electricity and heat by using environmentally friendly cogeneration. It is a provider of energy and technical services in the area of complex management of technical facilities of buildings, and at the same time provides for advisory, coordination and technical support for its subsidiaries. The company also implements energy performance contracting (so-called EPC projects).

Production and supply of heat and hot water

The company operates heat technology equipment in Bratislava in the boroughs of Petržalka, Dúbravka and Staré Mesto and in the city of Vrbové. At the same time, it secures the production, distribution and sale of heat and HW in its own boiler rooms and heat exchanger stations (HES) in Piešťany and in Bratislava in the boroughs of Devínska Nová Ves (K-33), Karlova Ves (IPEC), Staré Mesto (Premiére) and the city district Nové Mesto (Avidol).

Generation takes place in 49 boiler rooms with a total installed capacity of 324.375 MW. Natural gas is used as the input fuel. The amount of heat sold in 2023 was 287,220 MWh, a year-on-year decrease of -18,118 MWh (-5.93 %).

Electricity generation and supply

We generate electricity using 18 gas-fired engines with a total installed capacity of 14.4 MWe.

Boroughs of Bratislava

(Petržalka, Nové Mesto, Staré Mesto, Devínska Nová Ves a Karlova Ves)

	2023	2022
Revenues from heat sales (thous. €)	54,305	24,287
Installed plant capacity (MWt)	273.38	281.06
Nnumber of boiler rooms	27	27
Number of heat exchanger stations	208	208
Number of clients	731	715
Number of heated flats	40,898	40,898
Final price TE - variable component (€/kWh)	0.1784	0.0553
Final price TE - fixed component (€/kW)	170.88	168.47
Repairs (thous. €)	2,677	3,020
Investments (thous. €)	2,148	1,647

Borough of Bratislava - Dúbravka

	2023	2022
Revenues from heat sales (thous. €)	6,864	3,237
Installed plant capacity (MWt)	43.43	46.92
Nnumber of boiler rooms	10	10
Number of heat exchanger stations	27	27
Number of clients	101	101
Number of heated flats	4,965	4,965
Final price TE - variable component (€/kWh)	0.1742	0.0558
Final price TE - fixed component (€/kW)	181.7622	183.21
Repairs (thous. €)	266	239
Investments (thous. €)	1,230	0

Town of Vrbové

	2023	2022
Revenues from heat sales (thous. €)	1,042	464
Installed plant capacity (MWt)	7.26	7.26
Nnumber of boiler rooms	11	11
Number of heat exchanger stations	1	1
Number of clients	27	27
Number of heated flats	843	843
Final price TE - variable component (€/kWh)	0.1762	0.0569
Final price TE - fixed component (€/kW)	169.63	149.2176
Repairs (thous. €)	67	58
Investments (thous. €)	0	0

Town of Piešťany

	2023	2022
Revenues from heat sales (thous. €)	130	54
Installed plant capacity (MWt)	0.38	0.49
Nnumber of boiler rooms	1	1
Number of heat exchanger stations	0	0
Number of clients	5	5
Number of heated flats	83	84
Final price TE - variable component (€/kWh)	0.1695	0.056
Final price TE - fixed component (€/kW)	208.56	148.80
Repairs (thous. €)	1	3
Investments (thous. €)	59	0

Technical facility management and heating technical equipment operations

In 2023, Veolia Energia Slovensko, a. s. operated heating technical equipment, i.e. boiler rooms and heat exchanger stations, for more than 50 facilities. Our clients include school facilities, social service facilities, residential buildings and non-residential buildings for partners, including Bratislava City Hall, the Ministry of Justice of the Slovak Republic and various buildings belonging to entrepreneurial entities. Based on concluded contracts, Veolia Energia Slovensko, a. s. assumes responsibility in such establishments as the heating technical equipment operator, i.e. it carries out professional opera-

tion, optimisation of boiler room operations and configuration of control system parameters, compulsory activities in servicing (technical audits), as well as professional preventive maintenance and potential repairs of technical equipment, including non-stop dispatch service. In the area of complex technical management of buildings, Veolia Energia Slovensko, a. s.' energy and technical services department provides technical management of the buildings of the office buildings area, such as the Digital Park office buildings in Bratislava and the Amazon logistics hall in Sered'.

Energy services

As part of energy services, Veolia Energia Slovensko, a. s. provides energy management and energy services.

Veolia carries out the energy management by preparing a Technical Operational Audit of the client's building which will evaluate, based on inspection and measurements, the state of the technical equipment, the method of its operation, and outline possible directions to optimise energy usage. If it is advantageous for the client, we will propose cooperation in the form of permanent energy management in the form of energy support or energy performance contracting services within the framework of Act No. 321/2014 Coll. on Energy Efficiency and on the amendment of certain acts, as amended. By deploying modern software solutions

to monitor the operation of technical equipment and energy consumption, we are able to continually monitor the operation and control of their thermal comfort, changes in energy consumption, analyse it and recommend remedial measures leading towards a reduction in energy costs.

Our company is successfully fulfilling its Energy Performance Contracting (EPC) agreement with the Grammar School in Šamorín, and in 2017 it expanded its services to include energy performance contracting for the C.S. Lewis Bilingual High School in Bratislava. By means of such contracts, the company guarantees significant fuel savings for the client based on investment in a modern heat source, specific technical measures to be completed, and constant professional energy management.

Holding activities

The activities of Veolia Energia Slovensko, a. s. in relationship to its subsidiaries and joint ventures has mainly been focused on the following areas:

- increasing the effectiveness of the operation of energy equipment primarily by reducing energy intensity and increasing labour productivity;
- providing business advisory services: maintenance of existing clientele, development of activities within a city or region;
- assistance in securing economic and administrative activities: preparation and monitoring of financial plans, controlling, cash-flow monitoring, organisational and legal assistance, financing and ensuring liquidity;
- providing support in the area of human resources.



10 innovations

Within the framework of our core activity, i.e. the production and supply of heat and hot water, we pay great attention to modernisation, improvements in quality and increases in production efficiency. We are gradually implementing investments, maintenance and repairs to make energy production and supply more effective and environmentally friendly. We implement the most time-consuming and demanding investment projects in the summer, outside of the heating season, so that the impact to the end customer from restrictions or interrupted hot water supplies are minimised as much as possible.

Investment Activity

Veolia Energia Slovensko, a. s. made a total of € 5.356 million in investments in 2023. Completed investment projects focused on achieving savings in primary fossil fuels by optimising combustion processes, increasing the greening of production, and substantially increasing the reliability of energy supplies.

TOTAL INVESTMENTS IN 2023
€ 5.356 mil.

Petržalka

In 2023, we continued to operate progressive cogeneration equipment in 18 heating plants within the Petržalka borough to generate electricity and heat. The operation of cogeneration units confirms the preconditions for high fuel efficiency and, therefore, also for heating households in a highly efficient manner throughout the year. During 2023, we carried out the general repair of three cogeneration units: KGJ B2-47, L4-33, and D3-31. In 2023, 8 investment projects were implemented in the Petržalka borough, work on 9 other investment projects has been started and will continue in the following period due to their complexity and technical difficulty.

Realised investment projects include reconstruction – modernisation of the control system and part of the electrical system in the MC-19, D1-38, and D1-39 boiler rooms. In addition to the control system, we installed a new hot water boiler with a low-emission burner at the D1-38 and D1-39 boiler rooms. Complex reconstruction – modernisation was carried out on the heat exchanger station (HES) A2-39, which supplies heat and hot water to several residential buildings. The original and completely obsolete heat exchanger station was comprehensively modernised, and the heat supply system for buildings with central heating was converted to a pressure-independent control system. In contrast, the hot water heating system now has two-stage heating through dynamically operating plate heat exchangers. The control system and the transmission of operating data to central dispatching at this heat exchanger station was also completely refurbished. As part of the modernisation, technologies

for using renewable energy sources were also installed on HES A2-39. Renewable energy sources – the cascade of four heat pumps works based on air – water. The heat produced from heat pumps is used primarily for heating hot water, and surplus heat from heat pumps is transferred to the primary central heating system (CHS). Installing heat pumps saves primary energy and helps reduce greenhouse gas production. The installation of renewable energy sources helps us to achieve effective CHS following the Ministry of Economy of the Slovak Republic Act No. 657/2004 Coll. on Thermal Energy.

Complex reconstruction – replacement also affected the secondary distribution of the HES D3-38 circuit, where the original steel secondary distribution in the hot water channel was replaced by a new, pre-insulated ductless heat and hot water distribution.

Ongoing investment actions include the installation of new combined heat and power (CHP) units in the L1-32 and MC-19 boiler rooms. In the L6-34 boiler room, work continues on the installation of a cascade of heat pumps that will use groundwater energy. Six central HESs (MC-20, MC-21, L1-29, L1-30, L1-31, and L2-25) are being upgraded by installing cascades of heat pumps to harness the heat of the outside air for hot water production. We plan to reconstruct, modernise and renew selected technologies in the coming years. Not only the source parts of the CHS system, including the control systems of the heating plant technologies, but also the heat transfer stations and selected sections of the primary and secondary public distribution systems will undergo modernisation.

Dúbravka

In 2023, three investment projects were put into implementation in the Dúbravka borough. However, due to their considerable complexity and technical difficulty, these projects are scheduled for completion in 2024–2025.

The investments involve the installation of cogeneration of electricity and heat using cogeneration units combined with renewable energy sources in the form of a heat pump for boiler rooms K-15 and K-19. The installation of these new units will result in the system being classified as an efficient central heating system under the Ministry of Economy of the Slovak Republic Act No. 657/2004

Coll. on Thermal Energy. At the same time as these two investment projects, a third investment project was also being prepared – the hydraulic connection of boiler rooms K-10, K-11, K-18 and K-19 with a common heat distribution manifold, where boiler room K-19 will become the central boiler room for the supply of heat for the entirety of the connected circuit of these four boiler rooms.

Reconstruction, modernisation, and renewal of technologies will continue to a decisive extent in the coming years following the internal strategy for reducing greenhouse gas emissions per unit of heat produced.



Repairs and Maintenance

Total expenses for repairs and maintenance in 2022 within Veolia Energia Slovensko, a. s. amounted to € 3,542,550, with € 303,237 for certified inspections and € 4,783 for certification by the Slovak Innovation and Energy Agency.

TOTAL EXPENSES FOR REPAIRS AND MAINTENANCE IN 2023

€ 3.543 mil.

In addition to investment activities, we conducted repairs, maintenance and revision inspections, which are carried out as a matter of priority in the summer. A relatively large portion of major maintenance work was completed during the heating season, but with a mini-

mum impact on central heating or hot water service. All planned shutdowns were minimised and shortened only to the necessary time (in the order of several hours). Most preparatory work was completed without shut-downs or restrictions on central heating and/or hot water service.

They were primarily used for the payment of expenses for the following activities:

- › professional inspections and tests (revisions) resulting from applicable legislation,
- › verification and calibration of gauges (heat meters and water meters),
- › preventive maintenance of technical equipment,
- › emergency response and repair of damaged equipment,
- › refurbishment of buildings (roof repairs, facade restoration, including anti-graffiti paint, etc.).

Cooperation with subsidiary C - bau, spol. s r.o.

During the implementation of its development projects, investment actions, and maintenance and repairs, Veolia Energia Slovensko, a. s. closely cooperates with its subsidiary C - bau, spol. s r.o.

C - bau, spol. s r.o. focused in 2023 mainly on professional activities and services directly related to the production and operation of heat and energy equipment operated by Veolia Energia Slovensko, a. s. and its subsidiaries.

During 2023, these mainly concerned the following projects:

- › maintenance of cogeneration units in Petržalka,
- › the project to optimise and standardise maintenance activities and their organisation within the Veolia Energia Slovensko Group

Energy audit

Act No. 321/2014 Coll. on Energy Efficiency obliges entrepreneurs that do not represent small or medium-sized enterprises under the European definition to undertake

an energy audit and update it every 4 years. Veolia Energia Slovensko, a. s. performed an energy audit in 2023 within a four-year period.



11 customer orientation

Business and Development of the Veolia Energia Slovensko Group in 2023

The year 2023 was unique for business in the Veolia Energia Slovensko Group in several respects. This was the second year in the energy commodity trade in which commodity price levels were exceptionally high for most of the year. The trend of high prices and various government subsidy mechanisms continued in an attempt to mitigate the impact of the energy crisis on both the population and the business sector. The Group's business activities were therefore focused on prices and efforts to eliminate their impact on end customers and motivate savings, especially on the heat consumption side of the most vulnerable segment – households and schools. A massive campaign for saving and its promotion continued across all available media and channels, including social networks.

Organisational Change

In 2023, the Commercial Directorate underwent a significant organisational change mainly to promote multi-modal sales and the Directorate's departments were reallocated and supplemented. The Customer Care Department was changed to the Energy Commodity Sales Department, within which three departments were created: *the Front Office*, *the Back Office – Heat*, and *the Back Office – Electricity and Gas*.

These changes were also made in preparation for the transition of electricity and gas sales from other subsidiaries to the portfolio of VeCom SK in 2024. This portfolio continues to be handled by the Energy Commodities Sales Department, and also covers related activities and customer care (heat customers) and new product development through the Development Department. We have been dedicated to the development of the portfolio of products, services and commodities and, of course, to the care of individual customer groups. In 2023, due to the high heat prices, we have reduced the number of events called Open House Days at the boiler house to two events – in the Bratislava boroughs of Petržalka and Dúbravka.

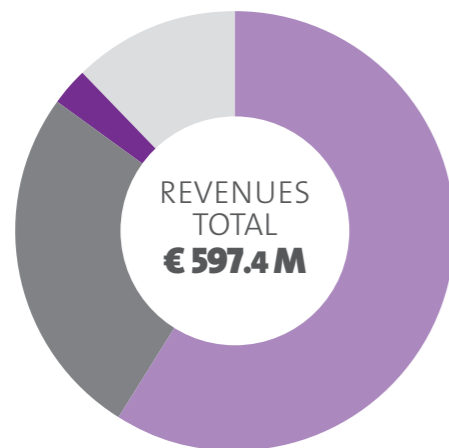
THE GROUP'S CURRENT PRODUCT AND COMMODITY PORTFOLIO IS COMPRISED OF THESE PRIMARY PILLARS:

- ▶ delivering heat from CHS in cities and towns;
- ▶ generation of electricity using high-efficiency cogeneration and providing support services to the transmission grid in Slovakia;
- ▶ energy performance contracting based on permanent energy reductions and savings;
- ▶ sale of energy commodities electricity and natural gas, heat, water and compressed air or cooling at industrial parks in Levice and Žiar nad Hronom, i.e. the provision of comprehensive energy services to industrial customers;
- ▶ providing technical facilities management;
- ▶ waste management.

The Business Directorate provides care to customers who use any of the listed energy supplies or any of the group's services.

GROUP REVENUE STRUCTURE FROM A BUSINESS PERSPECTIVE

2023 revenues in thous. EUR	REVENUES	SHARE
● Electricity	351,187.36 €	59 %
● Heat	153,729.61 €	26 %
● Energy services	19,203.57 €	3 %
● Other (including support services)	73,259.46 €	12 %
TOTAL	597,380.00 €	100 %







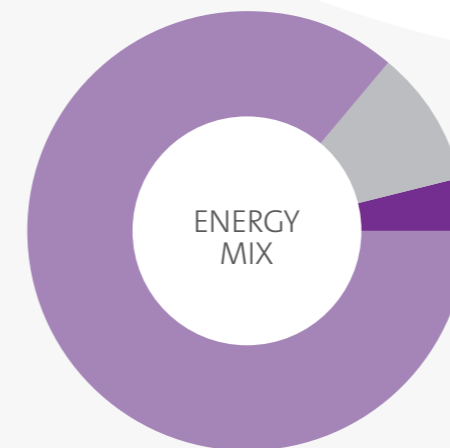
- 59 %** ● Electricity
- 26 %** ● Heat
- 3 %** ● Energy services
- 12 %** ● Other

VEOLIA ENERGIA SLOVENSKO GROUP

- ▶ the largest private generator and distributor of heat in Slovakia,
- ▶ uses high-efficiency cogeneration to generate 76 % of energy, which contributes to the country's overall energy efficiency,
- ▶ generates 10 % of energy from renewable energy sources, and this share continues to increase,
- ▶ has long maintained stable heat prices, despite the pressure caused by changes in commodity prices in 2021, and it has the same goal moving forward

KEY INDICATORS OF THE GROUP'S ENERGY MIX AND PRODUCTION ACTIVITIES

	 ELECTRICITY	 HEAT/COOLING
Installed Capacity	410 MW	854 MW
Annual Energy Deliveries	750 GWh	860 GWh
Energy Generated using Cogeneration of Electricity and Heat	 98 %	 63 %



- 86.8 %** ● Gas
- 10.0 %** ● Renewables
- 3.8 %** ● Heat and Other Fuels
- 0 %** ● Coal

Customer Care

The Business Directorate cares for customers who take deliveries of energy or other group services.

THE GROUP'S MAIN CUSTOMERS AND PARTNERS INCLUDE:

- ▶ heat customers – building management companies, local and regional government organisations, and other public and state institutions;
- ▶ customers for other media – entities on the market for electricity and support services in Slovakia, commercial entities trading on this market and providing services for the entire transmission grid;
- ▶ industrial undertakings in industrial zones and industrial parts needing comprehensive coverage of their energy and other related requirements;
- ▶ residential and commercial property owners for whom the group provides comprehensive management of their buildings and technical infrastructure;
- ▶ recipients of the guaranteed energy service, in particular those owned by the state and local governments, to help cover investment needs while improving energy efficiency;
- ▶ external electricity and gas customers using pooled supply services.

OUR CUSTOMER SATISFACTION SURVEY

In 2023, we conducted a detailed satisfaction survey of our heat customers, which showed that even in times of high energy prices they are satisfied with the level of our heat supply (almost 90%) and also with the level of care. In a supplementary question, we asked about the acceptance of renewable energy sources; more than 50% of our customers would welcome such technology in the energy mix of cogeneration of electricity.

THE PRIMARY MISSION OF THE BUSINESS DIRECTORATE:

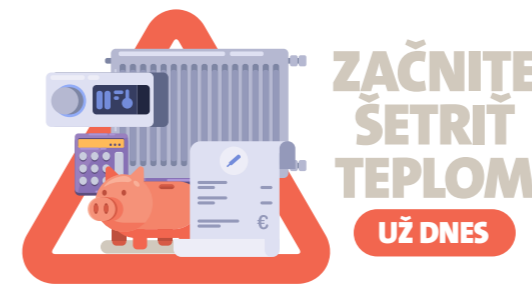
- ▶ to be a leader in the ecological transformation in Slovakia through a multi-commodity and multi-product portfolio;
- ▶ to offer our customers and those interested in our products and services qualified continuous care and advice with a long-term, stable partnership;
- ▶ to offer activities and available products and services in such a way that they fully respect the requirements of the time for a modern, comprehensive energy service that is tailored to the needs of each customer;
- ▶ to improve the level of energy services and their management through the continuous search for innovation space and using advanced digital technologies;
- ▶ to be a leader in the decarbonisation process in Slovakia and to engage in substantial projects and initiatives of this type.

DIGITISATION AND AUTOMATION

In the field of daily care for our customers, the opportunities to use tools leading to increased comfort and a positive customer experience were expanded in 2023, meeting all the challenges of the time – especially digitisation and automation. Specifically for our most important locations, where we supply heat (for the city districts of Bratislava) the possibility of registering on the website has been introduced, thanks to which our customers will have access to news about planned or extraordinary outages of heat supply in a given location. This service significantly improves their awareness.

Development of Activities

The development of business activities in 2023 corresponded with increasing interest in modern technologies based on renewable energy sources, and cogeneration of electricity, heat and cooling. We registered an increased interest in complex energy solutions from development companies, cities, municipalities, state administration bodies and local governments.



EDUCATIONAL CAMPAIGN ON SAVINGS

A very important activity towards customers and final consumers was the campaign leading to heat savings, especially for customers in CHS, which was developed individually for households, apartment buildings, schools and educational facilities. Since the autumn, a number of our materials prepared for this purpose can be found in various places throughout Slovakia. The basic motivation of the campaign was to draw the public's attention to the need to save heat, as it was already clear during the year that heat prices would face a very large increase in the coming period.

NEW INVOICING SYSTEM

In the autumn of 2023, we started preparing for the full operation of the new electricity and gas invoicing system, which will be in full operation in 2024 and will cover the entire VeCom SK portfolio. Thanks to the improvement of our systems, we intend to gradually become one of the major suppliers of electricity and gas, especially in the segment of large and medium-sized customers.



NEW SOLUTIONS

In the near future, following the energy crisis that started in 2021, we also expect a greater interest in new products, which will lead to a continuous reduction of dependence on fossil fuels, with a clear direction towards energy efficiency in its deepest sense and to an increase in the share of renewable energy sources in everyday life. On the road to carbon neutrality, it will be necessary to move with the times in the field of technical and business development, where it is necessary to continuously offer innovations in a broad portfolio of energy services.

We expect an increase in the share of multi-commodity sales, the use of complex energy services, and the emergence of energy communities and clusters following the model of Western Europe. With the development of renewable energy sources in the energy mix, we put a lot of effort into preparing such an internal group setting so that we can take advantage of a significant change and become the leader for these activities in Slovakia.

Communication with Customers and Advertising Activities

The Veolia Energia Slovensko Group uses different forms of external communication to inform the public about our activities and the latest news, to get feedback about our services, and to build awareness of environmental protection.



Veolia publishes a magazine specifically for customers, Termoinfo

The Group regularly publishes a customer magazine *Termoinfo*, in which it reports on its activities, for instance in the areas of ecology and CSR. It writes about new developments in energy legislation and advises its clients on energy consumption. It is distributed throughout Slovakia to management companies, flat owners' associations, the representatives of cities and municipalities, and the representatives of flat owners and the owners of non-residential premises.

Veolia contributes to the municipal newspaper Naša Petržalka

The Group regularly contributes to the municipal newspaper *Naša Petržalka*, which informs about the happenings in this district. In addition to practical information and advice, the magazine also provides interesting tips on how to save on energy consumption and articles about the Group's current joint projects with the city district. The magazine is distributed to households in Petržalka every month and in the summer in the form of a double issue.

The Planéta magazine provides details on Veolia's activities around the world

Veolia publishes the *Planet* magazine globally, which captures the Group's major global events and activities over the past year. The magazine is devoted mainly to various topics related to environmental protection, the latest trends, and examples of good practices that help improve the quality of life in individual countries.

Regular communication in the regional media

The Group communicates with local residents in the communities in which it operates through local newspapers and periodicals. It is a regular contributor to regional media such as *Hutník* and *TV Hronka*. Published topics include completed investments and changes in the price of heat. Attention is placed on the supported cultural, sports and community life projects through the Veolia Slovensko Foundation within the communication activities. Readers can find information about the group in the national media in connection with the topics related primarily to the heating industry and CSR activities.

Presentation through online media

The group also maintains an online communication presence. The latest information on the Group's activities, provided services, as well as activities in the area of sustainable development and corporate social responsibility (CSR) are available on three websites.

The *veolia.sk* website provides information for both energy and water management divisions active in Slovakia. The *veoliaenergia.sk* website provides information on the activities and services provided by the Veolia Energia Group energy division. The *nadaciaveolia.sk* website provides the latest information about the activities of the Veolia Slovensko Foundation. It also provides an overview of supported projects and the socially responsible business of the Group.



Presentation through social networks

The Veolia Slovensko Group has been active on Facebook since 2020. The profile mostly publishes information on energy, water and environmental services. Visitors to the website will also learn about CSR activities and the activities of the Veolia Slovensko Foundation. At the beginning of 2023, a means of communication on the professional social network LinkedIn was launched as well.

Veolia sponsors professional events

Veolia has long been among the stable partners and supporters of professional conferences, events and workshops in the field of heating and energy. Representatives of the Veolia Energia Slovensko Group participate annually in professional conferences in the field of energy, such as the *Vykurovanie* or *Energoforum* conferences. In cooperation with TA3 TV and the American Chamber of Commerce, our Group has supported as a partner, but also as a representative on the panel of the conference focused on waste management. The group is actively engaged in the activities of the French-Slovak Chamber of Commerce (FSOK). In the area of the environment, the representative of Veolia – thanks to her professional knowledge – answered the questions of students during the Summer Climate Academy, organized by the President's office.

Open house days at boiler rooms

Every year, the citizens of Petržalka regularly have the opportunity to look behind the gates of the boiler house. During this excursion, visitors learned how heat and hot water are produced, which then travels directly to their homes in radiators and water taps. During the event, specialists from the business and operations departments are available, ready to answer all questions about the supply of heat and hot water.

In 2023, Veolia in cooperation with the Matej Tóth Sports Academy organised a visit to the boiler room for students of the Children's Economic University in Bratislava. In addition to the excursion to the boiler room, they also attended a lecture on climate change, what causes it, what the greenhouse effect is, and how we can help save our planet and the environment.

12 corporate social responsibility

As a key player in the field of environmental services, the Veolia Energia Slovensko Group has been promoting a responsible approach to its employees for a long time. In 2023, it continued to reinforce the importance and awareness of Compliance and Ethical Principles.

During day-to-day operations, the Group promotes the health and safety of employees, and diversity at the workplace, increasing the attractiveness to employees and building on the principles of a unified group under the One Veolia brand.

Human Resources



Veolia Energia Slovensko, a. s. has long been a stable and reliable employer. As of 31st December 2023, it employed 269 employees. Compared to 2022, the number increased by 6.74 %.

Fluctuation in 2023 was on average 2.05 %. Low fluctuation in human resources confirms that the Group continues to be a stable and attractive employer.

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EMPLOYEES

Benefits and remuneration

The Group provides employees with a wide range of social benefits in cash and non-cash forms in addition to their salary. An important instrument for the implementation of the social policy is the resources of the social fund, which in 2023 amounted to € 170,752 and was drawn down by € 89,346. Priority areas for the use of the social fund include increased contributions for meals, jubilee allowances, social support, and sports and recreation allowances. In 2023, supplementary pension savings with an employer's contribution were provided.



The Group provides also five extra days of leave, time off for employees to accompany a pupil on the first day of school, and a meal allowance even while on leave.

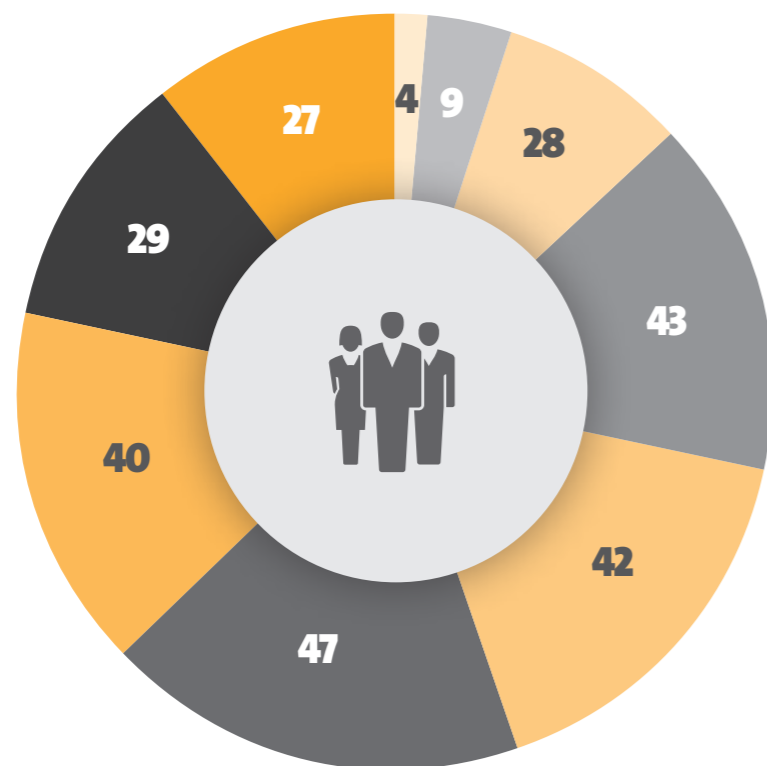
Building a stable employer brand in 2023 was supported by the opportunity to invest in Veolia Environnement Group shares under the Sequoia 2023 programme. Nearly 90.87% of employees enrolled in the programme and decided to invest in the future of the Veolia Group.

As part of staff stabilisation, the HR department is continuing with the Referral programme, which has helped the company acquire new talent and, at the same time, has provided financial rewards to those employees who recommended new colleagues.





As part of employee remuneration in the first half of 2023, the company increased base salaries by an average of 11% for employees in the R and R Specialist category and by 8% for administrative employees.

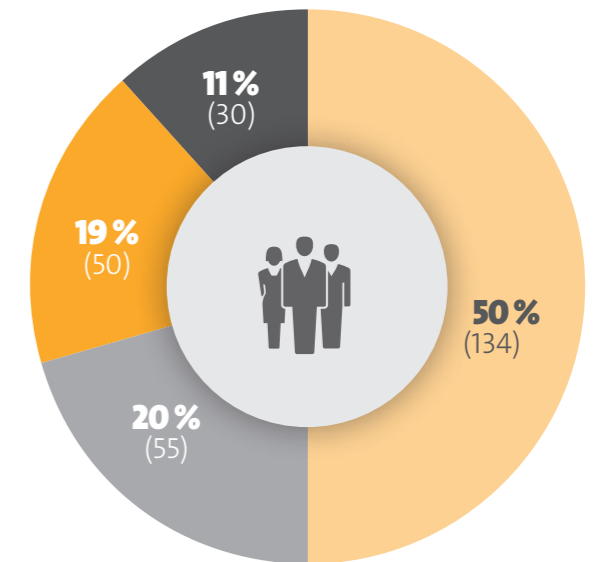
Age Structure of Employees

	FEMALE	MALE	TOTAL	%
20 to 24 years	3	1	4	1,5 %
25 to 29 years	6	3	9	3 %
30 to 34 years	18	10	28	10 %
35 to 39 years	25	18	43	16 %
40 to 44 years	24	18	42	16 %
45 to 49 years	15	32	47	17,5 %
50 to 54 years	14	26	40	15 %
55 to 59 years	9	20	29	11 %
over 60 years	6	21	27	10 %
TOTAL	120 	149 	269	100%








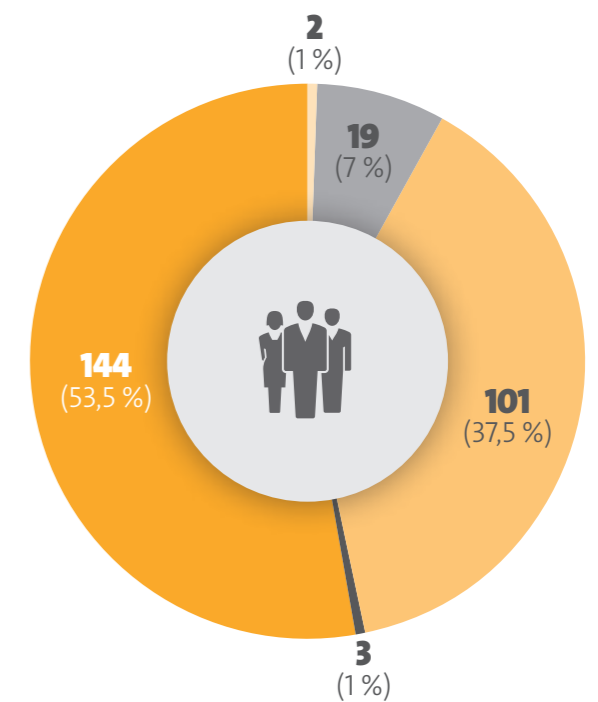
Number of Years in the Company

-  less than 5 years
-  6 to 10 years
-  11 to 20 years
-  20+ years



Education Structure of Employees

-  primary education
-  secondary without certificate
-  secondary with certificate
-  bachelor's degree
-  master's degree



Change in FTE Headcount

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
225	218	212	207	225	230	238	244	250	260	269



Education and development

The Group's main goal is to support the personal growth of each employee individually. A systematic approach benefits employees and the Group through increasing expertise, motivation and stability.

The individual development of employees was supported by selected development activities, various conferences, workshops, online webinars, seminars, and e-learning courses.

In addition to individual professional development plans, several group development programmes were implemented. A series of development activities focused on the individual needs of management took place to support top level management.

Another major part of the learning activities carried out was training aimed at maintaining and improving the professional competencies of employees and safety in the workplace. The total cost of training in 2023 amounted to **€ 128,323.66**.

To support the initiative and improvement suggestions made by employees, Veolia Energia Slovensko continues to support the Innovate programme. This is a project within which employees submit proposals and ideas for the improvement, simplification and streamlining of their work or work process to optimise costs.

Social dialogue

The Group places great emphasis on ensuring that social initiatives for our employees are based on four principles: fairness, solidarity, promoting employee employability, and preventing health and safety risks. The foundation for maintaining social dialogue and good employee relations is compliance with the terms of the collective bargaining agreement and regular communication with trade unions and employees.

SO WELL

The employee satisfaction survey identified areas for improving employees' physical and psychological well-being. As part of the SO WELL program, the Human Resources Department implemented a series of lectures to ensure psychological well-being and mental health care, workplace massages, shared breakfasts, participation in sporting events, cinema tickets, and more.

Internal communication is a priority for the group

The group is aware of the importance of internal communication between company management and its employees. Properly tailored internal communication contributes to better informing of employees working at various positions, both in the central office and especially in the regions, which contributes to their improved motivation as well. As part of its internal communication, the Group uses e-mail communication, bulletin boards, TV screens, the intranet, and a joint magazine *Naša Veolia* with the water division.



Veolia Slovensko Intranet

The Intranet is used for internal communication between all employees of the Veolia Group Slovensko. There is basic information about Veolia in Slovakia and around the world, corporate campaigns, and goals, and strategies for the future. It also serves as a depository for shared documents, magazines, document templates such as presentations, letterheads and business cards.

Veolia supports events for our employees

The Group regularly arranges and supports the participation of its employees at them as well.

Sports games

Sports games are part of the team building activities of the employees. In 2023, they were held under a new concept where players pre-selected teams and disciplines and participated in record numbers.

Successful running season with Veolia

In 2023, Veolia was also a partner in running events across Slovakia, organised by the BeCool agency. Employees took advantage of the opportunity to register for the ČSOB Bratislava Marathon, ČSOB Night Run Štrbské Pleso, RENAULT Donovaly Night Run, TELEKOM Night Run, and the DM Ženský beh (Women's Run). The number of applicants is higher each year.

Plan and challenges for 2024

Cooperation with schools

The Veolia Energia Slovensko Group supports the exchange of know-how and the influx of new strength into the group. In 2023, it continued to work with secondary schools and universities.

By cooperating with the Department of Technical Facilities of Buildings of the Faculty of Civil Engineering of the Slovak University of Technology, we endeavour to place students on an annual basis in various projects after the completion of compulsory practice, or we assist them in their final academic theses (Bachelor's or Master's degree). Students have the opportunity to learn about technologies during excursions to heating and power installations that Veolia manages, meet with the managers, and see theory turned into practice.

The purpose of this cooperation is more than simply transferring know-how; the primary objective is to create positive associations between students and the Veolia brand, and in the future to ensure a sufficient influx of talented graduates to learn from our long-term employees and develop their own careers in the group.

Sequoia 2024

Through the Sequoia 2024 programme, the group will continue to open up its capital to an ever-increasing number of employees, allowing each employee to participate in ambitious strategic programmes.

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occupational health and safety

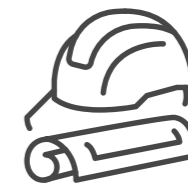


With a view to improving occupational health and safety, Veolia Energia Slovensko has set the prevention of occupational accidents and the creation of favourable working conditions for employees as one of its priorities. The frequency of accidents and their severity are the main indicators of occupational health and safety within group companies.

Strict compliance with all the occupational health protection rules, educational regulations, diligent work, improvement measures directly from the employees themselves, and the support of company management is designed to reduce occupational accidents and the severity of injuries at work. This is also linked to the occupational safety awareness among employees.

This topic has become a regular part of their lives for Veolia employees thanks to constant communication about it, spreading of the health protection philosophy through posters and leaflets at workplaces, and regular visits to workplaces by company management representatives.

To regularly support this awareness, we organise events each year, such as the International OSH Week, Health Days, etc. The launch of the new SO WELL project – the main idea of which is to improve well-being in the workplace – is attracting considerable interest. Veolia Energia Slovensko intends to continue the continuous promotion of the OSH culture, so that every employee always feels safe.



Prevention, Public Education and Training

PREVENTATIVE MEASURES REGULARLY TAKEN BY THE GROUP:

- ▮ International OHS Week;
- ▮ Health Day;
- ▮ Regular visits and inspections of facilities by company management;
- ▮ Drills to respond to simulated emergency situations;
- ▮ Support for reporting near misses and the consequent proposal of preventive measures;
- ▮ Gathering of suggestions for improvements involving occupational health and safety from employees and sharing of best practices between companies;
- ▮ Selection of the quality personal protective equipment (PPE) aids;
- ▮ Regular inspections of the workplace in terms of security and occupational health and safety, as well as environmental protection and fire protection;
- ▮ Regular inspections of the workplace and assessment of working environment factors by the occupational health service,
- ▮ Regular preventative medicals;
- ▮ Annual external IMS audits;
- ▮ Regular instruction of employees related to occupational health and safety, fire protection, environmental protection and the IMS;
- ▮ Instruction of all vendors related to occupational health and safety, fire protection, environmental protection and the like.

Traditionally, Veolia held the International OHS Week in the second half of September. The main slogan has been unchanged for several years now, CONNECT TO-DAY FOR A BETTER TOMORROW, but this time it has been supported by the slogan THE RIGHT REFLEXES ARE THE BASIS OF SAFETY FOR ALL OF US! Reflexes are often fast and their function is to protect us. However, dangerous reflexes have also caused several injuries and accidents in Veolia. For this reason, Veolia wanted to highlight dangerous reflexes and how to eliminate them in the workplace during OSH Week.

In addition to the main campaign, OSH Week was supported by a HiPo search competition aimed at preventing dangerous HiPo situations (High Potential Severity Events) with the potential for serious injury, and also with the participation of external persons at Veolia workplaces. The goal of the campaign was to reveal dangerous HiPo situations and to implement corrective or preventive measures for them. This campaign was global in nature and all Veolia employees around the world could participate in it.

In addition to the above-mentioned global activities, Veolia Energia Slovensko managed to diversify OSH Week with a large number of interesting activities that took place throughout Slovakia. Colleagues could attend various events such as Health Days, a day with a physiotherapist, body composition measurements, visual acuity, ECGs, mole checks, artery diagnostics, practical first aid training, massages on a special chair, and interesting webinars on health and healthy lifestyle.

The philosophy of protecting the health of employees is seen in our workplaces; therefore, the care for thermal energy installations goes hand in hand with a high level of occupational health and safety in the companies of Veolia Energia Slovensko. This is also certified by the results of audits and inspections conducted by state authorities.

Plan and challenges for 2024

Also in 2024, we will face challenges, projects and various activities that we want to continue to improve the safety of our employees. The main pillars as well as the Commitment to Occupational Health and Safety can be found on the veoliaenergia.sk website.

Quality Policy

Integrated management system



The basic and common element of the Group's integrated management system (IMS) is the IMS Policy, approved by the main representatives of the Veolia Energia Slovensko Group. This policy accepts the needs of both the parent company and its subsidiaries. For the general public, it is available on the veoliaenergia.sk website.

The Group has deployed and maintained a certified Integrated Management System for many years under the ISO 9001 Quality management system, ISO 14001 Environmental management system, ISO 45001 Occupational health and safety management system, ISO 50001 Energy management system, and ISO 37001 Anti-bribery management system standards. The Veolia Energia Slovensko Group companies completed surveillance audits per the requirements of the ISO 9001, ISO 14001, ISO 45001, ISO 50001 and ISO 37001 standards in 2023.

The objective of the IMS is to provide for the highest possible environmental protection, maximum protection of employee health, responsible energy management, quality work performance, good relations with customers, bodies of state administration and the general public, protect the values and reputation of the company, to prevent criminal liability, and to constantly search for opportunities to improve our services.

The Group's business is guided by a number of core values. Compliance with the ethical and legal standards and zero tolerance for corruption, discrimination and anti-competitive behaviour have consistently been among Veolia Group's priorities. We apply the rules of the deployed ISO 37001 Anti-bribery management system in all the Veolia Group companies in Slovakia.

An aerial photograph of a lush green forest with a winding lake and several small islands. The trees are dense and vibrant green, and the water is a deep blue-grey. The overall scene is peaceful and natural.

14 environmental protection

One of the priorities defined by the group is the constant reduction of the adverse environmental impact of its production in all the areas of its operation. It offers environmentally friendly solutions enabling clients to reduce their energy expenses, control their energy consumption, and carry out their core business as efficiently as possible.

Veolia Energia Slovensko Group, in the form of measures and investments, makes every effort to produce heat efficiently, ecologically and reliably while minimising the impact on the environment. Monitoring the carbon footprint of production activities forces it to constantly search for and identify opportunities to reduce energy consumption. The substitution of fossil fuels for biomass at Veolia Utilities Žiar nad Hronom has had a very significant impact on our carbon footprint. Other smaller operations provide similar contributions, including Veolia Energia Vrábľe and Veolia Energia Východné Slovensko, where greener fuels are given priority. The Group is actively involved in energy efficiency audits for clients and provides suggestions for improvement when necessary.

The Group's philosophy in waste management is to minimise the quantity of waste and provide for the waste liquidation in compliance with applicable legislation, while rigorously sorting generated wastes and separating biodegradable waste from the waste stream.

It increases environmental awareness among employees through regular dissemination of topics specific to this field, audits at individual facilities, and information provided during specific official international days related to environmental protection.

Promoting sustainable development and protecting the environment is a key topic of the Veolia Slovensko Group. As a follow-up, the 10th edition of the internal communication campaign Ecocampaign was held last year – this time on the topic of Biodiversity, to raise awareness among employees. Communication materials and expert lectures provided employees with information on why biodiversity is important and what threatens it. At the same time, the Together for Nature competition was prepared for them, in which they shared their own activities that also contribute to the protection of nature and to the promotion of biodiversity right in their homes.

15 solidarity

The Veolia Energia Slovensko Group has a stable background, so it is natural to support those who need it. It recognises its responsibility to improve the quality of life of its clients through the services it provides to them. It cares about the development of the regions, cities and districts in which it operates. That is why it never forgets the social and community dimensions of its activities. Through its foundation, it supports various projects and events of a cultural, social and societal nature and contributes to activities in the field of environmental protection and biodiversity.



THE VEOLIA SLOVENSKO FOUNDATION HAS BEEN HELPING FOR 17 YEARS

During this period, almost 540 projects of more than one million euro were implemented throughout Slovakia thanks to the Foundation. Several organisations, sports clubs, towns and educational institutions have been supported and, thanks to this support, they were able to carry out and improve their activities. In 2023, the Foundation contributed more than € 204,000 to the implementation of 60 interesting projects.

TOGETHER WE HELP IMPROVE LIFE AROUND US

Community grants 2023

In 2023, the Veolia Slovensko Foundation launched the 2nd year of the community grants programme, in which organisations from the Bratislava districts of Petržalka, Dúbravka and Podunajské Biskupice could participate. The submitted projects were to be primarily oriented towards the spheres of supporting education, the environment, improving the life of the community or supporting youth sports. Out of 74 applications, 9 projects were selected and the Foundation allocated € 24,500 for their implementation. The support was given to community gardens, a leisure centre, a family centre for children, environmental projects and cultural facilities.

Komunitné
granty

Employee grants 2023

Each year, the Group provides its employees in Slovakia with the opportunity to participate in the Employee Grants programme and help the community, a non-profit organisation, a school or kindergarten, the environment, or people with difficult life stories through their volunteering activities. In 2023, the Foundation contributed to the implementation of 36 projects in many regions of Slovakia for a total amount of more than € 48,000. Thanks to the efforts of fellow volunteers who decided to help, many classrooms and gyms have been renovated and several schools and kindergartens have been modernised. They have also helped to improve conditions for young sports talents, supported the functioning of community and cultural organisations, improved hiking trails, cleaned and revitalised wells, etc.

Zamestnanecké
granty

WE LEND A HELPING HAND IN THE SOCIAL FIELD

Christmas collection for children's surgery

At the end of the year, the employees of Veolia Energia Slovensko, a. s. took part in a fundraising campaign to improve the conditions of patients in the paediatric surgery department who have various diseases, have suffered accidents or have serious injuries. Based on the list of most needed items, they contributed new sheets, blankets, wraps, dishes, crayons and other supplies for the paediatric patients. Together they provided almost 400 items to make the children's stay in the hospital more pleasant. The collection was organised in cooperation with OZ Slniečko na ceste and the Veolia Slovensko Foundation.

Medical devices for immobile seniors

The facility for seniors Domov pri križi provides quality social services, security, safety, a sense of home and dignified life in a humane and aesthetic environment. This facility also provides long-term care for clients who are no longer able to carry out common activities without the help of others.

The Veolia Slovensko Foundation has purchased medical devices that will make this difficult work easier. Shower couches and therapeutic chairs are indispensable aids for such facilities in handling immobile seniors; they are used in complex care and nursing activities. This support will simplify the work of the staff, improve the hygiene of immobile seniors and, above all, ensure their comfort, as these devices are used for muscle relaxation and positioning.

ENVIRONMENTAL AND BIODIVERSITY PROTECTION ACTIVITIES

Plant a Tree company challenge

After the COVID period, the Plant a Tree challenge was successfully relaunched to improve the environment. In the autumn, we managed to beautify the park on Lachova Street in Petržalka by planting a Norway maple tree – Deborah. Veolia wants to start a chain reaction and plant as many trees as possible.

Wild Nature of Slovakia project

Veolia is the main partner of the documentary film Wild Nature of Slovakia, which brings exceptional footage of wild Slovak nature. The documentary was made under the supervision of experienced producer and world-class director Nigel Marven and four experienced Slovak cameramen.

Water – The Greatest Treasure

The Veolia Slovensko Foundation supported a kindergarten in Žiar nad Hronom as part of an employee grant. The aim of the project Water – The Greatest Treasure was to create a zone in the schoolyard with raised beds and rainwater harvesting from the roof. Also thanks to this project, children will behave responsibly and the topic of saving and protecting the environment will not be foreign to them in the future either.

As part of the employee grants, an educational board was created and bins were purchased for waste separation in the Malý princ na ceste k objavom community garden at the Lúky Primary School in Vrábce. The eco-classroom was extended, and raised beds at the Pankúchova United School in Bratislava were planted as well.



SUPPORTING SPORTS AND LOCAL SPORTS CLUBS

Veolia is a partner of the O2 Sports Academy of Matej Tóth

The award-winning project of the Olympic winner and Slovak representative Matej Tóth was included in the portfolio of supported national projects, where Veolia emphasises support for children and youth. Through his academy, the successful Olympian has been developing a unique project, which brings more exercise and physical education to schools through the general sports training of children of preschool and younger school age.

We have long supported athletes in Žiar nad Hronom

Veolia is a long-term partner of athletes from Žiar. In 2023, it contributed to the development of youth cycling. Thanks to the support from Veolia, athletes are guaranteed high-quality training, which they can transform into great results and thus build the good name of MŠK Žiar nad Hronom at home and around the world.

General partner of MFK Dukla Banská Bystrica

Supporting professional sports in the Slovak cities where Veolia operates is important to the Group. This is also why Veolia became the official general sponsor of MFK Dukla, a football club from Urpín. The MFK Dukla football club has produced many successful footballers and has a good reputation throughout Central Europe. In the MFK DUKLA Academy, the club management discovers new talents and supports them in their career growth.

Patriots Levice with Veolia support

Patriots Levice is a Slovak professional men's basketball club founded in 1941. The club is active in the Champions League, the FIBA European Cup, and the NIKÉ Slovak Basketball League as well. Veolia is a proud partner of this club.

ŠKP Bratislava and the project Sport for Children's Mental Health

Veolia is a proud supporter of the handball section of the Bratislava Sports Club. In addition to supporting a successful men's team, Veolia has decided to support a youth project called Sport for Children's Mental Health in 2023.

The successful Young Angels Košice basketball club with Veolia's support

Veolia is a long-term supporter of the YOUNG ANGELS Košice sports club. Also, in 2023, it became an important partner of Košice basketball players and helped them financially ensure the activities of the sports club and cover the necessary costs.

Veolia also supported the Summer Biathlon World Championships, the ice hockey clubs Slovan Bratislava, HC OŠ Banská Bystrica, HKM Zvolen, and the basketball club Slávia Banská Bystrica. It also donated funds to the youth volleyball club in Zvolen, the Slovak Cycling Association, and contributed to the UEFA Futsal Champions League and the NIKÉ Futsal Extraliga.



SUPPORTING EDUCATION AND TALENT DEVELOPMENT

World Robotics Olympiad Finals

Veolia financially supported talented students from the secondary grammar school who, as winners of the all-Slovak round, participated in the World Robot Olympiad finals in Panama. We are glad that Veolia was able to support these talented students on their journey to new and unforgettable experiences, along with the inspirations they gained thanks to this event.

Support of Truth About Climate podcast

Veolia has also supported the 2nd series of podcasts Truth About Climate, prepared by the O2 Sports Academy of Matej Tóth in cooperation with the editors of the daily magazine Pravda. The guests of the show are ecologists, representatives of towns and municipalities, and experts from several areas of social life who are dedicated to ecological topics. The session aims to highlight the effect of climate change on social, cultural and everyday life using examples from practice and to support society's transition to a carbon-free future.



PROMOTING CULTURE IS AN IMPORTANT PART OF VEOLIA'S GOALS

Reconstruction of the chapel in Petržalka

The Veolia Slovensko Foundation supported the restoration of the Chapel of the Elevation of the Holy Cross in Petržalka's Starý Háj, which is rightfully included in the City-wide list of Bratislava's landmarks. The funds were used for remediation and reconstruction works.

French Day

On Friday, the 14th July, the French-Slovak Chamber of Commerce, the French Institute in Slovakia and the French Embassy in Slovakia organised an event called French Day at the Main Square in Bratislava. Veolia, as one of the partners of the event, was also part of it. Veolia presented not only its activities in the field of energy solutions and water management, but also the topic of supporting local communities, ecology and biodiversity.

Zvolen Travel Festival

During the July weekend, an exceptional event took place on SNP Square in Zvolen, which opens the door to the world. Veolia was its partner for the second time. Visitors could listen to lectures by experienced adventurers who shared their experiences, stories and impressions of the world at the festival.





16 respect

Our Values

THE BASIC VALUES AT VEOLIA ARE CUSTOMER ORIENTATION, INNOVATIONS, RESPONSIBILITY, RESPECT AND SOLIDARITY. THESE VALUES FORM THE PILLARS ON WHICH THE WHOLE GROUP'S ECONOMIC, SOCIAL AND ENVIRONMENTAL PERFORMANCE IS BUILT.

CUSTOMER ORIENTATION

Veolia primarily applies this value in its efforts to deliver greater efficiency and to improve the quality of its services. It promotes transparency and ethical rules as a condition for building long-term relationships with its customers. Veolia listens to its customers and delivers suitable and innovative solutions that correspond to their technical, economic and ecological conditions.

INNOVATIONS

Research and innovation are the medium-term strategy of the Veolia Group in creating sustainable solutions and services for customers, the environment and society as a whole.

RESPECT

Respect is a guiding principle in dealings with all Veolia Group employees. It is reflected in the compliance with the legislation, the group's internal regulations as well as in expressing respect for others.

RESPONSIBILITY

Veolia has set out the objective of making an active contribution towards building a sustainably developing society. It is a key player in the market for environmental services and takes on the day-to-day responsibility for fulfilling general interests which include, in particular:

- support for harmonious territorial development,
- improving living conditions for those residents affected by its activities and environmental protection,
- developing the skills of employees, improving work safety (preventing accidents at work), and creating a healthy working environment.

SOLIDARITY

Solidarity is a basic value that Veolia applies in relation to all stakeholders. Solidarity is specifically expressed in the solutions via which the Veolia Group is able to deliver basic services for all. It is one of the basic elements of corporate social responsibility.

Ethics and Compliance



The Veolia Group is guided by core values in business: compliance with ethical and legal standards, zero tolerance of corruption, discrimination and anti-competitive behaviour. These values are among the priorities of the Veolia Group and we believe that doing business is impossible without them. At the same time, we strive for a business that is sustainable in the long term in coordination with the parent company.

Our values can be found in our Code of Ethics. Although our core business values are firm, the Group must also flexibly respond to the new challenges and standards in today's fast-changing world. Therefore, it regularly updates the scope of the rules we follow.

The **Code of Ethics** of the Veolia Group ensures that corporate values and rules of conduct are upheld in all Veolia companies. The Group is also involved in international initiatives, in particular the UN Global Compact project, which aims to uphold universal principles in the areas of human rights, labour standards, environmental standards, international human rights legislation, the OECD Guidelines for Multinational Enterprises, and the national legislation of the countries in which the Group operates. While doing so, the Veolia Group observes such fundamental principles, while also taking into account cultural diversity and caring for environmental protection.

Through the **Anti-Corruption Code of Conduct** and the **Competition Compliance Manual**, the Group has adopted a set of rules of conduct to prevent corruption and avoid unfair business practices. It demonstrates that it is determined to do business with a clean slate and does not intend to tolerate corruption.

The Group holds the globally recognised ISO 37001 Anti-Corruption Management System certificate.

Corruption is one of the frequent problems in the corporate environment and the general functioning of society. Thus, it reduces quality of life and degrades the trust of society as a whole. That is why the international organisation ISO has developed a new standard that helps organisations fight against bribery and promote ethics in business. The ISO 37001 standard supports the development of an appropriate corporate culture and its implementation.

In 2021, Veolia Energia Slovensko, a.s. received the ISO 37001 – Anti-Corruption Management System certificate, which confirmed its long-term interest and commitment to actively combat corruption, to avoid and minimise the risk of corruption, and to be prepared to resolve possible incidents. In 2023, we managed to obtain multi-site ISO 37001 certification, which means that all companies of the Veolia Energia Slovensko Group have obtained ISO 37001 certification. Part of the anti-corruption policy is the annual setting of anti-corruption goals, which we manage to successfully achieve. Another fulfilled objective is the systematic assessment of our business partners in terms of the quality of their anti-corruption measures, so that we can fight corruption and unethical business practices together.

In the coming years, we will continue to pursue our anti-corruption objectives and deepen our anti-corruption policy in all the Veolia Energia Slovensko Group companies.

Respect



Respect is one of the basic values of the Veolia Group. It is manifested by respect for the legal norms, the Group's internal rules, and respect for others and is the guiding principle of all the Veolia Group employees.

Since 2019, the Group has been a proud signatory of the Diversity Charter, a voluntary initiative that promotes adherence to inclusion and diversity principles in the workplace. It was established at the Business Leaders Forum, which operates under the Pontis Foundation and guides companies to behave responsibly towards their employees, customers, the environment, and the community. The Charter was established with the support of the European Commission and the European Platform for Diversity Charters, which helps spread the principles of good practice and experience in the field of diversity management in countries of the European Union (EU).

The Veolia Code of Ethics and the related Code of Finance and Code of Management Conduct are tools that simplify and define the procedures and rules of conduct and are based on the basic values of the Veolia Group. The Anti-Corruption Code of Conduct is an integral part of all internal guidelines and procedures of the Group. It describes

the principles and steps aimed at fulfilling the Group's efforts to exclude all forms of corruption and dishonest or illegal behaviour and comply with standards and customary procedures in this area.

In 2022, we received a globally recognised certificate for sustainable business from the rating agency EcoVadis, which evaluates the business of companies according to internationally valid standards in four areas: the environment, compliance with human rights and fair business practices, ethics, and sustainable development.

The EcoVadis methodology is based on international CSR standards, including the Global Reporting Initiative, the United Nations Global Compact and the ISO 26 000 standard. The obtained certificate is valid for all companies in the Veolia Energia Slovensko Group. Our result ranks us among the top 25% of companies rated, which is equivalent to receiving a silver medal.

Membership in national and european professional associations

Through memberships in national and European professional associations, Veolia actively engages in the process of drafting and commenting on European as well as Slovak legislation. With its expertise and many years of experience in energy, water and waste management, it tries to contribute to the professional discussion and, through cooperation with professional associations, provide support to national institutions responsible for the implementation of European legislation.

Veolia Energia Slovensko, a. s. is a member of numerous professional associations, including the Slovak Association of Heat Producers (SZVT), the Association of Energy Services Providers (APES), the Association of Energy Service Providers (ZDE), the Energoklub energy platform, the French-Slovak Chamber of Commerce and the American Chamber of Commerce, which makes it an active contributor towards improving the business environment in Slovakia. In 2023, it became a member of the Republican Union of Employers. Through representation in the working groups of individual associations, it participates in professional discussions, commenting on legislative proposals and strategies in the field of energy policy. It actively participates in discussions with public sector representatives on energy matters.

Given its intention of intensifying activities in new areas, the company decided to expand its activities in the Slovak Battery Alliance (SBaA) and the National Hydrogen Association of Slovakia (NVAS). The SBaA operates in the area of strategy, legislation, and communication to create a comprehensive battery chain in Slovakia. It is a powerful platform for collaboration between the public and private sectors, innovators, academia and financial institutions to participate in the battery value chain in Europe. NVAS is an association promoting hydrogen technology, which the EU sees as a sustainable tool to achieve carbon neutrality.

The Group actively contributes to commenting on European energy legislation through its membership in EFIEES (the European Federation for Intelligent Energy Efficiency Services) via its membership in the SZVT (Slovak heat producers association). SZVT is represented at EFIEES by a representative of the Veolia Energia Slovensko group.



European energy and climate legislation

The risks associated with climate change require an economic and social turnaround that will affect each and every one of us. In the field of air protection and sustainable growth, the EU has set itself the goal of being a leader and, at the same time, an example for other countries.

At the end of 2019, the European Commission (EC) presented its most ambitious plan yet in the form of the European Green Deal, which is a bundle of measures and policies addressing a whole range of issues, from ambitious reductions in greenhouse gases to investments in cutting-edge research and innovation, along with protecting the environment in Europe. The European Green Deal aims to accelerate energy transformation and achieve carbon neutrality by 2050. The circular economy is one of the key areas of this document. The Commission's action plan for the circular economy focuses on the sustainable use of resources and on a new industrial strategy based on the principles of the circular economy.

Following the adopted European Green Deal, the European Commission developed a legislative package called Fit for 55. It is intended to help member states reduce greenhouse gas emissions by 55% by 2030 compared to 1990. The new legislation is also intended to direct the EU to achieve carbon neutrality in 2050. It consists of dozens of legislative proposals that review climate and energy legislation.

One of Slovakia's major advantages is its modern gas and heating energy infrastructure in the form of district heating systems and flexible production sources, including combined cycle plants using low-emission natural gas and renewable sources (the phasing out of coal in the Slovak heating industry is expected by 2025 at the latest). It is the sectoral integration of the electricity, gas and heat markets that creates good preconditions for addressing the challenges posed by the forthcoming major energy transformation.

The European Green Deal follows a set of adopted legislative proposals called Clean Energy for All Europeans, also known as the Winter Energy Package, which has already been transposed into national legislation. The set of multiple EU regulations and directives fundamentally changes the current shape of Slovak and European energy. They concern the conditions for governance of the Energy Union, common rules for the internal market in electricity, energy efficiency, the energy performance of buildings, and the promotion of the use of renewable energy sources.

Member States have transposed the 2030 targets for reducing greenhouse gas emissions, increasing the share of renewable energy sources and energy efficiency into their national energy and climate plans, while these goals are complemented by proposals for measures to achieve them. The Integrated National Energy and Climate Plan of the Slovak Republic for 2021–2030 is a key document for the coming decade and represents a de facto new energy policy for Slovakia.

As a response to the Russian-Ukrainian conflict, the European Commission presented the REPowerEU plan, which aims to make Europe independent of Russian fossil fuels before 2030 in connection with the Russian invasion of Ukraine. It has established and is implementing a set of measures to rapidly reduce dependence on Russian fossil fuels and to accelerate the green transition. The plan consists of diversifying sources of natural gas, implementing cost-saving measures to reduce energy consumption, and faster integration and use of renewable energy sources.

The key to realising the challenges in the field of ecological transformation is innovation. With the ambition to become a global leader in ecological transformation, Veolia is committed to accelerating and expanding the deployment of solutions capable of reducing greenhouse gas emissions and supporting strategic independence.

Peter Dobrý
CEO of Veolia Energia
Slovensko Group

17 financial results

Main Balance Sheet Indicators (in thous. €)

	2023	2022
Total assets	204,833	184,034
Non-current intangible assets	3,331	2,451
Non-current tangible assets	13,744	12,020
Non-current financial assets	132,315	132,413
Current assets	54,180	36,363
Inventory	160	97
Non-current receivables	490	526
Current receivables	47,925	33,384
Financial assets and accounts	5,604	2,356
Accruals	1,262	787
Total equity and liabilities	204,833	184,034
Equity	37,086	25,362
Registered capital	2,058	2,058
Capital funds	33,162	33,162
Statutory reserve funds	443	443
Funds from profit	26	26
Profit/loss from previous years	-10,329	-15,033
Profit/loss for the accounting period	11,727	4,706
Liabilities	166,980	158,433
Reserves	1,999	1,226
Non-current liabilities	75,513	75,273
Current liabilities	89,468	81,934
Bank loans and assistance	0	0
Accruals	767	239
Profit/loss from economic activities	11,690	9,971
Profit/loss from financial activities	2,550	-2,569
Profit/loss for the accounting period after tax	11,727	4,706

Selected Financial and Technical Indicators

	2023	2022
number of employees on record (as of 31 December)	269	293
heating (days)	206	220
degree days	2,813	2,916
heat sales (in kWh)	287,220,788	305,637,962
electricity sales (in kWh)	113,347,999	109,034,352
production efficiency purchase/sales (in %)	85	84
investments (thous. €)	5,356	2,674
repairs (thous. €)	3,543	4,487

Proposal to Distribute Profits

The company's board of directors proposed the distribution of the company's achieved financial results for 2023 to the general meeting as follows (in EUR):

profit/loss for 2023	11,726,532
royalties	0
allocation to the social fund	0
allocation to the reserve fund	0
dividend payout	0
transfer to retained profit/loss	11,726,532

Financial Statements

The ordinary individual financial statements were audited in full by KPMG Slovensko spol. s r.o., Dvořákovo nábrežie 10, 811 02 Bratislava, Slovak Republic. The audit report is attached hereto and forms an indivisible part of this annual report.

The financial statements were issued under the assumption that the company is a going concern. Accounts are maintained so as to ensure costs and revenues are reported in a timely and material manner.

The company's financial statements as of 31 December 2023 are included in the consolidated financial statements for the consolidated unit prepared by VEOLIA ENVIRONNEMENT, SA, 21, rue la Boétie – 75008 Paris, France. This consolidated financial statement is available directly at the registered office of the mentioned company. The company has no knowledge of any data that would result from specific regulations and that should be included in this annual report together with the existing information contained herein.

Legal Disputes

The company is involved in several active disputes at the level of court proceedings, execution proceedings or bankruptcy proceedings. These primarily involve efforts to collect on accounts receivable.

In 2020, our company filed a lawsuit against Západoslovenská distribučná, a.s. amounting to € 1,434,070.80, whereby our company is seeking a refund of fees which the defendant wrongfully charged to our company in the past.

The company is involved in other legal disputes which, however, are less significant with respect to the amount of funds involved in said legal disputes.

Significant events in 2023

In 2023, the company acquired no treasury stock, interim certificates, ownership interests and shares, interim certificates and ownership interests of the parent accounting unit.

The Group ended its cooperation with the town of Brezno in the area of central heat supply.

At the beginning of 2023, the Group terminated its cooperation with the Nitra automotive company for the management of technical equipment, production and supply of media (heat, cooling, compressed air), and distribution of electricity, gas and drinking water.

The company was not active in research or development. The company does not have any organisational units abroad.

18 financial statements for 2023

U& POD

FINANCIAL STATEMENTS

of entrepreneurs maintaining accounts under the system of double entry bookkeeping
as of 31 Dec 2023

Tax identification number
2 0 2 0 3 4 1 0 9 2

Identification number (IČO)
3 5 7 0 2 2 5 7

SK NACE
3 5 · 3 0 · 0

Financial statements
 - ordinary
 - extraordinary
 - interim

Accounting entity
 - small
 - large

For the period
 from Month 0 1 Year 2 0 2 3
 to Month 1 2 Year 2 0 2 3

Preceding period
 from Month 0 1 Year 2 0 2 2
 to Month 1 2 Year 2 0 2 2

Attached parts of the financial statements
 Balance Sheet (Úč POD 1-01) (in whole euros)
 Income Statement (Úč POD 2-01) (in whole euros)
 Notes to the Financial Statements (Úč POD 3-01) (In whole euros or eurocents)

Legal name (designation) of the accounting entity
 V e o l i a E n e r g i a S l o v e n s k o , a . s .

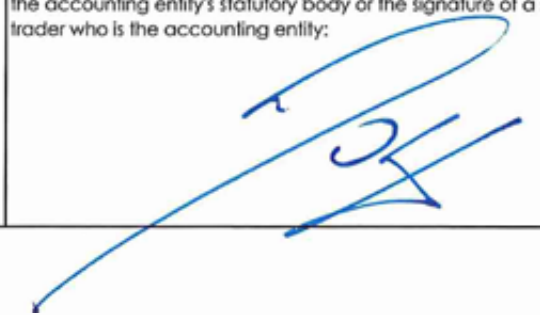
Registered office of the accounting entity, street and number
 E i n s t e i n o v a 2 1

Zip code 8 5 1 0 1 **Municipality** B r a t i s l a v a

Designation of the Commercial Register and company registration number
 M e s t s k ý s ú d B r a t i s l a v a I I I .
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Telephone 0 2 6 8 2 0 7 2 3 3 **Fax**

Email
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Prepared on: 07 May 2024	Approved on: 	Signature of the accounting entity's statutory body or a member of the accounting entity's statutory body or the signature of a sole trader who is the accounting entity: 
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DIČ: 2020341092

IČO: 35702257

Súvaha ÚČ POD 1-01

Designation a	ASSETS b	Line No. c	Current accounting period			Preceding accounting period 3 Net
			1		2 Net	
			Gross - Part 1	Correction-Part 2		
	TOTAL ASSETS line 02 + line 33 + line 74	01	375 188 792	170 355 729	204 833 063	184 034 015
A.	Non-current assets line 03 + line 11 + line 21	02	318 203 147	168 812 071	149 391 076	146 884 400
A.I.	Non-current intangible assets - total (lines 04 to 10)	03	6 470 719	3 139 451	3 331 268	2 451 447
A.I.1.	Capitalized development costs (012) - /072, 091A/	04	0	0	0	0
2.	Software (013)-/073, 091A/	05	4 463 463	2 858 958	1 604 505	1 864 663
3.	Valuable rights (014)-/074, 091A/	06	535 000	148 700	386 300	475 520
4.	Goodwill (015) - /075, 091A/	07	0	0	0	0
5.	Other non-current intangible assets (019, 01X) - /079, 07X, 091A/	08	145 273	117 605	27 668	29 624
6.	Acquisition of non-current intangible assets (041) - /093/	09	1 256 983	14 188	1 242 795	81 640
7.	Advance payments made for non-current intangible assets (051) - /095A/	10	70 000	0	70 000	0
A.II.	Property, plant and equipment - total (lines 12 to 20)	11	57 141 693	43 397 172	13 744 521	12 020 166
A.II.1.	Land (031) - /092A/	12	15 459	0	15 459	15 459
2.	Structures (021) - /081, 092A/	13	542 343	356 453	185 890	168 328
3.	Individual movable assets and sets of movable assets (022) - /082, 092A/	14	1 661 475	1 376 740	284 735	246 858
4.	Perennial crops (025) - /085, 092A/	15	0	0	0	0
5.	Livestock (026) - /086, 092A/	16	0	0	0	0
6.	Other property, plant and equipment (029, 02X, 032) - /089, 08X, 092A/	17	50 710 186	41 517 988	9 192 198	10 766 525
7.	Acquisition of property, plant and equipment (042) - /094/	18	3 116 219	145 991	2 970 228	249 640
8.	Advance payments made for property, plant and equipment (052) - /095A/	19	1 096 011	0	1 096 011	573 356
9.	Value adjustment to acquired assets (+/- 097) +/- 098	20	0	0	0	0
A.III.	Non-current financial assets - total (lines 22 to 32)	21	254 590 735	122 275 448	132 315 287	132 412 787
A.III.1.	Shares and ownership interests in affiliated accounting entities (061A, 062A, 063A) - /096A/	22	254 590 735	122 275 448	132 315 287	132 315 287
2.	Shares and ownership interests with participating interest, except for affiliated accounting entities (062A) - /096A/	23	0	0	0	0
3.	Other available-for-sale securities and ownership interests (063A) - /096A/	24	0	0	0	0
4.	Loans to affiliated accounting entities (066A) - /096A/	25	0	0	0	97 500
5.	Loans within participating interest, except for affiliated accounting entities (066A) - /096A/	26	0	0	0	0
6.	Other loans (067A) - /096A/	27	0	0	0	0
7.	Debt securities and other non-current financial assets (065A, 069A, 06XA) - /096A/	28	0	0	0	0

DIČ: 2020341092

IČO: 35702257

Súvaha ÚČ POD 1-01

Designation a	ASSETS b	Line No. c	Current accounting period			Preceding accounting period 3 Net
			1		2 Net	
			Gross - Part 1	Correction-Part 2		
8.	Loans and other non-current financial assets with remaining maturity of up to one year (066A, 067A, 069A, 06XA) - /096A/	29	0	0	0	0
9.	Bank accounts with notice period exceeding one year (22XA)	30	0	0	0	0
10.	Acquisition of non-current financial assets(043) - /096A/	31	0	0	0	0
11.	Advance payments made for non-current financial assets (053) - /095A/	32	0	0	0	0
B.	Current assets line 34 + line 41 + line 53 + line 66 + line 71	33	55 723 328	1 543 658	54 179 670	36 362 827
B.I.	Inventory - total (lines 35 to 40)	34	178 038	17 798	160 240	96 985
B.I.1.	Raw material (112, 119, 11X) - /191, 19X/	35	178 038	17 798	160 240	96 985
2.	Work in progress and semi-finished products (121, 122, 12X) - /192, 193, 19X/	36	0	0	0	0
3.	Finished goods (123) - /194/	37	0	0	0	0
4.	Animals (124) - /195/	38	0	0	0	0
5.	Merchandise (132, 133, 13X, 139) - /196, 19X/	39	0	0	0	0
6.	Advance payments made for inventory (314A) - /391A/	40	0	0	0	0
B.II.	Non-current receivables - total (line 42 + lines 46 to 52)	41	490 499	0	490 499	525 857
B.II.1.	Trade receivables - total (lines 43 to 45)	42	485 499	0	485 499	525 857
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	43	0	0	0	0
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A,31XA) - /391A/	44	0	0	0	0
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A,31XA) - /391A/	45	485 499	0	485 499	525 857
2.	Net value of contract (316A)	46	0	0	0	0
3.	Other receivables from affiliated accounting entities (351A) - /391A/	47	0	0	0	0
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	48	0	0	0	0
5.	Receivables from participants, members, and association (354A, 355A, 358A, 35XA) - /391A/	49	0	0	0	0
6.	Receivables related to derivative transactions (373A, 376A)	50	0	0	0	0
7.	Other receivables (335A, 336A, 33XA, 371A, 374A, 375A, 378A) - /391A/	51	5 000	0	5 000	0
8.	Deferred tax asset (481A)	52	0	0	0	0

Designation a	ASSETS b	Line No. c	Current accounting period			Preceding accounting period
			1		2	3
			Gross - Part 1	Correction-Part 2	Net	Net
B.III.	Current receivables - total (line 54 + lines 58 to 65)	53	49 450 516	1 525 860	47 924 656	33 383 501
B.III.1.	Trade receivables - total (lines 55 to 57)	54	7 441 317	212 233	7 229 084	8 774 284
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	55	361 945		361 945	818 069
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	56	0	0	0	0
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	57	7 079 372	212 233	6 867 139	7 956 215
2.	Net value of contract (316A)	58	0	0	0	0
3.	Other receivables from affiliated accounting entities (351A) - /391A/	59	41 910 574	1 313 627	40 596 947	24 440 347
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	60	0	0	0	0
5.	Receivables from participants, members, and association (354A, 355A, 358A, 35XA, 398A) - /391A/	61	0		0	0
6.	Social security (336A) - /391A/	62	0	0	0	0
7.	Tax assets and subsidies (341, 342, 343, 345, 346, 347) - /391A/	63	54 206	0	54 206	136 173
8.	Receivables related to derivative transactions (373A, 376A)	64	0	0	0	0
9.	Other receivables (335A, 33XA, 371A, 374A, 375A, 378A) - /391A/	65	44 419	0	44 419	32 697
B.IV.	Current financial assets - total (lines 67 to 70)	66	0	0	0	0
B.IV.1.	Current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	67	0	0	0	0
2.	Current financial assets, not including current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	68	0	0	0	0
3.	Own shares and own ownership interests (252)	69	0	0	0	0
4.	Acquisition of current financial assets (259, 314A) - /291A/	70	0	0	0	0
B.V.	Financial accounts line 72 + line 73	71	5 604 275	0	5 604 275	2 356 484
B.V.1.	Cash (211, 213, 21X)	72	4 428	0	4 428	1 758
2.	Bank accounts (221A, 22X, +/- 261)	73	5 599 847	0	5 599 847	2 354 726
C.	Accruals/deferrals - total (lines 75 to 78)	74	1 262 317	0	1 262 317	786 788
C.1.	Prepaid expenses - long-term (381A, 382A)	75	60 527	0	60 527	184 035
2.	Prepaid expenses - short-term (381A, 382A)	76	857 898	0	857 898	527 871
3.	Accrued income - long-term (385A)	77	0	0	0	0
4.	Accrued income - short-term (385A)	78	343 892	0	343 892	74 882

Designation a	LIABILITIES AND EQUITY b	Line No. c	Current accounting period	Preceding accounting period
			4	5
				TOTAL EQUITY AND LIABILITIES line 80 + line 101 + line 141
A.	Equity line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 100	80	37 086 486	25 362 276
A.I.	Share capital - total (lines 82 to 84)	81	2 058 023	2 058 023
A.I.1.	Share capital (411 or +/- 491)	82	2 058 023	2 058 023
2.	Change in share capital +/- 419	83	0	0
3.	Unpaid share capital (/-/353)	84	0	0
A.II.	Share premium (412)	85	0	0
A.III.	Other capital funds (413)	86	33 161 528	33 161 528
A.IV.	Legal reserve funds line 88 + line 89	87	443 403	443 403
A.IV.1.	Legal reserve fund and non-distributable fund (417A, 418, 421A, 422)	88	443 403	443 403
2.	Reserve fund for own shares and own ownership interests (417A, 421A)	89	0	0
A.V.	Other funds created from profit line 91 + line 92	90	26 203	26 203
A.V.1.	Statutory funds (423, 42X)	91	0	0
2.	Other funds (427, 42X)	92	26 203	26 203
A.VI.	Differences from revaluation - total (lines 94 to 96)	93	0	0
A.VI.1.	Differences from revaluation of assets and liabilities (+/- 414)	94	0	0
2.	Investment revaluation reserves (+/- 415)	95	0	0
3.	Differences from revaluation in the event of a merger, amalgamation into a separate accounting entity or demerger (+/- 416)	96	0	0
A.VII.	Net profit/loss of previous years line 98 + line 99	97	-10 329 203	-15 033 294
A.VII.1.	Retained earnings from previous years (428)	98	7 956 735	3 252 644
2.	Accumulated losses from previous years (/-/429)	99	-18 285 938	-18 285 938
A.VIII.	Net profit/loss for the accounting period after tax +/- line 01 - (line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 101 + line 141)	100	11 726 532	4 706 413
B.	Liabilities line 102 + line 118 + line 121 + line 122 + line 136 + line 139 + line 140	101	166 979 899	158 432 850
B.I.	Non-current liabilities - total (line 103 + lines 107 to 117)	102	75 513 125	75 273 279
B.I.1.	Non-current trade liabilities - total (lines 104 to 106)	103	0	0
1.a.	Trade liabilities to affiliated accounting entities (321A, 475A, 476A)	104	0	0

DIČ: 2020341092		IČO: 35702257		Súvaha Úč POD 1-01	
Designation a	LIABILITIES AND EQUITY b	Line No. c	Current accounting period 4	Preceding accounting period 5	
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 475A, 476A)	105	0	0	
1.c.	Other trade liabilities (321A, 475A, 476A)	106	0	0	
2.	Net value of contract (316A)	107	0	0	
3.	Other liabilities to affiliated accounting entities (471A, 47XA)	108	75 200 000	75 200 000	
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (471A, 47XA)	109	0	0	
5.	Other non-current liabilities(479A, 47XA)	110	0	0	
6.	Long-term advance payments received (475A)	111	0	0	
7.	Long-term bills of exchange to be paid (478A)	112	0	0	
8.	Bonds issued (473A/-/255A)	113	0	0	
9.	Liabilities related to social fund (472)	114	81 406	52 854	
10.	Other non-current liabilities (336A, 372A, 474A, 47XA)	115	0	0	
11.	Non-current liabilities related to derivative transactions (373A, 377A)	116	0	0	
12.	Deferred tax liability (481A)	117	231 719	20 425	
B.II.	Long-term provisions line 119 + line 120	118	149 739	158 538	
B.II.1.	Legal provisions (451A)	119	0	0	
2.	Other provisions (459A, 45XA)	120	149 739	158 538	
B.III.	Long-term bank loans (461A, 46XA)	121	0	0	
B.IV.	Current liabilities - total (line 123 + lines 127 to 135)	122	89 467 611	81 933 670	
B.IV.1.	Trade liabilities - total (lines 124 to 126)	123	10 283 667	8 100 394	
1.a.	Trade liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	124	6 506 812	3 590 587	
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	125	0	0	
1.c.	Other trade liabilities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	126	3 776 855	4 509 807	
2.	Net value of contract (316A)	127	0	0	
3.	Other liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	128	74 125 377	69 577 743	
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	129	0	0	
5.	Liabilities to partners and association (364, 365, 366, 367, 368, 398A, 478A, 479A)	130	0	0	

DIČ: 2020341092		IČO: 35702257		Súvaha Úč POD 1-01	
Designation a	LIABILITIES AND EQUITY b	Line No. c	Current accounting period 4	Preceding accounting period 5	
6.	Liabilities to employees (331, 333, 33X, 479A)	131	605 458	426 802	
7.	Liabilities related to social security (336A)	132	347 233	279 989	
8.	Tax liabilities and subsidies (341, 342, 343, 345, 346, 347, 34X)	133	4 048 266	3 166 047	
9.	Liabilities related to derivative transactions (373A, 377A)	134	0	0	
10.	Other liabilities (372A, 379A, 474A, 475A, 479A, 47XA)	135	57 610	382 695	
B.V.	Short-term provisions line 137 + line 138	136	1 849 424	1 067 363	
B.V.1.	Legal provisions (323A, 451A)	137	146 901	142 889	
2.	Other provisions (323A, 32X, 459A, 45XA)	138	1 702 523	924 474	
B.VI.	Current bank loans (221A, 231, 232, 23X, 461A, 46XA)	139	0	0	
B.VII.	Short-term financial assistance (241, 249, 24X, 473A /- /255A)	140	0	0	
C.	Accruals/deferrals - total (lines 142 to 145)	141	766 678	238 889	
C.1.	Accrued expenses - long-term (383A)	142	0	0	
2.	Accrued expenses - short-term (383A)	143	621 983	85 243	
3.	Deferred income - long-term (384A)	144	135 744	144 695	
4.	Deferred income - short-term (384A)	145	8 951	8 951	

DIČ: 2020341092		IČO: 35702257		Výkaz ziskov a strát ÚČ POD 2-01	
Designation a	Text b	Line No. c	Actual data		
			Current accounting period	Preceding accounting period	
			1	2	
*	Net turnover (part of account class 6 according to the Act)	01	119 798 049	71 899 547	
**	Operating income - total (lines 03 to 09)	02	120 015 034	72 167 799	
I.	Revenue from the sale of merchandise (604, 607)	03	9 285 852	103 840	
II.	Revenue from the sale of own products (601)	04	93 243 728	56 274 546	
III.	Revenue from the sale of services (602, 606)	05	17 268 468	15 521 161	
IV.	Changes in internal inventory (+/-) (account group 61)	06	0	0	
V.	Own work capitalized (account group 62)	07	0	0	
VI.	Revenue from the sale of non-current intangible assets, property, plant and equipment, and raw materials (641, 642)	08	56 214	43 890	
VII.	Other operating income(644, 645, 646, 648, 655, 657)	09	160 772	224 362	
**	Operating expenses - total line 11 + line 12 + line 13 + line 14 + line 15 + line 20 + line 21 + line 24 + line 25 + line 26	10	108 324 831	62 196 638	
A.	Cost of merchandise sold (504, 507)	11	1 729 302	71 338	
B.	Consumed raw materials, energy consumption, and consumption of other non-inventory supplies (501, 502, 503)	12	68 604 542	25 165 441	
C.	Value adjustments to inventory (+/-) (505)	13	658	17 140	
D.	Services (account group 51)	14	20 566 334	18 763 659	
E.	Personnel expenses - total (lines 16 to 19)	15	13 553 683	10 151 527	
E.1.	Wages and salaries (521, 522)	16	9 856 706	7 302 600	
2.	Remuneration of board members of company or cooperative (523)	17	0	0	
3.	Social security expenses (524, 525, 526)	18	3 241 195	2 429 395	
4.	Social expenses (527, 528)	19	455 782	419 532	
F.	Taxes and fees (account group 53)	20	465 321	315 646	
G.	Amortization and value adjustments to non-current intangible assets and depreciation and value adjustments to property, plant and equipment (line 22 + line 23)	21	2 748 463	3 177 353	
G.1.	Amortization of non-current intangible assets and depreciation of property, plant and equipment (551)	22	2 748 463	3 017 174	
2.	Value adjustments to non-current intangible assets and property, plant and equipment (+/-) (553)	23	0	160 179	
H.	Carrying value of non-current assets sold and raw materials sold (541, 542)	24	40 600	48 900	
I.	Value adjustments to receivables (+/-) (547)	25	-158 535	1 520 803	
J.	Other operating expenses (543, 544, 545, 546, 548, 549, 555, 557)	26	774 463	2 964 831	

DIČ: 2020341092		IČO: 35702257		Výkaz ziskov a strát ÚČ POD 2-01	
Designation a	Text b	Line No. c	Actual data		
			Current accounting period	Preceding accounting period	
			1	2	
***	Profit/loss from operations (+/-) (line 02 - line 10)	27	11 690 203	9 971 161	
*	Added value (line 03 + line 04 + line 05 + line 06 + line 07) - (line 11 + line 12 + line 13 + line 14)	28	28 897 212	27 881 969	
**	Income from financial activities - total line 30 + line 31 + line 35 + line 39 + line 42 + line 43 + line 44	29	13 088 691	6 508 047	
VIII.	Revenue from the sale of securities and shares (661)	30	0	0	
IX.	Income from non-current financial assets (lines 32 to 34)	31	9 662 637	6 193 115	
IX.1.	Income from securities and ownership interests in affiliated accounting entities (665A)	32	9 662 637	6 193 115	
2.	Income from securities and ownership interests within participating interest, except for income of affiliated accounting entities (665A)	33	0	0	
3.	Other income from securities and ownership interests (665A)	34	0	0	
X.	Income from current financial assets - total (lines 36 to 38)	35	0	0	
X.1.	Income from current financial assets in affiliated accounting entities (666A)	36	0	0	
2.	Income from current financial assets within participating interest, except for income of affiliated accounting entities (666A)	37	0	0	
3.	Other income from current financial assets (666A)	38	0	0	
XI.	Interest income (line 40 + line 41)	39	3 369 551	288 888	
XI.1.	Interest income from affiliated accounting entities (662A)	40	2 503 613	1 053	
2.	Other interest income (662A)	41	865 938	287 835	
XII.	Exchange rate gains (663)	42	2 503	714	
XIII.	Gains on revaluation of securities and income from derivative transactions (664, 667)	43	0	0	
XIV.	Other income from financial activities (668)	44	54 000	25 330	
**	Expenses related to financial activities - total line 46 + line 47 + line 48 + line 49 + line 52 + line 53 + line 54	45	10 538 583	9 077 340	
K.	Securities and shares sold (561)	46	0	0	
L.	Expenses related to current financial assets (566)	47	0	0	
M.	Value adjustments to financial assets (+/-) (565)	48	97 500	5 289 534	
N.	Interest expense (line 50 + line 51)	49	10 429 105	3 718 854	
N.1.	Interest expenses related to affiliated accounting entities (562A)	50	10 429 105	3 470 325	
2.	Other interest expenses (562A)	51	0	248 529	
O.	Exchange rate losses (563)	52	2 262	2 475	
P.	Loss on revaluation of securities and expenses related to derivative transactions (564, 567)	53	0	0	

DIČ:	2020341092	IČO:	35702257	Výkaz ziskov a strát ÚČ POD 2-01	
Designation a	Text b	Line No. c	Actual data		
			Current accounting period 1	Preceding accounting period 2	
Q.	Other expenses related to financial activities (568, 569)	54	9 716	66 477	
***	Profit/loss from financial activities (+/-) (line 29 - line 45)	55	2 550 108	-2 569 293	
****	Profit/loss for the accounting period before tax (+/-) (line 27 + line 55)	56	14 240 311	7 401 868	
R.	Income tax (line 58 + line 59)	57	2 513 779	2 695 455	
R.1.	Income tax - current (591, 595)	58	2 301 867	1 931 730	
2.	Income tax - deferred (+/-) (592)	59	211 912	763 725	
S.	Transfer of net profit/net loss shares to partners (+/--596)	60	0	0	
****	Profit/loss for the accounting period after tax (+/-) (line 56 - line 57 - line 60)	61	11 726 532	4 706 413	

Veolia Energia Slovensko, a. s.

Poznámky účtovnej závierky
k 31. decembru 2023

Poznámky Úč PODV 3 - 01

IČO 3 5 7 0 2 2 5 7

DIČ 2 0 2 0 3 4 1 0 9 2

A. VŠEOBECNÉ INFORMÁCIE

1. Obchodné meno spoločnosti

Veolia Energia Slovensko, a. s.
Einsteinova 21
Bratislava – mestská časť Petržalka 851 01

Spoločnosť Veolia Energia Slovensko, a.s. (ďalej len Spoločnosť), bola založená 30. októbra 1996 a do obchodného registra bola zapísaná 6. novembra 1996 (Obchodný register Okresného súdu Bratislava I v Bratislave, oddiel Sa, vložka 1188/B).

Hlavnými činnosťami Spoločnosti sú:

- riadenie, výroba a rozvod tepla a teplej a studenej vody,
- montáž a opravy meracej a regulačnej techniky,
- výroba, inštalácia a opravy ústredného vykurovania a vetrania,
- organizačné a ekonomické poradenstvo,
- poradenská činnosť v investičnej výstavbe,
- sprostredkovateľské činnosti v oblasti služieb,
- organizačné a ekonomické poradenstvo,
- poradenská činnosť v oblasti energetiky a úspor energie,
- činnosť účtovných poradcov,
- podnikanie v elektroenergetike v rozsahu výroba elektriny
- výkon činnosti energetického audítora
- poskytovanie energetickej služby s garantovanou úsporou energie
- správa a údržba bytového a nebytového fondu v rozsahu voľných živností

2. Údaje o neobmedzenom ručení

Spoločnosť nie je neobmedzene ručiacim spoločníkom v iných spoločnostiach podľa § 56 ods. 5 Obchodného zákonníka.

3. Dátum schválenia účtovnej závierky za predchádzajúce účtovné obdobie

Účtovná závierka Spoločnosti k 31. decembru 2023, za predchádzajúce účtovné obdobie, bola schválená valným zhromaždením Spoločnosti dňa 31. októbra 2023.

4. Právny dôvod na zostavenie účtovnej závierky

Účtovná závierka Spoločnosti k 31. decembru 2023 je zostavená ako riadna účtovná závierka podľa § 17 ods. 6 zákona NR SR č. 431/2002 Z. z. o účtovníctve (ďalej „zákon o účtovníctve“) za účtovné obdobie od 1. januára 2023 do 31. decembra 2023.

Účtovná závierka je určená pre používateľov, ktorí majú primerané znalosti o obchodných a ekonomických činnostiach a účtovníctve a ktorí analyzujú tieto informácie s primeranou pozornosťou. Účtovná závierka neposkytuje a ani nemôže poskytovať všetky informácie, ktoré by existujúci a potencionálni investori, poskytovatelia úverov a pôžičiek a iní veritelia, mohli potrebovať. Títo používatelia musia relevantné informácie získať z iných zdrojov.

5. Informácie o skupine

Spoločnosť je oslobodená od povinnosti zostaviť konsolidovanú účtovnú závierku a konsolidovanú výročnú správu podľa § 22 ods. 8 zákona o účtovníctve: Jej materská účtovná jednotka VEOLIA ENERGIE INTERNATIONAL, SA, Rue La Boétie 21, 750 08 Paris, zostavuje svoju konsolidovanú účtovnú závierku podľa IFRS v znení prijatom Európskou úniou. Do tejto konsolidovanej účtovnej závierky sa zahŕňa Spoločnosť a všetky jej dcérske účtovné jednotky.

Spoločnosť je materskou účtovnou jednotkou, pretože má viac ako 50% podiel na hlasovacích právach v iných účtovných jednotkách (pozri časť E.2).

6. Počet zamestnancov

Priemerný prepočítaný počet zamestnancov Spoločnosti v účtovnom období 2023 bol 296 (v účtovnom období 2022 bol 241).

Počet zamestnancov k 31. decembru 2023 bol 269, z toho 83 vedúcich zamestnancov (k 31. decembru 2022 to bolo 293 zamestnancov, z toho 21 vedúcich zamestnancov).

7. Zverejnenie účtovnej závierky za predchádzajúce účtovné obdobie

Účtovná závierka Spoločnosti k 31. decembru 2022 spolu so správou audítora o overení účtovnej závierky k 31. decembru 2022 resp. výročnou správou a dodatkom správy audítora o overení súladu výročnej správy s účtovnou závierkou bola uložená do registra účtovných závierok 30. júna 2023.

Poznámky Úč PODV 3 - 01

IČO 3 5 7 0 2 2 5 7
DIČ 2 0 2 0 3 4 1 0 9 2**8. Schválenie audítora**

Valné zhromaždenie 28. apríla 2009 schválilo spoločnosť KPMG Slovensko spol. s r.o. ako audítora na overenie účtovnej zvierky za účtovné obdobie od 1. januára 2023 do 31. decembra 2023.

B. INFORMÁCIE O ORGÁNOCH ÚČTOVNEJ JEDNOTKY

Predstavenstvo: Ing. Peter Martinka – predseda
Philippe Guitard – člen
Ing. Peter Dobrý – člen

Dozorná rada: Ing. Martin Bernard – predseda
Ing. Míluše Poláková – člen
Mgr. Jaroslav Krupec – člen

C. INFORMÁCIE O AKCIONÁROCH ÚČTOVNEJ JEDNOTKY

Štruktúra akcionárov Spoločnosti počas účtovného obdobia bola takáto:

	Podiel na základnom imaní		Hlasovacie práva
	EUR	%	%
VEOLIA ENERGIE INTERNATIONAL, SA	2 058 023	100	100
Spolu	2 058 023	100	100

Štruktúra akcionárov sa v porovnaní s predchádzajúcim účtovným obdobím nezmenila.

D. INFORMÁCIE O PRIJATÝCH POSTUPOCH**1. Východiská pre zostavenie účtovnej zvierky**

Účtovná zvierka bola zostavená za predpokladu, že Spoločnosť bude nepretržite pokračovať vo svojej činnosti (going concern).

Účtovné metódy a všeobecné účtovné zásady boli účtovnou jednotkou konzistentne aplikované.

2. Informácie o charaktere a účele transakcií, ktoré sa neuvádzajú v súvahe

K 31. decembru 2023 krátkodobé záväzky Spoločnosti prevýšili hodnotu krátkodobých pohľadávok a finančného majetku o sumu 36 269 141 EUR.

Spoločnosť prijala od materskej spoločnosti dokument, v ktorom sa zaviazala Spoločnosti poskytovať finančnú a inú podporu minimálne po dobu jedného roka odo dňa schválenia tejto účtovnej zvierky.

Informácie o ostatných finančných povinnostiach a nájmoch sú uvedené v časti H.2 a H.3.

3. Použitie odhadov a úsudkov

Zostavenie účtovnej zvierky si vyžaduje, aby manažment Spoločnosti urobil úsudky, odhady a predpoklady, ktoré ovplyvňujú aplikáciu účtovných metód a účtovných zásad a hodnotu vykazovaného majetku, záväzkov, výnosov a nákladov. Odhady a súvisiace predpoklady sú založené na minulých skúsenostiach a iných rozličných faktoroch, považovaných za primerané okolnostiam, na základe ktorých sa formuje východisko pre posúdenie účtovných hodnôt majetku a záväzkov, ktoré nie sú zrejme z iných zdrojov. Skutočné výsledky sa preto môžu líšiť od odhadov.

Odhady a súvisiace predpoklady sú neustále prehodnocované. Korekcie účtovných odhadov nie sú vykázané retrospektívne, ale sú vykázané v období, v ktorom je odhad korigovaný, ak korekcia ovplyvňuje iba toto obdobie, alebo v období korekcie a v budúcich obdobiach, ak korekcia ovplyvňuje toto aj budúce obdobia.

Úsudky

V súvislosti s aplikáciou účtovných metód a účtovných zásad Spoločnosti nie sú potrebné také úsudky, ktoré by mali významný dopad na hodnoty vykázané v účtovnej zvierke.

Poznámky Úč PODV 3 - 01

IČO 3 5 7 0 2 2 5 7
DIČ 2 0 2 0 3 4 1 0 9 2**Neistoty v odhadoch a predpokladoch**

Informácie o tých neistotách v predpokladoch a odhadoch, pri ktorých existuje signifikantné riziko, že by mohli viesť k významnej úprave v nasledujúcom účtovnom období sú bližšie opísané v nasledujúcich bodoch poznámok:

- Bod D.12– test na zníženie hodnoty dlhodobého nehmotného, hmotného, finančného majetku – kľúčové predpoklady týkajúce sa odhadu zníženia budúcich ekonomických úžitkov

Spoločnosť vhodným spôsobom vykonáva test znehodnotenia majetku ku dňu ku ktorému sa zostavuje zvierka. Test znehodnotenia majetku (pre dlhodobý nehmotný, hmotný, finančný majetok) sa vykonáva pre každý majetok, pri ktorom existuje indikácia, že by mohol byť k tomuto dátumu znehodnotený alebo pri ktorom došlo k zrušeniu straty zo znehodnotenia. Manažment spoločnosti sa presvedčí, že výsledky testu nie sú nekonzistentné s jeho celkovým hodnotením spätne získateľných súm.

4. Dlhodobý nehmotný a dlhodobý hmotný majetok

Dlhodobý majetok nakupovaný sa oceňuje obstarávacou cenou, ktorá zahŕňa cenu obstarania a náklady súvisiace s obstaraním (clo, prepravu, montáž, poistné a pod.), zníženú o dobropisy, skontá, rabaty, zľavy z ceny, bonusy a pod.

Súčasťou obstarávacej ceny dlhodobého majetku nie sú úroky z úverov, ktoré vznikli do momentu uvedenia dlhodobého majetku do používania.

Dlhodobý majetok vytvorený vlastnou činnosťou sa oceňuje vlastnými nákladmi. Vlastnými nákladmi sú všetky priame náklady vynaložené na výrobu alebo inú činnosť a nepriame náklady, ktoré sa vzťahujú na výrobu alebo inú činnosť.

Odpisy dlhodobého nehmotného majetku sú stanovené vychádzajúc z predpokladanej doby jeho používania a predpokladaného priebehu jeho opotrebenia.

Odpisovať sa začína prvým dňom mesiaca nasledujúceho po uvedení dlhodobého majetku do používania. Drobný dlhodobý nehmotný majetok, ktorého obstarávacia cena (resp. vlastné náklady) je 2 400 EUR, a nižšia, sa odpisuje jednorazovo pri uvedení do používania.

Predpokladaná doba používania, metóda odpisovania a odpisová sadzba sú uvedené v nasledujúcej tabuľke:

	Predpokladaná doba používania	Metóda odpisovania	Ročná odpisová sadzba v %
Oceniteľné práva	6	rovnomerná	16,67%
Softvér	5 až 10	rovnomerná	10% - 20%
Ostatný nehmotný majetok	16 až 19,75	rovnomerná	5,06 % až 6,25%

Metódy odpisovania, doby použiteľnosti a zostatkové hodnoty sa prehodnocujú ku dňu, ku ktorému sa zostavuje účtovná zvierka, a ak je to potrebné, urobí sa úprava.

Odpisy dlhodobého hmotného majetku sú stanovené vychádzajúc z predpokladanej doby jeho používania a predpokladaného priebehu jeho opotrebenia.

Odpisovať sa začína prvým dňom mesiaca nasledujúceho po uvedení dlhodobého majetku do používania. Drobný dlhodobý hmotný majetok, ktorého obstarávacia cena (resp. vlastné náklady) je 1 700 EUR a nižšia, sa odpisuje jednorazovo pri uvedení do používania.

Pozemky sa neodpisujú.

Predpokladaná doba používania, metóda odpisovania a odpisová sadzba sú uvedené v nasledujúcej tabuľke:

	Predpokladaná doba používania v rokoch	Metóda odpisovania	Ročná odpisová sadzba v % alebo koeficient pre zrýchlené odpisovanie
Stavby	3,5 až 38	rovnomerná	2,63% - 28,57%
Stroje, prístroje a zariadenia	4 až 14,16	rovnomerná	7,06% - 25%
Dopravné prostriedky	4	rovnomerná	25%

Metódy odpisovania, doby použiteľnosti a zostatkové hodnoty sa prehodnocujú ku dňu, ku ktorému sa zostavuje účtovná zvierka, a ak je to potrebné, urobí sa úprava.

Poznámky Úč PODV 3 - 01

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Posúdenie zníženia hodnoty majetku

Opravné položky sa tvoria na základe zásady opatrnosti, ak je opodstatnené predpokladať, že došlo k zníženiu hodnoty majetku oproti jeho oceneniu v účtovníctve. Opravná položka sa účtuje v sume opodstatneného predpokladu zníženia hodnoty majetku oproti jeho oceneniu v účtovníctve.

Faktory, ktoré sú považované za dôležité pri posudzovaní zníženia hodnoty majetku sú:

- technologický pokrok,
- významne nedostatočné prevádzkové výsledky v porovnaní s historickými alebo plánovanými prevádzkovými výsledkami,
- významné zmeny v spôsobe použitia majetku Spoločnosti alebo celkovej zmeny stratégie Spoločnosti,
- zastaralosť produktov.

Ak Spoločnosť zistí, že na základe existencie jedného alebo viacerých indikátorov zníženia hodnoty majetku možno predpokladať, že došlo k zníženiu hodnoty majetku oproti jeho oceneniu v účtovníctve, vypočíta zníženie hodnoty majetku na základe odhadov projektovaných čistých diskontovaných peňažných tokov, ktoré sa očakávajú z daného majetku, vrátane jeho prípadného predaja. Odhadované zníženie hodnoty by sa mohlo preukázať ako nedostatočné, ak by analýzy nadhodnotili peňažné toky alebo ak sa zmenia podmienky v budúcnosti. Pre viac informácií pozri bod D.12. Zníženie hodnoty majetku a opravné položky.

5. Dlhodobý finančný majetok

Ako dlhodobý finančný majetok Spoločnosť vykazuje podielové cenné papiere a podiely v prepojených účtovných jednotkách, podielové cenné papiere a podiely s podielovou účasťou okrem v prepojených účtovných jednotkách a ostatné realizovateľné cenné papiere a podiely.

Dlhodobý finančný majetok sa pri obstaraní (prvotné ocenenie) oceňuje obstarávacou cenou vrátane nákladov súvisiacich s obstaraním (poplatky, provízie za sprostredkovanie a pod.). Súčasťou obstarávacej ceny cenných papierov nie sú úroky z úverov na obstaranie cenných papierov a podielov, kurzové rozdiely a náklady spojené s držbou cenného papiera a podielu.

Ku dňu, ku ktorému sa zostavuje účtovná závierka sa dlhodobý finančný majetok oceňuje takto:

- Podielové cenné papiere a podiely v dcérskych, spoločných a pridružených účtovných jednotkách: obstarávacou cenou upravenou o prípadné zníženie ich hodnoty oproti ich oceneniu v účtovníctve.

6. Zásoby

Zásoby sa oceňujú nižšou z nasledujúcich hodnôt: obstarávacou cenou (nakupované zásoby) alebo vlastnými nákladmi (zásoby vytvorené vlastnou činnosťou), alebo čistou realizačnou hodnotou.

Obstarávacia cena zahŕňa cenu, za ktorú sa zásoby obstarali a náklady súvisiace s obstaraním (clo, prepravu, poistné, provízie, a pod.), zníženú o dobropisy, skontá, rabaty, zľavy z ceny, bonusy a pod. Úroky z úverov nie sú súčasťou obstarávacej ceny.

Úbytok zásob sa účtuje v skutočnej obstarávacej cene spôsobom, keď prvá cena na ocenenie prírastku príslušného druhu majetku sa použije ako prvá cena na ocenenie úbytku tohto majetku (tzv. FIFO metóda). Úbytok zásob na sklade výpočtovej techniky sa účtuje v cene zistenej metódou váženého aritmetického priemeru.

Čistá realizačná hodnota je predpokladaná predajná cena znížená o predpokladané náklady na ich dokončenie a o predpokladané náklady súvisiace s ich predajom.

Zníženie hodnoty zásob sa upravuje vytvorením opravnej položky.

7. Zákazková výroba

Ak sa výsledok zákazkovej výroby dá spoľahlivo odhadnúť, zmluvné výnosy a zmluvné náklady pripadajúce na účtovné obdobie sa účtujú ako náklady a výnosy metódou stupňa dokončenia (angl. percentage-of-completion method), pričom stupeň dokončenia zákazky sa zisťuje kumulatívne na základe aktuálneho rozpočtu zmluvných nákladov a zmluvných výnosov, ku dňu, ku ktorému sa zostavuje účtovná závierka ako dokončenie pomernej fyzickej časti zmluvnej práce.

Náklady na zákazku sa vykážu v období, v ktorom vznikli. Náklady vynaložené v bežnom roku a súvisiace s budúcou činnosťou na zákazke sa do výpočtu stupňa dokončenia nezahrnú.

Ak výsledok zákazkovej výroby ku dňu, ku ktorému sa zostavuje účtovná závierka, nie je možné spoľahlivo odhadnúť, účtujú sa zmluvné výnosy v sume vynaložených zmluvných nákladov v danom účtovnom období, pri ktorých je pravdepodobné, že budú preplatené („metóda nulového zisku“). Možnosť spoľahlivého odhadu výsledku zákazkovej výroby sa prehodnocuje vždy ku dňu, ku ktorému sa zostavuje účtovná závierka.

Poznámky Úč PODV 3 - 01

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Ku dňu, ku ktorému sa zostavuje účtovná závierka, sa rozdiel medzi doteraz požadovanými platbami za plnenie na zákazkovej výrobe a hodnotou zákazkovej výroby podľa metódy stupňa dokončenia alebo podľa metódy nulového zisku vykáže v súvahe ako čistá hodnota zákazky so súvzťažným zápisom v prospech výnosov zo zákazky.

Zhotoviteľom požadované sumy za vykonanú prácu na zákazkovej výrobe sa vykážu ako pohľadávky z obchodného styku so súvzťažným zápisom v prospech výnosov zo zákazky. Preddavky, ktoré zhotoviteľ prijal pred vykonaním príslušnej práce sa vykážu ako prijaté preddavky alebo dlhodobé prijaté preddavky.

Ak sa ku dňu, ku ktorému sa zostavuje účtovná závierka predpokladá, že náklady prevýšia výnosy, účtuje sa odhad očakávanej straty zo zákazkovej výroby ako rezerva na stratu zo zákazkovej výroby. Výška očakávanej straty je určená bez ohľadu na to, či sa začala práca na zákazkovej výrobe, na stupeň dokončenia zákazkovej výroby alebo na výšku ziskov, ktorých vznik sa očakáva z iných zmlúv, ku ktorým sa nepristupuje ako k jednej zákazkovej výrobe.

Očakávaná strata zo zákazkovej výroby sa vykáže ako ostatné náklady na hospodársku činnosť. V účtovnom období, v ktorom už nie je pravdepodobná strata zo zákazkovej výroby alebo je pravdepodobné zníženie straty zo zákazkovej výroby alebo zúčtovanie straty, sa vykáže zníženie ostatných nákladov na hospodársku činnosť.

Spájanie zmlúv. Ako jedna zákazková výroba sa účtuje skupina zmlúv s jedným objednávateľom alebo s niekoľkými objednávateľmi, ak sú súčasne splnené tieto podmienky:

- a) skupina zmlúv a ich podmienky sa dohadujú ako celok,
- b) skupina zmlúv vzájomne úzko súvisí tak, že sú súčasťou jedného projektu a majú spoločnú maržu,
- c) zmluvy sa vykonávajú súbežne alebo na seba postupne nadväzujú.

Delenie zmlúv. Ak sa v jednej zmluve dohodlo zhotovenie viacerých majetkov, účtuje sa o zhotovení jednotlivého majetku tvoriaceho predmet zmluvy ako o samostatnej zákazkovej výrobe, ak sú súčasne splnené tieto podmienky:

- a) pre jednotlivý majetok sa predložili samostatné ponuky,
- b) jednotlivý majetok bol predmetom samostatného rokovania a zhotoviteľ a objednávateľ mali možnosť prijať alebo odmietnuť tú časť zmluvy, ktorá sa vzťahuje na jednotlivý majetok,
- c) ku jednotlivému majetku možno identifikovať zmluvné náklady a zmluvné výnosy.

8. Pohľadávky

Pohľadávky pri ich vzniku sa oceňujú ich menovitou hodnotou; postúpené pohľadávky a pohľadávky nadobudnuté vkladom do základného imania sa oceňujú obstarávacou cenou vrátane nákladov súvisiacich s obstaraním. Toto ocenenie sa znižuje o pochybné a nevymožiteľné pohľadávky.

Pri dlhodobých pôžičkách a pohľadávkach, ak je zostatková doba splatnosti pohľadávky alebo pôžičky dlhšia ako jeden rok, upravuje sa hodnota tejto pohľadávky alebo pôžičky formou opravnej položky, ktorá predstavuje rozdiel medzi menovitou a súčasnou hodnotou pohľadávky. Súčasná hodnota pohľadávky sa počíta ako súčet súčínov budúcich peňažných príjmov a príslušných diskontných faktorov.

9. Krátkodobý finančný majetok

Krátkodobý finančný majetok predstavujú krátkodobé cenné papiere majetkového alebo úverového charakteru, ktoré sú v čase obstarania splatné do jedného roka, príp. určené na predaj do jedného roka od ich obstarania, vlastné akcie a vlastné obchodné podiely a emisné kvóty.

10. Finančné účty

Finančné účty tvoria peňažná hotovosť, ceniny, zostatky na bankových účtoch a oceňujú sa menovitou hodnotou. Zníženie ich hodnoty sa vyjadruje opravou položkou.

11. Náklady budúcich období a príjmy budúcich období

Náklady budúcich období a príjmy budúcich období sa vykazujú vo výške, ktorá je potrebná na dodržanie zásady vecnej a časovej súvislosti s účtovným obdobím.

12. Zníženie hodnoty majetku a opravné položky

Opravné položky sa tvoria na základe zásady opatrnosti, ak je opodstatnené predpokladať, že došlo k zníženiu hodnoty majetku oproti jeho oceneniu v účtovníctve. Opravná položka sa účtuje v sume opodstatneného predpokladu zníženia hodnoty majetku oproti jeho oceneniu v účtovníctve. Opravné položky sa zrušia alebo sa zmenia ich výška, ak nastane zmena predpokladu zníženia hodnoty.

Zníženie hodnoty dlhodobého majetku a zásob

Ku každému dňu, ku ktorému sa zostavuje účtovná závierka, je účtovná hodnota majetku Spoločnosti, iného ako odloženej daňovej pohľadávky (pozri bod D.16. Odložené dane) posudzovaná s cieľom zistiť, či existujú indikátory, že by mohlo dôjsť k zníženiu hodnoty majetku. Ak takéto indikátory existujú, potom sa odhadnú predpokladané budúce ekonomické úžitky z daného majetku.

Poznámky Úč PODV 3 - 01

IČO	3	5	7	0	2	2	5	7
DIČ	2	0	2	0	3	4	1	0
								9
								2

Opravné položky vykázané v predchádzajúcich obdobiach sa prehodnocujú ku každému dňu, ku ktorému sa zostavuje účtovná závierka s cieľom zistiť, či existujú indikátory, ktoré by naznačovali, že došlo k zmene v predpoklade zníženia hodnoty majetku alebo tento predpoklad prestal existovať. Opravná položka sa zruší, ak došlo k zmene predpokladov použitých na určenie predpokladaných ekonomických úžitkov z daného majetku. Opravná položka sa zruší len v rozsahu, v akom účtovná hodnota majetku neprevyšuje tú účtovnú hodnotu, ktorá by bola stanovená po zohľadnení odpisov, ak by opravná položka nebola vykázaná.

Zásady posúdenia zníženia hodnoty dlhodobého majetku sú opísané aj v bode D.4.

Zníženie hodnoty finančného majetku a pohľadávok

Ku každému dňu, ku ktorému sa zostavuje účtovná závierka sa finančný majetok, ktorý nie je ocenený reálnou hodnotou posudzuje s cieľom zistiť, či existujú objektívne dôkazy zníženia jeho hodnoty.

Medzi objektívne dôkazy o znížení hodnoty finančného majetku patrí nesplácanie dlhu alebo protiprávne konanie dlžníka, reštrukturalizácia pohľadávok Spoločnosti za podmienok, o ktorých by Spoločnosť za normálnej situácie neuvažovala, indikácie, že na majetok dlžníka alebo emitenta bude vyhlásený konkurz, alebo skutočnosť, že pre cenný papier prestal existovať aktívny trh. Objektívnym dôkazom zníženia hodnoty investícií do majetkových cenných papierov je aj významné alebo dlhodobé zníženie ich reálnej hodnoty pod úroveň ich obstarávacej ceny.

Predpokladané budúce ekonomické úžitky z investícií Spoločnosti v podielových cenných papieroch a v podieloch a z pohľadávok sa vypočítajú ako súčasná hodnota odhadovaných diskontovaných budúcich peňažných tokov. Pri určení návratnej hodnoty úverov a pohľadávok sa tiež berie do úvahy schopnosť a výkonnosť dlžníka a hodnota kolaterálov a záruk od tretích strán.

Opravná položka sa zruší, ak následné zvýšenie predpokladaných budúcich ekonomických úžitkov možno objektívne spájať s udalosťou, ktorá nastala po vykázaní opravnej položky

13. Záväzky

Záväzky pri ich vzniku sa oceňujú menovitou hodnotou. Záväzky pri ich prevzatí sa oceňujú obstarávacou cenou. Ak sa pri inventarizácii zistí, že suma záväzkov je iná ako ich výška v účtovníctve, uvedú sa záväzky v účtovníctve a v účtovnej závierke v tomto zistenom ocenení.

14. Rezervy

Rezerva je záväzok predstavujúci existujúcu povinnosť Spoločnosti, ktorá vznikla z minulých udalostí a je pravdepodobné, že v budúcnosti zníži jej ekonomické úžitky. Rezervy sú záväzky s neurčitým časovým vymedzením alebo výškou a oceňujú sa odhadom v sume potrebnej na splnenie existujúcej povinnosti ku dňu, ku ktorému sa zostavuje účtovná závierka.

Tvorba rezervy sa účtuje na vecne príslušný nákladový alebo majetkový účet, ku ktorému záväzok prislúcha. Použitie rezervy sa účtuje na ťarchu vecne príslušného účtu rezerv so súvzťažným zápisom v prospech vecne príslušného účtu záväzkov. Rozpustenie nepotrebných rezerv alebo jej časti sa účtuje opačným účtovným zápisom ako sa účtovala tvorba rezervy.

Tvorba rezervy na bonusy, rabaty, skontá a vrátenie kúpnej ceny pri reklamácii sa účtuje ako zníženie pôvodne dosiahnutých výnosov so súvzťažným zápisom v prospech účtu rezerv.

Nevyfakturované dodávky majetku

Rezervy na nevyfakturované dodávky majetku sa nevykazujú s vplyvom na výsledok hospodárenia a oceňujú sa v odhadovanej výške záväzku.

15. Zamestnanecké požitky

Platy, mzdy, príspevky do dôchodkových a poisťných fondov, platená ročná dovolenka a platená zdravotná dovolenka, bonusy a ostatné nepeňažné požitky (napr. zdravotná starostlivosť) sa účtujú v účtovnom období, s ktorým vecne a časovo súvisia.

Dlhodobé zamestnanecké požitky

Zamestnanec má na základe Zákonníka práce pri odchode do starobného dôchodku nárok na odmenu vo výške jednej priemernej mesačnej mzdy. Na základe platnej kolektívnej zmluvy sa odchodné zvyšuje nasledovne:

- 100 EUR u zamestnanca, ktorého pracovný pomer trval najmenej 5 a menej ako 10 rokov,
- 400 EUR u zamestnanca, ktorého pracovný pomer trval najmenej 10 a menej ako 15 rokov,
- 500 EUR u zamestnanca, ktorého pracovný pomer trval najmenej 15 a menej ako 20 rokov,
- 700 EUR u zamestnanca, ktorého pracovný pomer trval najmenej 20 a menej ako 25 rokov,
- 900 EUR u zamestnanca, ktorého pracovný pomer trval najmenej 25 a menej ako 30 rokov,
- 1000 EUR u zamestnanca, ktorého pracovný pomer trval najmenej 30 rokov.

Záväzok za už odpracovanú dobu zamestnania je ocenený v jeho súčasnej hodnote ku dňu, ku ktorému sa zostavuje účtovná závierka. Poistno-matematické zisky alebo straty sa účtujú okamžite v čase ich vzniku pri prehodnotení výšky záväzku.

Poznámky Úč PODV 3 - 01

IČO	3	5	7	0	2	2	5	7
DIČ	2	0	2	0	3	4	1	0
								9
								2

Hlavné poistno-matematické predpoklady použité na výpočet zamestnaneckých požitkov sú nasledovné:

Priemerný počet zamestnancov k 31. decembru 2023	296
Percento zamestnancov, ktorí ukončia zamestnanecký pomer so Spoločnosťou pred odchodom do dôchodku (miera ukončenia)	68,21%
Predpokladané zvýšenie miezd (pre rok 2024 - 10,00%, rok 2025 - 5,00%, rok 2026 a neskôr - 4,50%)	
Diskontná sadzba	4,00%
Dlhodobá inflácia	2,00%

16. Odložené dane

Odložené dane (odložená daňová pohľadávka a odložený daňový záväzok) sa vzťahujú na:

- a) dočasné rozdiely medzi účtovnou hodnotou majetku a účtovnou hodnotou záväzkov vykázanou v súvahe a ich daňovou základňou,
- b) možnosť umorovať daňovú stratu v budúcnosti, ktorou sa rozumie možnosť odpočítať daňovú stratu od základu dane v budúcnosti,
- c) možnosť previesť nevyužitú daňovú odpočty a iné daňové nároky do budúcich období.

Odložená daňová pohľadávka ani odložený daňový záväzok sa neúčtuje pri:

- dočasných rozdieloch pri prvotnom zaúčtovaní (angl. initial recognition) majetku alebo záväzku v účtovníctve, ak v čase prvotného zaúčtovania nemá tento účtovný prípad vplyv ani na výsledok hospodárenia ani na základ dane a zároveň nejde o kombináciu podnikov (t. j. nejde o účtovný prípad vznikajúci u kupujúceho pri kúpe podniku alebo časti podniku, prijímateľa vkladu podniku alebo časti podniku alebo u nástupníckej účtovnej jednotke pri zlúčení, splynutí alebo rozdelení),
- dočasných rozdieloch súvisiacich s podielmi v dcérskych, spoločných a pridružených účtovných jednotkách, ak Spoločnosť je schopná ovplyvniť vyrovnanie týchto dočasných rozdielov a je pravdepodobné, že tieto dočasné rozdiely nebudú vyrovnané v blízkej budúcnosti,
- dočasných rozdieloch pri prvotnom zaúčtovaní goodwillu alebo záporného goodwillu.

O odloženej daňovej pohľadávke z odpočítateľných dočasných rozdielov, z nevyužitých daňových strát a nevyužitých daňových odpočtov a iných daňových nárokov sa účtuje len vtedy, ak je pravdepodobné, že budúci základ dane, voči ktorému ich bude možné využiť, je dosiahnuteľný. Odložená daňová pohľadávka sa preveruje ku každému dňu, ku ktorému sa zostavuje účtovná závierka a znižuje sa vo výške, v akej je nepravdepodobné, že základ dane z príjmov bude dosiahnutý. Pri výpočte odloženej dane sa použije sadzba dane z príjmov, o ktorej sa predpokladá, že bude platiť v čase vyrovnania odloženej dane.

V súvahe sa odložená daňová pohľadávka a odložený daňový záväzok vykazujú samostatne. Ak sa vzťahujú na odloženú daň z príjmov toho istého daňovníka a ide o ten istý daňový úrad, môže sa vykázat len výsledný zostatok účtu 481 – Odložený daňový záväzok a odložená daňová pohľadávka.

17. Výdavky budúcich období a výnosy budúcich období

Výdavky budúcich období a výnosy budúcich období sa vykazujú vo výške, ktorá je potrebná na dodržanie zásady vecnej a časovej súvislosti s účtovným obdobím.

18. Dotácie zo štátneho rozpočtu

O nároku na dotácie zo štátneho rozpočtu, podporu alebo príspevok sa účtuje, ak je takmer isté, že sa splnia všetky podmienky súvisiace s dotáciou a súčasne, že sa dotácia poskytne.

Dotácie na obstaranie dlhodobého nehmotného majetku a dlhodobého hmotného majetku sa najskôr vykazujú ako výnosy budúcich období a do výkazu ziskov a strát sa rozpúšťajú ako výnosy z hospodárskej činnosti v časovej a vecnej súvislosti so zaúčtovaním odpisov z tohto dlhodobého majetku.

Dotácie na úhradu nákladov, ktoré kompenzujú konkrétne náklady spojené s činnosťou Spoločnosti sa najskôr vykazujú ako výnosy budúcich období a do výkazu ziskov a strát sa rozpúšťajú ako výnosy z hospodárskej činnosti v časovej a vecnej súvislosti s vynaložením nákladov na príslušný účel.

Spoločnosť požiadala o dotácie na pokrytie obmedzenia nárastu cien tepla na rok 2023. Dotácie sú určené pre bytové objekty a to konkrétne nákladov súvisiacich s ustanovením limitu nárastu ceny tepla pre koncových odberateľov tepla v bytových objektoch. Vyúčtovanie prijatej dotácie k cene tepla a skutočnej cene tepla je Spoločnosť povinná vykonať do 30. septembra 2024.

19. Prenájom (lízing)

Finančný prenájom. Finančný prenájom je obstaranie dlhodobého hmotného majetku na základe nájomnej zmluvy s dojednaným právom kúpy prenajatej veci za dohodnuté platby počas dohodnutej doby nájmu. Majetok prenajatý formou finančného prenájmu vykazuje ako svoj majetok a odpisuje ho jeho nájomca, nie vlastník.

Poznámky Úč PODV 3 - 01

IČO

3	5	7	0	2	2	5	7
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DIČ

2	0	2	0	3	4	1	0	9	2
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Súčasťou dohodnutých platieb je aj kúpna cena, za ktorú na konci dohodnutej doby finančného prenájmu prechádza vlastnícke právo k prenajatému majetku z prenajímateľa na nájomcu.

Dohodnutá doba nájmu je najmenej 60 % doby odpisovania podľa daňových predpisov. V prípade nájmu pozemku je doba nájmu najmenej 60 % doby odpisovania hmotného majetku zaradeného do daňovej odpisovanej skupiny 5 resp. 6 (budovy a stavby, doba odpisovania pre daňové účely 20 resp. 40 rokov).

Prijatie majetku nájomcom sa v účtovníctve nájomcu účtuje v deň prijatia majetku na ľarchu príslušného účtu majetku so súvzťažným zápisom v prospech účtu 474 – Záväzky z nájmu vo výške dohodnutých platieb znížených o nerealizované finančné náklady.

Platba nájomného je alokovaná medzi splátku istiny a finančné náklady, vypočítané metódou efektívnej úrokovej miery. Finančné náklady sa účtujú na ľarchu účtu 562 – Úroky.

Operatívny prenájom. Majetok prenajatý na základe operatívneho prenájmu vykazuje ako svoj majetok jeho vlastník, nie nájomca. Prenájom majetku formou operatívneho leasingu sa účtuje do nákladov priebežne počas doby trvania leasingovej zmluvy.

20. Cudzía mena

Majetok a záväzky vyjadrené v cudzej mene sa ku dňu uskutočnenia účtovného prípadu prepočítavajú na menu euro referenčným výmenným kurzom určeným a vyhláseným Európskou centrálnou bankou alebo Národnou bankou Slovenska v deň predchádzajúci dňu uskutočnenia účtovného prípadu (ďalej ako referenčný kurz).

Na ocenenie prírastku cudzej meny nakúpenej za euro sa použije kurz, za ktorý bola táto cudzia mena nakúpená.

Na ocenenie prírastku cudzej meny nakúpenej za inú cudziu menu sa použije hodnota inej cudzej meny v eurách alebo na ocenenie prírastku cudzej meny v eurách sa použije referenčný kurz v deň uzavretia obchodu.

Na úbytok rovnakej cudzej meny v hotovosti alebo z devízového účtu sa na prepočet cudzej meny na eurá použije referenčný výmenný kurz určený a vyhlásený Európskou centrálnou bankou alebo Národnou bankou Slovenska v deň predchádzajúci dňu uskutočnenia účtovného prípadu.

Prijaté a poskytnuté preddavky v cudzej mene prostredníctvom účtu vedeného v tejto cudzej mene sa prepočítavajú na menu euro referenčným výmenným kurzom určeným a vyhláseným Európskou centrálnou bankou alebo Národnou bankou Slovenska v deň predchádzajúci dňu uskutočnenia účtovného prípadu.

Prijaté a poskytnuté preddavky v cudzej mene na účet zriadený v eurách a z účtu zriadeného v eurách sa prepočítavajú na menu euro kurzom, za ktorý boli tieto hodnoty nakúpené alebo predané.

Ku dňu, ku ktorému sa zostavuje účtovná závierka, sa už neprepočítavajú.

Majetok a záväzky vyjadrené v cudzej mene (okrem prijatých a poskytnutých preddavkov) sa ku dňu, ku ktorému sa zostavuje účtovná závierka, prepočítavajú na menu euro referenčným výmenným kurzom určeným a vyhláseným Európskou centrálnou bankou alebo Národnou bankou Slovenska v deň, ku ktorému sa zostavuje účtovná závierka, a účtujú sa s vplyvom na výsledok hospodárenia.

21. Príspevok do kapitálového fondu z príspevkov (Spoločnosť ako príjemca príspevku)

Príspevok do kapitálového fondu z príspevkov sa vykáže vo vlastnom imaní na účte 413 – Ostatné kapitálové fondy v deň splatenia peňažného príspevku, pri nepeňažnom príspevku v deň prevzatia príspevku Spoločnosťou od akcionára.

22. Garantovaná energetická služba (poskytovateľ garantovanej energetickej služby)

Energetické zhodnotenie majetku sa vykazuje formou zákazkovej výroby (pozri bod D.7). Prevádzkové služby sa vykazujú ako tržby z poskytovaných služieb.

23. Výnosy

Tržby za vlastné výkony a tovar neobsahujú daň z pridanej hodnoty. Sú tiež znížené o zľavy a zrážky (rabaty, bonusy, skontá, dobropisy a pod.) bez ohľadu na to, či zákazník mal vopred na zľavu nárok, alebo či ide o dodatočne uznanú zľavu.

Tržby z predaja výrobkov a tovaru sa vykazujú v deň splnenia dodávky podľa Obchodného zákonníka, podľa Incoterms alebo iných podmienok dohodnutých v zmluve.

Tržby z predaja služieb sa vykazujú v účtovnom období, v ktorom boli služby poskytnuté.

Výnosové úroky sa účtujú rovnomerne v účtovných obdobiach, ktorých sa vecne a časovo týkajú.

Výnosy z dividend sa zaúčtujú v čase vzniku práva Spoločnosti na prijatie platby.

Poznámky Úč PODV 3 - 01

IČO

3	5	7	0	2	2	5	7
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DIČ

2	0	2	0	3	4	1	0	9	2
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24. Porovnateľné údaje

Ak v dôsledku zmeny účtovných metód a účtovných zásad nie sú hodnoty za bezprostredne predchádzajúce účtovné obdobie v jednotlivých súčiastiach účtovnej závierky porovnateľné, uvádza sa vysvetlenie o neporovnateľných hodnotách v poznámkach.

Počas roka 2023 spoločnosť pristúpila k úprave porovnateľného obdobia vo Výkaze peňažných tokov (časť M.).

25. Oprava chýb minulých období

Ak Spoločnosť zistí v bežnom účtovnom období významnú chybu týkajúcu sa minulých účtovných období, opraví túto chybu na účtoch 428 - Nerozdelený zisk minulých rokov a 429 - Neuhradená strata minulých rokov, t. j. bez vplyvu na výsledok hospodárenia v bežnom účtovnom období. Opravy nevýznamných chýb minulých účtovných období sa účtujú v bežnom účtovnom období na príslušný nákladový alebo výnosový účet.

V roku 2023 Spoločnosť neúčtovala o oprave významných chýb minulých období.

E. INFORMÁCIE K POLOŽKÁM SÚVAHY

1. Dlhodobý nehmotný majetok a dlhodobý hmotný majetok

Prehľad o pohybe dlhodobého nehmotného a dlhodobého hmotného majetku od 1. januára 2023 do 31. decembra 2023 a za porovnateľné obdobie od 1. januára 2022 do 31. decembra 2022 je uvedený v tabuľkách na stranách 25 až 26.

Spoločnosť neeviduje v roku 2023 dlhodobý nehmotný a dlhodobý hmotný majetok, na ktorý je zriadené záložné právo alebo s ktorým má obmedzené právo nakladať (v roku 2022: žiadny).

2. Dlhodobý finančný majetok

Prehľad o pohybe dlhodobého finančného majetku od 1. januára 2023 do 31. decembra 2023 a za porovnateľné obdobie od 1. januára 2022 do 31. decembra 2022 je uvedený v tabuľke na strane 22.

Výška vlastného imania k 31. decembru 2023 a výsledku hospodárenia za účtovné obdobie 2023 a za predchádzajúce účtovné obdobie účtovných jednotiek je uvedená v nasledujúcom prehľade. Sídla predmetných účtovných jednotiek sú uvedené pod prehľadom.

Na podiely v dcérskych účtovných jednotkách nie je zriadené záložné právo (v roku 2022: žiadne).

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Sídla účtovných jednotiek:

Názov	Sídlo
a) Účtovné jednotky s rozhodujúcim vplyvom	
Dcérske účtovné jednotky	
Veolia Energia Senec, a.s.	Sokolská 6, Senec 903 01
Veolia Energia Kráľovský Chlmec, spol. s r.o.	L. Kossútha 99, Kráľovský Chlmec 077 01
Veolia Energia Vráble, a.s.	Sídlisko Žitava 1399/16, Vráble 952 01
Veolia Energia Brezno, a.s.	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01
Veolia Energia Podunajské Biskupice, s.r.o.	Einsteinova 21, Bratislava 851 01
Veolia Energia Lučenec, a.s.	Ulica partizánska 1/1990, Lučenec 984 01
Nadácia Veolia Slovensko	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01
C-bau, spol. s r.o.	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01
C-Shop, spol. s r.o.	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01
Sloveo a.s.	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01
Veolia Utilities Žiar nad Hronom, a.s.	Priemyselná 12, Žiar nad Hronom 965 63
Veolia Energia Žiar nad Hronom, s.r.o.	A.Dubčeka 1513/55, Žiar nad Hronom 965 01
Veolia Energia Východné Slovensko, s.r.o.	Trieda SNP 37, Košice - mestská časť Západ 040 11
PPC Investments, a.s.	Magnetová 12, Bratislava 831 04
PPC Energy, a.s.	Magnetová 12, Bratislava 831 04
Veolia Energia Levice, a.s.	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01
Veolia Komodity Slovensko, s.r.o.	Ul. Zeppelina 7, Levice 934 01
Veolia Priemyselné služby Slovensko, s.r.o.	Ul. Zeppelina 7, Levice 934 01
Veolia Teplo Levice, s.r.o.	Námestie E. M. Šoltésovej 14, Levice 934 01
Veolia Industry Levice, s.r.o.	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01
Veolia Energia Komfort Košice, a.s.	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01
Prvá rozvojová spoločnosť, a.s.	Polianky 6A, Bratislava 841 01
VeCom SK, a.s.	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01
VEOLIA VODA SLOVENSKÁ REPUBLIKA, s.r.o.	Einsteinova 21, Bratislava - mestská časť Petržalka 851 01

b) Účtovné jednotky so spoločným rozhodujúcim vplyvom**Spoločné účtovné jednotky**

Biomass Energy Corporation, a.s. Okočská cesta 731, Dolný Štál 930 10

Podiely v dcérskych, spoločných a pridružených účtovných jednotkách sa k 31. decembru 2023 ocenili obstarávacou cenou upravenou o zníženie hodnoty podielových cenných papierov a podielov (opravná položka) oproti ich oceneniu v účtovníctve (31. december 2022: obstarávacia cena znížená o opravné položky).

Spoločnosť v roku 2023 kapitalizovala úver poskytnutý spoločnosti Biomass Energy Corporation a.s. (BEC) do finančnej investície na základe rozhodnutia Valného zhromaždenia Spoločnosti vo výške 97 500 EUR. Zároveň v roku 2023 Spoločnosť vytvorila aj opravnú položku k tejto investícii vo výške 97 500 EUR.

Od 1. októbra 2014 bola Spoločnosť zaradená do cashpoolingu typu "Zero Balance" kde hlavný účet je vedený v Spoločnosti. Spoločnosť preto vykazuje k 31. decembru 2023 zostatok na bežnom účte vedenom v Tatra banke 0 EUR a záväzok z cashpoolingových vzťahov predstavuje sumu -41 207 342 EUR.

	Podiel na ZI	Podiel na hlas.	Mena	Výsledok hospodárenia		Príspevky do kapitálového fondu z príspevkov		Vlastné imanie		Účtovná hodnota vykázaná v súvahe	
				2023	2022	2023	2022	2023	2022	2023	2022
a) Účtovné jednotky s rozhodujúcim vplyvom											
Dcérske účtovné jednotky											
Veolia Energia Senec, a.s.	80	80	EUR	57 233	42 242	0	0	533 196	518 205	29 211	29 211
Veolia Energia Kráľovský Chlmec, spol. s r.o.	80	80	EUR	44 880	12 907	0	0	151 588	119 615	27 883	27 883
Veolia Energia Vráble, a.s.	80	80	EUR	20 984	15 934	0	0	268 503	263 453	29 211	29 211
Veolia Energia Brezno, a.s.	75	75	EUR	270 619	42 718	0	0	310 459	82 558	0	0
Veolia Energia Podunajské Biskupice, s.r.o.	100	100	EUR	-3 827	36 629	0	0	266 678	270 505	1 516 418	1 516 418
Veolia Energia Lučenec, a.s.	65	65	EUR	883 009	931 272	0	0	5 218 619	5 173 755	3 220 258	3 220 258
Nadácia Veolia Slovensko	100	100	EUR	-1 555	-1 431	0	0	107 855	109 411	6 639	6 639
C-bau, spol. s r.o.	100	100	EUR	-655 801	246 717	0	0	290 007	955 808	0	0
C-Shop, spol. s r.o.	100	100	EUR	371 245	-882 697	0	0	1 599 117	1 227 872	0	0
Sloveo a.s.	100	100	EUR	-35 876	27 886	0	0	1 169 276	1 205 152	0	0
Veolia Utilities Žiar nad Hronom, a.s.	100	100	EUR	-1 068 114	-4 035 947	0	6 200 000	4 635 467	5 703 581	6 200 000	6 200 000
Veolia Energia Žiar nad Hronom, s.r.o.	100	100	EUR	167 181	-32 207	0	0	2 761 982	2 594 801	1 947 416	1 947 416
Veolia Energia Východné Slovensko, s.r.o.	100	100	EUR	118 700	59 564	0	0	517 189	398 489	164 599	164 599
PPC Investments, a.s.	100	100	EUR	8 580 720	760 589	0	0	10 218 521	6 257 676	30 134 738	30 134 738
PPC Energy, a.s.	100	100	EUR	22 648 123	-2 494 566	0	0	28 185 009	14 922 555	48 895 780	48 895 780
Veolia Energia Levice, a.s.	100	100	EUR	10 641 261	-5 176 997	0	1 800 000	18 784 333	8 143 072	24 324 708	24 324 708
Veolia Komodity Slovensko, s.r.o.	100	100	EUR	1 041 378	327 721	0	0	3 559 260	2 519 882	4 806 626	4 806 626
Veolia Priemyselné služby Slovensko, s.r.o.	100	100	EUR	47 512	-185 687	0	0	858 581	811 069	1 512 499	1 512 499
Veolia Teplo Levice, s.r.o.	100	100	EUR	184 042	20 236	0	0	406 153	225 111	1 056 169	1 056 169
Veolia Industry Levice, s.r.o.	100	100	EUR	-96 104	-238 967	0	0	-1 388 642	-1 292 539	0	0
Veolia Energia Komfort Košice, a.s.	100	100	EUR	545 858	304 860	0	0	1 361 370	815 512	1 136 500	1 136 500
Prvá rozvojová spoločnosť, a.s.	51	51	EUR	3 738 063	6 054 384	0	0	6 832 287	6 384 841	7 301 632	7 301 632
VeCom SK, a.s.	100	100	EUR	7 156 044	3 652 464	0	0	12 425 339	18 362 090	5 000	5 000
VEOLIA VODA SLOVENSKÁ REPUBLIKA, s.r.o.	100	100	EUR	-99	-177	0	0	2 060	2 159	1	1
b) Účtovné jednotky so spoločným rozhodujúcim vplyvom											
Spoločné účtovné jednotky											
Biomass Energy Corporation	50	50	EUR	-47 112	-31 951	0	0	159 883	31 995	0	0
Spolu										132 315 287	132 315 287

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Vývoj opravnej položky k finančnému majetku je nasledovný:

	2023 EUR	2022 EUR
K 1. januáru	122 177 948	116 888 414
Tvorba opravnej položky	97 500	5 289 534
Použitie opravnej položky	0	0
Zrušenie opravnej položky	0	0
K 31. decembru	122 275 448	122 177 948

Veolia Energia Slovensko, a. s. poskytla svojim dcérskym spoločnostiam dlhodobé úročené pôžičky, ktoré sú uvedené v nasledujúcom prehľade:

	Mena	Úrok p.a.	v %	Dátum splatnosti	Suma istiny v príslušnej mene k 31.12.2023	Suma istiny v eurách k 31.12.2023	Suma istiny v príslušnej mene k 31.12.2022
Dlhodobé pôžičky a finančné výpomoci							
		3MEuribor + 1.00%					
Pôžička BEC a.s.	EUR	p.a.		2022-2024	0	0	97 500
					<u>0</u>	<u>0</u>	<u>97 500</u>

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Veolia Energia Slovensko, a. s.
Prehľad o pohybe neobežného majetku
31.12.2023

Názov	Prvotné ocenenie (Obstarávacia cena/Vlastné náklady)		Opravy/Opravné položky		Zostatková cena	
	1.1.2023	31.12.2023	1.1.2023	31.12.2023	1.1.2023	31.12.2023
Aktivované náklady na vývoj	EUR	EUR	EUR	EUR	EUR	EUR
Softvér	4 409 161	43 517	334 155	19 695	0	0
Oceňiteľné práva	535 000	0	89 220	0	1 864 663	1 604 505
Goodwill	0	0	0	0	475 520	386 300
Ostanný dlhodobý nehmotný majetok	145 273	0	1 956	0	0	0
Obstarávaný dlhodobý nehmotný majetok	95 828	1 191 635	14 188	0	117 605	29 624
Poskytnuté preddávky na dlhodobý nehmotný majetok	0	70 000	0	0	14 188	81 640
Dlhodobý nehmotný majetok spolu	5 185 262	1 305 151	425 331	19 695	3 139 451	2 451 446
Pozemky	15 459	0	0	0	0	15 459
Stavby	500 969	41 373	23 812	0	356 453	168 329
Samostatné hmotné veci a súbory hmotných vecí	1 566 093	117 673	79 796	22 291	1 376 740	246 858
Pestovateľské celky trvalých porastov	0	0	0	0	0	0
Základné siadlo a ťažné zvieratá	0	0	0	0	0	0
Ostanný dlhodobý hmotný majetok	50 226 934	621 683	2 222 465	164 886	41 517 988	10 766 525
Obstarávaný dlhodobý hmotný majetok	395 631	2 747 042	145 991	0	145 991	249 641
Poskytnuté preddávky na dlhodobý hmotný majetok	573 356	522 655	0	0	0	573 356
Dlhodobý hmotný majetok spolu	53 278 441	4 050 427	2 326 073	187 177	43 397 172	12 020 167
Dlhodobý finančný majetok spolu	254 493 235	0	97 500	0	122 275 448	132 315 287
Podielové cenné papiere a podiely v prepojených účtovných jednotkách	0	0	0	0	0	0
Podielové cenné papiere a podiely s podielovou účasťou okrem v prepojených účtovných jednotkách	0	0	0	0	0	0
Ostanné realizovateľné cenné papiere a podiely	0	0	0	0	0	0
Pôžičky prepojeným účtovným jednotkám	0	0	0	0	0	0
Pôžičky v rámci podielovej účasti okrem prepojeným účtovným jednotkám	0	0	0	0	0	0
Ostanné pôžičky	0	0	0	0	0	0
Dlhové cenné papiere a ostatný dlhodobý finančný majetok	97 500	0	0	0	0	97 500
Pôžičky a ostatný dlhodobý finančný majetok so zostatkovou dobou splatnosti najviac jeden rok	0	0	0	0	0	0
Účty v bankách s dobou viazanosti dlhšou ako jeden rok	0	0	0	0	0	0
Obstarávaný dlhodobý finančný majetok	0	0	0	0	0	0
Poskytnuté preddávky na dlhodobý finančný majetok	0	0	0	0	0	0
Dlhodobý finančný majetok spolu	254 590 735	0	97 500	0	122 275 448	132 412 787
Neobežný majetok spolu	313 054 439	5 355 578	2 848 903	206 871	168 812 071	146 884 400

Veolia Energia Slovensko, a. s.
Prehľad o pohýbe neobčejného majetku
31.12.2022

Názov	Prvotné ocenenie (Obstarávacia cena/Vlastné náklady)		Opravný/Príslušný		Opravný/Príslušný		Zostatková cena	
	1.1.2022	31.12.2022	1.1.2022	31.12.2022	1.1.2022	31.12.2022	1.1.2022	31.12.2022
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Aktivované náklady na vývoj								
Softvér	4 160 680	4 409 161	2 228 098	2 544 498	0	0	1 932 582	1 864 663
Oceňovacie práva	0	535 000	0	59 480	0	0	0	475 520
Goodwill	0	0	0	0	0	0	0	0
Ostatný dlhodobý nehmotný majetok	134 900	8 453	113 739	1 910	0	0	21 161	29 024
Obstarávaný dlhodobý nehmotný majetok	300 553	30 480	0	14 188	0	0	300 553	81 640
Poskytnuté preddávky na dlhodobý nehmotný majetok	0	0	0	0	0	0	0	0
Dlhodobý nehmotný majetok spolu	4 596 133	5 891 129	2 341 837	2 733 815	0	0	2 254 296	2 451 446
Pozemky	15 459	0	310 181	22 460	0	0	15 459	15 459
Stavby	500 969	0	1 261 272	74 386	0	0	1 907 889	1 683 329
Samostatné hmotné veci a súbory hmotných vecí	1 557 859	24 657	16 423	16 423	0	0	2 965 887	2 468 858
Pestovateľské celky trvalých porastov	0	0	0	0	0	0	0	0
Základné stádo a ťažné zvieratá	0	0	0	0	0	0	0	0
Ostatný dlhodobý hmotný majetok	48 770 772	1 329 730	37 095 434	2 545 478	0	0	11 675 338	10 766 525
Obstarávaný dlhodobý hmotný majetok	545 160	157 406	0	145 991	0	0	545 160	249 641
Poskytnuté preddávky na dlhodobý hmotný majetok	0	573 356	0	0	0	0	0	573 356
Dlhodobý hmotný majetok spolu	51 390 218	2 085 149	38 666 887	2 788 315	196 926	0	12 723 332	12 020 167
Podielové cenné papiere a podiely v prepojených účtovných jednotkách	261 308 582	8 000 000	116 888 414	5 289 534	0	0	144 420 168	132 315 287
Podielové cenné papiere a podiely s podielovou účasťou okrem v prepojených účtovných jednotkách	0	0	0	0	0	0	0	0
Ostatné realizovateľné cenné papiere a podiely	0	0	0	0	0	0	0	0
Pôžičky prepojeným účtovným jednotkám	0	0	0	0	0	0	0	0
Pôžičky v rámci podielovej účasti okrem prepojeným účtovným jednotkám	0	0	0	0	0	0	0	0
Ostatné pôžičky	0	0	0	0	0	0	0	0
Dlhové cenné papiere a ostatný dlhodobý finančný majetok	97 500	0	0	0	0	0	97 500	97 500
Pôžičky a ostatný dlhodobý finančný majetok so zostatkovou dobou splatnosti najviac jeden rok	0	0	0	0	0	0	0	0
Účty v bankách s dobou viazanosti dlhšou ako jeden rok	0	0	0	0	0	0	0	0
Obstarávaný dlhodobý finančný majetok	0	0	0	0	0	0	0	0
Poskytnuté preddávky na dlhodobý finančný majetok	0	0	0	0	0	0	0	0
Dlhodobý finančný majetok spolu	261 406 082	8 000 000	116 888 414	5 289 534	0	0	144 517 668	132 412 787
Neobčejný majetok spolu	317 392 434	10 674 278	157 897 137	8 469 828	196 926	0	159 495 296	146 884 400

3. Zásoby

Vývoj opravnej položky v priebehu účtovného obdobia je uvedený v nasledujúcom prehľade:

	Stav	Tvorba	Zúčtovanie	Zúčtovanie	Stav
	k 1.1. 2023	(zvýšenie)	(použitie)	(zrušenie)	k 31. 12. 2023
	EUR	EUR	EUR	EUR	EUR
Materiál	17 140	658	0	0	17 798
Nedokončená výroba a polotovary vlastnej výroby	0	0	0	0	0
Výrobky	0	0	0	0	0
Zvieratá	0	0	0	0	0
Tovar	0	0	0	0	0
Poskytnuté preddávky na zásoby	0	0	0	0	0
Spolu	17 140	658	0	0	17 798

Zníženie úžitkovej hodnoty zásob bolo zohľadnené vytvorením opravnej položky. Na zásoby vo výške 178 038 EUR nie je zriadené žiadne záložné právo.

4. Pohľadávky

Vývoj opravnej položky v priebehu účtovného obdobia je zobrazený v nasledujúcom prehľade:

	Stav	Tvorba	Zúčtovanie	Zúčtovanie	Stav
	1.1.2023	(zvýšenie)	(použitie)	(zrušenie)	k 31.12.2023
	EUR	EUR	EUR	EUR	EUR
Pohľadávky z obchodného styku voči prepojeným účtovným jednotkám	0	0	0	0	0
Pohľadávky z obchodného styku v rámci podielovej účasti okrem pohľadávok voči prepojeným účtovným jednotkám	0	0	0	0	0
Ostatné pohľadávky z obchodného styku	252 504	0	40 272	0	212 233
Ostatné pohľadávky voči prepojeným účtovným jednotkám	1 431 891	0	0	118 263	1 313 627
Ostatné pohľadávky v rámci podielovej účasti okrem pohľadávok voči prepojeným účtovným jednotkám	0	0	0	0	0
Pohľadávky voči spoločníkom, členom a združeniu	0	0	0	0	0
Sociálne poistenie	0	0	0	0	0
Daňové pohľadávky a dotácie	0	0	0	0	0
Iné pohľadávky	0	0	0	0	0
Spolu	1 684 395	0	40 272	118 263	1 525 860

Opravná položka k pohľadávkam z obchodného styku k 31. decembru 2023 vo výške 212 233 EUR sa vzťahuje k rôznym odberateľom. Opravná položka k pohľadávkam voči prepojeným účtovným jednotkám k 31. decembru 2023 vo výške 1 313 627 EUR sa vzťahuje k pohľadávke z cashpoolingu.

Opravné položky k pohľadávkam zohľadňujú bonitu klienta a jeho schopnosť splácať svoje záväzky.

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K použitiu opravnej položky dochádza pri čiastočnej úhrade alebo odpísaní pohľadávky po splatnosti, ku ktorej bola v minulosti vytvorená opravná položka.

K zrušeniu opravnej položky dochádza v prípadoch, kedy pominulo resp. znížilo sa riziko, že dlžník pohľadávku úplne alebo čiastočne nesplatiť.

Veková štruktúra krátkodobých pohľadávok za bežné účtovné obdobie je uvedená v nasledujúcom prehľade:

	31.12.2023 EUR	31.12.2022 EUR
Pohľadávky v lehote splatnosti	48 539 901	34 547 320
Pohľadávky po lehote splatnosti	910 615	520 576
Spolu	49 450 516	35 067 896

Spoločnosť neevviduje v roku 2023 pohľadávky, na ktoré je zriadené záložné právo alebo s ktorým má obmedzené právo nakladať (v roku 2022: žiadne).

5. Finančné účty

Ako finančné účty sú vykázané peniaze v pokladnici, účty v bankách a ceniny. Účtami v bankách môže Spoločnosť voľne disponovať.

Prehľad jednotlivých položiek finančných účtov:

	31. 12. 2023	31. 12. 2022
Pokladnica, ceniny	4 428	1 758
Bežné bankové účty a cashpooling	4 919 347	994 226
Bankové účty viazané	680 500	1 360 500
Spolu	5 604 275	2 356 484

6. Časové rozlíšenie

Ide o tieto položky:

	31.12.2023	31. 12. 2022
Náklady budúcich období dlhodobé, z toho:	60 527	184 035
ostatne	1 136	104 632
poistenie	59 391	79 403
Náklady budúcich období krátkodobé, z toho:	857 898	527 871
nájomné	250 284	219 139
poistenie	25 443	22 315
ostatné	582 171	286 417
Príjmy budúcich období dlhodobé, z toho:	0	0
ostatné	0	0
Príjmy budúcich období krátkodobé, z toho:	343 892	74 882
ostatné	343 892	74 882
Spolu	1 262 317	786 788

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7. Vlastné imanie

Základné imanie Spoločnosti k 31. decembru 2023 je 2 058 023 EUR (k 31. decembru 2022: 2 058 023 EUR).

K 31. decembru 2023 bolo základné imanie Spoločnosti vo výške 2 058 023 Eur (k 31. decembru 2022: 2 058 023 EUR), ktoré tvorí:

- 62 000 kusov kmeňových akcií s menovitou hodnotou 33,193919 EUR, akcia znie na meno a má podobu listinného cenného papiera (k 31. decembru 2022: 62 000 kusov kmeňových akcií s menovitou hodnotou 33,193919 EUR).

Všetky akcie boli riadne splatené.

Držitelia akcií majú nárok na dividendy podľa rozhodnutia valného zhromaždenia a majú právo hlasovať, pričom každých 33,193919 EUR predstavuje jeden hlas.

K 31. decembru 2023 bol zisk vo výške 189,14 EUR na jednu kmeňovú akciu (k 31. decembru 2022: zisk 75,91 EUR na jednu kmeňovú akciu).

Účtovný zisk za rok 2022 vo výške 4 706 413 EUR bol rozdelený takto:

	EUR
Výplata dividend	0
Prídel do sociálneho fondu	0
Prídel do štatutárnych a ostatných fondov	0
Úhrada straty minulých období	0
Prevod na nerozdelený zisk minulých rokov	4 706 413
Spolu	4 706 413

O rozdelení výsledku hospodárenia za účtovné obdobie 2023 vo výške 11 726 532 EUR rozhodne Valné zhromaždenie.

Spoločnosť je podľa Obchodného zákonníka povinná tvoriť zákonný rezervný fond pri svojom vzniku vo výške minimálne 10 % základného imania. Každoročne ho dopĺňa o sumu vo výške minimálne 10 % z čistého zisku, maximálne do výšky 20 % základného imania.

Povinný prídel do zákonného rezervného fondu nie je potrebný, pretože zákonný rezervný fond už dosiahol svoju maximálnu hranicu stanovenú v právnych predpisoch a v spoločenskej zmluve.

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8. Rezervy

Prehľad o rezervách je uvedený v nasledujúcej tabuľke:

	Stav k 1.1.2023 EUR	Tvorba EUR	Zúčtovanie (použitie) EUR	Zúčtovanie (zrušenie) EUR	Stav k 31. 12. 2023 EUR
Dlhodobé rezervy, z toho:	158 538	10 038	18 837	0	149 739
Ostatné rezervy dlhodobé					
Odchodné do dôchodku	158 538	10 038	18 837	0	149 739
Ostatné rezervy dlhodobé spolu	158 538	10 038	18 837	0	149 739
Krátkodobé rezervy, z toho:	1 067 363	1 837 108	1 055 048	0	1 849 424
Zákonné rezervy krátkodobé					
Mzdy za dovolenku vrátane sociálneho zabezpečenia	142 889	146 901	142 889	0	146 901
Zákonné rezervy krátkodobé spolu	142 889	146 901	142 889	0	146 901
Ostatné rezervy krátkodobé					
Overenie účtovnej závierky	8 904	9 752	8 904	0	9 752
Odmeny pracovníkom	692 466	1 306 703	692 466	0	1 306 703
Iné	223 105	373 752	210 789	0	386 068
	924 474	1 690 207	912 159	0	1 702 523
Nevyfakturované dodávky majetku	0	0	0	0	0
Ostatné rezervy krátkodobé spolu	924 474	1 690 207	912 159	0	1 702 523

Rezerva na odchodné do dôchodku bola vytvorená s použitím poistnej matematiky.

Nevyfakturované dodávky majetku

Rezervy na nevyfakturované dodávky majetku sa nevykazujú s vplyvom na výsledok hospodárenia.

9. Závazky

Štruktúra záväzkov (okrem bankových úverov, pôžičiek a návratných finančných výpomocí, záväzkov zo sociálneho fondu, odloženého daňového záväzku a rezerv) podľa zostatkovej doby splatnosti je uvedená v nasledujúcom prehľade:

	31. 12. 2023 EUR	31. 12. 2022 EUR
Závazky v lehote splatnosti	14 964 581	12 242 665
Závazky po lehote splatnosti	377 653	113 262
	15 342 234	12 355 927

Spoločnosť neeviduje v roku 2023 záväzky, na ktoré je zriadené záložné právo alebo s ktorým má obmedzené právo nakladať (v roku 2022: žiadne).

Štruktúra záväzkov (okrem bankových úverov, pôžičiek a návratných finančných výpomocí, záväzkov zo sociálneho fondu, odloženého daňového záväzku a rezerv) podľa zostatkovej doby splatnosti k 31. decembru 2023 je uvedená v nasledujúcom prehľade:

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	Účtovná hodnota	Menej ako 1 rok	1 – 5 rokov	Viac ako 5 rokov
Závazky z obchodného styku voči prepojeným účtovným jednotkám	6 506 812	6 506 812	0	0
Závazky z obchodného styku v rámci podielovej účasti okrem záväzkov voči prepojeným účtovným jednotkám	0	0	0	0
Ostatné záväzky z obchodného styku	3 776 855	3 776 855	0	0
Čistá hodnota zákazky	0	0	0	0
Ostatné záväzky voči prepojeným účtovným jednotkám	0	0	0	0
Ostatné záväzky v rámci podielovej účasti okrem záväzkov voči prepojeným účtovným jednotkám	0	0	0	0
Ostatné dlhodobé záväzky	0	0	0	0
Dlhodobé prijaté preddavky	0	0	0	0
Dlhodobé zmenky na úhradu	0	0	0	0
Vydané dlhopisy	0	0	0	0
Iné dlhodobé záväzky	0	0	0	0
Závazky voči spoločníkom a združeniu	0	0	0	0
Závazky voči zamestnancom	605 458	605 458	0	0
Závazky zo sociálneho poistenia	347 233	347 233	0	0
Daňové záväzky a dotácie	4 048 266	4 048 266	0	0
Závazky z derivátových operácií	0	0	0	0
Iné záväzky	57 610	57 610	0	0
	15 342 234	15 342 234	0	0

Štruktúra záväzkov (okrem bankových úverov, pôžičiek a návratných finančných výpomocí, záväzkov zo sociálneho fondu, odloženého daňového záväzku a rezerv) podľa zostatkovej doby splatnosti k 31. decembru 2022 je uvedená v nasledujúcom prehľade:

	Účtovná hodnota	Menej ako 1 rok	1 – 5 rokov	Viac ako 5 rokov
Závazky z obchodného styku voči prepojeným účtovným jednotkám	3 590 587	927 762	0	0
Závazky z obchodného styku v rámci podielovej účasti okrem záväzkov voči prepojeným účtovným jednotkám	0	0	0	0
Ostatné záväzky z obchodného styku	4 509 807	9 681 347	680 000	0
Čistá hodnota zákazky	0	0	0	0
Ostatné záväzky voči prepojeným účtovným jednotkám	0	0	0	0
Ostatné záväzky v rámci podielovej účasti okrem záväzkov voči prepojeným účtovným jednotkám	0	0	0	0
Ostatné dlhodobé záväzky	0	0	0	0
Dlhodobé prijaté preddavky	0	0	0	0
Dlhodobé zmenky na úhradu	0	0	0	0
Vydané dlhopisy	0	0	0	0
Iné dlhodobé záväzky	0	0	0	0
Závazky voči spoločníkom a združeniu	0	0	0	0
Závazky voči zamestnancom	426 802	552 258	0	0
Závazky zo sociálneho poistenia	279 989	293 004	0	0
Daňové záväzky a dotácie	3 166 047	555 234	0	0
Závazky z derivátových operácií	0	0	0	0
Iné záväzky	382 695	327 598	0	0
	12 355 927	12 337 203	680 000	0

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10. Odložený daňový záväzok / pohľadávka

Výpočet odloženého daňového záväzku / pohľadávky je uvedený v nasledujúcom prehľade:

	31.12.2023 EUR	31.12.2022 EUR
Dočasné rozdiely medzi účtovnou hodnotou majetku a účtovnou hodnotou záväzkov a ich daňovou základňou		
– odpočítateľné	-5 631 277	-5 634 216
– zdaniteľné	4 527 853	5 536 957
Možnosť umorovať daňovú stratu v budúcnosti	0	0
Nevyužitie daňové odpočty a iné daňové nároky		
Sadzba dane z príjmov (v %)	21	21
Odložený daňový záväzok / pohľadávka	-231 719	-20 425
Vykázaný odložený daňový záväzok / pohľadávka	-231 719	-20 425
		EUR
Stav k 31. decembru 2023		-231 719
Stav k 31. decembru 2022		-20 425
Zmena		-211 294
z toho:		
– zaúčtované do výsledku hospodárenia		211 912
– zaúčtované do vlastného imania		-617

Suma odloženého daňového záväzku vo výške 617 EUR súvisí s precenením podielových CP a vkladov a bola zaúčtovaná do vlastného imania na oceňovacie rozdiely z precenenia majetku a záväzkov.

11. Sociálny fond

Tvorba a čerpanie sociálneho fondu v priebehu účtovného obdobia sú znázornené v nasledujúcom prehľade:

	31.12.2023	31.12.2022
Stav k 1. januáru	52 854	58 379
Tvorba sociálneho fondu na ťarchu nákladov	117 898	93 807
Tvorba sociálneho fondu ostatné	0	0
Čerpanie sociálneho fondu	89 346	99 332
Konečný zostatok sociálneho fondu	81 406	52 854

Časť sociálneho fondu sa podľa zákona o sociálnom fonde tvorí povinne na ťarchu nákladov a časť sa môže vytvárať zo zisku. Sociálny fond sa podľa zákona o sociálnom fonde čerpá na sociálne, zdravotné, a iné potreby zamestnancov.

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12. Pôžičky a návratné finančné výpomoci

Spoločnosť Veolia Energia Slovensko, a. s. obdržala dlhodobé úročené pôžičky od spoločnosti Veolia Environnement SA a.s. (VE SA). Štruktúra pôžičiek je uvedená v nasledovnom prehľade:

	Mena	Úrok p.a. v %	Dátum splatnosti	Suma istiny v eurách k 31.12.2023	Suma istiny v eurách k 31.12.2022
Dlhodobé pôžičky a finančné výpomoci					
Požička VE SA a.s.	EUR	3MEuribor+4.10% p.a.	2018-2028	60 200 000	60 200 000
Požička VE SA a.s.	EUR	3MEuribor+2.50% p.a.	2022-2032	15 000 000	15 000 000
				75 200 000	75 200 000
Krátkodobé pôžičky a finančné výpomoci					
Úroky z pôžičiek VE SA a.s.	EUR	3MEuribor + 4.10% p.a. / 2.50% p.a.		323 772	229 038
Prevádzkový účet VE SA a.s.	EUR	€STR+0,75%		0	20 998 104
Prevádzkové náklady cashpooling	EUR	€STR+0,20%		73 801 605	48 350 600
				74 125 377	69 577 743
Spolu				149 325 377	144 777 743

Štruktúra pôžičiek a návratných finančných výpomocí podľa zostatkovej doby splatnosti je uvedená v nasledujúcom prehľade:

	31.12.2023 EUR	31.12.2022 EUR
Po splatnosti	0	0
Zostatková doba splatnosti do 1 roka	74 125 377	69 577 743
Zostatková doba splatnosti 1 až 5 rokov	60 200 000	0
Zostatková doba splatnosti dlhšia ako 5 rokov	15 000 000	75 200 000
Spolu	149 325 377	144 777 743

13. Časové rozlíšenie

Štruktúra časového rozlíšenia je uvedená v nasledujúcom prehľade:

	31. 12. 2023 EUR	31. 12. 2022 EUR
Výdavky budúcich období - krátkodobé		
úroková kompenzácia cashpooling	621 983	85 243
Spolu výdavky budúcich období - krátkodobé	621 983	85 243
Výnosy budúcich období - dlhodobé		
Dotácie na obstaranie dlhodobého hmotného majetku	135 744	144 695
Spolu výnosy budúcich období - dlhodobé	135 744	144 695
Výnosy budúcich období - krátkodobé		
Dotácie na obstaranie dlhodobého hmotného majetku	8 951	8 951
Spolu výnosy budúcich období - krátkodobé	8 951	8 951
Spolu	766 678	238 889

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F. INFORMÁCIE O DANIACH Z PRÍJMOV

Prevod od teoretickej dane z príjmov k vykázanej dani z príjmov je uvedený v nasledujúcom prehľade:

	2023			2022		
	Základ dane	Daň	Daň v %	Základ dane	Daň	Daň v %
Výsledok hospodárenia pred zdanením, z toho:	14 240 311		100,00 %	7 401 868		100,00 %
teoretická daň		2 990 465	21,00 %	1 554 392		21,00 %
Daňovo neuznané náklady	9 904 187	2 079 879	14,61 %	13 456 569	2 825 879	38,18 %
Výnosy nepodliehajúce dani	-13 482 367	-2 831 297	-19,88 %	-8 970 143	-1 883 730	-25,45 %
Vplyv nevykázanej odloženej daňovej pohľadávky	0	0	0,00 %	0	0	0,00 %
Umorenie daňovej straty		0	0,00 %	-2 689 579	-564 811	-7,63 %
	0	0	0,00 %	0	0	0,00 %
Zvýšenie zákl.dane o príspevky, reklam.predmety, autá						
Daň vyberaná zrážkou	330 629	62 820	0,85 %	0	0	0,00 %
Spolu	10 992 760	2 301 867	16,57 %	9 198 715	1 931 730	26,10 %
Splatná daň z príjmov	2 301 867	16,57 %		1 931 730	26,10 %	
Odložená daň z príjmov	211 912	1,49 %		763 725	10,32 %	
Celková daň z príjmov	2 513 779	18,06 %		2 695 455	36,42 %	

Ďalšie informácie k odloženým daniam:

	2023 EUR	2022 EUR
Suma odložených daní z príjmov účtovaných v bežnom účtovnom období ako náklad alebo výnos vyplývajúca zo zmeny sadzby dane z príjmov	0	0
Suma odloženej daňovej pohľadávky účtovaná v bežnom účtovnom období týkajúca sa umorenia daňovej straty, nevyužitých daňových odpočtov a iných nárokov, ako aj dočasných rozdielov predchádzajúcich účtovných období, ku ktorým sa v predchádzajúcich účtovných obdobiach odložená daňová pohľadávka neúčtovala	0	0
Suma odloženého daňového záväzku, ktorý vznikol z dôvodu neúčtovania tej časti odloženej daňovej pohľadávky v bežnom účtovnom období, o ktorej sa účtovalo v predchádzajúcich účtovných obdobiach	0	0
Suma neuplatneného umorenia daňovej straty, nevyužitých daňových odpočtov a iných nárokov a odpočítateľných dočasných rozdielov, ku ktorým nebola účtovaná odložená daňová pohľadávka	0	0
Odložená daň z príjmov, ktorá sa vzťahuje k položkám účtovaným priamo na účty vlastného imania, bez účtovania na účty nákladov a výnosov	617	617

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Od 1.januára 2017 je sadzba dane z príjmov v Slovenskej republike 21 %.

G. INFORMÁCIE O POLOŽKÁCH VÝKAZU ZISKOV A STRÁT**1. Tržby za vlastné výkony a tovar**

Tržby za vlastné výkony a tovar sú uvedené v nasledujúcom prehľade:

	2023 EUR	2022 EUR
Vlastné výrobky		
Vlastné výrobky (teplo, elektrická energia)	93 229 053	56 274 542
Doplatok za VUKV (vysokoučinná kombinovaná výroba EE)	14 675	4
	93 243 728	56 274 546
Tovar		
Elektrická energia	9 282 686	0
Meracie zariadenia	3 166	103 840
	9 285 852	103 840
Služby		
Manažérske poplatky a služby v skupine	9 337 430	7 958 408
Facility manažment	4 040 976	4 098 679
Zúčtovacia voda	3 110 181	2 811 396
Ostatné služby	779 881	652 678
	17 268 468	15 521 161
Spolu	119 798 049	71 899 547

2. Ostatné výnosy z hospodárskej činnosti

	2023 EUR	2022 EUR
Zmluvné pokuty, penále	15 429	14 655
Iné	145 343	209 707
Spolu	160 772	224 362

3. Osobné náklady

	2023 EUR	2022 EUR
Mzdy	9 856 706	7 302 600
Sociálne poistenie	2 105 992	1 707 805
Zdravotné poistenie	948 653	750 886
Rezerva na sociálne a zdravotné poistenie	168 942	-47 218
Doplňkové dôchodkové poistenie	17 608	17 923
Sociálne zabezpečenie	455 782	419 532
Spolu	13 553 683	10 151 527

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4. Kurzové zisky

	2023	2022
	EUR	EUR
Kurzové zisky	631	608
Kurzové zisky účtované ku dňu, ku ktorému sa zostavuje účtovná zvierka	1 872	106
Spolu	2 503	714

5. Finančné výnosy

Štruktúra finančných výnosov je uvedená v nasledujúcom prehľade:

	2023	2022
	EUR	EUR
Výnosy z cenných papierov a podielov	9 662 637	6 193 115
Výnosové úroky	3 369 551	288 888
Odplata za poskytnutie finančnej garancie	54 000	25 330
Spolu	13 086 188	6 507 333

6. Náklady na poskytnuté služby

	2023	2022
	EUR	EUR
Nájomné	3 943 720	2 969 555
Opravy a udržiavanie	3 711 327	4 638 934
Technická pomoc	3 148 408	3 007 472
Reklama, propagácia	2 507 892	1 613 560
Odborné prehliadky a servisné práce	2 153 739	2 428 396
Služby CIS a IT	1 616 950	1 192 918
Poradenstvo	751 696	1 053 610
Reprezentačné náklady	246 478	154 871
Cestovné	122 769	61 449
Iné	2 363 355	1 642 895
Spolu	20 566 334	18 763 659

7. Ostané náklady na hospodársku činnosť

	2023	2022
	EUR	EUR
Náklady na odchýlku	439 753	1 359 043
Dary	108 963	1 344 226
Poplatok za G-komponent	118 102	118 053
Poistenie	43 523	38 090
Odpis pohľadávok	9 792	18 729
Pokuty	699	10 288
Iné	53 631	76 404
Spolu	774 463	2 964 831

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8. Kurzové straty

	2023	2022
	EUR	EUR
Kurzové straty	2 014	2 332
Kurzové straty účtované ku dňu, ku ktorému sa zostavuje účtovná zvierka	248	143
Spolu	2 262	2 475

9. Finančné náklady

	2023	2022
	EUR	EUR
Tvorba a zúčtovanie opravných položiek k finančnému majetku	97 500	5 289 534
Nákladové úroky	10 429 105	3 718 854
Ostatné náklady	9 716	66 477
Spolu	10 536 322	9 074 865

10. Náklady za audit a poradenstvo

Náklady za audit a poradenstvo obsahujú náklady za overenie účtovnej zvierky audítorskou spoločnosťou a iné služby poskytnuté touto spoločnosťou v nasledujúcom členení:

	2023	2022
	EUR	EUR
Náklady na overenie individuálnej účtovnej zvierky audítormi alebo audítorskou spoločnosťou	19 203	17 940
Iné uisťovacie služby	0	0
Daňové poradenstvo	0	0
Ostatné neaudítorské služby	0	0
Spolu	19 203	17 940

11. Čistý obrat

Členenie čistého obratu podľa § 2 ods. 15 zákona o účtovníctve podľa jednotlivých typov výrobkov, tovarov a služieb alebo iných činností účtovnej jednotky :

Krajina	Výrobky, tovary a služby	2023	2022
		EUR	EUR
Slovenská republika	Tržby z predaja tepla	36 500 424	27 982 315
	Dotácia k predaju tepla	25 739 356	0
	Tržby z predaja elektrickej energie	30 989 273	28 292 227
	Tržby z predaja služieb	17 268 469	15 521 161
	Tržby za tovar	9 285 853	103 840
	Výnosy z nehnuteľnosti na predaj	0	0
	Doplatok za VUKV (vysokoúčinná kombinovaná výroba EE)	14 675	4
	Spolu	119 798 049	71 899 547

Čistý obrat Spoločnosti bol dosiahnutý na území Slovenskej republiky.

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Transakcie s dcérskymi účtovnými jednotkami

Spoločnosť uskutočnila nasledujúce transakcie s dcérskymi účtovnými jednotkami:

	2023	2022
	EUR	EUR
Nákup plynu	61 233 283	20 690 285
Opravy a údržba	3 215 931	4 464 217
Úroky z cashpoolingu	2 995 637	174 167
Náklady na predanú elektrickú energiu	1 726 931	0
Náklady na odchýlku	439 753	0
Mandátna odmena	336 536	284 737
Obstaranie majetku	304 708	1 381 460
Revízne prehliadky	171 638	287 266
Nájom	85 446	119 014
Spotreba režijného materiálu, majetku do 1700 EUR	4 432	29 176
Poradenstvo súvisiace s rozvojom	0	100 000
Ochranné pracovné pomôcky	0	138
Obstranie zásob	0	0
Ostatné	426 797	4 916
Nákupy spolu	70 941 091	27 535 376

	2023	2022
	EUR	EUR
Tržby z vyrobenej elektrickej energie	30 989 273	0
Prijaté dividendy	9 662 637	3 715 120
Tržby za manažérske poplatky	9 337 430	7 958 408
Tržby z predaja nakúpenej elektrickej energie	9 282 687	0
Osluha cudzích OST	258 959	191 125
Úroky z cashpoolingu	884 996	213 472
Služby v rámci skupiny	156 126	126 864
Tržby ta odchýlku	125 601	0
Zníženie ZRF tvoreného zo zisku	0	2 424 391
Výnos z likvidačného zostatku	0	53 604
Iné	335 015	226 977
Výnosy spolu	61 032 724	14 909 962

Majetok a záväzky z transakcií s dcérskymi účtovnými jednotkami sú uvedené v nasledujúcom prehľade:

	31. 12. 2023	31. 12. 2022
	EUR	EUR
Poskytnuté pôžičky	32 594 264	25 872 008
Poskytnuté preddavky	0	0
Pohľadávky z obchodného styku	311 975	758 653
Majetok spolu	32 906 239	26 630 662

Poznámky Úč PODV 3 - 01

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	31. 12. 2023	31. 12. 2022
	EUR	EUR
Cashpoolingové prevádzkové záväzky	73 801 605	48 348 324
Záväzky z obchodného styku	6 068 459	3 171 870
Záväzky spolu	79 870 064	51 520 195

K pohľadávkam z cashpoolingu vo výške 1 313 627 EUR boli v roku 2023 tvorené opravné položky, pretože je riziko, že pohľadávky nebudú zaplatené.

Vývoj opravnej položky k pohľadávkam z obchodného styku je nasledovný:

	2023	2022
	EUR	EUR
K 1. januáru	1 431 891	0
Tvorba opravnej položky	0	1 431 891
Použitie opravnej položky	118 264	0
Zrušenie opravnej položky	0	0
K 31. decembru	1 313 627	1 431 891

Transakcie s ostatnými spriaznenými osobami a s účtovnými jednotkami s podstatným vplyvom

Spoločnosť uskutočnila nasledujúce transakcie s ostatnými spriaznenými osobami a s účtovnými jednotkami s podstatným vplyvom:

	2023	2022
	EUR	EUR
Služby IT	789 205	791 858
Náklady na refakturáciu	298 828	0
Školenia	103 474	66 523
Cloudové služby	83 430	0
Obstaranie majetku	45 716	4 500
Dary	0	1 044 226
Ostatné	258 155	291 064
Nákupy spolu	1 578 807	2 198 171

	2023	2022
	EUR	EUR
Refakturácia	303 254	226 481
Služby technickej podpory, servis a údržba ERP	87 283	43 340
Úroky z fin.investícií	4 242	1 053
Iné	46 040	4 932
Výnosy spolu	440 818	275 806

Majetok a záväzky z transakcií s ostatnými spriaznenými osobami a s účtovnými jednotkami s podstatným vplyvom :

	31. 12. 2023	31. 12. 2022
	EUR	EUR
Poskytnuté pôžičky	0	97 730
Pohľadávky z obchodného styku	49 970	59 415
Iné pohľadávky	5 000	0
Majetok spolu	54 970	157 145

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	31. 12. 2023	31. 12. 2022
	EUR	EUR
Závazky z obchodného styku	319 298	82 622
Závazky spolu	319 298	82 622

Vývoj opravnej položky k pohľadávkam z obchodného styku je nasledovný:

	2023	2022
	EUR	EUR
K 1. januáru	0	0
Tvorba opravnej položky	0	6 326
Použitie opravnej položky	0	0
Zrušenie opravnej položky	0	0
K 31. decembru	0	6 326

Transakcie s kľúčovým manažmentom

Kľúčovým manažmentom sú osoby, ktoré majú právomoc a zodpovednosť za plánovanie, riadenie a kontrolu činnosti účtovnej jednotky, priamo alebo nepriamo, vrátane každého výkonného riaditeľa alebo iného riaditeľa účtovnej jednotky. Priemerný počet osôb kľúčového manažmentu v roku 2023 bol 10 (v roku 2022: 10).

Kľúčovému manažmentu neboli poskytnuté žiadne iné významné platby alebo výhody (v roku 2022: žiadne).

K. INFORMÁCIE O PRÍJMOCH A VÝHODÁCH ČLENOV ŠTATUTÁRNYCH ORGÁNOV, DOZORNÝCH ORGÁNOV A INÝCH ORGÁNOV ÚČTOVNEJ JEDNOTKY

Členom štatutárneho orgánu, ani členom dozorných orgánov neboli v roku 2023 poskytnuté žiadne pôžičky, záruky alebo iné formy zabezpečenia, ani finančné prostriedky alebo iné plnenia na súkromné účely členov, ktoré sa vyúčtovávajú (v roku 2022: žiadne).

Poznámky Úč PODV 3 - 01

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L. PREHĽAD O POHYBE O VLASTNÉHO IMANIA

Prehľad o pohybe vlastného imania v priebehu účtovného obdobia je uvedený v nasledujúcom prehľade:

	Stav k 1.1.2023	Prírastky	Úbytky	Presuny	Stav k 31.12.2023
	EUR	EUR	EUR	EUR	EUR
Základné imanie	2 058 023	0	0	0	2 058 023
Základné imanie	2 058 023	0	0	0	2 058 023
Zmena základného imania	0	0	0	0	0
Pohľadávky za upísané vlastné imanie	0	0	0	0	0
Emisné ážio	0	0	0	0	0
Ostatné kapitálové fondy	33 161 528	0	0	0	33 161 528
Zákonné rezervné fondy	443 403	0	0	0	443 403
Zákonný rezervný fond (nedeliteľný fond)	443 403	0	0	0	443 403
Rezervný fond na vlastné akcie a vlastné podiely	0	0	0	0	0
Ostatné fondy zo zisku	26 203	0	0	0	26 203
Štatutárne fondy	26 203	0	0	0	26 203
Ostatné fondy zo zisku	0	0	0	0	0
Oceňovacie rozdiely z precenenia	0	0	0	0	0
Oceňovacie rozdiely z precenenia majetku a záväzkov	0	0	0	0	0
Oceňovacie rozdiely z kapitálových účastín	0	0	0	0	0
Oceňovacie rozdiely z precenenia pri zlúčení, splynutí a rozdelení	0	0	0	0	0
Výsledok hospodárenia minulých rokov	-15 033 294	-2 323	0	4 706 413	-10 329 203
Nerozdelený zisk minulých rokov	3 252 644	-2 323	0	4 706 413	7 956 735
Neuhradená strata minulých rokov	-18 285 938	0	0	0	-18 285 938
Výsledok hospodárenia bežného účtovného obdobia	4 706 413	11 726 532	0	-4 706 413	11 726 532
Spolu	25 362 276	11 724 209	0	0	37 086 486

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Prehľad o pohybe vlastného imania za predchádzajúce účtovné obdobie je uvedený v nasledujúcej tabuľke:

	Stav k 1.1.2022 EUR	Prírastky EUR	Úbytky EUR	Presuny EUR	Stav k 31.12.2022 EUR
Základné imanie	2 058 023	0	0	0	2 058 023
Základné imanie	2 058 023	0	0	0	2 058 023
Zmena základného imania	0	0	0	0	0
Pohľadávky za upísané vlastné imanie	0	0	0	0	0
Emisné ážio	0	0	0	0	0
Ostatné kapitálové fondy	33 161 528	0	0	0	33 161 528
Zákonné rezervné fondy	443 403	0	0	0	443 403
Zákonný rezervný fond (nedeliteľný fond)	443 403	0	0	0	443 403
Rezervný fond na vlastné akcie a vlastné podiely	0	0	0	0	0
Ostatné fondy zo zisku	26 203	0	0	0	26 203
Štatutárne fondy	26 203	0	0	0	26 203
Ostatné fondy zo zisku	0	0	0	0	0
Oceňovacie rozdiely z precenenia	0	0	0	0	0
Oceňovacie rozdiely z precenenia majetku a záväzkov	0	0	0	0	0
Oceňovacie rozdiely z kapitálových účastín	0	0	0	0	0
Oceňovacie rozdiely z precenenia pri zlúčení, splnutí a rozdelení	0	0	0	0	0
Výsledok hospodárenia minulých rokov	-18 292 906	-2 323	0	3 261 934	-15 033 294
Nerozdelený zisk minulých rokov	-6 968	-2 323	0	3 261 934	3 252 644
Neuhradená strata minulých rokov	-18 285 938	0	0	0	-18 285 938
Výsledok hospodárenia bežného účtovného obdobia	3 261 934	4 706 413	0	-3 261 934	4 706 413
Spolu	20 658 185	4 704 090	0	0	25 362 276

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M. PREHĽAD PEŇAŽNÝCH TOKOV K 31. DECEMBRU 2023

	2023 EUR	2022*(upravené) EUR
Peňažné toky z prevádzkovej činnosti		
Peňažné toky z prevádzky	29 780 590	4 998 345
Zaplatené úroky	-5 819 094	-3 470 325
Prijaté úroky	870 181	11 889
Daň z príjmov	-2 893 852	2 602
Zaplatený osobitný odvod	-307 459	-35 924
Peňažné toky pred mimoriadnymi položkami	21 630 367	1 506 588
Prijmy z mimoriadnych položiek		
Čisté peňažné toky z prevádzkovej činnosti	21 630 367	1 506 588
Peňažné toky z investičnej činnosti		
Nákup dlhodobého majetku	-5 352 810	-2 671 423
Prijmy z predaja dlhodobého majetku	4 208	333
Výdavky na obstaranie dlhodobých cenných papierov a podielov v iných účtovných jednotkách	0	-8 000 000
Prijmy z vyplatenia ostatných kapitálových fondov, emisného ážia a zníženie základného imania, rezervného fondu v dcérskych spoločnostiach	0	14 765 556
Pohľadávka z cashpoolingu	-4 222 885	-11 614 807
Pohľadávka z prevádzkového účtu	-9 316 081	-230
Prijaté dividendy	9 662 637	6 193 115
Čisté peňažné toky z investičnej činnosti	-9 224 931	-1 327 456
Peňažné toky z finančnej činnosti		
Prijmy a výdavky spojené s ostatnými dlhodobými záväzkami	0	0
Vyplatené dividendy	0	0
Záväzok z cashpoolingu	-30 061 016	1 550 589
Záväzok z prevádzkového účtu	20 903 371	-1 210 696
Kapitálové fondy - peňažný vklad	0	0
Nerozdelený zisk	0	0
Čisté peňažné toky z finančnej činnosti	-9 157 645	339 893
(Úbytok) prírastok peňažných prostriedkov a peňažných ekvivalentov	3 247 791	519 025
Peňažné prostriedky a peňažné ekvivalenty na začiatku roka	2 356 484	1 837 459
Peňažné prostriedky a peňažné ekvivalenty na konci roka	5 604 275	2 356 484

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Peňažné toky z prevádzky

	2023 EUR	2022*(upravené) EUR
Čistý zisk (pred odpočítaním úrokových, daňových položiek a položiek výnimočného rozsahu alebo výskytu)	21 237 047	10 831 835
Úpravy o nepeňažné operácie:		
Odpisy dlhodobého hmotného a nehmotného majetku	2 748 463	3 017 174
Opravná položka k pohľadávkam	-158 535	1 520 803
Opravná položka k zásobám	658	17 140
Opravná položka k dlhodobému hmotnému a nehmotnému majetku	0	160 179
Opravná položka k dlhodobému finančnému majetku	97 500	5 289 534
Nerealizované kurzové straty	248	0
Nerealizované kurzové zisky	-1 872	143
Rezervy	773 262	-95 997
Strata (zisk) z predaja dlhodobého majetku	-4 208	-333
Výnosy z dlhodobého finančného majetku	-9 662 637	-6 193 115
Osobitný odvod	434 215	0
Iné nepeňažné operácie	7 022	65 664
Zisk z prevádzky pred zmenou pracovného kapitálu	15 471 162	14 613 028
Zmena pracovného kapitálu:		
Úbytok (prírastok) pohľadávok z obchodného styku a iných pohľadávok (vrátane časového rozlíšenia aktív)	1 205 753	-4 483 998
Úbytok (prírastok) zásob	-63 913	-37 951
(Úbytok) prírastok záväzkov (vrátane časového rozlíšenia pasív)	13 167 588	-5 092 734
Peňažné toky z prevádzky	29 780 590	4 998 345

*Úprava porovnateľného obdobia vo Výkaze peňažných tokov (časť M.)

V predchádzajúcich účtovných obdobiach boli zmeny v peňažných prostriedkoch z prevádzkového účtu prezentované vo Výkaze peňažných tokov v časti Peňažné toky z prevádzkovej činnosti. V roku 2023 manažment Spoločnosti pristúpil k zmene vo vykazovaní peňažných tokov z prevádzkového účtu, nakoľko podľa vedenia Spoločnosti nasledujúce vykazovanie predstavuje vhodnejšie zobrazenie podstaty transakcií:

- ročnú netto zmenu na prevádzkovom účte, ktorý má kladný zostatok (pohľadávka) v časti Peňažné toky z investičnej činnosti v rámci Výkazu peňažných tokov a
- ročnú netto zmenu na prevádzkovom účte, ktorý má záporný zostatok (záväzok) v časti Peňažné toky z finančnej činnosti v rámci Výkazu peňažných tokov.

Peňažné prostriedky

Peňažnými prostriedkami (angl. cash) sa rozumejú peňažné hotovosti, ekvivalenty peňažných hotovostí, peňažné prostriedky na bežných účtoch v bankách, kontokorentný účet a časť zostatku účtu Peniaze na ceste, ktorý sa viaže na prevod medzi bežným účtom a pokladnicou alebo medzi dvoma bankovými účtami.

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Peňažné ekvivalenty

Peňažnými ekvivalentmi (angl. cash equivalents) sa rozumie krátkodobý finančný majetok zameniteľný za vopred známu sumu peňažných prostriedkov, pri ktorom nie je riziko výraznej zmeny jeho hodnoty v najbližších troch mesiacoch odo dňa, ku ktorému sa zostavuje účtovná závierka, napríklad termínované vklady na bankových účtoch, ktoré sú uložené najviac na trojmesačnú výpovednú lehotu, likvidné cenné papiere určené na obchodovanie, prioritné akcie obstarané účtovnou jednotkou, ktoré sú splatné do troch mesiacov odo dňa, ku ktorému sa zostavuje účtovná závierka.

19 independent auditor's report



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Translation of the Independent Auditors' Report originally prepared in Slovak language

Independent Auditors' Report

To the Shareholder, Supervisory Board and Board of Directors of
Veolia Energia Slovensko, a. s.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Veolia Energia Slovensko, a. s. (the "Company"), which comprise:

- the balance sheet as at 31 December 2023;
- the income statement for the period then ended; and
- notes, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and of its financial performance for the period then ended in accordance with the Act No. 431/2002 Coll. on Accounting as amended ("the Act on Accounting").

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements of the Act No. 423/2015 Coll. on statutory audit and on amendments to Act No. 431/2002 Coll. on accounting as amended ("the Act on Statutory Audit") including the Code of Ethics for an Auditor that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Statutory Body and Those Charged with Governance for the Financial Statements

The statutory body is responsible for the preparation of the financial statements that give a true and fair view in accordance with the Act on Accounting, and for such internal control as the statutory body determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

KPMG Slovensko spol. s r. o., slovenská spoločnosť s ručením obmedzeným a členská spoločnosť globálnej organizácie KPMG nezávislých členských spoločností pridružených ku KPMG International Limited, súkromnej anglickej spoločnosti s domovským sídlom. Všetky práva vyhradené.
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Obchodný register: Mestského súdu
Bratislava II, oddiel Sro, vložka L 4554/0
Commercial register of the Municipal Court
Bratislava II, section Sro, file No. 4554/0

ICO/Registration number: 31 248 238
Estonian OAS license number: 95
License number of statutory auditor: 96



In preparing the financial statements, the statutory body is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the statutory body either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the statutory body;
- Conclude on the appropriateness of the statutory body's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Report on Other Legal and Regulatory Requirements

Reporting on other information in the Annual Report

The statutory body is responsible for the other information. The other information comprises the information included in the Annual Report prepared in accordance with the Act on Accounting but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information in the Annual Report.

In connection with our audit of the financial statements, our responsibility is to read the other information in the Annual Report that we have obtained prior to the date of the auditors' report on the audit of the financial statements, and, in doing so, consider whether the other information is materially inconsistent with the audited financial statements or our knowledge obtained in the audit of the financial statements, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

The Annual Report of the Company was not available to us as of the date of this auditors' report on the audit of the financial statements.

When we obtain the Annual Report, based on the work undertaken in the course of the audit of the financial statements we will express an opinion as to whether, in all material respects:

- the other information given in the Annual Report for the year ended 31 December 2023 is consistent with the financial statements prepared for the same financial year; and
- the Annual Report contains information required by the Act on Accounting.

In addition, we will report whether we have identified any material misstatement in the other information in the Annual Report in light of the knowledge and understanding of the Company and its environment that we have acquired during the course of the audit of the financial statements.

Audit firm:
KPMG Slovensko spol. s r.o.
License SKAU No. 96

Responsible auditor:
Ing. Peter Zoldak
License UDVA No. 1061

Bratislava, 25 June 2024

This is a translation of the original Slovak Auditors' Report into English language. The Balance sheet and the Income Statement have been translated however the Notes to the financial statements have not been translated. For a full understanding of the information stated in the Auditors' Report, the Report should be read in conjunction with the full set of the financial statements prepared in Slovak.

ANNUAL REPORT

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