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**ANNUAL REPORT 2024**

Veolia Energia Slovensko, a. s.





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# 01

# Veolia in the world

Veolia, a global leader in environmental services, operates in dozens of countries on all continents. It specialises in three main areas: water resource management, waste management and energy services.

Resourcing the World

In water management, Veolia provides drinking water supply and wastewater treatment for millions of people around the world. In the waste management sector, it focuses on comprehensive waste treatment and recovery, promoting the principles of circular economy and the minimisation of landfilling. In the energy sector, it manages an extensive network of energy facilities and provides services for heating, cooling and energy efficiency.

## ECOLOGICAL TRANSFORMATION - THE MEANING OF OUR EXISTENCE

Ecological transformation is the fundamental pillar of Veolia's existence and defines all our activities and decisions. It is a complex process of transforming society towards a sustainable future, where we strive to reconcile economic growth with environmental protection. As a global environmental leader, we provide solutions in water management, energy and waste management that help our partners reduce their environmental footprint. Our innovative approaches and technologies support the transition to a circular economy, efficient use of resources and decarbonisation. We believe that ecological transformation is both a necessity and an opportunity to create a better and more sustainable future for all generations.

As a company, we are committed to ambitious environmental goals, including reducing CO<sub>2</sub> emissions and promoting renewable energy sources. We actively invest in innovation and the development of new technologies that help cities and industrial partners to transition to more sustainable forms of operation. An important part of our strategy is also the social dimension, where we focus on supporting local communities and creating job opportunities in the green sector. We are committed to achieving carbon neutrality and actively contribute to the UN's sustainable development goals, confirming our position as a leader in environmental services and sustainable development.

## Results of the 2<sup>nd</sup> Ecological Transformation Barometer

The debate on ecology has entered a new phase, seeking to build on common foundations. While there is consensus about the risks to the planet and humanity as a whole, solutions to reduce our impact are still little discussed and divide society. There are numerous proposals for combating climate change, biodiversity loss and pollution. However, the adoption of ecological solutions and their large-scale implementation raises a fundamental question: Are the changes that are needed to fight the „battle of the century“ socially, economically and culturally acceptable to human communities? This question is at the core of the Ecological Transformation Barometer, conducted by Veolia in collaboration with

the research and consulting firm Elabe. Its aim is to turn public debate into concrete work on solutions and to understand the obstacles or, conversely, the levers that affect the acceptability of ecological transformation. The survey was conducted in 26 countries on 5 continents, with more than 29,500 respondents (1,000–2,000 in each country). The countries were selected based on their demographic weight and weight in terms of their share of greenhouse gas emissions. Together, these countries account for nearly 60% of the world's population, 67% of global greenhouse gas emissions and 77% of global GDP. The results yielded several insights:

### 1. The planet is beset by environmental concerns

**2/3** of the world's population feel vulnerable and threatened by risks associated with climate change or environmental pollution.

**64%** of people feel vulnerable and threatened by health risks (of which 64% feel less healthy and 58% report mental health problems).

### 2. We must act to completely change direction

**65%** of people think they would be willing to change their habits and accept slightly higher costs, if a particular solution helped protect their health.

**66%** of the world's population believes that inaction will cost humanity more than environmental action.

### 3. Decarbonisation, pollution reduction and resource regeneration

**More than 2/3** of the world's population are willing to pay extra for:

- energy produced from local sources of non-recyclable waste and biomass.
  - water, fruit and vegetables, thereby contributing financially to solutions to reduce water and soil pollution
- 66% of respondents are willing to consume drinking water from recycled treated wastewater to reduce the risk of water shortages (+13% compared to the results from 2022)

# Strategic program 2027 GreenUp

The new strategic programme for 2024–2027, called “GreenUp”, aims to involve Veolia in ecological transformation as the link that has been missing. By implementing existing solutions and constantly innovating in the search for new ones, Veolia is paving the way towards a more sustainable and favourable future.

Applying its expertise in water, energy and waste management, Veolia pursues decarbonisation, pollution reduction and resource regeneration with the help of three growth boosters supported by investments worth EUR 2 billion.

1. Our stakeholders
2. Our performance
3. Our commitments
4. Our objectives



## LOCAL ENERGY AND BIOENERGY

Producing local decarbonised energy for all customers worldwide, whether municipalities or industrial companies, is Veolia’s commitment, with the ambition to produce 8 GW of bioenergy and to have a flexible installed capacity of 3 GW by 2030.

### Veolia’s solution

The Group produces local, affordable and low-carbon energy, including bioenergy production from non-recyclable waste, waste heat and cold recovery, and energy efficiency or CO<sub>2</sub> capture solutions.

### Objective

Veolia, whose turnover in this sector reached EUR 12 billion in 2023, is accelerating the development of innovative solutions to allow its customers to optimise and balance their energy mix while accelerating the production and consumption of renewable energy.

## WATER AND WASTEWATER TREATMENT TECHNOLOGIES AND NEW SOLUTIONS

Water management has been at the core of Veolia’s operations for 170 years, inevitably becoming a leader in the sector. The Group wants to maintain its operational excellence while offering its customers technological innovations and moving from ordinary water distribution to a truly scientific approach to water management.

### Veolia’s solution

Veolia wants to become the water management services provider of the future by using state-of-the-art technology to focus on drinking water production and the efficiency of its solutions, including the reuse of treated wastewater and the removal of pollutants such as PFAS and microplastics from water.

### Objective

With a unique portfolio of solutions and clean technologies and a turnover of EUR 18 billion in this sector, Veolia wants to achieve at least 50% growth in turnover by 2030, both in the private and municipal sector.

## HAZARDOUS WASTE RECYCLING AND TREATMENT

Veolia, a global leader in hazardous waste treatment operating on every continent, is accelerating its activities at customers’ operations by introducing unique offers.

### Veolia’s solution

The Group, plans to accelerate the implementation of circular economy solutions and innovations in lithium battery recycling and to introduce extensive plastic recycling – an area where it is currently a clear leader with more than 30 plants worldwide.

### Objective

Veolia, whose turnover in this area was more than EUR 14 billion in 2023, will continue to develop its activities and use its experience in recycling and hazardous waste treatment for the benefit of its customers.

Veolia is fully prepared to accept its responsibility and help society as a whole to face and resolve new challenges. The mission we have set ourselves, to take care of the world’s resources and achieve our purpose, is transposed into our resolve to create a positive impact on the planet. We have been working to promote these ideals for 170 years.





key figures

for 2024

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.



TURNOVER  
€ 44.692 billion

EMPLOYEES  
215,000



THREE PRIMARY ACTIVITIES:



### ENERGY

42 million 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 and cogeneration 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

111 million 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

65 million 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 lifecycle (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 waste conversion to matter or energy.

# 02 Veolia in Slovakia



**Veolia Slovensko is a leading provider of energy and water management services. The energy division, Veolia Energia Slovensko, is among the largest generators and suppliers of heat and hot water in Slovakia. It has been providing home heating for more than 30 years and in 2024 provided services to more than 85,000 households in 22 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 188,000 customers and nearly one million residents in Slovakia's cities and towns.

The priority for the Veolia Energia 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 constantly reducing emissions of particulate matter, sulphur and nitrogen oxides, as well as CO<sub>2</sub> emissions.

## Key Figures Veolia in Slovakia 2024

### ENERGY

Number of customers (CHS, industry, commodities supply, energy services):	<b>2,338</b>
Number of households supplied with heat:	<b>86,279</b>
Number of employees:	<b>665</b>
Turnover:	<b>€ 402.7 mil.</b>

### WATER

Number of contract customers:	<b>188,118</b>
Number of supplied residents:	<b>922,684</b>
Number of employees:	<b>1,546</b>
Turnover:	<b>€ 111.7 mil.</b>

————— TOTAL: —————

 **2,211**  
EMPLOYEES

**€ 514.4 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 competitive prices,
- › operate heating systems and generation units efficiently and ecologically,
- › constantly modernise and green our 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 regions, cities, schools and other regional partners.

Veolia Energia in Slovakia fulfils its mission in accordance with the Group's strategy, with an emphasis on the following key areas:

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

Within central heating activities, 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, 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 power and heat. In this way, we use primary fuels and reduce greenhouse gas emissions. By operating these

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

**PROVISION OF ENERGY SERVICES for the public and private sectors**

A part of our business portfolio is providing technical facility management services for clients in the tertiary sector. We provide for the management and maintenance of their buildings and logistics 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. Our 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 Veolia Energia Slovensko Group

- › 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 a respected expert and provider of energy solutions and know-how.
- › Be seen as a responsible partner for cities and towns; actively support the communities in which we do business.
- › 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 22 cities and towns 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 transmission system load balancing. Another pillar of its business activities is providing energy management services, including services to around 90 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. For example, in 2024 we provided technical facility management services for the Digital Park administrative complex in Bratislava, a distribution centre in Sereď and the SKY PARK administrative and residential complex in central Bratislava.

## 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 Group's largest producer of toothpaste in Europe, we secure the processing of more than 40% of waste volumes.

## SERVICES FOR INDUSTRIAL CLIENTS

We provide services for industrial clients through our subsidiaries. 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.

## 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 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.

## SUPPLY OF CENTRAL HEATING

Through individual companies, the Group secures the operation, maintenance and modernisation of heating technical equipment (HTE) and the supply of heat and hot service water (HSW) for the boroughs of Petržalka, Dúbravka and Podunajské Biskupice in Bratislava and for the cities of Senec, Vrbové, Vráble, Levice, Lučenec, Žiar nad Hronom, Kráľovský Chlmec and Košice, and for several towns and municipalities in the Eastern Slovakia region.

The company has provided heat and HSW for the Borough of Bratislava - Petržalka, the largest residential district in Central Europe, for more than 25 years. An important stage of central heating supply (CHS) system modernisation in Petržalka was the installation of high-efficiency cogeneration units to generate electricity and heat in 18 boiler rooms.



### 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. Heat from this source is supplied to MH Teplárenský holding, a.s., 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 grid (SEPS).



### 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, the production and supply of steam and cooling for clients in the industrial park, and the supply of heating and warm water for households and industrial clients in Levice.



### 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., which serves the boroughs of Dúbravka and Karlova Ves, including the Mlynská dolina neighborhood, with heat through central heating systems.

### 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:

- professional consulting, coordination and technical support to subsidiary operations 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 logistics for the entire Group in Slovakia. Its primary objective is to ensure the timely delivery of goods and services for the entire Group at the best prices, delivery periods and levels of 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 Green Up strategic plan.

### BIODIVERSITY IN THE AREA OF THE WASTEWATER TREATMENT PLANT

At the Rakytovce wastewater treatment plant, measures to promote biodiversity are being implemented in cooperation with an expert guarantor with the aim to create conditions for native plant and animal species and for retaining rainwater in the land.

### 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 with the aim of attracting native fauna and planting suitable vegetation in the area.

### 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. Leaving certain areas untouched and distributing birdhouses helps various bird species to nest. In 2023, suitable native trees were planted to diversify the birds' food supply and provide them with additional nesting sites.

### VEOLIA IS A PARTNER OF THE FIRST ECOCENTRE IN SLOVAKIA FOCUSED ON BEES AND POLLINATORS

Due to the impact of climate change, it recognises the importance of bees and pollinators for our existence. For this reason, Veolia supported the civic association Včelí kRaj, which opened the first ecocentre focused on the protection of these important insects. The Environcentrum in Kokava nad Rimavicou was created due to the need to provide an educational programme for schools and the public, with the opening ceremony held in May, attended by representatives of the Banská Bystrica Self-Governing Region, the Turistický Novohrad a Podpoľanie Regional Tourism Organisation and representatives of Veolia.

### WORLD ENVIRONMENT DAY

Our colleagues also had the opportunity to visit the dedicated ecocentre on World Environment Day. More than 50 employees from all corners of Slovakia had the opportunity to see the functioning and premises of the new ecocentre, experience beekeeping wearing special beekeeping suits, and learn about bee products.



# 04

## foreword

### Dear shareholders, customers and employees,



2024 was a period of significant challenges for our energy division, which we had to face in the context of a dynamically changing energy market. Despite the turbulent situation in the energy sector, we managed to meet, or even exceed in many cases, our targets for heat and electricity production and supply, and launch several innovative projects.

We are aware of the growing competition in the energy market and the need to constantly adapt to changing conditions. Our vision for the future is clear – we want to maintain our leading position as a private producer and supplier of heat, a major producer of electricity, and a provider of energy services and solutions with an emphasis on efficient energy production and distribution.

This strategy is also confirmed by our results. Heat sales in 2024 reached 838,000 MWh, despite one of the warmest years since records began. Electricity production reached 659,000 MWh and the provision of support services also showed stable development. The Group's total revenues exceeded € 400 million and EBITDA reached almost € 52.5 million.

In this fast-changing energy environment, our priority is to respond flexibly to new challenges and market demands. We continuously focus on increasing production efficiency, modernising infrastructure and providing reliable services to our customers. We focus on implementing innovative technologies, digitising processes and adopting an environmentally responsible approach to energy production.

In 2024, we continued to modernise the energy infrastructure in several cities by investing € 16 million. In the central Slovak town of Žiar nad Hronom, we launched a major modernisation of production sources using high-efficiency heat and electricity cogeneration technology aimed at increasing efficiency and ensuring the reliability of energy production and support services for the electricity system. In addition, we implemented two key projects – the construction of a photovoltaic power plant and a major modernisation of the heat exchange station to increase the reliability of energy supplies for industrial customers and households in Žiar.

Further modernisation of technical facilities and distribution networks continued in Lučenec, Levice, Bratislava and several locations in eastern Slovakia. In the Petržalka borough of Bratislava, we completed a unique electricity sharing project. We installed photovoltaic sources on the roofs of Petržalka's primary schools participating in the project to produce green electricity to be used by the schools and also to be shared with other consumers. This is a pilot project that we also aim to offer to our clients in other cities.

We are proud to declare that our targeted investments and continuous maintenance of central heating systems are producing results in terms of the stability and reliability of heat and hot water supplies. Our customers, whether in the residential or industrial sector, can rely on uninterrupted supplies of the highest quality.

I am therefore always delighted to see new customers getting connected to our systems, such as in the town of Žiar nad Hronom, which brings benefits to everyone connected to the district heating network. This is how we want to continue to maintain our position as a stable and innovative provider of energy solutions with an emphasis on customer satisfaction and sustainable development.

As a modern employer, we create conditions for our employees' professional growth and support the development of their professional skills. We realise that thanks to the expertise of our employees, we can deliver ecological and technological solutions to meet the challenges of tomorrow. We care about their satisfaction, which is why we launched several programmes in 2024 to support their training and development and to ensure a balance between their work and private lives.

I am proud that for the third consecutive year, we have defended our leading position with a silver medal from EcoVadis, which rates the sustainability of more than 130,000 companies, placing us among the top 15% of the participating companies. In line with our commitment to ecological transformation, we produced 10% of our energy from renewable sources in 2023 and prevented the production of 54,000 tonnes of CO<sub>2</sub> emissions.

It is natural for us to provide support to those in need, we are aware of our responsibility and care about the development of the regions, cities and municipalities in which we operate. I am pleased that our Veolia Sloven-

sko Foundation has been helping for 18 years. During this period, the foundation has completed almost 600 projects throughout Slovakia worth more than € 1.2 million.

In 2024, the Foundation contributed more than EUR 225,000 to 56 projects. Several organisations, local sports clubs and educational institutions have been supported and, thanks to this support, they were able to carry out and improve their activities.

I am pleased that through the Employee Grants programme, which aims to involve our employees in volunteering, we were able to complete 31 projects last year worth more than EUR 41,000. I would like to take this opportunity to thank our colleagues for their active approach and involvement in the programme.

I am pleased to note that the past year was a period of significant growth and development for our Group. Our success would not have been possible without the strong support of our shareholder, whose trust allows us to keep innovating and expanding our portfolio of operations and services. My particular appreciation goes to our employees, whose professionalism, dedication and daily commitment have significantly contributed to achieving our goals. I also greatly appreciate the trust of our customers and partner cities, which commits us to fulfilling our mission of being a reliable partner in energy supply and energy services.

Looking ahead, I see 2025 as an opportunity for further development and innovation. Our goal remains to continuously improve our services and create value for all stakeholders, while focusing on the efficient use of resources and environmental protection.

Enjoy the reading,



**Peter Dobrý**  
CEO of the Veolia Energia Slovensko Group

# 05 identification details

on 31. 12. 2024



## **Company Name:**

Veolia Energia Slovensko, a. s.

## **Company Seat:**

Einsteinova 21  
851 01 Bratislava - mestská časť Petržalka  
Slovak Republic

## **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:**

06. 11. 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

on 31. 12. 2024



## 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

**Mgr. Jaroslav Krupec**  
Member

**Ing. Miluše Poláková**  
Member until 16/7/2024

**Ing. Mgr. Martina Olejníková**  
Member from 17/7/2024

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

07

# organisational structure



**\* THE OPERATIONS DIRECTORATE manages:**

Veolia Energia Podunajské Biskupice, s. r. o. | Veolia Energia Vrable, a. s.  
Veolia Energia Senec, a. s. | SLOVEO 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.



# 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 efficient production and distribution of heat and hot water (HW).



The company operates central heating supply systems in Bratislava's boroughs of Petržalka and Dúbravka and in the town of Vrbové. It operates on-site boiler rooms with heat and HW production, distribution and sale in Piešťany and Bratislava in the boroughs of Devínska Nová Ves, Karlova Ves, Ružinov and Staré Mesto.

It is also active in the area of energy services and complex building management. It provides technical 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 serving as heat sources, 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  
**281,301 MWh**

SALE OF ELECTRICITY  
**117,759,755 MWh**

REVENUES FROM PRODUCTS AND SERVICES  
**88,462,113 €**

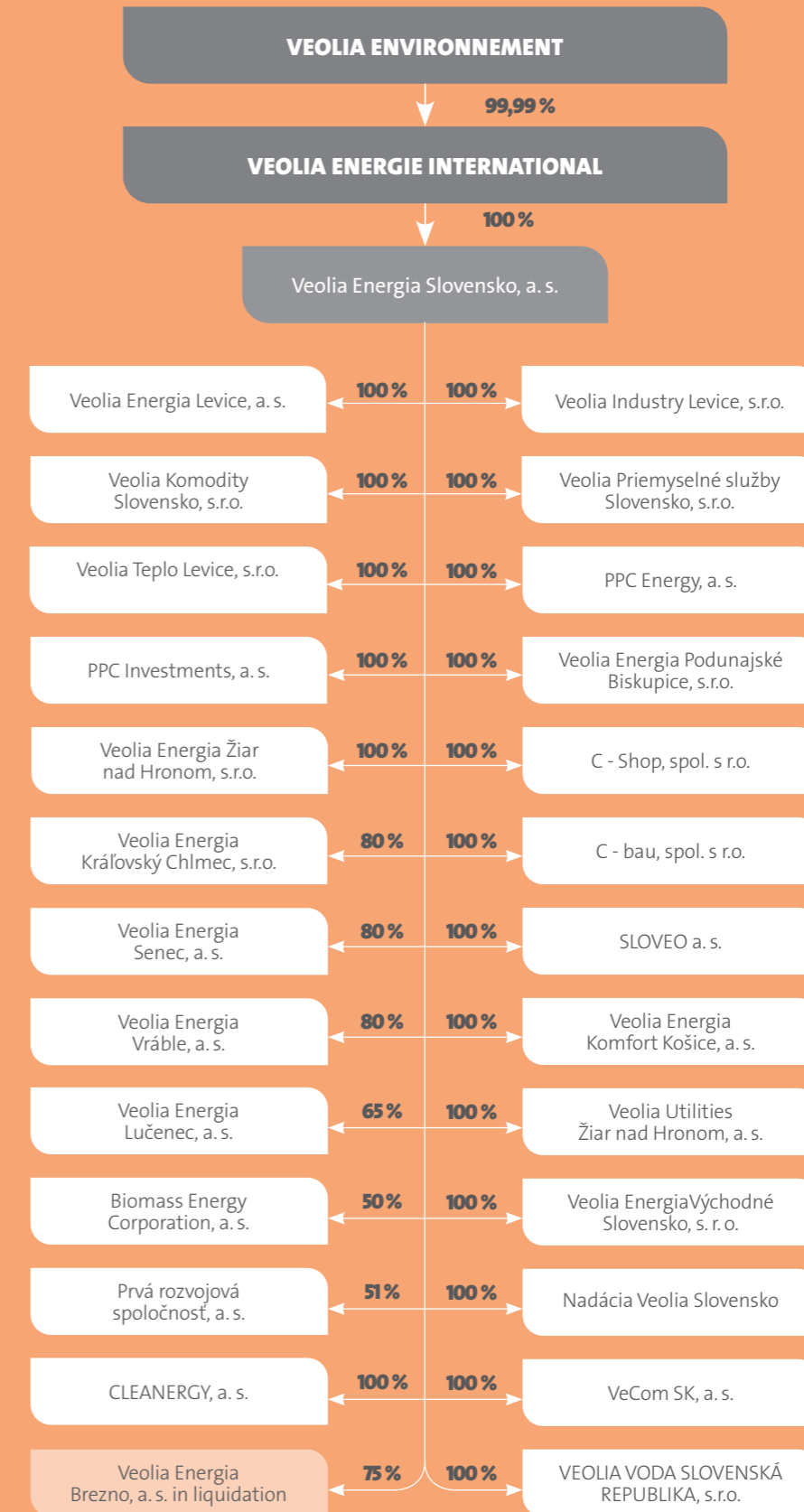
NUMBER OF CLIENTS  
**851**

INVESTMENTS AND REPAIRS  
**10,241,213 €**

NUMBER OF FLATS HEATED  
**46,777**

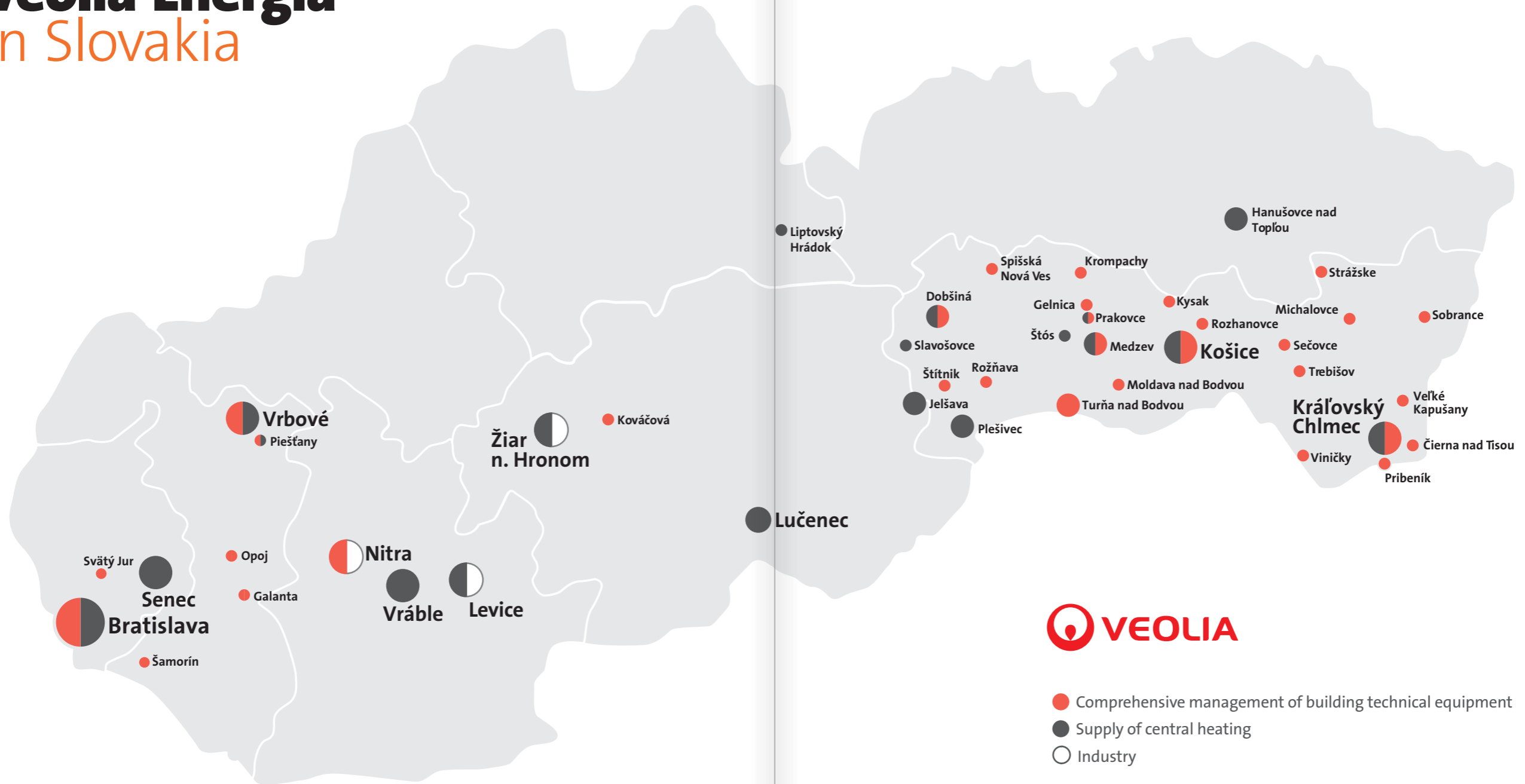
NUMBER OF EMPLOYEES  
**291**

## Veolia Energia Slovensko Group Subsidiaries in Slovakia



(% share in their capital stock)

# Veolia Energia in Slovakia





# our services



The main business of Veolia Energia Slovensko, a.s. is the production, distribution and sale of heat and hot water, the operation of conventional heat technology equipment and renewable energy sources, and the production and supply of electricity and heat using cogeneration technology. 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 and Dúbravka and in the town of Vrbové. It also produces, distributes and sells heat and hot water from own sources – boiler rooms and heat exchanger stations – in the Piešťany and Bratislava’s boroughs of Devínska Nová Ves, Karlova Ves, Staré mesto and Ružinov.

The company produces heat through 48 heat sources with a total installed capacity of 323.655 MWt. The input fuel for conventional heat sources and high-efficiency cogeneration sources is natural gas. However, the share of heat produced from renewable energy sources is gradually increasing. The amount of heat sold in 2024 was 281.3 GWh, a year-on-year decrease of 3.1%.

### Electricity generation and supply

The company generates 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)

	2024	2023
Revenues from heat sales (thous. €)	<b>40,679</b>	54,305
Installed plant capacity (MWt)	<b>272.66</b>	273.38
Nnumber of boiler rooms	<b>26</b>	27
Number of heat exchanger stations	<b>209</b>	208
Number of clients	<b>719</b>	731
Number of heated flats	<b>40,886</b>	40,898
Final price TE - variable component (€/kWh)	<b>0.1172</b>	0.1784
Final price TE - fixed component (€/kW)	<b>211.5313</b>	170.88
Repairs (thous. €)	<b>4,767</b>	2,677
Investments (thous. €)	<b>2,441</b>	2,148

## Borough of Bratislava - Dúbravka

	2024	2023
Revenues from heat sales (thous. €)	<b>5,382</b>	6,864
Installed plant capacity (MWt)	<b>43.43</b>	43.43
Nnumber of boiler rooms	<b>10</b>	10
Number of heat exchanger stations	<b>27</b>	27
Number of clients	<b>101</b>	101
Number of heated flats	<b>4,965</b>	4,965
Final price TE - variable component (€/kWh)	<b>0.1187</b>	0.1742
Final price TE - fixed component (€/kW)	<b>227.1832</b>	181.7622
Repairs (thous. €)	<b>566</b>	266
Investments (thous. €)	<b>0</b>	1,230

## Town of Vrbové

	2024	2023
Revenues from heat sales (thous. €)	<b>770</b>	1,042
Installed plant capacity (MWt)	<b>7.26</b>	7.26
Nnumber of boiler rooms	<b>11</b>	11
Number of heat exchanger stations	<b>1</b>	1
Number of clients	<b>27</b>	27
Number of heated flats	<b>843</b>	843
Final price TE - variable component (€/kWh)	<b>0.1762</b>	0.1762
Final price TE - fixed component (€/kW)	<b>169.63</b>	169.63
Repairs (thous. €)	<b>133</b>	67
Investments (thous. €)	<b>0</b>	0

## Town of Piešťany

	2024	2023
Revenues from heat sales (thous. €)	<b>103</b>	130
Installed plant capacity (MWt)	<b>0.38</b>	0.38
Nnumber of boiler rooms	<b>1</b>	1
Number of heat exchanger stations	<b>0</b>	0
Number of clients	<b>5</b>	5
Number of heated flats	<b>83</b>	83
Final price TE - variable component (€/kWh)	<b>0.1117</b>	0.1695
Final price TE - fixed component (€/kW)	<b>266.3730</b>	208.56
Repairs (thous. €)	<b>2</b>	1
Investments (thous. €)	<b>990</b>	59

## Technical facility management and heating technical equipment operations

In 2024, Veolia Energia Slovensko, a. s. monitored and 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 the concluded contracts, Veolia Energia Slovensko, a. s. assumes responsibility in such establishments as the heating technical equipment operator, i.e. it carries

out professional operation, optimisation of energy source 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 emergency service. In technical facilities management, the Energy and Technical Services Department of Veolia Energia Slovensko, a.s. provided this service for several projects (buildings). These included, for example, the Digital Park administrative complex in Bratislava and the logistics hall in Sered.

## Energy services

Within the framework of energy services, Veolia Energia Slovensko, a. s. provides energy management and energy services. Veolia's energy management consists of a technical and operational audit of the client's building, which is evaluated on the basis of a comprehensive inspection and continuous measurements in the building. It analyses the condition of technical equipment and how it is operated, and proposes possible optimisation measures to reduce energy consumption while maintaining the level of comfort. 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 our clients' thermal comfort, changes in energy consumption, analyse it and recommend remedial measures leading towards a reduction in energy costs. Our company's fulfilment of the Energy Performance Contracting (EPC) agreement with the Grammar School in Šamorín is a long-term success, and in 2017 it expanded its services to include, for example, energy performance contracting for the C.S. Lewis Bilingual High School in Bratislava. By means of such contracts, the company guarantees significant energy and fuel savings for the client based on investment into 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 sustainable. We implement the most time-consuming and demanding investment projects in the summer, outside of the heating season, so that the impact on the end customer from restrictions or interrupted hot water supplies are minimised as much as possible.

## Investment Activity

The total amount of investments in 2024 within Veolia Energia Slovensko, a.s. was € 4 million. The aim of our investment projects is to achieve savings in primary energy carriers by optimising combustion processes, to increase the environmental sustainability of production and to significantly improve the reliability of energy supplies.

TOTAL AMOUNT OF INVESTMENTS IN 2024

**€ 4 million**

### Petržalka

The operation of progressive heat and electricity generation technology at 18 heating plants in Petržalka continued in 2024. Thanks to high fuel efficiency, cogeneration units can supply heat to households efficiently throughout the year. During 2024, we performed scheduled warranty service on these units, as prescribed by their manufacturer.

In 2024, eight investment projects were successfully implemented in Petržalka. Another 8 investment projects will continue into the following years. These are mainly projects to build new high-efficiency cogeneration sources, install heat pumps and replace primary and secondary distribution systems.

Reconstruction projects included the complete modernisation of 4 central heat exchanger stations, which supply heat and hot water to dozens of apartment buildings and multifunctional 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, while the original hot water heating system was replaced with a two-stage heating with dynamically operating plate heat exchangers. The heat exchanger station control system and its operating data transmission to the central control room also underwent reconstruction.

The obsolete control system and part of the electrical system were modernised in two central heating plants. This is part of a comprehensive investment plan to install renewable energy sources (heat pumps) in the heating plants as part of the source section. The installation of these new renewable energy sources will achieve the status of an efficient central heating system in the heating plant circuits, in accordance with Act No. 657/2004 Coll. of the Ministry of Economy of the Slovak Republic on thermal energy.

A modern, dynamically operating on-site heat exchanger station with remote monitoring at the central control room was built in the newly connected building of a private primary school at Tematínska 1 in Petržalka, and the primary heat connection was also reconstructed.

The reconstruction, modernisation and renewal of equipment will continue in the coming years. The plan includes gradual modernisation of units and installations (such as new boilers, cogeneration units, renewable energy sources - heat pumps, photovoltaic panels), control systems of heating technologies, but also a comprehensive modernisation of heat exchanger stations (HES). Selected segments of primary and secondary public heating systems will also be modernised.



## Dúbravka

In 2024, the implementation of 3 demanding investment projects in the source parts of the heating technical equipment of selected boiler room circuits continued in Dúbravka. These projects, which are a significant milestone in Dúbravka's central heating system in terms of their scope and complexity, are expected to be put into permanent operation as early as next year. In 2024, we also focused on preparing project documentation for investments planned for the coming years. This includes, for example, the installation of cogeneration sources in combination with a renewable energy source (heat pump) for other boiler room circuits. Along with these investment projects, another investment project is also 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.

The reconstruction, modernisation and renewal of equipment will continue in the coming years. The plan includes gradual modernisation of units and installations (such as new boilers, cogeneration units, renewable energy sources - heat pumps, photovoltaic panels), control systems of heating technologies, but also a comprehensive modernisation of heat exchanger stations (HES). Selected segments of primary and secondary public heating systems will also be modernised.

# Repairs and Maintenance

Total expenditure on repairs and maintenance in 2024 within Veolia Energia Slovensko, a. s. amounted to € 6.24 million, with € 333,000 spent on technical inspections.

TOTAL EXPENDITURE ON REPAIRS AND MAINTENANCE  
**€ 6.24 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 minimum negative impact on heat supply for the popu-

lation. All planned heat supply shutdowns were minimised and shortened only to the necessary time (in the order of several hours). Most preparatory work was completed without shutdowns or restrictions to central heating and/or hot water services.

### Amount was primarily used for the payment of expenses for the following activities:

- › professional inspections and tests 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

## 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 2024 primarily on highly professional activities and services related to the production and operation of heat and electrical energy equipment operated by Veolia Energia Slovensko, a. s. and its subsidiaries.

## 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., therefore, completed an energy audit as per this statutory obligation in 2023. The audit contains a set of proposed recommended measures serving as a basis for the creation of investment and development plans for 2024 and beyond.

# 11

## customer orientation



## Business & Development of the Veolia Energia Slovensko Group in 2024

After the turbulent years with significant fluctuations in energy prices, 2024 can be described as a year of some stabilisation, allowing Veolia Energia Slovensko to continue its development activities. As for energy commodity trading, this was the third year when commodity prices were steadily above the 2020 - 2021 level 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. In addition to efforts to mitigate the impact of prices on customers, business activities also focused on the development of new products and the modernisation of the product portfolio.

2024 was the first year when the Business Directorate, operating within a new structure, was fully in charge of multi-commodity sales and service sales. In 2024, all Ve-Com SK electricity and gas customers were already served by the energy commodities sales department with automated invoicing in the new information system. This portfolio is managed by the energy commodities sales department which, of course, also covers customer care (heat consumers) and new product development through the development department. They focused on developing the portfolio of products, services and commodities, and on caring for individual customer groups. In 2024, we organised an Open Day at our boiler room in Petržalka as part of Petržalka Days 2024 [Dní Petržalky 2024]. In June 2024, we prepared the Clients' Day, an event for our industrial customers and partners in Žiar nad Hronom dedicated to new product trends and the modernisation of our production source.

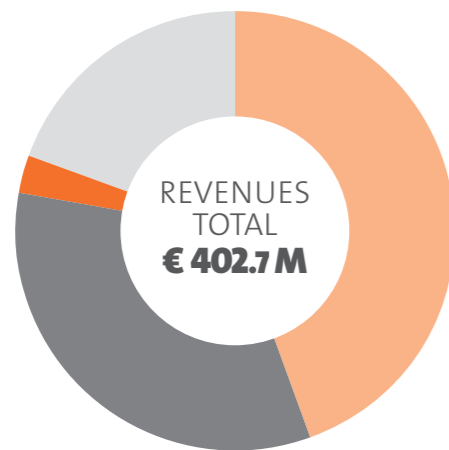
### The Group's current product and commodity portfolio consists of these primary pillars:

- › delivering heat from central heating systems 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 of 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

2024 revenues in thous. EUR	REVENUES	SHARE
● Electricity	<b>178,000 €</b>	44 %
● Heat	<b>132,300 €</b>	33 %
● Energy services	<b>15,100 €</b>	4 %
● Other (including support services)	<b>77,300 €</b>	19 %
<b>TOTAL</b>	<b>402,700 €</b>	100 %





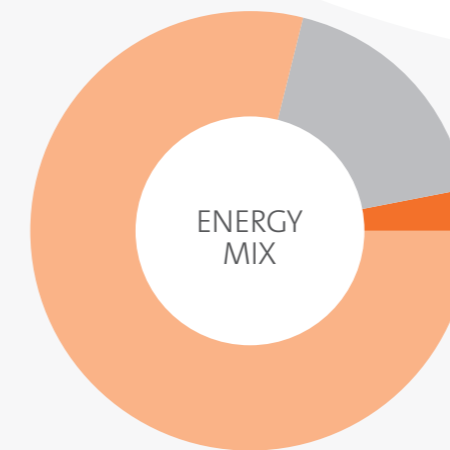
- 44 %** ● Electricity
- 33 %** ● Heat
- 4 %** ● Energy services
- 19 %** ● Other

### VEOLIA ENERGIA SLOVENSKO GROUP

- › the largest private generator and distributor of heat in Slovakia,
- › uses high-efficiency cogeneration to generate 65% 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	<b>411 MW</b>	<b>816 MW</b>
annual energy deliveries	<b>675 GWh</b>	<b>862 GWh</b>



- 79 %** ● Gas
- 18 %** ● Renewables
- 3 %** ● Heat and other fuels
- 0 %** ● Coal

## Customer Care

The Business Directorate provides care to customers who use any of the listed energy supplies or any of the Group's 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 in industrial parks needing comprehensive coverage of their energy and other related needs,
- › 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.

### CUSTOMER SATISFACTION SURVEY

In 2024, we conducted a detailed satisfaction survey among our customers (consumers of heat and other commodities), 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. We achieved our customer satisfaction targets at both a national and regional level.

### THE PRIMARY MISSION OF THE BUSINESS DIRECTORATE IS TO:

- › be a leader in ecological transformation in Slovakia through a multi-commodity and multi-product portfolio,
- › offer our customers and those interested in our products and services qualified continuous care and advice with a long-term, stable partnership,
- › 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,
- › improve the level of energy services and their management through the continuous search for innovation space and using advanced digital technologies,
- › 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 2024, taking advantage of 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 to provide access to news about planned or extraordinary outages of heat supply in a given location. This service significantly improves access to information for our customers. During 2024, we expanded this service to locations in eastern Slovakia and Žiar nad Hronom.

## Development of Activities

The development of business activities in 2024 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.



### HEAT SAVINGS CAMPAIGN

A very important activity towards customers and final consumers was the campaign leading to heat savings, especially for customers in central heating systems, which was developed individually for households, apartment buildings, schools and educational facilities. Beginning in autumn 2022, 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 an increase in the coming period.

### NEW INVOICING SYSTEM

During 2024, we launched full operation of the electricity and natural gas invoicing system, which covers the entire portfolio of VeCom SK. Thanks to the improvement of our systems, our intention is to gradually become one of the major suppliers of electricity and gas, especially in the segment of large and medium-sized customers.

### ROAD TO CARBON NEUTRALITY

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 in dependence on fossil fuels, with a clear direction towards energy efficiency, 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.

### MULTI-COMMODITY SALES

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 are putting considerable effort into preparing an internal Group set-up that will allow us to take advantage of this 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 business activities, the area 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 events in the district. In addition to information about completed projects and heat prices, our section provides interesting tips on how to save on energy consumption and information about current joint projects of the Group and the municipality. It is distributed to Petržalka's households every month, with a double issue in the summer and at the end of the year.

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

Veolia publishes the *Planéta* 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 regularly contributes to local media. Published topics include completed investments, modernisations 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 energy industry and CSR activities.

### Open Day 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 learn how heat and hot water are produced, which then travels directly to their homes to radiators and water taps. Throughout the Open Day, specialists from the business and operations departments were available, ready to answer all questions about the supply of heat and hot water. Last year, this event was part of the largest event, Petržalka Days [Dni Petržalky], with record interest in the technology in the boiler room.

### Presence 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 are available on three websites.

The *veolia.sk* website provides information from both the 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.

Customers in Bratislava can also use an online service to improve their access to information. By completing a short form on the website, they can sign up to receive information about current and planned supply interruptions on their street.

### Presence through social networks

Veolia Slovensko 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. Since 2023, the company has also been communicating on the professional social network LinkedIn.

### 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 the TA3 broadcaster, the American Chamber of Commerce and the *Hospodárske noviny* newspaper, our Group supported conferences focused on waste management as a partner and panel representative.

The Group is actively engaged in the activities of the French-Slovak Chamber of Commerce (FSOK). In 2024, it was the general partner of FSOK and contributed to the organisation of several professional and social events on various topics.



### Veolia Energia Slovensko supported the ZMOS congress

In the last week of May, we participated in the 36th Congress of the Association of Towns and Communities of Slovakia (ZMOS), where we had the opportunity to present our activities in energy and water management services. As a reliable partner of Slovak towns and municipalities, we provided the mayors and other representatives of local government in Slovakia with information about central heating systems, electricity generation, combined cycle plant operation, and other services through which we provide thermal comfort and energy savings for more than 85,000 households in Slovakia.

### Energy from waste - an opportunity for Slovakia

The use of energy from waste to meet energy transformation and sustainable development goals has long been the subject of keen interest from experts. While other countries have well-established systems for waste management and sustainable energy production from local sources, Slovakia is still lagging behind in this respect. What opportunities does energy recovery from waste offer Slovak regions and how can they contribute to achieving its goals? Answers to these and other questions were provided in the second discussion on this subject at a working breakfast hosted by the American Chamber of Commerce (AmCham) in Banská Bystrica. The event was partnered by Veolia Energia Slovensko, a.s.

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# 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 2024, Veolia Energia Slovensko continued to reinforce the importance and awareness of Compliance and Ethical Principles.

The Veolia Energia Slovensko Group confirmed its position as a leader for companies in terms of ecological change in the form of the GreenUp project. During day-to-day operations, the company promotes the health and safety of employees, diversity at the workplace, increasing the company's 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. On 31st December 2023, it had 291 employees. Compared to 2023, the number increased by 8.11 %. The average employee turnover in 2024 was 13.57%.

**291**  
EMPLOYEES

### Social dialogue

Veolia 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 programme, 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.

## Education and development

Our primary objective is to individually support the personal growth of each employee. A systematic approach brings benefits to both the employees and the company by means of improved expertise, but also staff motivation and stability.

We support the individual development of employees through 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 educational activities carried out was vocational training aimed at maintaining and enhancing the professional skills of employees and workplace safety. Total training costs in 2024 amounted to € 174,047.66.

To support employee initiative and improvement suggestions, the Veolia Energia group 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.

## Successful running season with Veolia

In 2024, 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). Every year, the popularity and number of participants is higher than in the previous year.

## Sports

Sports games are part of employee team building activities. The countrywide sports games were held again in 2024, where players pre-selected teams and disciplines and participated in record numbers.

The late autumn games really warmed everyone up, not just with the hot weather but also a warm-up led by Olympic bronze medalist Matej Beňuš and, of course, excellent sporting performances. Our colleagues demonstrated these skills in badminton, volleyball, table tennis and bowling tournaments, at the end of which the winning teams received interesting prizes.

## Benefits and remuneration

The company provides employees with a broad range of above-standard financial and non-financial social benefits in addition to their wages. An important tool for the implementation of social policy are the resources of the social fund, which in 2024 reached the amount of € 120,666.31, and funds in the amount of € 72,959.21 were spent on disbursement. Priority areas for the use of funds from the social fund include increasing the contribution for catering services, the contribution to commemorate professional anniversaries, social support and a contribution for sports and recreation purposes.

Supplemental pension savings with an employer contribution were provided in 2024 as well. The company 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 2024 was supported by the opportunity to invest in Veolia Environment Group shares under the Sequoia 2024 programme. Almost 93.55% of VES employees (90.60% of the entire Group) participated in the programme, deciding to invest in the future of the Veolia Group.

In the context 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, provided financial rewards to the employees who recommended new colleagues.

As part of the remuneration of employees in the first half of 2024, the company increased the basic wages of employees by an average of 8% for all employees.

## Step challenge

As part of the SO WELL programme, we launched a step challenge in the summer, with the aim to get our colleagues moving and motivate them to do something for their health and fitness every day. The idea of the challenge was to walk at least 350,000 steps between 1 July and 29 August 2024. Everyone who met this target was entered into a draw for a spa holiday. The participants in the challenge collectively walked an impressive 24,754,815 steps, which is more than 16,000 kilometres.

## Veolia supports events for its employees

The Group regularly organises sporting events and encourages its employees to participate in them.

## 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. The Group uses email, bulletin boards, TV screens, the intranet and the *Veolia news* newsletter for internal communication.

## Veolia Slovensko Intranet

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

## Veolia news – our new newsletter

In 2024, our Group launched a new tool to support internal communication. It is a monthly newsletter called *Veolia news*, which is regularly sent to all employees in Slovakia. They get information about new campaigns, business activities and interesting projects supported by Veolia. It also includes information about events that colleagues could attend and education on various topics that are of strategic importance for our goals.



## Plan and challenges for 2025

### Cooperation with schools

The company supports the exchange of know-how and the influx of new strength into the Group. In 2024, Veolia Energia Slovensko continued to work with secondary schools and universities.

The purpose of cooperation is more than simply transferring know-how; the primary objective is to create positive associations between students and the Veolia brand, and ensure a sufficient future influx of talented graduates to learn from our long-term employees and develop their own careers in the Veolia Group. In 2024, we had university and secondary school students doing internships with us.

### Education at STU together with Veolia

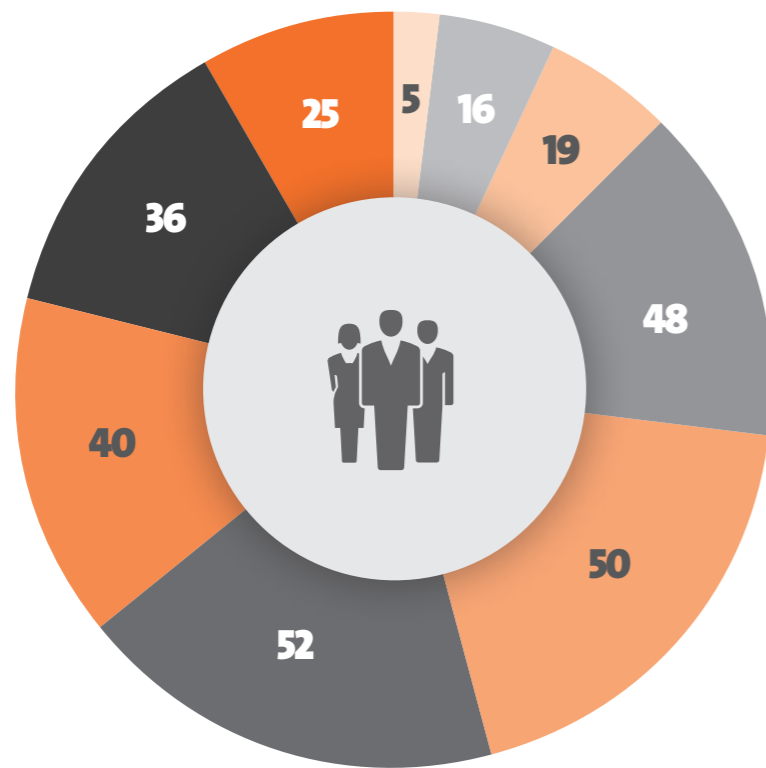
Our colleagues tried a new role by standing in front of students at the Faculty of Civil Engineering of the Slovak University of Technology as lecturers on the subject of central heating supply. The presentation covered topics such as currently used energy machines and equipment – heat and cooling sources, distribution networks and central heating supply, the advantages of central heating systems and their suitability for municipalities, and the advantages of on-site heat exchanger stations. They also discussed new trends in heat pumps, cogeneration and trigeneration, as well as carbon footprint reduction.

### Sequoia 2025

Through the Sequoia 2025 programme, Veolia will continue to open up its capital to an ever-increasing number of employees, allowing each employee to participate in ambitious strategic programmes.

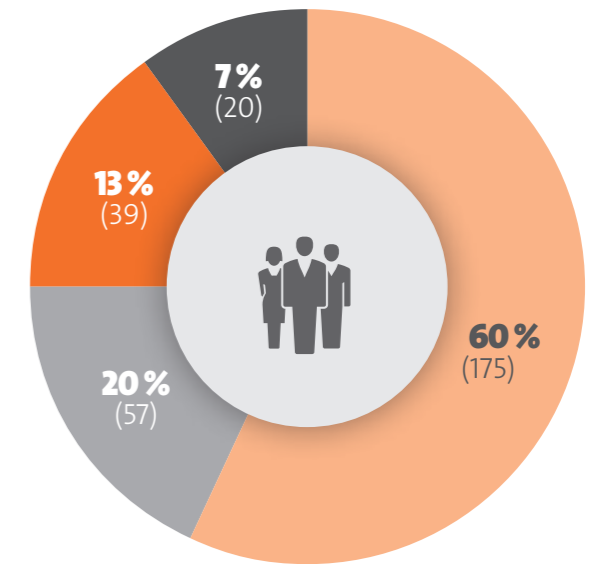
### Age Structure of Employees

	FEMALE	MALE	TOTAL	%
20 to 24 years	4	1	5	2 %
25 to 29 years	9	7	16	5 %
30 to 34 years	7	12	19	7 %
35 to 39 years	26	22	48	16 %
40 to 44 years	28	22	50	17 %
45 to 49 years	17	35	52	18 %
50 to 54 years	12	28	40	14 %
55 to 59 years	12	24	36	12 %
over 60 years	7	18	25	9 %
<b>TOTAL</b>	<b>122</b>	<b>169</b>	<b>291</b>	<b>100 %</b>



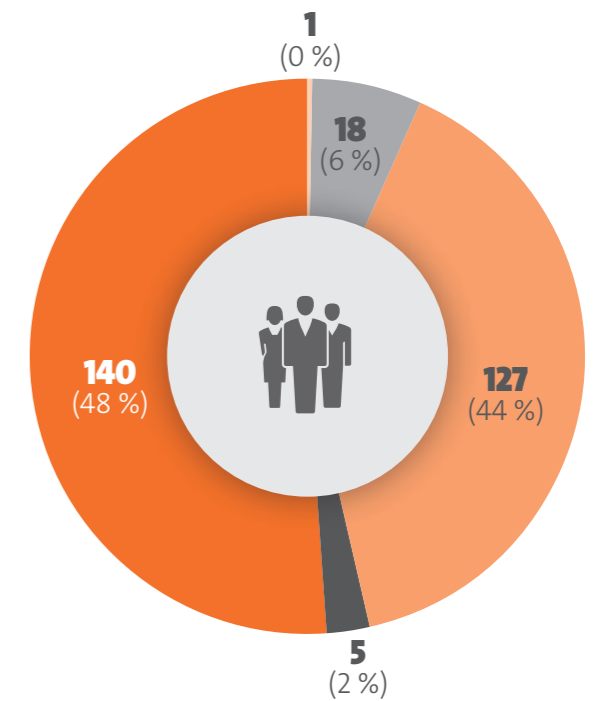
### Number of Years in the Company

- 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

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
218	212	207	225	230	238	244	250	260	269	291

# 13

## occupational health & 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 Veolia Energia Slovensko 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 usual part of life for people working in Veolia thanks to constant communication about it, spreading the health protection philosophy through posters and leaflets at workplaces, and by regular visits to workplaces by representatives of company management. We organise events on an annual basis to regularly build on and support this awareness, including for example International OHS Week, Health Day and more. The 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.

In 2024, the Group placed strong emphasis on its 12 Life-Saving Rules, which are one of the fundamental pillars of occupational safety at Veolia. These rules were created based on an analysis of the most serious occupational accidents and are binding for all employees and contractors. By strictly applying these rules in practice, we protect what is most precious – the lives and health of our employees.



## Prevention, Public Education and Training

PREVENTIVE MEASURES REGULARLY TAKEN BY OUR COMPANY:

- ▮ 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.

### International OHS Week

Veolia held the traditional International OHS Week in the second half of September. The main slogan has not changed for several years now: ACT TODAY FOR A BETTER TOMORROW, but this time it is supported by the slogan BREAK THE ROUTINE! Routine poses a significant risk in OHS, which can have serious consequences for the safety and health of employees. When a person performs the same activity repeatedly over a long period, their attention naturally reduces, resulting in so-called work blindness. In this state, they cease to perceive potential dangers around them and underestimate risks that they are familiar with. By drawing attention to this issue during OHS Week, we sought to eliminate potential work accidents and raise awareness of the importance of maintaining constant attention at work.

In addition to the main campaign, the event was supported by the ADOPT AND ADAPT challenge. As part of this global challenge, we sought to improve work safety by adopting and adapting best OHS practices. We systematically identified and implemented the best safety practices from various operations around the world. This was not just a case of mechanical copying, but one of intelligently adapting best practices to local conditions. Through this active approach to sharing experience, we have strengthened the global safety culture throughout the Veolia Group.

In addition to the above global activities, Veolia Energia Slovensko managed to liven up the week with numerous interesting activities throughout Slovakia. Colleagues were able to try various activities, such as Health Days, compensation exercises, body composition measurements, practical training in the use of fire extinguishers, training with firefighters, massages on a special chair, aromatherapy, and interesting webinars dedicated to health and healthy lifestyle. During this year's OHS Week, we introduced a nice tradition – every year during the OHS Week we will donate an automated external defibrillator (AED) to one of our facilities.

The philosophy of protecting the health of employees can also be seen in our workplaces, which is why at the Group's companies, care for thermal energy installations goes hand in hand with a high level of occupational health and safety. This is also certified by the results of audits and inspections conducted by state authorities.

### Plan and challenges for 2025

Of course, in 2025 we will also face challenges, projects, and various activities with which we want to continue to increase the safety of our employees. The main pillars, the Life-Saving Rules and the Occupational Health and Safety Commitment, are available online at [vesr.sk](http://vesr.sk).

## 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 at [www.vesr.sk](http://www.vesr.sk).

The Veolia Energia Slovensko 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 2024. The objective of the IMS is to

ensure the highest possible environmental protection, maximum protection of employee health, responsible energy management, quality work performance, good relations with customers, state administration bodies, as well as the general public, protect the values and reputation of the company, prevent criminal liability and constantly seek ways to improve our services. This integrated approach allows us to manage processes more efficiently, optimise resources, and achieve better results in all key areas of our business.

We follow several basic values in our business activities. 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 Veolia Group companies in Slovakia.

# 14

## environmental protection



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

The 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 our production activities forces us 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 Vrábľa and Veolia Energia Východné Slovensko, where greener fuels are given priority.

A new photovoltaic power plant, situated on an unused part of an ash and slag dump owned by Veolia Utilities Žiar nad Hronom, will also contribute to air protection. The project has successfully combined the reclamation of unused space with the production of clean and environmentally friendly energy from renewable sources.

The company is actively involved in energy efficiency audits for clients and provides suggestions for improvement when necessary.

The company'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.

We increase 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.

Supporting sustainable development and protecting the environment is a key theme of the Veolia group in Slovakia. In connection with this, last year saw the 11th edition of the internal communication eco-campaign "Eco Week" [„Ekotýždeň“], this time on the subject of "The Impact of Fashion on the Environment", with the aim to raise awareness among company employees about textile waste.

Communication materials and expert lectures provided employees with information mainly on the impact of the textile industry on each component of the environment and the importance of sustainable fashion. Eco Week included a charity event to collect clothes for the Ekocharita o.z organisation. Employees also had the opportunity to visit the Textil house sorting centre in Senec.

# 15

# solidarity



As a stable company, we believe it is natural to help those in need. Our goal is to improve the standard of living of our customers through our services. We are actively engaged in the development of the areas where we operate, whether they are regions, cities or municipalities. The social aspect of our activities is key for us. Through our own foundation, we actively support a variety of cultural and social projects and are also significantly involved in the protection of nature and biodiversity.



## THE VEOLIA SLOVENSKO FOUNDATION HAS BEEN HELPING FOR 18 YEARS

During this period, almost **600 projects** of more than **€ 1.2 million** were implemented throughout Slovakia thanks to the Foundation. Several organisations, associations, sports clubs, towns, municipalities and educational institutions have been supported and, thanks to this support, they were able to carry out and improve their activities.

**In 2024, the Foundation contributed more than € 225,000 to the implementation of 56 interesting projects.**

## WE LEND A HELPING HAND IN THE SOCIAL FIELD

### Breathing monitors for neonatal wards in six Slovak hospitals

The Veolia Slovensko Foundation, in cooperation with the Križovatka Foundation, which, since its establishment in 2008, has been raising awareness of Sudden Infant Death Syndrome (SIDS) and ways to protect children under one year of age who are at risk, supported the “Mummy, I’m breathing” [„Mamička dýcham“] project. The aim of this project is to help equip Slovak hospitals and their maternity and neonatal wards with Babysense breathing monitors so that they are available for newborns and infants at every bed. Thanks to the financial support of the Veolia Slovensko Foundation, 70 breathing monitors were donated and delivered to 6 hospitals: Agel Košice – Šaca Hospital, Š. Kukura Michalovce Hospital and Polyclinic, J. A. Reiman University Hospital and Polyclinic in Prešov, Žilina University Hospital, Trnava University Hospital and Bory Hospital in Bratislava. We are pleased that we were able to contribute in this way to the effective protection of newborns from respiratory disorders, which threaten them especially during sleep in the first hours after birth.



### Winter camp for children from Levice

The Levice Centre for Children and Families provides a home for children who have been placed in care by the authorities. Along with basic care, it also provides children with psychological, special educational, mentoring and cultural services. The varied year-round programme also includes a winter camp, which was fully funded by the Veolia Slovensko Foundation in 2024. It was attended by 20 children from the centre, who spent days full of experiences in Donovaly.

### Oxygen devices for the elderly in Žiar nad Hronom

The Veolia Slovakia Foundation ensured a pleasant holiday season for older residents in Žiar nad Hronom. Representatives of the organisation, in cooperation with the DOMOV PRI KAŠTIELI elderly care home, purchased oxygen devices – a great asset for the facility. The elderly care home was established by the municipality of Žiar nad Hronom in 2021 after the renovation of a former business school. The staff at the home provide excellent care to the elderly with a compassionate approach. Sometimes, however, human care is not sufficient for what that clients need. The Veolia Slovensko Foundation purchased and donated three oxygen devices to the facility, which are a great help in overcoming respiratory diseases and also in supporting subsequent recovery.

## SUPPORTING SPORTS AND LOCAL SPORTS CLUBS

### Olympic athlete supported by Veolia

Veolia has become the general partner of Matej Beňuš, a canoe slalom and kayak cross athlete and successful Olympic athlete, who represented Slovakia at the Summer Olympics in Paris, winning a bronze medal in his discipline.

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

The list of projects supported by Veolia that focus on the development of children and young people also includes the renowned project of Slovak Olympic champion Matej Tóth. For five years, his academy has been successfully implementing a unique initiative aimed at increasing physical activity and physical education in schools, focusing on comprehensive sports training for pre-school and younger school-age children.

### We have long supported athletes in Žiar nad Hronom

Veolia is a long-term partner of athletes from Žiar. In 2024, it contributed to the promotion and development of youth cycling. Thanks to the support from Veolia, athletes are assured of high-quality training, which they can transform into great results and thus build the good name of MŠK Žiar nad Hronom at home and abroad.

### We were part of the Alpine Ski World Cup in Jasná

During January, Jasná hosted the Alpine Ski World Cup and Veolia was one of the main partners of the event. We are pleased that there was also a lot of positive energy at our Veolia stand in the fan zone, where visitors could enjoy themselves, warm up in the freezing weather and get rewards in the form of cheering aids, which they could use to support the racers on the course.

### General partner of MFK Dukla

Support of professional sports in Slovak cities where Veolia operates is important for society. This is also why Veolia has been the official general sponsor of MFK Dukla, a football club from Urpín, since 2022. The MFK Dukla football club has raised many successful footballers and is proud of its good name throughout Central Europe, and there are currently 550 children in the MFK DUKLA Academy, where the club management discovers new talents and supports them in their career growth.

### 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 2024, it became an important partner of Košice basketball players and helped them financially secure the activities of the sports club and cover the necessary costs.



In addition to professional sports, Veolia also supported smaller regional clubs. Funds were donated to the Spartak Vrábľa football club and the activities of footballers from TJ Baník Brodské. Veolia has traditionally supported sports in the cities of Brezno and Levice.

## PROMOTING CULTURE IS AN IMPORTANT PART OF VEOLIA'S GOALS

### We were part of Petržalka Days 2024

Last year, Veolia became the general partner of the largest cultural event in Petržalka. As the general partner, we prepared several activities for visitors directly at the racecourse, which attracted young and old alike during the fourth weekend of June. A "mini Olympics" competition was prepared for children, where they could try several simple disciplines and receive a small reward for completing them, with Matej Beňuš turning up for autograph signing, photo opportunities and short interviews. As a side event, we traditionally organised an Open Day at our boiler room, which was visited by more than 500 inquisitive people, who wanted to learn about how heat and hot water are produced.

### June Film Fest in Trnava

In June, Trnava came alive and attracted film enthusiasts to its streets and cinemas. The first edition of the June Film Fest international film festival was held from 5 to 9 June. Veolia Energia Slovensko was the general partner of the event and expanded the programme with the Veolia Zone. Children could use it to try an eco-maze, where they learned how to protect natural resources and separate waste correctly. In addition, thanks to experts in ecology and insects, they could learn in a fun way about the importance of biodiversity and environmental protection.

## ENVIRONMENTAL AND BIODIVERSITY PROTECTION ACTIVITIES

### Wild Nature of Slovakia project

Veolia is the main partner of the documentary film Wild Nature of Slovakia and its upcoming sequel, Wild Nature of Slovakia 2. The documentary features extraordinary images of Slovakia's nature and was made under the supervision of experienced producer and world-class director Nigel Marven and four experienced Slovak cameramen.

### Zvolen Travel Festival

During a July weekend, an exceptional event was held on SNP square in Zvolen, opening doors to the world, and 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. From Thursday to Sunday, visitors had the opportunity to see different destinations every day through the eyes of travellers, such as Kyrgyzstan, New Guinea, Africa and Syria.

### PIANODAY 2024 cultural event

On 8 March, Petržalka celebrated International Piano Day. Tibor Feledi, Miloš Biháry, Kristína Smetanová, Vladislav Šarišský and organist Fero Király played and enchanted audiences with their music at special concerts in various corners of the green residential area.

We are glad that, as partners, we were able to be part of this wonderful event and we believe that the pilot event will become a tradition. We are also pleased to have had the opportunity to participate in the 2024 Music Therapy Conference, which aimed to introduce topics related to music therapy to both professionals and the general public, for example in the context of helping child cancer patients and their families or the possibilities of using music therapy techniques in psychiatric clinics.

### The Truth About Climate podcast

Veolia also supported the third series of The Truth About Climate podcast, to be produced by Matej Tóth's O2 Sports Academy in collaboration with the staff of the Pravda newspaper, which aims to highlight the effects of climate change on social, cultural and everyday life and to support society's transition to a carbon-free future.

The third series of the programme presented interesting topics and answers to questions as to whether methanol is the fuel of the future, how environmentally friendly electric charging stations are, what the quality of rainwater is, and whether its collection is economical and environmentally friendly. Where microplastics are, what they cause and whether it is possible to get rid of them, what impact climate change has on human diseases, what new diseases have emerged, and whether we will have to get used to new ones.

## TOGETHER WE HELP IMPROVE LIFE AROUND US

### Veolia Employee Grants 2024

Every year, Veolia offers its employees in Slovakia the opportunity to participate in the Employee Grants programme to help a selected community, not-for-profit organisation, association, sports club, school, kindergarten or the environment. In 2024, the Foundation contributed to 31 projects in numerous regions of Slovakia for a total amount of more than € 47,000.

Thanks to the volunteer work of our employees, we have managed to modernise several school facilities, including classrooms and gyms, as well as outdoor areas at schools and kindergartens. Their efforts have also helped to create better conditions for young athletes, contribute to the development of community and cultural organisations, assist with the maintenance of tourist sites, and improve the environment.

### Volunteering Day

The corporate volunteering project allows every Veolia employee in Slovakia to take advantage of one fully paid "Volunteering Day", during which they can participate in activities or volunteer work at a selected organisation, where they can offer their energy, commitment and skills for a good cause. Several employees took advantage of this benefit in 2024. At the end of June, they set out to rejuvenate the premises of two primary schools and one kindergarten in Petržalka. During two working days, they worked together to paint several gazebos and play elements, contributing to a more pleasant appearance of the environment in which children spend time during the day. During the Christmas period, employees helped to serve hot drinks and meals to homeless people and people from socially disadvantaged groups in Petržalka, and to prepare a Christmas concert by providing transport for children from children's homes.

# ZAMESTNANECKÉ GRANTY 2024



Zamestnanecké  
granty

# 16

## respect

**We follow our basic values in our business activities. Compliance with ethical and legal standards and zero tolerance for corruption, discrimination and anti-competitive behaviour have consistently been among the priorities of the Veolia Group. We believe that business would be impossible without them. We strive to conduct business in a way that is sustainable over the long term.**

## 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.

### CORPORATE SOCIAL RESPONSIBILITY

Veolia aims to actively participate in 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.

### 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.

### 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

WE HAVE CODIFIED ALL THESE VALUES IN OUR CODE OF ETHICS. ALTHOUGH THE CORE VALUES OF OUR BUSINESS ARE FIRM, IN TODAY'S FAST-CHANGING WORLD WE MUST ALSO FLEXIBLY RESPOND TO THE NEW CHALLENGES AND STANDARDS. THEREFORE, WE REGULARLY UPDATE THE SCOPE OF THE RULES WE FOLLOW.

The Code of Ethics of the Veolia Group ensures that all its companies comply with the Group's corporate values and rules of conduct, international initiatives in which it is involved, primarily the Global Compact project within the UN, whose goal is to comply with universal principles in the field of human rights, labour standards and the environment, as well as international legislation regarding human rights, OECD guidelines for multinational enterprises, and the national legislation of the individual countries where 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, we have adopted a set of rules of conduct to prevent corruption and avoid unfair business practices. We are demonstrating that we are determined to conduct business with a clean slate and we will not tolerate corruption.

### We hold 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. 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 thus promotes the development of an appropriate corporate culture and its implementation.

Veolia Energia Slovensko, a.s. received its ISO 37001 Anti-bribery management system certificate in 2021, 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 of the goals achieved is the assessment of our business partners in terms of the qual-

ity 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.

### 2024

In 2024, we made significant progress in ethics and compliance to build a strong corporate culture based on integrity and transparency. Our company, Veolia Energia Slovensko, a.s., implemented a comprehensive ethical management programme that included several key initiatives.

During the year, we conducted a series of specialised training sessions for our employees. These educational activities focused on key areas such as corruption prevention, competition protection, conflict of interest and personal data protection. Special attention was paid to training middle management, which plays a key role in promoting ethical principles in everyday practice.

We modernised our system for reporting and investigating ethical violations, which provides employees with a secure and anonymous channel for reporting potential irregularities. This system meets the strictest requirements of the European Whistleblower Protection Directive.

As for compliance, we updated our internal guidelines and procedures to reflect the latest legislative requirements and international best practices. We placed particular emphasis on due diligence processes to be applied in the evaluation of our business partners.

Our efforts in ethics and compliance have been recognised with the award of the international ISO 37001 certificate – Anti-bribery management systems, which confirms our commitment to the highest standards of business ethics. For 2025, we plan to further strengthen our ethics and compliance programmes, with a particular focus on digitising processes and expanding educational activities. Veolia Energia Slovensko remains a leader in responsible business, where ethics and compliance are the fundamental pillars of our corporate identity and long-term sustainability.

## Respect

RESPECT IS ONE OF THE BASIC VALUES OF THE VEOLIA GROUP. IT IS MANIFESTED BY RESPECT FOR THE LAW, THE GROUP'S INTERNAL RULES, RESPECT FOR OTHERS, AND IS THE GUIDING PRINCIPLE OF ALL VEOLIA GROUP EMPLOYEES.



Our group is a member of the Business Leaders Forum (BLF), an association of companies affiliated with the Pontis Foundation, which guides companies to behave responsibly towards their employees, customers, the environment, and the surrounding community in which they operate. The BLF is an informal association of companies considered to be the leaders in promoting responsible business principles in Slovakia. Its mission is to cultivate society by creating and implementing standards of responsible business and through responsible business to achieve the sustainable development and prosperity of Slovakia.

BLF members meet on a regular quarterly basis at working meetings, where they share examples of best practices in corporate social responsibility, review completed activities, and plan activities for the upcoming months. The concepts of responsible business practices are implemented individually in companies and through events under the BLF name, which they support professionally and financially.

Since 2019, we have been a proud signatory of the voluntary Diversity Charter initiative which supports adherence to workplace diversity principles. It was established at the BLF with the support of the European Commission and the European Platform for Diversity Charters, which helps to spread the principles of good practice and ex-

perience in the field of diversity management in the 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 unreservedly exclude all forms of corruption and dishonest or illegal behaviour and to 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 26000 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

Veolia Energia Slovensko, a.s. is a member of several important professional associations through which it actively participates in shaping energy policy and legislation at both the national and European level. The company effectively uses its years of experience in energy, water and waste management and contributes to professional discussions, providing, through cooperation with professional associations, support to national institutions in the implementation of European legislation in Slovakia.

At the national level, Veolia is a member of key associations and organisations, such as the Slovak Association of Heat Producers (SZVT), the Association of Energy Service Providers (APES) and the Association of Energy Suppliers (ZDE). It participates in the Energoklub energy platform and is an important member of the French-Slovak and American Chamber of Commerce as well as the National Union of Employers, thereby actively contributing to the improvement of the business environment in Slovakia.

As part of its new strategic areas, the company is also involved in the Slovak Battery Alliance (SBaA) and the National Hydrogen Association of Slovakia (NVAS). Through these partnerships, it supports the development of innovative energy solutions and actively contributes to the transformation of the energy sector in Slovakia towards a sustainable future. These memberships also give the company access to new trends and technologies in the energy sector.

At the European level, Veolia is significantly represented through SZVT in EFIEES (European Federation for Intelligent Energy Efficiency Services), where it actively contributes to shaping European energy policy and promoting efficient solutions for energy efficiency and environmental sustainability. This membership provides valuable opportunities for international cooperation and exchange of experience within the European energy sector. SZVT is represented at EFIEES by a representative of the Veolia Energia Slovensko Group.



## European energy and climate legislation

In terms of European climate and energy legislation, 2024 was a year of transition marked by political changes, growing geopolitical threats, and signs of a gradual decline in enthusiasm for ambitious climate targets due to their complex implementation. Despite these trends, the EU continued to implement adopted legislation, including key elements of the Green Deal and the Fit for 55 package.

Following the June European Parliament elections, a new European Commission was formed and approved on 28 November 2024. However, the process of forming new priorities was slow and accompanied by discussions about the need to revise existing policies. Given the growing fatigue with the climate agenda and the escalation of the military conflict in Ukraine, which continues to increase pressure on the stability of the EU's eastern neighbourhood, attention has shifted from ecological transformation to strengthening the competitiveness, security and strategic autonomy of the European Union.

In this spirit, Mario Draghi's report on the future of European competitiveness, published on 9 September 2024, resonated particularly strongly, emphasising the need for a single market and investment in infrastructure, technology and the defence industry. Climate policy was thus increasingly assessed in terms of its impact on industry, energy self-sufficiency, and the overall geopolitical resilience of the Union.

Despite political challenges, the implementation of the EU ETS 2 emissions trading system continued, covering, from 2024, the building and road transport sectors as well as industrial sectors not previously included in the EU ETS. Slovakia has begun transposing and implementing it into national legislation, with our company actively involved in the implementation steps. Trading, and hence the obligation to purchase emission allowances with the subsequent impact on fuel prices, is expected to start in 2027.

As for renewable energy sources, Member States implemented revised energy directives, including the RED III Directive (Renewable Energy Directive), which sets a binding share of renewable energy sources at 42.5% by 2030 for the EU as a whole. However, several countries, including Slovakia, failed to meet the first transposition deadline in July 2024, highlighting the complexity of the legislative process and the need for greater coordination between national and European institutions.

During the year, the Slovak Republic worked with some delay on updating its Integrated National Energy and Climate Plan (INEKP), which is a key strategic document for the country related to energy and climate. It set a target of achieving a 23% share of renewable energy by 2030, which is below the recommended level of 30% proposed by the European Commission during consultations with Member States. Natural gas and gas infrastructure (sources of highly efficient cogeneration) continue to play an important role in the Slovak energy mix in increasing the share of renewable sources, as they are an irreplaceable factor in ensuring the stability of the system.

The updates also included alignment with the priorities of the Recovery and Resilience Plan (the new RE-PowerEU chapter), which focuses on reducing energy dependence on fossil fuel imports from Russia while supporting domestic renewable capacities.

As for the environmental measures from 2024, it is also worth mentioning the publication of the draft climate policy targets for 2040, which envisage a 90% reduction in greenhouse gas emissions compared to 1990. This draft is intended to serve as a milestone towards achieving the goal of climate neutrality in 2050.

The year 2024 thus brought an important reflection on the current state of climate policy, which is increasingly linked to issues of economic performance, energy security, and the EU's defence capabilities. The debate on the future of ecological transformation is no longer limited to the context of emissions reduction, but also covers issues of geopolitical balance and sustainable industrial development.

**Innovation is a key element in meeting the challenges of ecological transformation. In 2024, Veolia continued its efforts to become a global leader in this field, while accelerating and expanding the deployment of solutions aimed at reducing greenhouse gas emissions and promoting strategic independence.**

**Peter Dobrý**  
CEO of the Veolia  
Energia Slovensko Group

# 17 financial results

## Main balance sheet indicators (in thous. €)

	2024	2023
<b>Total assets</b>	<b>221,329</b>	<b>204,833</b>
<b>Non-current intangible assets</b>	<b>3,339</b>	<b>3,331</b>
<b>Non-current tangible assets</b>	<b>14,862</b>	<b>13,744</b>
<b>Non-current financial assets</b>	<b>132,991</b>	<b>132,315</b>
<b>Current assets</b>	<b>68,715</b>	<b>54,180</b>
Inventory	160	160
Non-current receivables	430	490
Current receivables	66,180	47,925
Financial assets and accounts	1,945	5,604
<b>Accruals</b>	<b>1,422</b>	<b>1,262</b>
<b>Total equity and liabilities</b>	<b>221,329</b>	<b>204,833</b>
<b>Equity</b>	<b>27,020</b>	<b>37,086</b>
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	1,227	-10,329
Profit/loss for the accounting period	-9,896	11,727
<b>Liabilities</b>	<b>193,678</b>	<b>166,980</b>
Reserves	1,782	1,999
Non-current liabilities	76,037	75,513
Current liabilities	115,858	89,468
Bank loans and assistance	0	0
<b>Accruals</b>	<b>631</b>	<b>767</b>
Profit/loss from economic activities	-3,795	11,690
Profit/loss from financial activities	-5,704	2,550
<b>Profit/loss for the accounting period after tax</b>	<b>-9,896</b>	<b>11,727</b>

## Selected financial and technical indicators

	2024	2023
<b>number of employees on record as of 31 December</b>	<b>291</b>	<b>269</b>
<b>heating (days)</b>	<b>206</b>	<b>220</b>
<b>degree days</b>	<b>2,813</b>	<b>2,916</b>
<b>heat sales in kWh</b>	<b>281,280,776</b>	<b>287,220,788</b>
<b>electricity sales in kWh</b>	<b>117,759,755</b>	<b>113,347,999</b>
<b>Production efficiency purchase/sales in %</b>	<b>85</b>	<b>85</b>
<b>investments (thous. €)</b>	<b>4,005</b>	<b>5,356</b>
<b>repairs (thous. €)</b>	<b>6,236</b>	<b>3,543</b>

## Proposal to distribute profits/loss (€)

The company's board of directors proposed the distribution of the company's achieved financial results for 2024 to the general meeting as follows:

<b>profit/loss for 2024</b>	<b>-9,896,139</b>
<b>royalties</b>	<b>0</b>
<b>allocation to the social fund</b>	<b>0</b>
<b>allocation to the reserve fund</b>	<b>0</b>
<b>dividend payout</b>	<b>0</b>
<b>transfer to retained profit/loss</b>	<b>-9,896,139</b>

## 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 EUR 1,434,070.80, whereby our company is seeking a refund of fees which the defendant wrongfully charged to our company in the past. However, during 2025, the company will fully withdraw the lawsuit because a change in case law has thwarted the chances of success in the legal dispute.

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.

## 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 2024 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 sold part of the business related to the performance of comprehensive management of SKY PARK RESIDENCE apartment buildings (towers A, B, C) and the operation of a public parking lot based on the Agreement on the sale of part of the business concluded on 11. 04. 2025. The Agreement on the sale of part of the business entered into force on 01. 05. 2025.

# 18

# financial statements

for 2024



UČ POD

## FINANCIAL STATEMENTS

of entrepreneurs maintaining accounts under the system of double entry bookkeeping  
as of 31 Dec 2024

**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 4  
 to Month 1 2 Year 2 0 2 4

Preceding period  
 from Month 0 1 Year 2 0 2 3  
 to Month 1 2 Year 2 0 2 3

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 Municipality  
 8 5 1 0 1 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 .  
 o d d i e l S A , v l o ž k a 1 1 8 8 / B

Telephone Fax  
 0 2 6 8 2 0 7 2 3 3

Email  
 i n f o @ v e o l i a e n e r g i a . s k

Prepared on:  25 April 2025	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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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>TOTAL ASSETS line 02 + line 33 + line 74</b>	<b>01</b>	396 564 772	175 236 106	221 328 666	204 833 063
<b>A.</b>	<b>Non-current assets line 03 + line 11 + line 21</b>	<b>02</b>	324 710 330	173 518 128	151 192 202	149 391 076
<b>A.I.</b>	<b>Non-current intangible assets - total (lines 04 to 10)</b>	<b>03</b>	6 949 773	3 610 650	3 339 123	3 331 268
A.I.1.	Capitalized development costs (012) - /072, 091A/	04	0	0	0	0
2.	Software (013)-/073, 091A/	05	5 241 992	3 246 669	1 995 323	1 604 505
3.	Valuable rights (014)-/074, 091A/	06	535 000	237 920	297 080	386 300
4.	Goodwill (015) - /075, 091A/	07	0	0	0	0
5.	Other non-current intangible assets (019, 01X) - /079, 07X, 091A/	08	145 273	119 561	25 712	27 668
6.	Acquisition of non-current intangible assets (041) - /093/	09	953 479	6 500	946 979	1 242 795
7.	Advance payments made for non-current intangible assets (051) - /095A/	10	74 029	0	74 029	70 000
<b>A.II.</b>	<b>Property, plant and equipment - total (lines 12 to 20)</b>	<b>11</b>	59 914 321	45 052 149	14 862 172	13 744 521
A.II.1.	Land (031) - /092A/	12	15 459	0	15 459	15 459
2.	Structures (021) - /081, 092A/	13	542 343	389 689	152 654	185 890
3.	Individual movable assets and sets of movable assets (022) - /082, 092A/	14	1 893 382	1 469 543	423 839	284 735
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	51 335 313	43 063 904	8 271 409	9 192 198
7.	Acquisition of property, plant and equipment (042) - /094/	18	6 123 017	129 013	5 994 004	2 970 228
8.	Advance payments made for property, plant and equipment (052) - /095A/	19	4 807	0	4 807	1 096 011
9.	Value adjustment to acquired assets (+/- 097) +/- 098	20	0	0	0	0
<b>A.III.</b>	<b>Non-current financial assets - total (lines 22 to 32)</b>	<b>21</b>	257 846 236	124 855 329	132 990 907	132 315 287
A.III.1.	Shares and ownership interests in affiliated accounting entities (061A, 062A, 063A) - /096A/	22	255 886 235	124 855 329	131 030 906	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	0
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

Designation a	ASSETS b	Line No. c	Current accounting period			Preceding accounting period
			1		2	3
			Gross - Part 1	Correction-Part 2	Net	Net
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	1	0	1	0
11.	Advance payments made for non-current financial assets (053) - /095A/	32	1 960 000	0	1 960 000	0
<b>B.</b>	<b>Current assets line 34 + line 41 + line 53 + line 66 + line 71</b>	<b>33</b>	70 432 135	1 717 978	68 714 157	54 179 670
<b>B.I.</b>	<b>Inventory - total (lines 35 to 40)</b>	<b>34</b>	178 701	19 196	159 505	160 240
B.I.1.	Raw material (112, 119, 11X) - /191, 19X/	35	178 591	19 196	159 395	160 240
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	110	0	110	0
6.	Advance payments made for inventory (314A) - /391A/	40	0	0	0	0
<b>B.II.</b>	<b>Non-current receivables - total (line 42 + lines 46 to 52)</b>	<b>41</b>	445 141	15 495	429 646	490 499
<b>B.II.1.</b>	<b>Trade receivables - total (lines 43 to 45)</b>	<b>42</b>	445 141	15 495	429 646	485 499
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	445 141	15 495	429 646	485 499
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	0	0	0	5 000
8.	Deferred tax asset (481A)	52	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
			1		2	3
			Gross - Part 1	Correction-Part 2	Net	Net
<b>B.III.</b>	<b>Current receivables - total (line 54 + lines 58 to 65)</b>	<b>53</b>	67 862 815	1 683 287	66 179 528	47 924 656
<b>B.III.1.</b>	<b>Trade receivables - total (lines 55 to 57)</b>	<b>54</b>	7 565 834	254 666	7 311 168	7 229 084
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	55	1 203 662		1 203 662	361 945
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	6 362 172	254 666	6 107 506	6 867 139
2.	Net value of contract (316A)	58	0	0	0	0
3.	Other receivables from affiliated accounting entities (351A) - /391A/	59	58 667 491	1 428 621	57 238 870	40 596 947
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	1 585 980	0	1 585 980	54 206
8.	Receivables related to derivative transactions (373A, 376A)	64	0	0	0	0
9.	Other receivables (335A, 33XA, 371A, 374A, 375A, 378A) - /391A/	65	43 510	0	43 510	44 419
<b>B.IV.</b>	<b>Current financial assets - total (lines 67 to 70)</b>	<b>66</b>	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>B.V.</b>	<b>Financial accounts line 72 + line 73</b>	<b>71</b>	1 945 478	0	1 945 478	5 604 275
B.V.1.	Cash (211, 213, 21X)	72	2 078	0	2 078	4 428
2.	Bank accounts (221A, 22X, +/- 261)	73	1 943 400	0	1 943 400	5 599 847
<b>C.</b>	<b>Accruals/deferrals - total (lines 75 to 78)</b>	<b>74</b>	1 422 307	0	1 422 307	1 262 317
C.1.	Prepaid expenses - long-term (381A, 382A)	75	40 087	0	40 087	60 527
2.	Prepaid expenses - short-term (381A, 382A)	76	1 076 749	0	1 076 749	857 898
3.	Accrued income - long-term (385A)	77	0	0	0	0
4.	Accrued income - short-term (385A)	78	305 471	0	305 471	343 892

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Designation a	LIABILITIES AND EQUITY b	Line No. c	Current accounting period	Preceding accounting period
			4	5
			<b>79</b>	221 328 666
<b>A.</b>	<b>Equity line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 100</b>	<b>80</b>	27 019 895	37 086 486
<b>A.I.</b>	<b>Share capital - total (lines 82 to 84)</b>	<b>81</b>	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
<b>A.II.</b>	<b>Share premium (412)</b>	<b>85</b>	0	0
<b>A.III.</b>	<b>Other capital funds (413)</b>	<b>86</b>	33 161 528	33 161 528
<b>A.IV.</b>	<b>Legal reserve funds line 88 + line 89</b>	<b>87</b>	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
<b>A.V.</b>	<b>Other funds created from profit line 91 + line 92</b>	<b>90</b>	26 203	26 203
A.V.1.	Statutory funds (423, 42X)	91	0	0
2.	Other funds (427, 42X)	92	26 203	26 203
<b>A.VI.</b>	<b>Differences from revaluation - total (lines 94 to 96)</b>	<b>93</b>	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
<b>A.VII.</b>	<b>Net profit/loss of previous years line 98 + line 99</b>	<b>97</b>	1 226 877	-10 329 203
A.VII.1.	Retained earnings from previous years (428)	98	11 544 467	7 956 735
2.	Accumulated losses from previous years (-/429)	99	-10 317 590	-18 285 938
<b>A.VIII.</b>	<b>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)</b>	<b>100</b>	-9 896 139	11 726 532
<b>B.</b>	<b>Liabilities line 102 + line 118 + line 121 + line 122 + line 136 + line 139 + line 140</b>	<b>101</b>	193 677 803	166 979 899
<b>B.I.</b>	<b>Non-current liabilities - total (line 103 + lines 107 to 117)</b>	<b>102</b>	76 037 454	75 513 125

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Designation a	LIABILITIES AND EQUITY b	Line No. c	Current accounting period 4	Preceding accounting period 5
<b>B.I.1.</b>	<b>Non-current trade liabilities - total (lines 104 to 106)</b>	<b>103</b>	0	0
1.a.	Trade liabilities to affiliated accounting entities (321A, 475A, 476A)	104	0	0
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	106 949	81 406
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	730 505	231 719
<b>B.II.</b>	<b>Long-term provisions line 119 + line 120</b>	<b>118</b>	194 158	149 739
B.II.1.	Legal provisions (451A)	119	0	0
2.	Other provisions (459A, 45XA)	120	194 158	149 739
<b>B.III.</b>	<b>Long-term bank loans (461A, 46XA)</b>	<b>121</b>	0	0
<b>B.IV.</b>	<b>Current liabilities - total (line 123 + lines 127 to 135)</b>	<b>122</b>	115 858 262	89 467 611
<b>B.IV.1.</b>	<b>Trade liabilities - total (lines 124 to 126)</b>	<b>123</b>	8 852 394	10 283 667
1.a.	Trade liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	124	5 300 912	6 506 812
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

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Designation a	LIABILITIES AND EQUITY b	Line No. c	Current accounting period 4	Preceding accounting period 5
1.c.	Other trade liabilities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	126	3 551 482	3 776 855
2.	Net value of contract (316A)	127	0	0
3.	Other liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	128	103 721 516	74 125 377
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	3 000	0
6.	Liabilities to employees (331, 333, 33X, 479A)	131	686 552	605 458
7.	Liabilities related to social security (336A)	132	435 053	347 233
8.	Tax liabilities and subsidies (341, 342, 343, 345, 346, 347, 34X)	133	1 614 628	4 048 266
9.	Liabilities related to derivative transactions (373A, 377A)	134	0	0
10.	Other liabilities (372A, 379A, 474A, 475A, 479A, 47XA)	135	545 119	57 610
<b>B.V.</b>	<b>Short-term provisions line 137 + line 138</b>	<b>136</b>	1 587 929	1 849 424
B.V.1.	Legal provisions (323A, 451A)	137	195 765	146 901
2.	Other provisions (323A, 32X, 459A, 45XA)	138	1 392 164	1 702 523
<b>B.VI.</b>	<b>Current bank loans (221A, 231, 232, 23X, 461A, 46XA)</b>	<b>139</b>	0	0
<b>B.VII.</b>	<b>Short-term financial assistance (241, 249, 24X, 473A /-/255A)</b>	<b>140</b>	0	0
<b>C.</b>	<b>Accruals/deferrals - total (lines 142 to 145)</b>	<b>141</b>	630 968	766 678
C.1.	Accrued expenses - long-term (383A)	142	0	0
2.	Accrued expenses - short-term (383A)	143	495 224	621 983
3.	Deferred income - long-term (384A)	144	126 793	135 744
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	88 462 113	119 798 049
**	Operating income - total (lines 03 to 09)	02	88 564 117	120 015 034
I.	Revenue from the sale of merchandise (604, 607)	03	2 712 547	9 285 852
II.	Revenue from the sale of own products (601)	04	61 361 319	93 243 728
III.	Revenue from the sale of services (602, 606)	05	19 671 668	17 268 468
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	65 217	56 214
VII.	Other operating income(644, 645, 646, 648, 655, 657)	09	4 753 366	160 772
**	Operating expenses - total line 11 + line 12 + line 13 + line 14 + line 15 + line 20 + line 21 + line 24 + line 25 + line 26	10	92 360 017	108 324 831
A.	Cost of merchandise sold (504, 507)	11	1 721 837	1 729 302
B.	Consumed raw materials, energy consumption, and consumption of other non-inventory supplies (501, 502, 503)	12	44 804 098	68 604 542
C.	Value adjustments to inventory (+/-) (505)	13	1 399	658
D.	Services (account group 51)	14	28 470 744	20 566 334
E.	Personnel expenses - total (lines 16 to 19)	15	13 494 276	13 553 683
E.1.	Wages and salaries (521, 522)	16	9 676 848	9 856 706
2.	Remuneration of board members of company or cooperative (523)	17	0	0
3.	Social security expenses (524, 525, 526)	18	3 281 543	3 241 195
4.	Social expenses (527, 528)	19	535 885	455 782
F.	Taxes and fees (account group 53)	20	51 634	465 321
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	2 675 043	2 748 463
G.1.	Amortization of non-current intangible assets and depreciation of property, plant and equipment (551)	22	2 699 709	2 748 463

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Designation a	Text b	Line No. c	Actual data	
			Current accounting period	Preceding accounting period
			1	2
2.	Value adjustments to non-current intangible assets and property, plant and equipment (+/-) (553)	23	-24 666	0
H.	Carrying value of non-current assets sold and raw materials sold (541, 542)	24	53 337	40 600
I.	Value adjustments to receivables (+/-) (547)	25	172 922	-158 535
J.	Other operating expenses (543, 544, 545, 546, 548, 549, 555, 557)	26	914 727	774 463
***	Profit/loss from operations (+/-) (line 02 - line 10)	27	-3 795 900	11 690 203
*	Added value (line 03 + line 04 + line 05 + line 06 + line 07) - (line 11 + line 12 + line 13 + line 14)	28	8 747 456	28 897 212
**	Income from financial activities - total line 30 + line 31 + line 35 + line 39 + line 42 + line 43 + line 44	29	9 271 689	13 088 691
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	3 821 147	9 662 637
IX.1.	Income from securities and ownership interests in affiliated accounting entities (665A)	32	3 821 147	9 662 637
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	5 379 238	3 369 551
XI.1.	Interest income from affiliated accounting entities (662A)	40	3 937 224	2 503 613
2.	Other interest income (662A)	41	1 442 014	865 938
XII.	Exchange rate gains (663)	42	354	2 503
XIII.	Gains on revaluation of securities and income from derivative transactions (664, 667)	43	0	0
XIV.	Other income from financial activities (668)	44	70 950	54 000
**	Expenses related to financial activities - total line 46 + line 47 + line 48 + line 49 + line 52 + line 53 + line 54	45	14 976 569	10 538 583
K.	Securities and shares sold (561)	46	0	0

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Designation a	Text b	Line No. c	Actual data		
			Current accounting period 1	Preceding accounting period 2	
L.	Expenses related to current financial assets (566)	47	0	0	
M.	Value adjustments to financial assets (+/-) (565)	48	2 579 881	97 500	
N.	Interest expense (line 50 + line 51)	49	12 385 692	10 429 105	
N.1.	Interest expenses related to affiliated accounting entities (562A)	50	12 385 692	10 429 105	
2.	Other interest expenses (562A)	51	0	0	
O.	Exchange rate losses (563)	52	2 316	2 262	
P.	Loss on revaluation of securities and expenses related to derivative transactions (564, 567)	53	0	0	
Q.	Other expenses related to financial activities (568, 569)	54	8 680	9 716	
***	<b>Profit/loss from financial activities (+/-) (line 29 - line 45)</b>	55	-5 704 880	2 550 108	
****	<b>Profit/loss for the accounting period before tax (+/-) (line 27 + line 55)</b>	56	-9 500 780	14 240 311	
R.	Income tax (line 58 + line 59)	57	395 359	2 513 779	
R.1.	Income tax - current (591, 595)	58	65 034	2 301 867	
2.	Income tax - deferred (+/-) (592)	59	330 325	211 912	
S.	Transfer of net profit/net loss shares to partners (+/- 596)	60	0	0	
****	<b>Profit/loss for the accounting period after tax (+/-) (line 56 - line 57 - line 60)</b>	61	-9 896 139	11 726 532	

Veolia Energia Slovensko, a. s.

Poznámky účtovnej závierky  
k 31. decembru 2023

Poznámky Úč PODV 3 - 01

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#### 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 prijatého 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.

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**8. Schválenie audítora**

Valné zhromaždenie 28. apríla 2009 schválilo spoločnosť KPMG Slovensko spol. s r.o. ako audítora na overenie účtovnej závierky 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. Miluše 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
<b>Spolu</b>	<b>2 058 023</b>	<b>100</b>	<b>100</b>

Štruktúra akcionárov sa v porovnaní s predchádzajúcim účtovným obdobím nezmenila.

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

Účtovná závierka 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 závierky.

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

**3. Použitie odhadov a úsudkov**

Zostavenie účtovnej závierky 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 zrejmé 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 závierke.

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**Neistoty v odhadoch a predpokladoch**

Informácie o tých neistotách v predpokladoch a odhadoch, pri ktorých existuje významné 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 závierka. 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 dobročiny, 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 závierka, a ak je to potrebné, urobia sa úpravy.

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 závierka, a ak je to potrebné, urobia sa úpravy.

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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.

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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:

- skupina zmlúv a ich podmienky sa dohadujú ako celok,
- skupina zmlúv vzájomne úzko súvisí tak, že sú súčasťou jedného projektu a majú spoločnú maržu,
- 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:

- pre jednotlivý majetok sa predložili samostatné ponuky,
- jednotlivý majetok bol predmetom samostatného rokovania a zhotoviteľ a objednávateľ mali možnosť prijať alebo odmietnuť tú časť zmluvy, ktorá sa vzťahuje na jednotlivý majetok,
- 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 tvorí peňažná hotovosť, ceniny, zostatky na bankových účtoch a oceňujú sa menovitou hodnotou. Zníženie ich hodnoty sa vyjadruje opravnou 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 zmení 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.

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Opravné položky vykázané v predchádzajúcich obdobiach sa prehodnocujú ku každému dňu, ku ktorému sa zostavuje účtovná zvierka 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 zvierka 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. Závazky

Závazky pri ich vzniku sa oceňujú menovitou hodnotou. Závazky 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 zvierke 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 zvierka.

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

Tvorba rezervy na bonusy, rabaty, skontá a vrátenie kúpnej ceny pri reklamácií 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 poisťovních 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 zvierka. Poistno-matematické zisky alebo straty sa účtujú okamžite v čase ich vzniku pri prehodnotení výšky záväzku.

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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, splnutí 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 zvierka 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 príspevkov 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 ceny 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 vlastníak.

Poznámky Úč PODV 3 - 01

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Súčasťou dohodnutých platieb je aj kúpna cena, za ktorú na konci dohodnutej doby finančného prenájmu prechádza vlastnícke právo k prenájatému 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 odpisovacej 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 prenášaný 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.

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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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	Podiel na ZI	Podiel na hlas. práva	Mena	Výsledok hospodárenia		Príspevky do kapitálového fondu z príspevkov		Vlastné imanie		Účtovná hodnota vykázaná v súvahe	
				2023	2022	2023	2022	2023	2022	2023	2022
<b>a) Účtovné jednotky s rozhodujúcim vplyvom</b>											
<b>Dcérske účtovné jednotky</b>											
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>b) Účtovné jednotky so spoločným rozhodujúcim vplyvom</b>											
<b>Spoločné účtovné jednotky</b>											
Biomass Energy Corporation	50	50	EUR	-47 112	-31 951	0	0	159 883	31 995	0	0
<b>Spolu</b>										<b>132 315 287</b>	<b>132 315 287</b>

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Sídla účtovných jednotiek:

Názov	Sídlo
<b>a) Účtovné jednotky s rozhodujúcim vplyvom</b>	
<b>Dcérske účtovné jednotky</b>	
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**

Názov	Sídlo
<b>Spoločné účtovné jednotky</b>	
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.

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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
<b>K 31. decembru</b>	<b>122 275 448</b>	<b>122 177 948</b>

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
<b>Dlhodobé pôžičky a finančné výpomoci</b>							
		3MEuribor + 1.00%					
Požička 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 neobozného majetku  
31.12.2023

Názov	Prvotné ocenenie (Obstarávacia cena/Vlastné náklady)		Opravný Úbytky		Opravný Úbytky		Zostatková cena	
	1.1.2023	31.12.2023	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	EUR	EUR
Softvér	4 409 161	4 463 463	334 155	19 695	0	0	1 864 663	1 604 505
Oceňovacie práva	535 000	535 000	89 220	0	0	0	475 520	386 300
Goodwill	0	0	0	0	0	0	0	0
Ostatný dlhodobý nehmotný majetok	145 273	145 273	1 956	0	0	0	29 624	27 668
Obstarávaný dlhodobý nehmotný majetok	95 828	1 191 635	0	-30 480	0	0	81 640	1 242 795
Poskytnuté preddávky na dlhodobý nehmotný majetok	0	70 000	0	0	0	0	0	70 000
<b>Dlhodobý nehmotný majetok spolu</b>	<b>5 185 262</b>	<b>1 305 151</b>	<b>19 695</b>	<b>0</b>	<b>19 695</b>	<b>0</b>	<b>2 451 446</b>	<b>3 331 268</b>
Pozemky	15 459	0	0	0	0	0	15 459	15 459
Stavby	500 969	41 373	0	0	0	0	168 329	185 890
Samostatné hmotné veci a súbory hmotných vecí	1 566 093	1 176 733	22 291	0	0	0	246 858	284 735
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	50 226 934	621 683	164 886	26 455	0	0	10 766 525	9 192 198
Obstarávaný dlhodobý hmotný majetok	395 631	2 747 042	0	-26 455	0	0	249 641	2 970 228
Poskytnuté preddávky na dlhodobý hmotný majetok	573 356	522 655	0	0	0	0	573 356	1 096 011
<b>Dlhodobý hmotný majetok spolu</b>	<b>53 278 441</b>	<b>4 050 427</b>	<b>187 177</b>	<b>0</b>	<b>187 177</b>	<b>0</b>	<b>12 020 167</b>	<b>13 744 521</b>
Podielové cenné papiere a podiely v prepojených úctových jednotkách	254 493 235	254 590 735	97 500	254 590 735	0	0	132 315 287	132 315 287
Podielové cenné papiere a podiely s podielovou účasťou okrem v prepojených úctových 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 úctovým jednotkám	0	0	0	0	0	0	0	0
Pôžičky v rámci podielovej účasti okrem prepojeným úctovým 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	0	0	0	0	0	0	0	0
Pôžičky a ostatný dlhodobý finančný majetok so zostatkovou dobou splatnosti najviac jeden rok	97 500	0	-97 500	0	0	0	97 500	0
Účty v bankách s dobou vyznamosti 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
<b>Dlhodobý finančný majetok spolu</b>	<b>254 590 735</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132 412 787</b>	<b>132 315 287</b>
<b>Neobozný majetok spolu</b>	<b>-313 054 439</b>	<b>5 355 578</b>	<b>206 871</b>	<b>0</b>	<b>166 170 038</b>	<b>206 871</b>	<b>146 884 400</b>	<b>149 391 076</b>

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Názov	Prvotné ocenenie (Obstarávacia cena/Vlastné náklady)		Opravy/Opravné položky		Zostatková cena	
	1.1.2022	31.12.2022	1.1.2022	31.12.2022	1.1.2022	31.12.2022
Aktivované náklady na vývoj	EUR	EUR	EUR	EUR	EUR	EUR
Softvér	4 160 680	15 196	2 228 098	0	1 932 582	1 864 663
Oceniteľné práva	0	535 000	0	59 480	0	475 520
Goodwill	0	0	0	0	0	0
Ostatný dlhodobý nehmotný majetok	134 900	8 453	113 739	0	21 161	29 624
Obstarávaný dlhodobý nehmotný majetok	300 553	30 480	14 188	0	300 553	81 640
Poskytnuté preddávky na dlhodobý nehmotný majetok	0	0	0	0	0	0
<b>Dlhodobý nehmotný majetok spolu</b>	<b>4 596 133</b>	<b>589 129</b>	<b>2 341 837</b>	<b>0</b>	<b>2 254 296</b>	<b>2 451 446</b>
Pozemky	15 459	0	310 181	0	15 459	15 459
Stavby	500 969	0	22 460	0	332 641	190 789
Samostatné hmotné veci a súbory hmotných vecí	1 557 859	24 657	16 423	0	296 587	168 329
Pestovateľské celky trvalých porastov	0	0	0	0	0	0
Základné stádo a ťažné zvieratá	0	0	0	0	0	0
Ostatný dlhodobý hmotný majetok	48 770 772	1 329 730	37 095 434	0	11 675 338	10 766 525
Obstarávaný dlhodobý hmotný majetok	545 160	157 406	145 991	0	545 160	249 641
Poskytnuté preddávky na dlhodobý hmotný majetok	0	573 356	0	0	0	573 356
<b>Dlhodobý hmotný majetok spolu</b>	<b>51 390 218</b>	<b>2 085 149</b>	<b>38 666 887</b>	<b>0</b>	<b>12 723 332</b>	<b>12 020 167</b>

Podielové cenné papiere a podiely v prepojených účtovných jednotkách

	2022		2023		2023	
	1.1.2022	31.12.2022	1.1.2022	31.12.2022	1.1.2022	31.12.2022
Podielové cenné papiere a podiely s podielovou účasťou okrem v prepojených účtovných jednotkách	261 308 582	8 000 000	116 888 414	5 289 534	144 420 168	132 315 287
Ostatné 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
Ostatné pôžičky	0	0	0	0	0	0
Dlhové cenné papiere a ostatný dlhodobý finančný majetok	97 500	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
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
<b>Dlhodobý finančný majetok spolu</b>	<b>261 406 082</b>	<b>8 000 000</b>	<b>116 888 414</b>	<b>5 289 534</b>	<b>144 517 668</b>	<b>132 412 787</b>
<b>Necoběžný majetok spolu</b>	<b>317 392 434</b>	<b>10 674 278</b>	<b>157 897 137</b>	<b>8 469 828</b>	<b>159 495 296</b>	<b>146 884 400</b>

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## 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
<b>Spolu</b>	<b>17 140</b>	<b>658</b>	<b>0</b>	<b>0</b>	<b>17 798</b>

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
<b>Spolu</b>	<b>1 684 395</b>	<b>0</b>	<b>40 272</b>	<b>118 263</b>	<b>1 525 860</b>

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 nesplati.

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
<b>Spolu</b>	<b>49 450 516</b>	<b>35 067 896</b>

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
<b>Spolu</b>	<b>5 604 275</b>	<b>2 356 484</b>

## 6. Časové rozlíšenie

Ide o tieto položky:

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

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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
<b>Spolu</b>	<b>4 706 413</b>

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
<b>Dlhodobé rezervy, z toho:</b>	<b>158 538</b>	<b>10 038</b>	<b>18 837</b>	<b>0</b>	<b>149 739</b>
<b>Ostatné rezervy dlhodobé</b>					
Odchodné do dôchodku	158 538	10 038	18 837	0	149 739
<b>Ostatné rezervy dlhodobé spolu</b>	<b>158 538</b>	<b>10 038</b>	<b>18 837</b>	<b>0</b>	<b>149 739</b>
<b>Krátkodobé rezervy, z toho:</b>	<b>1 067 363</b>	<b>1 837 108</b>	<b>1 055 048</b>	<b>0</b>	<b>1 849 424</b>
<b>Zákonné rezervy krátkodobé</b>					
Mzdy za dovolenku vrátane sociálneho zabezpečenia	142 889	146 901	142 889	0	146 901
<b>Zákonné rezervy krátkodobé spolu</b>	<b>142 889</b>	<b>146 901</b>	<b>142 889</b>	<b>0</b>	<b>146 901</b>
<b>Ostatné rezervy krátkodobé</b>					
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
	<b>924 474</b>	<b>1 690 207</b>	<b>912 159</b>	<b>0</b>	<b>1 702 523</b>
Nevyfakturované dodávky majetku	0	0	0	0	0
<b>Ostatné rezervy krátkodobé spolu</b>	<b>924 474</b>	<b>1 690 207</b>	<b>912 159</b>	<b>0</b>	<b>1 702 523</b>

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
	<b>15 342 234</b>	<b>12 355 927</b>

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
	<b>15 342 234</b>	<b>15 342 234</b>	<b>0</b>	<b>0</b>

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
	<b>12 355 927</b>	<b>12 337 203</b>	<b>680 000</b>	<b>0</b>

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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
<b>Odložený daňový záväzok / pohľadávka</b>	<b>-231 719</b>	<b>-20 425</b>
<b>Vykázaný odložený daňový záväzok / pohľadávka</b>	<b>-231 719</b>	<b>-20 425</b>
		EUR
Stav k 31. decembru 2023		-231 719
Stav k 31. decembru 2022		-20 425
<b>Zmena</b>		<b>-211 294</b>
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
<b>Stav k 1. januáru</b>	<b>52 854</b>	<b>58 379</b>
Tvorba sociálneho fondu na ťarchu nákladov	117 898	93 807
Tvorba sociálneho fondu ostatné	0	0
Čerpanie sociálneho fondu	89 346	99 332
<b>Konečný zostatok sociálneho fondu</b>	<b>81 406</b>	<b>52 854</b>

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
<b>Dlhodobé pôžičky a finančné výpomoci</b>					
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
				<b>75 200 000</b>	<b>75 200 000</b>
<b>Krátkodobé pôžičky a finančné výpomoci</b>					
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
				<b>74 125 377</b>	<b>69 577 743</b>
<b>Spolu</b>				<b>149 325 377</b>	<b>144 777 743</b>

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
<b>Spolu</b>	<b>149 325 377</b>	<b>144 777 743</b>

**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
<b>Spolu výdavky budúcich období - krátkodobé</b>	<b>621 983</b>	<b>85 243</b>
Výnosy budúcich období - dlhodobé		
Dotácie na obstaranie dlhodobého hmotného majetku	135 744	144 695
<b>Spolu výnosy budúcich období - dlhodobé</b>	<b>135 744</b>	<b>144 695</b>
Výnosy budúcich období - krátkodobé		
Dotácie na obstaranie dlhodobého hmotného majetku	8 951	8 951
<b>Spolu výnosy budúcich období - krátkodobé</b>	<b>8 951</b>	<b>8 951</b>
<b>Spolu</b>	<b>766 678</b>	<b>238 889</b>

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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 %
<b>Splatná daň z príjmov</b>	<b>2 301 867</b>	<b>16,57 %</b>		<b>1 931 730</b>	<b>26,10 %</b>	
Odložená daň z príjmov	211 912	1,49 %		763 725	10,32 %	
<b>Celková daň z príjmov</b>	<b>2 513 779</b>	<b>18,06 %</b>		<b>2 695 455</b>	<b>36,42 %</b>	

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
<b>Vlastné výrobky</b>		
Vlastné výrobky (teplo, elektrická energia)	93 229 053	56 274 542
Doplatok za VUKV (vysokoučinná kombinovaná výroba EE)	14 675	4
	<b>93 243 728</b>	<b>56 274 546</b>
<b>Tovar</b>		
Elektrická energia	9 282 686	0
Meracie zariadenia	3 166	103 840
	<b>9 285 852</b>	<b>103 840</b>
<b>Služby</b>		
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
	<b>17 268 468</b>	<b>15 521 161</b>
<b>Spolu</b>	<b>119 798 049</b>	<b>71 899 547</b>

**2. Ostatné výnosy z hospodárskej činnosti**

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

**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
<b>Spolu</b>	<b>13 553 683</b>	<b>10 151 527</b>

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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
<b>Spolu</b>	<b>2 503</b>	<b>714</b>

**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
<b>Spolu</b>	<b>13 086 188</b>	<b>6 507 333</b>

**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
<b>Spolu</b>	<b>20 566 334</b>	<b>18 763 659</b>

**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
<b>Spolu</b>	<b>774 463</b>	<b>2 964 831</b>

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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
<b>Spolu</b>	<b>2 262</b>	<b>2 475</b>

**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
<b>Spolu</b>	<b>10 536 322</b>	<b>9 074 865</b>

**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 audítorom alebo audítorskou spoločnosťou	19 203	17 940
Iné uisťovacie služby	0	0
Daňové poradenstvo	0	0
Ostatné neaudítorské služby	0	0
<b>Spolu</b>	<b>19 203</b>	<b>17 940</b>

**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
<b>Slovenská republika</b>	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
	<b>Spolu</b>	<b>119 798 049</b>	<b>71 899 547</b>

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
<b>Nákupy spolu</b>	<b>70 941 091</b>	<b>27 535 376</b>

	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
<b>Výnosy spolu</b>	<b>61 032 724</b>	<b>14 909 962</b>

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 preddávky	0	0
Pohľadávky z obchodného styku	311 975	758 653
<b>Majetok spolu</b>	<b>32 906 239</b>	<b>26 630 662</b>

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Cashpoolingové prevádzkové záväzky  
Záväzky z obchodného styku  
**Záväzky spolu**

31. 12. 2023	31. 12. 2022
EUR	EUR
73 801 605	48 348 324
6 068 459	3 171 870
<b>79 870 064</b>	<b>51 520 195</b>

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
<b>K 31. decembru</b>	<b>1 313 627</b>	<b>1 431 891</b>

**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
<b>Nákupy spolu</b>	<b>1 578 807</b>	<b>2 198 171</b>

	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
<b>Výnosy spolu</b>	<b>440 818</b>	<b>275 806</b>

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
<b>Majetok spolu</b>	<b>54 970</b>	<b>157 145</b>

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	31. 12. 2023	31. 12. 2022
	EUR	EUR
Závazky z obchodného styku	319 298	82 622
<b>Závazky spolu</b>	<b>319 298</b>	<b>82 622</b>

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
<b>K 31. decembru</b>	<b>0</b>	<b>6 326</b>

**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
<b>Základné imanie</b>	<b>2 058 023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2 058 023</b>
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
<b>Emisné ážio</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ostatné kapitálové fondy</b>	<b>33 161 528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33 161 528</b>
<b>Zákonné rezervné fondy</b>	<b>443 403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>443 403</b>
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
<b>Ostatné fondy zo zisku</b>	<b>26 203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26 203</b>
Štatutárne fondy	26 203	0	0	0	26 203
Ostatné fondy zo zisku	0	0	0	0	0
<b>Oceňovacie rozdiely z precenenia</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Výsledok hospodárenia minulých rokov</b>	<b>-15 033 294</b>	<b>-2 323</b>	<b>0</b>	<b>4 706 413</b>	<b>-10 329 203</b>
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
<b>Výsledok hospodárenia bežného účtovného obdobia</b>	<b>4 706 413</b>	<b>11 726 532</b>	<b>0</b>	<b>-4 706 413</b>	<b>11 726 532</b>
<b>Spolu</b>	<b>25 362 276</b>	<b>11 724 209</b>	<b>0</b>	<b>0</b>	<b>37 086 486</b>

Poznámky Úč PODV 3 - 01

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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
<b>Základné imanie</b>	<b>2 058 023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2 058 023</b>
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
<b>Emisné ážio</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ostatné kapitálové fondy</b>	<b>33 161 528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33 161 528</b>
<b>Zákonné rezervné fondy</b>	<b>443 403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>443 403</b>
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
<b>Ostatné fondy zo zisku</b>	<b>26 203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26 203</b>
Štatutárne fondy	26 203	0	0	0	26 203
Ostatné fondy zo zisku	0	0	0	0	0
<b>Oceňovacie rozdiely z precenenia</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Výsledok hospodárenia minulých rokov</b>	<b>-18 292 906</b>	<b>-2 323</b>	<b>0</b>	<b>3 261 934</b>	<b>-15 033 294</b>
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
<b>Výsledok hospodárenia bežného účtovného obdobia</b>	<b>3 261 934</b>	<b>4 706 413</b>	<b>0</b>	<b>-3 261 934</b>	<b>4 706 413</b>
<b>Spolu</b>	<b>20 658 185</b>	<b>4 704 090</b>	<b>0</b>	<b>0</b>	<b>25 362 276</b>

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**M. PREHĽAD PEŇAŽNÝCH TOKOV K 31. DECEMBRU 2023**

	2023 EUR	2022*(upravené) EUR
<b>Peňažné toky z prevádzkovej činnosti</b>		
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		
<b>Čisté peňažné toky z prevádzkovej činnosti</b>	<b>21 630 367</b>	<b>1 506 588</b>
<b>Peňažné toky z investičnej činnosti</b>		
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
<b>Čisté peňažné toky z investičnej činnosti</b>	<b>-9 224 931</b>	<b>-1 327 456</b>
<b>Peňažné toky z finančnej činnosti</b>		
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
<b>Čisté peňažné toky z finančnej činnosti</b>	<b>-9 157 645</b>	<b>339 893</b>
(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
<b>Peňažné prostriedky a peňažné ekvivalenty na konci roka</b>	<b>5 604 275</b>	<b>2 356 484</b>

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**Peňažné toky z prevádzky**

	2023 EUR	2022*(upravené) EUR
<b>Čistý zisk (pred odpočítaním úrokových, daňových položiek a položiek výnimočného rozsahu alebo výskytu)</b>	<b>21 237 047</b>	<b>10 831 835</b>
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
<b>Peňažné toky z prevádzky</b>	<b>29 780 590</b>	<b>4 998 345</b>

\*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



KPMG Slovensko spol. s r. o.  
Dvořákovo nábřeží 10  
811 02 Bratislava  
Slovakia

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Web: www.kpmg.sk

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 2024;
- the income statement for the year 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 2024, and of its financial performance for the year 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.

KPMG Slovensko spol. s r. o. slovenská spoločnosť s ručením obmedzeným a členka spoločnosti globálnej organizácie KPMG nezávislých členov spoločností pridružených ku KPMG International Limited, autonómnej anglicky spravovanej organizácii s ručením obmedzeným. Všetky práva chránené.  
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Obchodný register: Mestský súd Bratislava II, oddiel Sro, vložka I. 48848  
Commercial register of the Municipal Court Bratislava II, section Sro, file No. 48848

ICO/Registration number: 31 343 239  
Evidenčné číslo licencií audítora SR  
Licence number of statutory auditor SR



### 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.

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 2024 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 Žoldák**  
License UDVA No. 1061

Bratislava, 26 June 2025

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.

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## ANNUAL REPORT

**Veolia Energia Slovensko, a. s.**

Veolia Energia Slovensko, a. s.  
Einsteinova 21  
Bratislava 851 01

**[www.veoliaenergia.sk](http://www.veoliaenergia.sk)**

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