

Please check only	Large taxpayers which submit the balance-sheet in Bucharest	
<i>if applicable:</i>	Branch	Year <input type="checkbox"/> Half-Year <input type="checkbox"/>

Type of financial statement:

Year 2015

Entity Corus International Romania SRL

Address

County	Sector	Locality
Bucharest	Sector 1	Bucharest
Street No. Block Ladder Ap. Telephone		
Calea Floreasca		169 A

Number from the commercial register	J40/9639/2007	Single Registration Code	2	1	7	6	1	1	5	2	
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Form of ownership  
35--Limited liability companies

Core activity (code and denomination of CAEM Class)

4619 Agents involved in the sale of different products

Core activity (code and denomination of CAEN Class)

4619 Agents involved in the sale of different products

**Yearly financial statements****Annual reports**

(entities whose financial year correspond with the calendar year)

**Medium, large entities  
and public interest entities****Public  
interest  
entities**

?

1. entities which opted for financial year other than  
2. calendar year, according to art. 27 of Accounting Law  
 3. legal persons in liquidation, under law  
 sub-unities opened in Romanian by entities resided in the countries  
belonging to the countries of the European Economic Area \_\_\_\_\_

**Small entities**• **Micro-entities**

**Simplified yearly financial statements for the year ended 31.12.2015 by the entities laid down in point 9, para.(2) of Accounting Regulations, approved by OMFP. no.1.802/2014, as amended and completed, which financial year correspond to a calendar year**

**F10 SHORT BALANCE-SHEET****F20 SHORT ACCONT FOR PROFIT AND LOSS****F30 INFORMTIVE DATA****F40 STATEMENT OF CURRENT ASSETS****Instructions  
Correlations****Import 'balanta.txt'****Import file XML created with other  
applications****ADMINISTRATOR,****Attention!****DRAWN UP,****DEBLOCATION  
CANCELATION  
LISTING****VALIDATION**

Name surname	Name surname
NEGOITA IONEL	FIN EXPERT CONSULTING SRL
	?

Quality

SIGNATURE \_\_\_\_\_

22—AUTHORISED LEGAL PERSONS, MEMBERS IF CECCAR

Raluca-Cristin  
a  
Gorpin

Digitally signed by Raluca-Cristina Gorpin  
DN: cn=Raluca-Cristina Gorpin,  
givenName=Raluca-Cristina, sn=Gorpin,  
serialNumber=200412234GRC2, o=Fin  
Expert Consulting S.R.L., ou=Functionia:  
Asociat, c=RO  
Date: 2016.04.18 17:18:58 +03'00'

Digital signature

Signature \_\_\_\_\_

No. of registration in the professional body

001925/29.09.03

**AUDITOR,**

Name surname of auditor natural persons/ Denomination of auditing firm

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**VALIDATED Form**

No. of registration from register CAFR	Tax Code

## Short balance sheet

Code 10

as of 31.12.2015

Name of element	No. row	Balance as of:	
		01.01.2015	31.12.2015
A	B	1	2
<b>A. NON-CURRENT ASSETS</b>			
I. INTANGIBLE ASSETS (account201+203+205+206+2071+4094+208-280-290)	01		
II. TANGIBLE ASSETS (account211+212+213+214+215+216+217+223+224+227+231+235+4093-281-291-2931-2935)	02	1.160	86.561
III. FINANCIAL ASSETS (account261+262+263+265+266+267* - 296*)	03	2.378	2.474
TOTAL NON-CURRENT ASSETS(row 01 + 02 + 03)	04	3.538	89.035
<b>B. CURRENT ASSETS</b>			
I. INVENTORIES (account301+302+303+321+322+/-308+323+326+327+328+331+332+341+345+346+347+/-348+351+354+356+357+358+361+/-368+371+/-378+381+/-388+4091- 391-392-393-394-395-396-397-398 - din account4428)	05		
II. RECEIVABLES (the amounts that are to be received after a period longer than one year shall be presented separately for each element) (account267*-296*+4092+411+413+418+425+428+431 **+437**+4382+441 **+4424+din account4428**+444**+445+446**+447**+4482+451**+453**+456**+4582+461+4662 +473** - 491 - 495 - 496+5187)	06	352.610	245.231
III. SHORT-TERM INVESTMENTS (account501+505+506+507+from account 508+5113+5114-591-595-596-598)	07		
IV. CASH ON HAND AND AT BANKS from account. 508 + account 5112+512+531+532+541+542)	08	92.132	98.511
TOTAL CURRENT ASSETS(row. 05 + 06 + 07)	09	444.742	343.742
<b>C. DEFERRED EXPENSES 471 053 +12</b>	10	2.797	2.318
Amounts to be recognized as income in a period up to one year (from account 471	11	2.797	2.318
Amounts to be recognized as income in a period bigger than one year (from account 471	12		
<b>D. LIABILITIES AMOUNTS PAYABLE IN A PERIOD UP TO ONE YEAR</b> (account161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431 ***+437***+4381+441 ***+4423+4428***+444***+446***+ 447***+4481+451 ***+453*** +455+456***+457+4581+462+4661+473***+509+5186 +519)	13	44.972	66.073
<b>E. NET CURRENT ASSETS /NET CURRENT LIABILITIES (row 09+11-13-20-23-26)</b>	14	402.567	279.987
<b>F. TOTAL ASSETS LESS CURRENT LIABILITES (row.04 +12+14)</b>	15	406.105	369.022
<b>G. LIABILITIES: AMOUNTS PAYABLE IN A PERIOD BIGGER THAN ONE YEAR</b> (account161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431 ***+437***+4381+441 ***+4423+4428***+444***+446***+ 447***+4481+451 ***+453*** +455+456***+457+4581+462+4661+473***+509+5186 +519)	16		57.122
<b>H. PROVISIONS 151</b>	17		
<b>I. DEFERRED INCOME (row 19 + 22 + 25)</b>	18		
1 Grants for investments (account 475), (row20+21)	19		
Amounts to be recognized as income in a period up to one year (from account 475	20		
Amounts to be recognized as income in a period bigger than one year (from account 475	21		
2 C. Deferred income (account 472) (row23+24)	22		
Amounts to be recognized as income in a period up to one year (from account 472	23		
Amounts to be recognized as income in a period bigger than one year (from account 472	24		
3 Deferred income on assets received from the client via transfer (ac. 478), (row26+27)	25		

Amounts to be recognized as income in a period up to one year (from account 478)	26		
Amounts to be recognized as income in a period bigger than one year (from account 478)	27		
Negative goodwill	28		
<b>J. CAPITAL AND RESERVES</b>			
<b>I. CAPITAL (row 30+31+32+33+34)</b>	29	5.070	5.070
1 Subscribed and paid capital (ac. 1012)	30	5.070	5.070
2 Unpaid subscribed capital (ac. 1011)	31		
3 Patrimony (autonomous public sector entities) 1015	32		
4 National Institute of research and development (ac. 1018)	33		
<b>5 Other elements of own capital</b> (account 1031)	34		
<b>II. PREMIUM RELATED TO CAPITAL</b> (account 104)	35		
<b>III. REVALUATION RESERVE</b> (account 105)	36		
<b>IV. RESERVES</b> (account 106)	37	1.014	1.014
Own shares (account 109)	38		
Gains related to own capital instruments (account 141)	39		
Losses related to own capital instruments (account 149)	40		
<b>V. RETAINED PROFIT OR LOSS (A) BALANCE C</b> (account 117)	41	389.598	400.021
<b>BALANCE D</b> (account 117)	42	0	0
<b>VI. PROFIT OR LOSS FOR THE PERIOD</b>			
<b>BALANCE C</b> (account 121)	43	10.423	0
<b>BALANCE D</b> (account 121)	44	0	94.205
Profit appropriation (ac. 129)	45		
<b>TOTAL OWN CAPITAL (row. (29 +35) +36+37-38 / 23+39-40, fax (+41 -42) +43-44-45)</b>	46	406.105	311.900
Public patrimony (ac. 1016)	47		
Privately owned patrimony (ac. 1017)	48		
<b>TOTAL CAPITALS (row. ( 46+47+48 )/ rows 04+09+10-13 -16-17-18)</b>	49	406.105	311.900

Control amount F10: 5750757/18619595

Status

\*) Accounts to be distributed according to the nature of .respective elements

\*\*) Debit balance of the respective accounts

\*\*) Credit balance of the respective accounts

**Row .06** - Amounts indicated in this row and taken from account 267 represent the receivables on financial leasing contracts and other similar contracts as well as deferred green certificates due in a period up to 12 months.

**ADMINISTRATOR,****DRAWN UP,**

Name and surname

NEGOITA IONEL

Name and surname

FIN EXPERT CONSULTING SRL

Signature \_\_\_\_\_

No. of registration of professional body:-

001925/29.09.03

<b>Form VALIDATED</b>
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# SHORT PROFIT OR LOSS ACCOUNT

as of 31.12.2015

**Code 20**

Name of indices	No. ro w	Reporting Period	
		2014	2015
A	B	1	2
1 Net Turnover (account701 + 702 + 703 + 704 + 705 + 706 + 708 + 707 - 709 + 741** + 766***)	01	428.384	358.800
2 Other income (account711 + 712 + 721 + 722 + 725 + 741**** + 751 + 755 + 758 + 761 + 762 + 764 + 765 + 766 + 767 + 768 + 7815)	02	17.128	14.107
3 Cost of raw materials and consumables (account 601 + 602 + 609*)	03	8.770	10.916
4 Personnel related expenses (ac. 641+642+643+644+645)	04	335.276	358.415
5 Value adjustments (account 654 + 681 + 686 - 754 - 7812 - 7813 - 7814 - 786)	05	462	11.645
6 Other expenses **** (account 603 + 604 + 605 + 606 + 607 + 608 - 609* + 611 + 612 + 613 + 614 + 615 + 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628 + 635 + 651 + 652+ 655 + 658 + 663 + 664 + 665 + 667 + 666+ 668)	06	85.743	86.136
7 Income /profit tax (account691 + 698)	07	4.838	
8 NET PROFIT OR LOSS FOR THE REPORTING PERIOD			
- Profit (row.01+02-03-04-05-06-07)	08	10.423	0
-Loss(row03+04+05+06+07-01-02)	09	0	94.205

Control amount F20: 1825248 18619595

\*) Account to be distributed according to the nature of .respective elements

\*\*) Row. 01. to be indicated the income from subsidies from operating activities related to turnover

\*\*) Row. 01. Interest income obtained by the entities which have been removed from the General Register and which have ongoing leasing contracts (account 766)

\*\*) Row. 02. to be indicated the income from subsidies from operating activities other than turnover

\*\*) Row. 06. to be indicated the expenses related to refinancing interest incurred by the entities which have been removed from the General Register and which have ongoing leasing contracts (account 666).

**DRAWN  
UP,  
ADMINISTRATOR,**

Name and surname

NEGOITA IONEL

Name and surname FIN

EXPERT CONSULTING SRL

Status

22 AUTHORISED LEGAL PERSONS, MEMBERS OF CECCAR

Signature

No. of registration of professional body:-

001925/29.09.03

**Form  
VALIDATED**

# INFORMATIVE DATA

as of 31.12.2015

**Code 30**

<b>I. Data on recorded profit/loss</b>	<b>No. ro w</b>	<b>No. of unities</b>	<b>Amounts</b>	
<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>	
Unities which recorded profit	01			
Unities which recorded losses	02	1	94.205	
Unities which registered neither profit nor loss	03			
<b>II Data on outstanding payments</b>	<b>No. ro w</b>	<b>Total, out of which:</b>	<b>For Current activity</b>	<b>For Investing activity</b>
<b>A</b>	<b>B</b>	<b>1= 2 +3</b>	<b>2</b>	<b>3</b>
Total outstanding payment( <b>row.05 + 09 + 15 la 19 + 23</b> )	04			
Total outstanding vendors( <b>row. 06 la 08</b> )	05			
over 30 days	06			
over 90 days	07			
over 1 year	08			
Outstanding payments to the national insurance fund total ( <b>row.10 to 14</b> )	09			
- state social insurance contributions owed by employers, employees and other similar persons	10			
- health insurance fund contributions	11			
- contribution for additional pension	12			
-unemployment insurance fund contributions	13			
-other social payables	14			
Outstanding payments to special fund budgets and other funds	15			
Outstanding payment to other creditors	16			
Taxes and duties unpaid in the stipulated deadline to the state budget	17			
Taxes and duties unpaid in the stipulated deadline to the local budget	18			
Outstanding bank loans at maturity - total ( <b>row. 20 to 22</b> )	19			
outstanding over 30 days	20			
outstanding over 90 days	21			
outstanding over 1 year	22			
Outstanding interest	23			
<b>III. Average number of employees</b>	<b>No. ro w</b>	<b>31.12.2014</b>	<b>31.12.2015</b>	
<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>	
Average number of employees	24	1	1	
Actual number of employees at the end of period, respectively as of 31 December	25	1	1	

IV. Interest, dividends, royalties paid during the reporting period Subsidies received and outstanding receivables	No. ro w	Amount (RON)
A	B	1
Gross income from <b>interest</b> paid to <b>resident natural persons</b> of which:	26	
-income tax due to the state budget	27	
Gross income from <b>interests</b> paid to <b>non-resident natural persons</b> from member states of European Union, of which :	28	
-income tax due to the state budget	29	
Gross income from <b>interest</b> paid to <b>non-resident legal persons</b> of which:	30	
-income tax due to the state budget	31	
Gross income from <b>interest</b> paid to <b>non-resident related legal persons</b> from member states of European Union, of which	32	
-income tax due to the state budget	33	
Gross income from <b>dividends</b> paid to <b>non-resident natural persons</b> of which:	34	
-income tax due to the state budget	35	
Gross income from <b>dividends</b> paid to <b>non-resident natural persons</b> from member states of the European Union, of which:	36	
-income tax due to the state budget	37	
Gross income from <b>dividends</b> paid to <b>non-resident legal persons</b> according to art. 117 lit. h) of Law no.. 571/2003 On Tax Code as amended and supplemented , of which	38	
-income tax due to the state budget	39	
Gross income from <b>royalties</b> paid to <b>non-resident natural persons</b> of which:	40	
-income tax due to the state budget	41	
Gross income from <b>royalties</b> paid to <b>non-resident natural persons</b> from member states of European Union, of which:	42	
-income tax due to the state budget	43	
Gross income <b>from royalties</b> paid to <b>non-resident legal persons</b> of which:	44	
-income tax due to the state budget	45	
Gross income from <b>royalties</b> paid to <b>non-resident related legal persons</b> from member states of the European Union, of which:	46	
-income tax due to the state budget	47	
<b>Royalties</b> paid during the reporting period for the public goods received in concession, of which :	48	
royalties received from the public domain paid to the state budget	49	
<b>Mining royalty</b> paid to state budget	50	
<b>Oiler royalty</b> paid to state budget	51	
	52	
Gross income from services paid to non-resident persons of which,	53	
- tax owed to state budget	54	
Gross income from services paid to non-resident persons from the member state of European Union, of which :	55	
- tax owed to state budget	56	
<b>Subsidies received during the reporting period</b> , of which:	57	

- subsidies received during the reporting period related to assets	58		
- income related subsidies, of which, din care:	59		
- subsidies for fostering the employment (**)	60		
Past due receivables, which were not received within the prescribed time limits provided for in the trade contracts and/or normative acts in force, of which	61		
- past due receivables from majority or completely state owned sector	62		
- past due receivables from the entities from the private sector	63		
<b>V. Food vouchers</b>	<b>No. row</b>	<b>Amounts (RON)</b>	
<b>A</b>	<b>B</b>	<b>1</b>	
Food vouchers value offered to employees	64		
<b>VI. Expenses incurred for research and development activity (***)</b>	<b>No. row</b>	<b>31.12.2014</b>	<b>31.12.2015</b>
<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>
Expenses for research and development activity (65=66+69):	65	0	0
- per financing sources (row 66=67+68)	66	0	0
- from public sources	67		
- from private sources	68		
- according to expense nature (row 69=70+71)	69	0	0
- current expenses	70		
- capital expenses	71	0	0
<b>VII. Innovation expenses (****)</b>	<b>No. row</b>	<b>31.12.2014</b>	<b>31.12.2015</b>
<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>
Innovation expenses	72		
<b>VIII. Other information</b>	<b>No. row</b>	<b>31.12.2014</b>	<b>31.12.2015</b>
<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>
Prepayments made for intangible assets (ac. 4094)	73		
Prepayments made for tangible assets (ac. 4093)	74		
Financial assets in gross amounts (row 76 + 84)	75		
Shares held in affiliated entities, participating interests, other securities and bonds, in gross amounts, (row 77 to 83)	76		
- quoted shares issued by residents	77		
- unquoted shares issued by residents	78		
- equity interests issued by residents	79		
- bonds issued by residents	80		
- shares issued by undertakings for collective investments issued by residents	81		
- shares and equity interests issued by non-residents	82		
- bonds issued by non-residents	83		
Long-term receivables in gross amounts (row 85+86)	84		



- Long-term receivables in RON and expressed in RON whose settlement shall be performed based on foreign currency rate (from ac. 267)	85		
- Long-term receivables in foreign currency (from ac. 267)	86		
Trade receivables, prepayments made to vendors and other similar accounts, in gross amounts (ac. 4092 + 411 + 413 + 418), din care:	87	275.609	150.557
-external trade receivables create, prepayments made to foreign vendors and other similar accounts, in gross amounts (din ac. 4092 + din ac. 411 + din ac. 413 + din ac. 418)	88	275.609	150.557
Trade receivables not received within the prescribed term (din ac. 4092 + from ac. 411 + din ac. 413)	89		
Employees- related receivables and similar accounts (ac. 425 + 4282)	90		2.000
Receivables related to social insurance budget and with state budget (ac. 431 + 437 + 4382 + 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , (row92 to 96)	91	77.000	92.674
- Receivables related to social insurance budget (ac.431+437+4382)	92		
- Tax receivables related to the state budget (ac.441 +4424+4428+444+446)	93	77.000	92.674
- subsidies to be collected ( ( ac.445)	94		
- special funds-taxes and similar liabilities (ac.447)	95		
- other receivables related to state budget (ac.4482)	96		
entities ' receivables in relationship with related entities (ac.451)	97		
Receivables in respect of social insurance budget and state budget uncollected at maturity (din ac. 431 + din ac. 437 + din ac. 4382 + din ac. 441 + din ac. 4424 + din ac. 4428 + din ac. 444 + din ac. 445 + din ac. 446 + din ac. 447 + din ac. 4482)	98		
Other receivables (ac. 453** + 456 + 4582 + 461 + 471 + 473+ 4662), (row100 to 102)	99	2.797	2.318
- transactions with associates, transactions with shareholders/associates related to capital, transaction related to joint operations (ac.453+456+4582)	100		
- other receivables related to natural or legal persons, other then receivables related to public institutions (state institutions) (din ac. 461 + din ac. 471 + din ac.473+4662)	101	2.797	2.318
- amounts from the account 542 Cash advances , representing the cash advances granted according to the law and unsettled until 31 December (from account (din ac. 461)	102		
accrued interest receivables (ac. 5187) , of which :	103		
- from non-residents	104		
value of loans granted to economic agents *****)	105		
Short-term investments, in gross amounts (ac. 501 + 505 + 506 + din ac.508), (row107 to 113)	106		
- quoted shares issued by residents	107		
- unquoted shares issued by residents	108		

- equity interests issued by residents	109		
- bonds issued by residents	110		
- shares issued by resident undertakings in collective investments	111		
- shares issued by non-residents	112		
- bonds issued by non-residents	113		
Other values receivable (ac. 5113 + 5114)	114		
Cash in RON and in foreign currency <b>(row116+117)</b>	115		
- in RON (ac. 5311)	116		
- in foreign currency (ac. 5314)	117		
Current account at banks and in foreign currency <b>(row119+121)</b>	118	92.132	98.512
- in RON (ac. 5121), of which :	119	3.977	1.496
- current accounts in RON opened with non-resident banks	120		
- in foreign currency (ac. 5124), of which :	121	88.155	97.016
- current accounts opened with non-resident bank	122		
Other current accounts at banks and letters of credits, <b>(row124+125)</b>	123		
- amount in progress of settlement , letters of credits and other value collected in RON (ac. 5112 + 5125 + 5411)	124		
- amounts in progress of settlement and letters of credit in foreign currency (from account (din ac. 5125 + 5414)	125		
Liabilities <b>(row 127 + 130+ 133 + 136 + 139 + 142 + 145 + 148 + 151+ 154 + 157 + 158 + 162+ 164 + 165 + 170 + 171 + 172 + 178)</b>	126	44.972	123.195
Borrowings from bond issue, in gross amounts (ac. 161 ), <b>(row 128 +129)</b>	127		
- in RON	128		
- in foreign currency	129		
Interest related to bonds loans, in gross amounts (ac.1681), <b>(row131 +132)</b>	130		
- in RON	131		
- in foreign currency	132		
Short-term internal bank loans (ac. 5191 + 5192 + 5197 ), <b>(row 134+135)</b>	133		
- in RON	134		
- in currency	135		
Short-term bank loans related-interest (din ac. 5198), <b>(row 137+138)</b>	136		
- in RON	137		
- in foreign currency	138		
External short-term bank loans (ac.5193+5194 +5195), <b>(row .140+141)</b>	139		
- in RON	140		
- in foreign currency	141		
Interests related to external short-term bank loans (din ac.5198), ( <b>row 143+144)</b>	142		
- in RON	143		
- in currency	144		

Long-term bank loans (ac. 1621 + 1622 + 1627 ), ( <b>row146+147</b> )	145		
- in RON	146		
- in foreign currency	147		
Interests related to long-term bank loans (din ac.1682) ( <b>row149+150</b> )	148		
- in RON	149		
-in foreign currency	150		
External long-term bank loans (ac. 1623 + 1624 + 1625 ) ( <b>row152+153</b> )	151		
- in RON	152		
- in foreign currency	153		
Interests related the external long-term bank loans( din ac.1682), ( <b>row 155+156</b> )	154		
- in RON	155		
- in foreign currency	156		
Loans from State treasury and related interests(ac. 1626 + din ac. 1682)	157		
Other borrowings and related interests (ac. 166 + 167 + 1685 + 1686 + 1687) ( <b>row 159+160</b> )	158		75.716
- in RON and expressed in ROM , which settlement is made based on foreign currency rate	159		75.716
- n foreign currency	160		
Value of received concessions (din ac. 167)	161		
Trade liabilities, prepayments made from the client and other similar account, in gross amount,(ac. 401 + 403 + 404 + 405 + 408 + 419), of which :	162	5.812	4.309
- external trade liabilities, prepayments received from the external client and other similar account, in gross amount( din ac.401+din ac.403 +din ac. 404 + din ac. 405 + din ac. 408 + din ac.419)	163		
Employee-related liabilities and similar account (ac. 421 + 423 + 424 + 426 + 427 + 4281)	164		
Liabilities related to social insurance budget and state budget(ac. 431 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) ( <b>row166 to 169</b> )	165	38.381	42.302
- liabilities related to social insurance budget (ac.431+437+4381)	166	35.293	39.007
- tax payable related to state budget (ac.441+4423+4428+444+446)	167	3.088	3.295
- special funds taxes and similar liabilities (ac.447)	168		
- other liabilities related to state budget (ac.4481)	169		
Entity's payable in respect of related entities(ac.451)	170		
Amounts owed to shareholders/interest holders(ac.455)	171		
Other liabilities(ac. 269 + 453 + 456 + 457 + 4581 + 4661 + 462 + 472 + 473 + 478 + 509) ( <b>row173 to 177</b> )	172	779	868

-transactions with associates, transactions with shareholders related to capital, transaction related to joint operations (ac.453+456+457+4581)	173		
-Other liabilities related to legal and natural persons, other than liabilities related to public institutions (state institutions) 2) (din ac.462+din ac.472+din ac.473+4661)	174	779	868
- Subsidies not attributed to income (din ac. 472)	175		
- Amounts payables for financial assets and short-term investments(ac.269+509)	176		
- Deferred income related to assets received via transfer from the client (ac. 478)	177		
Interests payables (ac. 5186)	178		
Value of borrowings received from economic operators*****)	179		
Subscribed and paid capital(ac. 1012), din care:	180	5.070	5.070
- -quoted shares 3)	181		
- unquoted shares 4)	182		
- equity interests	183		
- subscribed and paid capital by non-residents (din ac. 1012)	184	5.070	5.070
Patents and licenses ((din ac.205)	185		
<b>IX. Information on externally contracted manpower</b>	<b>No. row</b>	<b>31.12.2014</b>	<b>31.12.2015</b>
<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>
Externally contracted manpower (ac. 621)	186		
<b>X. Information on state patrimony</b>	<b>No. row</b>	<b>31.12.2014</b>	<b>31.12.2015</b>
<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>
Value of state patrimony received for managing	187		
Value of state patrimony received for concession	188		
Value of state patrimony rented	189		
<b>XI. Information on goods from private property of the state subject to inventorying cf. OMFP no. 668/2014</b>	<b>No. row</b>	<b>31.12.2014</b>	<b>31.12.2015</b>
<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>
Carrying value of the goods 5)	190		

XII. Share capital paid	No. row	31.12.2014		31.12.2015	
		Suma (lei)	% 6)	Suma (lei)	% 6)
A	B	Col.1	Col.2	Col.3	Col.4
<b>Share capital paid(ac. 1012) 6), (row 192 + 195 + 199 + 200 + 201 + 202)</b>	191	5.070	X	5.070	X
- held in public institutions (row 193+194)	192				
- held by public institutions of central subordination	193				
- held by public institutions of local subordination	194				
- held by state owned societies, of which:	195				
- completely state owned capital	196				
- majority state owned capital	197				
- minority state owned capital	198				
- held by self-governing entities	199				
- held by privately owned capital entities	200	5.070	100,00	5.070	100,00
- held by natural persons	201				
- held by other entities	202				
	<b>No. row</b>	<b>Amounts</b>			
<b>A</b>	<b>B</b>	<b>31.12.2014</b>		<b>31.12.2015</b>	
<b>XIII. Dividends/contributions to state and local budget, to be distributed from the profit of the reporting period by national companies, national entities, self-governing entities, of which;</b>	203				
- to central public entities	204				
- to local public entities	205				
- to other shareholders in which the state/territorial administrative unities/public institutions held directly or indirectly shares or equity interests regardless of their ratio	206				
	<b>No. row</b>	<b>Amounts</b>			
<b>A</b>	<b>B</b>	<b>31.12.2014</b>		<b>31.12.2015</b>	
<b>XIV. Dividends/contributions to state and local budget, transferred during the reporting period from the profit of the national companies, national entities, self-governing entities, of which;</b>	207				
- dividends /contributions from reporting period of the previous year, of which were transferred	208				
- to central public entities	209				
- to local public entities	210				

- to other shareholders in which the state/territorial administrative unities/public institutions held directly or indirectly shares or equity interests regardless of their ratio	211		
- dividends /contributions from reporting period prior to the previous year, of which were transferred	212		
- to central public entities	213		
- to local public entities	214		
- to other shareholders in which the state/territorial administrative unities/public institutions held directly or indirectly shares or equity interests regardless of their ratio	215		

<b>XV. Assignment of receivables taken from the legal persons *****)</b>		<b>No. row</b>	<b>Amounts (lei)</b>	
<b>A</b>		<b>B</b>	<b>31.12.2014</b>	<b>31.12.2015</b>
Assignment of receivables taken from legal persons (at nominal value), of which::		216		
- Assignment of receivables taken from affiliated legal persons		217		
Assignment of receivables taken from legal persons (at cost of purchase), of which:		218		
- Assignment of receivables taken from affiliated legal persons		219		
<b>XVI. Income from agricultural activities *****)</b>		<b>No. row</b>	<b>Amounts (lei)</b>	
<b>A</b>		<b>B</b>	<b>31.12.2014</b>	<b>31.12.2015</b>
Income obtained from agricultural activities		220		
<b>XVII. Statement of income and expenses</b>		<b>No. row</b>	<b>Amounts (lei)</b>	
<b>A</b>		<b>B</b>	<b>31.12.2014</b>	<b>31.12.2015</b>
1. Net turnover( <b>row 222+223-224+225+226</b> )		221	428.384	358.800
goods sold (ac.701+702+703+704+705+706+708)		222	428.384	358.800
Income from sale of goods (ac. 707)		223		
trade discounts offered (ac. 709)		224		
Interest related income obtained by entities which were removed from the General register and which have ongoing leasing contracts (ac.766) 7)		225		
Subsidies for operating activities related to net turnover (ac.7411)		226		
2. Income related to cost of production in progress(ac.711+712)				
Balance C		227		
Balance D		228		
3. Income from production of tangible and intangible assets(ac.721+ 722)		229		
4. Income from revaluation of tangible assets(ac. 755)		230		
5. Income from production of real estate investments(ac. 725)		231		

6. Subsidies from operating activities (ac. 7412 + 7413 + 7414 + 7415 + 7416 + 7417+7419)	232		
7. Other operating income (ac.751+758+7815)	233	1	
- of which, income from negative goodwill (ac.7815)	234		
- of which, income from investment subsidies (ac. 7584)	235		
<b>INCOME FROM OPERATING ACTIVITY -TOTAL (row 221 + 227 - 228 + 229 + 230 + 231 + 232 + 233)</b>	236	428.385	358.800
8. a) expenses related to raw materials and consumables (ac.601+602)	237	8.770	10.916
Other consumables (ac.603+604+606+608)	238	1.086	157
b) other external expenses (energy, water) ac.605)	239		
c) Expenses related to goods ( ac.607)	240		
Trade discounts received (ac. 609)	241		
9. Employees-related expenses ( <b>row 243 + 244</b> )	242	335.276	358.415
a) salaries and benefits 8) (ac.641+642+643+644)	243	289.510	314.984
b) Social security contributions (ac.645)	244	45.766	43.431
10.a) Impairment of tangible and intangible assets ( <b>row 246 - 247</b> )	245	464	8.270
a.1) Expenses (ac.6811+6813+6817)	246	464	8.270
a.2) Income (ac.7813)	247		
b) Impairment for current assets (row <b>249 - 250</b> )	248		
b.1) Expenses (ac.654+6814)	249		
b.2) Income (ac.754+7814)	250		
11. Other operating expenses ( <b>row 252 to 258</b> )	251	72.252	66.360
11.1. Expenses on external services (ac.611+612+613+614+615+621+622 +623+624+625+626+627+628)	252	71.071	61.522
11.2. Expenses on taxes, duties and similar payments, expenses representing transfers and contributions due based on special normative acts (ac. 635 + 6586) 9)	253	292	3.156
11.3. Expenses on environment protection (ac. 652)	254		
11.4 Expenses on revaluation of tangible assets (ac. 655)	255		
11.5. Extraordinary expenses (ac. 6587)	256		
11.6. Other expenses (ac. 651 + 6581 + 6582 + 6583 + 6588)	257	889	1.682
Expenses on refinancing interests recorded by entities removed from General register and which have ongoing leasing contracts (ac. 666) 7)	258		
Impairment for provisions ( <b>row 260 - 261</b> )	259	-2	3.375
- Expenses (ac.6812)	260	39.372	43.044
- Income (ac.7812)	261	39.374	39.669
<b>EXPENSES FROM OPERATING ACTIVITY - total (row 237 to 240 - 241 + 242 + 245 + 248 + 251 + 259)</b>	262	417.846	447.493
<b>PROFIT OR LOSS FROM OPERATING ACTIVITY</b>			
- Profit ( <b>row 236 - 262</b> )	263	10.539	0
- Loss ( <b>row 262 - 236</b> )	264	0	88.693
12. Revenues from investments in associates (ac.7611+7612+7613)	265		
- of which, income obtained from affiliated entities	266		
13 Interest related income (ac.766) 7)	267	70	22

	268		
14. Subsidies related to interest payable (ct. 7418)	269		
15. other financial assets (ct. 7615 + 762 + 764 + 765 + 767 + 768)	270	17.059	14.085
- of which, income from other financial assets ( ct. 7615)	271		
<b>FINANCIAL INCOME-TOTAL (rd. 265 + 267 + 269 + 270)</b>	272	17.129	14.107
16. Impairment for financial assets and financial investments held as current assets (rd. 274 - 275)	273		
- Expenses (ct.686)	274		
- Income (ct.786)	275		
17. Interest expenses (ct.666) 7)	276		2.011
- of which expenses related to affiliated parent entity	277		
Other financial expenses (ct.663+664+665+667+668)	278	12.407	17.608
<b>OTHER FINANCIAL EXPENSES -TOTAL (rd. 273+ 276 +278)</b>	279	12.407	19.619
<b>FRINANCIAL PROFIT OR LOSS (A)</b>			
- Profit (rd. 272 - 279)	280	4.722	0
- Loss (rd. 279 - 272)	281	0	5.512
<b>TOTAL INCOME (rd. 236 + 272)</b>	282	445.514	372.907
<b>TOTAL EXPENSES (rd. 262 + 279)</b>	283	430.253	467.112
18. GROSS PROFIT OR LOSS (A)			
- Profit (rd. 282 - 283)	284	15.261	0
- Loss (rd. 283 - 282)	285	0	94.205
19. Profit tax (ct. 691)	286	4.838	
20. Other taxes non-presented to the above-mentioned elements (ct. 698)	287		
<b>21. NET PROFIT OR LOSS FOR THE PERIOD</b>			
- Profit (rd. 284 - 285 - 286 - 287)	288	10.423	0
- Loss (rd. 285 + 286 + 287 - 284)	289	0	94.205

Control Amount F30 : 340504710019595

**ADMINISTRATOR,**

Name and surname

NEGOITA IONEL

Signature

**DRAWN UP,**

Name and surname FIN EXPERT

CONSULTING SRL

Status

22-- AUTHORISED LEGAL PERSONS,

Signature

**Form  
VALIDATED**

No. of registration of professional body:-:

001925/29.09.03



- \*) For the status of 'associated corporate members' it shall be taken into account the provisions of art. 124<sup>n</sup>20, lit. b) of Law no. 571/2003 regarding the Fiscal Code, as amended.
- \*\*) Grants to stimulate employment (transfers from the state budget to the employer) - represent the amounts granted to employers for paying the educational institutions graduates, stimulating unemployed persons who are employed before the expiration of unemployment period, stimulating employers who hire on a undetermined period of time the unemployed persons of age over 45, unemployed single breadwinners of families or unemployed persons who within 3 years from the date of employment meet the criteria of applying to partial early retirement pension or for an old age pension or for other circumstances stipulated by the current legislation on the system of unemployment insurance and stimulation of employment.
- \*\*\*) To be filled in with the expenditure incurred for research and development activity, respectively fundamental research, applied research, technology development and innovation, established by Government Ordinance no. 57/2002 on scientific research and technological development, approved with amendments by Law no. 324/2003, as amended and supplemented. Expenses will be filled in according to the Regulation on laying down (EU) no. 995/2012 of the Commission of 26 October 2012 laying down detailed rules for the implementation of Decision No. 1608/2003 / EC of the European Parliament and of the Council concerning the production and development of community statistics in the field of science and technology, published in the Official Journal of the European Union, series L, no. 299 / 27.10.2012.
- \*\*\*\*) to be filled with expenditure for innovation activity in accordance with Regulation of laying down (EU) no. 995/2012 of the Commission of 26 October 2012 establishing the detailed rules for the implementation of the Decision No. 1608/2003 / EC of the European Parliament and of the Council concerning the production and development of community statistics in the domain of science and technology, published in the Official Journal of the European Union, series L, no. 299 / 27.10.2012.
- \*\*\*\*\*) In the category of economic operators are not included the entities regulated and supervised by the National Bank of Romania and the Financial Supervisory Authority, the companies reclassified in public administration and non-profit institutions serving households.
- \*\*\*\*\*) For receivables taken by disposal from legal persons to be filled in both their nominal value and the purchase cost.
- For the status of 'corporate affiliates', it shall have taken into consideration the provisions of art. 7 para. (1) pt. 21 lit. c) of Law no. 571/2003 on the Tax Code, as amended and supplemented.
- \*\*\*\*\*) According to art. 11 of the Delegated Regulation (EU) no. 639/2014 of the Commission of 11 March 2014 supplementing Regulation (EU) no. 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes under the common agricultural policy and amending Annex X thereto, '(1) income obtained from agricultural activities are revenues that were obtained by a farmer in his agricultural activity within the meaning of Article 4 (1) (c) of Regulation (R (EU) 1307/2013), in its exploitations, including support from the Union from the European Fund of Agricultural Guarantee (EFAG) and the European Agricultural Fund for Rural Development (EAFRD) and any national aid granted for agricultural activities, excluding complementary national direct payments under Articles 18 and 19 of Regulation (EU) no. 1307/2013. Revenues from the processing of agricultural products under Article 4 (1) (d) of Regulation (EU) no. 1307/2013 of exploitation are considered income from agricultural activities provided that the processed products remain the property of the farmer and as such processing to result in another agricultural product within the meaning of Article 4 (1) (d) of Regulation (EU) no. 1307/2013.
- Any other income shall be considered income from non-agricultural activities.
- (2) For the purposes of paragraph (1) "income" means gross income before deducting costs and related taxes. ... '.
- 1) It will include rents paid for the lands occupied (crops, pastures, meadows, etc.) and related premises (terraces etc.) belonging to private owners or public administration units, including rent for use of the water for recreation or other purposes (fishing, etc.).
  - 2) ) In the category 'Other payables related to natural and legal persons other than debt in relation to public institutions (state institutions)' shall not be included the existing grants related to income existent on account balance 472.
  - 3) Securities conferring property rights on corporations, which are negotiable and traded under the law.
  - 4) Securities conferring property rights on corporations, which are not traded.
  - 5) To be completed by economic operators which fall under provisions of Order of the Minister of Public Finances no. 668/2014 for the approval of the Specifications for establishing and updating the centralized inventory of real estate owned by state and real rights subject to inventory, published in the Official Gazette of Romania, Part I, no. 374 of 21 May 2014. The carrying amount of an asset is the amount at which it is recognized after deducting accumulated depreciation for depreciable assets and accumulated adjustments for impairment.
  - 6) At the section XII Share capital paid in row 192-202 col. 2 and col.4 the entities will reflect the percentage corresponding to the capital held in the total share capital paid entered in row. 191.
  - 7) Accounts to be assigned according to the nature of those accounts.
  - 8) In row 243 employees are included and rights, as established by labor laws which are taken from the debiting account 621 'expenses with employees' analytical 'Collaborators individuals'.
  - 9) In this account shall be highlighted the expenditures which represent the transfers and contributions due under special normative acts other than those provided by the Code.

**STATEMENT OF FIXED ASSETS**  
as of 31.12.2015

Code 40 -RON -

Elements of fixed assets	No. row	Gross amounts				
		Opening balance	Increases	Discounts		Closing balance (col.5=1+2-3)
				Total	Of which striping and writing -off	
A	B	1	2	3	4	5
<b>I. Intangible assets</b>						
Expenses related to incorporation and development	01				X	
Other intangible assets	02				X	
Prepayments made for intangible assets	03				X	
Intangible assets for operating and evaluating the mineral resources	04				X	
<b>TOTAL (row 01 to 04)</b>	<b>05</b>				X	
<b>M Tangible Assets</b>						
Lands	06				X	
Constructions	07					
Technical installations and machines	08	71.648	93.671			165.319
Other installations, equipment and furniture	09	8.299				8.299
Real estate investments	10					
Tangible assets for exploiting and evaluating the mineral resources	11					
Bearer biological assets	12					
Tangible assets in progress	13					
Real estate investments in progress	14					
Prepayments made for tangible assets	15					
<b>TOTAL (row 06 to 15)</b>	<b>16</b>	79.947	93.671			173.618
<b>III. Financial assets</b>	<b>17</b>	2.378	96		X	2.474
<b>TOTAL NON-CURRENT ASSETS(row05+16+17)</b>	<b>18</b>	82.325	93.767			176.092

## STATEMENT OF DEPRECIATION FOR TANGIBLE ASSETS

RON -

Elements of fixed assets	No. row	Opening balance	Depreciation during the year	Depreciation related to assets taken off the books	Depreciation at the end of year (col.9=6+7-8)
A	B	6	7	8	9
<b>I. Intangible assets</b>					
Expenses related to incorporation and development	19				
Other intangible assets	20				
Intangible assets for operating and evaluating the mineral resources	21				
<b>TOTAL (row19+20+21)</b>	<b>22</b>				
<b>M. Tangible Assets</b>					
Lands	23				
Constructions	24				
Technical installations and machines	25	71.648	7.806		79.454
Other installations, machinery and furniture	26	7.139	464		7.603
Real estate investments	27				
Tangible assets for exploitation and evaluation of mineral resources	28				
Bearer biological assets	29				
<b>TOTAL (row23 to 29)</b>	<b>30</b>	78.787	8.270		87.057
<b>TOTAL AMORTIZATION (row22 +30)</b>	<b>31</b>	78.787	8.270		87.057

Elements of fixed assets	No. row	Opening balance	Impairment made during the year	Impairment taken to income	Closing balance (col. 13=10+11-12)
A	B	10	11	12	13
<b>I. I. Intangible assets</b>					
Expenses related to incorporation and development	32				
Other intangible assets	33				
Intangible assets for operating and evaluating the mineral resources	34				
<b>TOTAL (row 32 to 34)</b>	<b>35</b>				
<b>II. Tangible Assets</b>					
Lands	36				
Constructions	37				
Technical installations and machines	38				
Other installations, machinery and furniture	39				
Real estate investments	40				
Tangible assets for exploitation and evaluation of mineral resources	41				
Bearer biological assets	42				
Tangible assets in progress	43				
Real estate investments	44				
<b>TOTAL (row 36 to 44)</b>	<b>45</b>				
<b>II. Financial assets</b>	46				
<b>IMPAIRMENT - TOTAL (row35+45+46)</b>	<b>47</b>				

Control amount F40 : 1573946 / 18619595

Name surname NEGOITA

IONEL

**ADMINISTRATOR,**

Name surname FIN EXPERT CONSULTING SRL

Signature

Status

22-- AUTHORISED LEGAL PERSONS, MEMBERS OF CECCAR

Signature

No. of registration of professional body:

001925/29.09.03

**Form  
VALIDAT  
ED**

**Balances/Turnover to be taken from the balance-sheet in the forms F10 and F20 col.2 (current year) Attention**  
 Select firstly the type of entity (large and medium/small/micro)!

Accounts for  
micro-entities

1011 SC(+)-F10S.R31

OK

?

1	(last row or number of uncompleted account )	
No.ac.	<b>Account</b>	<b>Amount</b>
1		

+ Salt

Taking over F10, F20

col.2

Delete downloaded

data

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