

Draft

RULE

on the biannual accounting reporting system for private pensions

In consideration of the provisions of art. 57 paragraph (6) of Law no. 411/2004 on privately managed pension funds, republished, with subsequent amendments and additions, of art. 15 paragraph (6) of Law no. 204/2006 on voluntary pensions, with subsequent amendments and additions, and of art. 20 of Law no. 187/2011 on the establishment, organization and functioning of the Private Pension System Rights Guarantee Fund,

Pursuant to provisions of art. 24 letter o) of the Government Emergency Ordinance no. 50/2005 on the establishment, organization and functioning of the Private Pension System Supervisory Commission, approved with amendments and additions by Law no. 313/2005, with subsequent amendments and additions,

Pursuant to provisions of art. 2 paragraph (1) letters c) and d), art. 3 letter b), art. 5 letter c), art. 6 paragraph (1) and (2) and of art. 7 paragraph (2) of the Government Emergency Ordinance no. 93/2012 on the establishment, organization and functioning of the Financial Supervisory Authority, approved with amendments and additions under Law no. 113/2013, with subsequent amendments and additions,

Pursuant to the provisions of art. 4 paragraph (3) letter b) of the Accounting Law no. 82/1991, republished, with further amendments and additions,

Following deliberations of the Financial Supervisory Authority's Board in the meeting of

The Financial Supervisory Authority issues this rule:

CHAPTER I
General provisions

Art. 1. - This rule regulates the preparation and submission of biannual accounting reports for entities authorized, regulated and supervised by the Financial Supervisory Authority, hereinafter referred to as A.S.F., for private pensions.

Art. 2. - This rule applies to the following categories of entities:

- a) pension companies, established according to the legal provisions in force;
- b) voluntary pension funds and privately managed pension funds, hereinafter referred to as private pension funds;
- c) voluntary pension fund managers that are insurance companies or investment management companies, for the management of voluntary pension funds;
- d) private pension brokers, companies constituted and authorized in accordance with legal provisions in force and corporate marketing agents, companies incorporated and licensed by A.S.F., with the sole object of activity marketing the prospectus of voluntary pension schemes;
- e) the private pension system rights guarantee fund, hereinafter referred to as Guarantee Fund, established under Law no. 187/2011 on the establishment, organization and functioning of the Private Pension System Rights Guarantee Fund.

Art. 3. - (1) Biannual accounting reports shall be prepared in accordance with the provisions of the Accounting Law no. 82/1991, republished, with subsequent amendments and additions, and of Rule no. 14/2015 on accounting regulations compliant with European directives applicable to the private pension system.

(2) Entities referred to in art. 2 shall fill in the biannual accounting reporting forms, in RON, using the chart of accounts for each category, according to their applicable accounting regulations in force.

Art. 4. - The terms and expressions used herein have the meanings set out in art. 2 of Law no. 411/2004 on privately managed pension funds, republished, with subsequent amendments and additions, in art. 2 of Law no. 204/2006 on voluntary pensions, with subsequent amendments and additions, and in art. 4 paragraph (2) of Law no. 187/2011 on the establishment, organization and functioning of the Private Pension System Rights Guarantee Fund.

CHAPTER II

The biannual accounting reporting system

Art. 5. - Biannual accounting reports applicable to entities referred to in art. 2 must provide a true picture of the assets, liabilities, financial position and their result.

Art. 6. - (1) Biannual accounting reports related to entities referred to in art. 2 shall be signed by their administrator or the person providing the management of the entity and by the entitled persons, including their names in clear script.

(2) The row corresponding to the capacity of the person that has prepared the biannual accounting reporting is filled in as follows:

a) economic director, chief accountant or other person empowered to fulfill this position, under the law; or

b) natural or legal persons with which they concluded service contracts, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, as provided by the law.

Art. 7. - (1) Biannual accounting reports applicable to entities referred to in art. 2 shall be prepared based on the last trial balance of synthetic accounts on 30 June of the year for which the reporting is prepared, in accordance with the trial balances of analytical accounts, after recording operations outlined in the supporting documents.

(2) In the case of accounting operations for which no supporting documents are drawn up, the accounting records are based on accounting notes, in accordance with applicable law.

(3) Correction of accounting entries is made based on accounting notes drawn up for this purpose, specifying the document, date and serial number of the operation which is subject to correction.

(4) Accounting entries are made chronologically, complying with the succession of documents according to the date of their preparation or entry in the entity, and systematically, in synthetic and analytical accounting accounts.

CHAPTER III

Provisions regarding the biannual accounting reporting system applicable to pension companies

Art. 8. - Pension companies must prepare for their own activity biannual accounting reports.

Art. 9. - (1) The folder of biannual accounting reports of a pension company shall include:

a) biannual accounting reports - on paper and signed, as well as in electronic format;

b) the trial balance of synthetic accounts on 30 June of the year for which the biannual accounting report is prepared - on paper and signed on each page.

(2) Biannual accounting reports referred to in paragraph (1) letter a) shall include:

a) Statement of assets, liabilities and equity, according to annex no. A1;

b) Profit and loss account, according to annex no. A2;

c) Informative data, according to annex no. E1.

Art. 10. - (1) Pension companies shall submit to A.S.F. the biannual accounting reports, by 16 August of each year, as follows:

a) in electronic format. The application and instructions are presented on the website of A.S.F., respectively <http://aplicatii.ppc/itbox/>

b) on paper, the components of the biannual accounting reports folder, as provided in art. 9, signed on each page, under the law.

(2) Within 5 working days from sending to A.S.F. the accounting reports related to 30 June of each year, private pension funds managers are required to publish them on the own website of the pension company.

Art. 11. - In order to provide information for the institutional system of the state, pension companies must submit to the territorial units of the Ministry of Finance the biannual accounting reports, according to the legislation in force.

CHAPTER IV

Provisions regarding the biannual accounting reporting system applicable to private pension funds

Art. 12. - Managers of voluntary pension funds and/or privately managed pension funds must draw up biannual accounting reports for each private pension fund they manage.

Art. 13. - (1) The folder of biannual accounting reports of a private pension fund shall include:

a) biannual accounting reports - on paper and signed, as well as in electronic format;
b) the trial balance of synthetic accounts on 30 June of the year for which the biannual accounting report is prepared - on paper and signed on each page.

(2) The reports referred to in paragraph (1) letter a) shall include:

a) Statement of assets, liabilities and equity, according to annex no. B1;
b) profit and loss account, according to annex no. B2.

Art. 14. - (1) For each private pension fund, its manager shall submit to A.S.F. the biannual accounting reports, by 16 August of each year, as follows:

a) in electronic format. The application and instructions are presented on the website of A.S.F., respectively <http://aplicatii.ppc/itbox/>
b) on paper, the components of the biannual accounting reports folder, as provided in art. 13, signed on each page, under the law.

(2) Within 5 working days from sending the biannual accounting reports to A.S.F., prepared for each private pension fund they manage, their managers are required to publish them on their own websites.

CHAPTER V

Provisions regarding the biannual accounting reporting system applicable to managers of voluntary pension funds that are investment management companies or insurance companies

Art. 15. - Managers of voluntary pension funds that are investment management companies or insurance companies are required to prepare biannual accounting reports, hereinafter referred to as half-yearly financial report.

Art. 16. - (1) The folder of the half-yearly financial report on voluntary pension funds management shall include two sets of documents:

a) the biannual accounting reports accompanied by the trial balance of synthetic accounts on 30 June of the year for which the reporting is prepared, specific to the private pension funds management activity - on paper, signed, and in electronic format;
b) a copy of biannual accounting reports and the synthetic trial balance, prepared according to the accounting regulations applicable - on paper, signed.

(2) The reports referred to in paragraph (1) letter a) shall include:

a) Statement of assets, liabilities and equity, according to annex no. C1;
b) Income statement, according to annex no. C2.

Art. 17. - The half-yearly financial report shall be submitted to A.S.F., by 16 August of each year, as follows:

- a) in electronic format. The application and instructions are presented on the website of A.S.F., respectively <http://aplicatii.ppc.itbox/>
- b) on paper, the components of the biannual accounting reports folder, as provided in art. 16, signed and stamped, according to the law.

CHAPTER VI

Provisions regarding the biannual accounting reporting system applicable to private pension brokers

Art. 18. - Private pension brokers must prepare for their own activity biannual accounting reports.

Art. 19. - (1) The folder of biannual accounting reports applicable to private pension brokers shall include:

- a) biannual accounting reports - on paper and signed, as well as in electronic format;
- b) the trial balance of synthetic accounts on 30 June of the year for which the biannual accounting report is prepared - on paper and signed on each page.

(2) Biannual accounting reports referred to in paragraph (1) letter a) shall include:

- a) Statement of assets, liabilities and equity, according to annex no. A1;
- b) profit and loss account, according to annex no. A2;
- c) Informative data, according to annex no. E1.

Art. 20. - Private pension brokers shall submit to A.S.F. the biannual accounting reports, by 16 August of each year, as follows:

- a) in electronic format. The application and instructions are presented on the website of A.S.F., respectively <http://aplicatii.ppc.itbox/>
- b) on paper, the components of the biannual accounting reports folder, as provided in art. 19, signed on each page, under the law.

Art. 21. - In order to provide information for the institutional system of the state, private pension brokers must submit to the territorial units of the Ministry of Finance the biannual accounting reports, according to the legislation in force.

CHAPTER VII

Provisions regarding the biannual accounting reporting system applicable to the Guarantee Fund

Art. 22. - The Guarantee Fund shall prepare biannual accounting reports.

Art. 23. - (1) The folder of biannual accounting reports of the Guarantee Fund shall include:

- a) biannual accounting reports - on paper and signed, as well as in electronic format;
- b) the trial balance of synthetic accounts on 30 June of the year for which the biannual accounting report is prepared - on paper and signed on each page.

(2) Biannual accounting reports referred to in paragraph (1) letter a) shall include:

- a) Statement of assets, liabilities and equity, according to annex no. D1;
- b) profit and loss account, according to annex no. D2;
- c) Informative data, according to annex no. E1.

Art. 24. - (1) The Guarantee Fund shall submit to A.S.F. the biannual accounting reports, by 16 August of each year, as follows:

- a) in electronic format. The application and instructions are presented on the website of A.S.F., respectively <http://aplicatii.ppc.itbox/>
- b) on paper, the components of the biannual accounting reports folder, as provided in art. 23, signed on each page, under the law.

(2) Within 5 working days from sending to A.S.F. the accounting reports related to 30 June of each year, the Guarantee Fund is required to publish them on its website.

Art. 25. - The Guarantee Fund must submit to the territorial units of the Ministry of Finance the biannual accounting reports, according to the legislation in force.

CHAPTER VIII

Instructions applicable to entities that have not conducted business

Art. 26. - Entities authorized, regulated and supervised by A.S.F., which have not conducted business since the beginning of the financial year until the end of the reporting period, shall not prepare biannual accounting reports, these entities following to submit to A.S.F., by 16 August of each year, an affidavit in this regard, which shall include at least the following identification data:

a) for pension funds managers that are pension companies, insurance companies and investment management companies, as well as for entities referred to in art. 2, letter d):

(i) full name, according to the certificate of registration of the manager with the National Trade Registry Office;

(ii) complete address and telephone number;

(iii) number of registration with the National Trade Registry Office;

(iv) Tax Identification Number;

(v) share capital;

b) for voluntary pension funds and private pension funds:

(i) full name;

(ii) number of registration with A.S.F. Register, according to the operating authorization;

(iii) a mention regarding the fact that the pension fund has not collected contributions.

CHAPTER IX

Provisions on verifying the accuracy of biannual accounting reports

Art. 27. - Entities referred to in art. 2 are required to verify:

a) consistency between operational data, supporting documents and information presented in the biannual accounting reports;

b) chronological and systematic registration, processing, publication and keeping of information about the financial position, financial performance and other information related to the activity carried out.

Art. 28. - (1) It is mandatory to verify the accuracy of biannual accounting reports applicable to entities referred to in art. 2, crossed with the trial balance.

(2) At the level of each entity referred to in art. 2, it shall be verified whether:

a) the total asset matches the total liability in the trial balance;

b) the total volumes and total analytical balances resulting from the trial balance of analytical accounts correspond to the total volumes and total synthetic balances resulting from the trial balance of synthetic accounts.

c) correction of accounting entries was made only based on accounting notes prepared and approved accordingly.

CHAPTER X

Legal regime

Art. 29. - Responsibility for the misapplication of accounting regulations and for processing financial and accounting data using software lies with the manager, to whom the provisions of art. 10 paragraph (1) and (4) of Law no. 82/1991, republished, with further amendments and additions, are applicable.

Art. 30. (1) The following shall constitute contraventions:

- a) failure to prepare the biannual accounting reports;
- b) failure to send, sending with delay or sending to A.S.F. the documents referred to in art. 9, 13, 16, 19 and 23 with erroneous data or information;
- c) failure to comply with the provisions regarding the deadline for publication on the own website of information referred to in art. 10 paragraph (2), art. 14 paragraph (2) and art. 24 paragraph (2);
- d) holding, in any capacity, items of assets and liabilities nature, and performing economic and financial operations without being recorded in the accounts;
- e) failure to comply with the other obligations set out by this rule.

(2) Committing by the entities referred to in art. 81 paragraph (1) letter c), art. 140 paragraph (1), art. 141 paragraphs (2) - (11) of Law no. 411/2004, republished, with further amendments and additions, in art. 2 of any of the acts referred to in paragraph (1) shall be sanctioned according to provisions of art. 38 letter c), art. 120 paragraph (1), art. 121 paragraphs (2) - (11) of Law no. 204/2006, with subsequent amendments and additions, and, respectively in art. 30-33 of Law no. 187/2011.

CHAPTER XI

Final provisions

Art. 31. - Entities referred to in art. 2 shall submit the folder with the biannual accounting reports to A.S.F. Registry or post offices with letters insured, according to Government Decision no. 627/1995 on improving discipline of filing balance sheets and other documents of financial-accounting and tax nature, by economic operators and other taxpayers.

Art. 32. The deadlines provided by this rule expiring on a public holiday or non-working day shall be extended until the end of the next working day.

Art. 33. - Annexes no. A1, A2, B1, B2, C1, C2, D1, D2 and E1 are an integral part of this rule.

Art. 34. - (1) This rule shall be published in the Official Journal of Romania, Part I, and shall enter into force on the date of its publication.

(2) Provisions of this rule shall apply starting with the accounting reports related to the first half of 2016.

Art. 35. - Upon entry into force of this rule, Rule no. 9/2011 on the biannual accounting reporting system in the field of private pensions, approved by Decision of the Private Pension System Supervisory Commission no. 12/2011, published in the Official Journal of Romania, Part I, no. 575 of 12 August 2011, with subsequent amendments and additions, shall be repealed.

**President of the Financial Supervisory Authority,
Mișu NEGRÎȚOIU**

Bucharest, _____

No. _____

Pension company

County _____|_|
 Entity _____
 Address: locality ____,sector _____,
 str. _____ no. __, bl. __,
 entrance _____, ap. _____
 Telephone _____, fax _____
 Trade Register number _____
 Ownership form _____|_|

Main activity
 (NACE class name) _____
 NACE class code _____|_|_|_|
 Main activity actually performed
 (NACE class name) _____
 NACE class code _____|_|_|_|
 Unique registration code _____
 _____|_|_|_|_|_|_|_|_|_|

**statement of assets, liabilities and equity
on 30 June**

	Indicator identification	Row	Balan ce on 01.01. N (RO N)	Balan ce on 30.06. N (RO N)
	Col.1	Col. .2	Col.3	Col.4
A	FIXED ASSETS			
	I. INTANGIBLE ASSETS			
	1. Incorporation expenses (acc. 201-2801)	01		
	2. Development expenses (acc. 203-2803-2903)	02		
	3. Concessions, patents, licenses, trademarks, similar rights and assets if they were acquired for consideration (acc. 205+208-2805-2808-2905-2908)	03		
	4. Goodwill (acc.2071-2807-2907)	04		
	5. Advances (acc. 4094)	05		
	TOTAL: (rows 01 to 05)	06		
	II. PROPERTY, PLANT AND EQUIPMENT			
	1. Land and buildings (acc. 211+212-2811-2812-2911-2912)	07		
	2. Technical installations and machines (acc. 213 +223-2813-2913)	08		
	3. Other furniture, fixtures & equipment (acc. 214+224-2814-2914)	09		
	4. Advances and property, plant and equipment in progress (acc.231-2931+4093)	10		
	TOTAL: (rows 07 to 10)	11		
	III. FINANCIAL FIXED ASSETS			
	1. Shares held in affiliated entities (acc. 261-2961)	12		
	2. Loans to affiliated entities (acc. 2671+2672-2965)	13		
	3. Participating interests (acc. 263-2963)	14		
	4. Loans to entities to which the company is linked by virtue of participating interests (acc. 2675+2676-2967)	15		
	5. Investments held as fixed assets (acc.265-2964)	16		
	6. Other loans (acc. 2673*+2674*+2677+2678*+2679*-2966*-2969*)	17		
	7. Financial fixed assets covering the technical provision (acc. 270 – 279)	18		
	TOTAL: (rows 12 to 18)	19		
	FIXED ASSETS - TOTAL (rows 06 + 11 + 19)	20		
B	CURRENT ASSETS			
	I. INVENTORIES			
	1. Consumables (acc. 302+303+322+323-392)	21		
	2. Advances for purchases of inventories (acc. 4091)	22		
	TOTAL: (rows 21 to 22)	23		
	II. RECEIVABLES (The amounts to be received after more than one year must be shown separately for each item)			
	1. Trade receivables* (acc. 2673*+2674*+2678*+2679*-2966*-2969*+4092+411+413+418-491)	24		

	2. Amounts receivable from affiliated entities (acc. 4511**+4518**-4951*)	25		
	3. Amounts receivable from entities to which the company is linked by virtue of participating interests (acc. 453-4952)	26		
	4. Other receivables (ct.425+4282+431**+437**+4382+441**+4424+4428**+444**+445++446**+447**+4482+4582+461+473**-496+5187)	27		
	5. Receivables on subscribed and unpaid capital (acc. 456-4953)	28		
	TOTAL: (rows 24 to 28)	29		
	III. SHORT-TERM FINANCIAL INVESTMENTS			
	1. Shares held in affiliated entities (acc. 501-591)	30		
	2. Other short-term financial investments (acc. 505+506+508+5113+5114-595-596-598)	31		
	3. Short-term investments to cover the technical provision (acc. 520 + 526+527-528-529)	32		
	TOTAL: (rows 30 to 32)	33		
	IV. CASH AT BANK AND IN HAND (acc.5112+5121+5124+5125+5311+5314+5321+5322+5323+ 5328+ 5411+ 5412+ 542)	34		
	CURRENT ASSETS - TOTAL (rows 23+29+33+34)	35		
C	ACCRUED EXPENSES (acc. 471) (rows 37+38)	36		
	1. Amounts to resume in a period of up to one year (of acc. 471)	37		
	2. Amounts to resume in a period higher than one year (of acc. 471)	38		
D	LIABILITIES TO BE PAID IN A PERIOD OF UP TO ONE YEAR			
	1. Bond loans, showing separately convertible bond loans (acc. 1614+1615+1617+1618+1681-169)	39		
	2. Amounts owed to credit institutions (acc. 1621+1622+1624+1625+1627+1682+5191+5192+5198)	40		
	3. Advances cashed for customers (acc. 419)	41		
	4. Trade payables - suppliers (acc. 401+404+408)	42		
	5. Bills of exchange payable (acc. 403+405)	43		
	6. Amounts owed to affiliated entities (acc. 1661+1685+2691+4511***+4518***)	44		
	7. Amounts owed to entities to which the company is linked by virtue of participating interests (acc. 1663+1686+2692+453***)	45		
	8. Other liabilities, including tax and social security (acc.1623+1626+167+1687+2693+421+423+ 424+426 + 427+ 4281+ 431***+ 437***+ 4381+ 441***+ 4423+ 4428***+ 444***+ 446***+ 447***+ 4481+ 4551 +4558+ 456***+ 457+ 4581+ 462+ 473***+ 509+ 5186+ 5193+5194+5195+5196+5197)	46		
	TOTAL: (rows 39 to 46)	47		
E	NET CURRENT ASSETS/NET CURRENT LIABILITIES (rows 35 +37-47-73-76)	48		
F	TOTAL ASSETS LESS CURRENT LIABILITIES (rows 20+38+48)	49		
G	LIABILITIES TO BE PAID IN A PERIOD OF MORE THAN ONE YEAR			
	1. Bond loans, showing separately convertible bond loans (acc. 1614+1615+1617+1618+1681-169)	50		
	2. Amounts owed to credit institutions (acc. 1621+ 1622+1624+1625+1627+1682 + 5191 + 5192 + 5198)	51		
	3. Advances cashed for customers (acc. 419)	52		
	4. Trade payables - suppliers (acc. 401+404+408)	53		
	5. Bills of exchange payable (acc. 403+405)	54		
	6. Amounts owed to affiliated entities (acc. 1661+1685+2691+4511***+4518***)	55		
	7. Amounts owed to entities to which the company is linked by virtue of participating interests (acc.1663+1686+2692+453***)	56		
	8. Other liabilities, including tax and social security (acc.1623+1626+167+1687+2693+421+423+424+426+427 +4281 +431*** +437*** +4381 +441*** +4423+4428*** +444*** +446*** +447*** +4481+4551+4558 +456***+457+4581 +462 +473*** +509+5186 +5193+5194 +5195+5196+5197)	57		
	TOTAL: (rows 50 to 57)	58		

H	PROVISIONS			
	1. Technical provisions specific to the private pension system (acc. 150), (rows 60+61), of which:	59		
	1.1. Technical provisions specific to the private pension system - Pillar 2 (acc. 150)	60		
	1.2. Technical provisions specific to the private pension system - Pillar 3 (acc. 150)	61		
	2. Non-specific provisions (acc. 151), (rows 63 to 69), of which:	62		
	1. Provisions for litigation (acc. 1511)	63		
	2. Provisions for guarantees to customers (acc. 1512)	64		
	3. Provisions for restructuring (acc. 1514)	65		
	4. Provisions for pensions and similar obligations, other than those referred to in technical provisions specific to the private pension system (acc. 1515)	66		
	5. Provisions for taxes (acc. 1516)	67		
	6. Provisions for contract termination (acc. 1517)	68		
	7. Other provisions (acc. 1518)	69		
	TOTAL PROVISIONS: (rows 59+62)	70		
I	DEFERRED INCOME (rows 72 + 75), of which:	71		
	1. Investment subsidies (acc. 475) (rows 73+74) , of which:	72		
	1.1 Amounts to resume in a period of up to one year (of acc. 475)	73		
	1.2 Amounts to resume in a period higher than one year (of acc. 475)	74		
	2. Deferred income (acc. 472) (rows 76 + 77) , of which:	75		
	2.1 Amounts to resume in a period of up to one year (of acc. 472)	76		
	2.2. Amounts to resume in a period higher than one year (of acc. 472)	77		
J	CAPITAL AND RESERVES			
	I. CAPITAL, of which:			
	1. Paid subscribed capital (acc. 1012)	78		
	2. Unpaid subscribed capital (acc. 1011)	79		
	3. Other equity items (acc. 103)			
	Balance C	80		
	Balance D	81		
	TOTAL CAPITAL (rows 78+79+80-81)	82		
	II. SHARE PREMIUMS (acc. 104)	83		
	III. REVALUATION RESERVES (acc. 105)	84		
	IV. RESERVES			
	1. Legal reserves (acc. 1061)	85		
	2. Statutory or contractual reserves (acc. 1063)	86		
	3. Reserves representing the revaluation reserve surplus (acc. 1065)	87		
	4. Other reserves (acc. 1068)	88		
	5. Other reserves specific to the activity of private pension fund managers (acc. 1069)	89		
	TOTAL RESERVES (rows 85 to 89)	90		
	6. Own shares (acc. 109)	91		
	7. Gains related to equity instruments (acc. 141)	92		
	8. Losses related to equity instruments (acc. 149)	93		
	V. PROFIT OR LOSS CARRIED FORWARD (acc. 117)			
	Balance C	94		
	Balance D	95		
	VI. PROFIT OR LOSS FOR THE YEAR (acc. 121)			
	Balance C	96		
	Balance D	97		
	Distribution of profit (acc. 129)	98		
	VII. TOTAL EQUITY (rows 82+83+84+90-91+92-93+94-95+96-97-98)	99		

*) Accounts to distribute according to the nature of the respective items;

**) Debit balances of those accounts;

***) Credit balances of those accounts

ADMINISTRATOR,

First and last name _____
Signature _____

PREPARED,

First and last name _____
Capacity _____
Signature _____

No. of registration with the professional body

Pension company

County _____|_|_| Main activity
Entity _____ (NACE class name) _____
Address: locality _____, sector _____, NACE class code _____|_|_|_|
str. _____ no. _____, bl. _____, Main activity actually performed
entrance _____, ap. _____ (NACE class name) _____
Telephone _____, fax _____ NACE class code _____|_|_|_|
Trade Register number _____ Unique registration code
Ownership form _____|_|_| _____|_|_|_|_|_|_|_|_|_|

**Profit and loss account
on 30 June**

	Item identification	Row	Achievements related to the reporting period	
			Previous	Previous
			Col.3	Col.4
	Col.1	Col.2		
OPERATING INCOME				
	1. Net turnover (rows 02 to 03)	01		
	a) Income from the operating activity (acc. 704+705+706+708)	02		
	b) Income from operational subsidies related to the net turnover (acc. 741)	03		
	2. Income from the production of fixed assets (acc. 721+722)	04		
	3. Other operating income (acc.755+758)	05		
	OPERATING INCOME - TOTAL (rows 01 + 04 + 05)	06		
OPERATING EXPENSES				
	4. Expenses for materials and other external charges (rows 08 to 10)	07		
	a) Expenses on consumables (acc. 602)	08		
	b) Other expenses with materials (acc. 603+604)	09		
	c) Other external expenses (with energy and water) (acc. 605-741)	10		
	5. Manager expenses incurred in connection with the private pension fund management (acc.620)	11		
	6. Personnel expenses (rows 13+14)	12		
	a) Salaries and compensations (acc. 641 + 642+643+644)	13		
	b) Expenses on insurance and social protection (acc. 645)	14		
	7. Adjustments	15		
	a) Value adjustments on tangible and intangible assets (rows 17-18)	16		
	a.1) Expenditure (acc. 6811+6813)	17		
	a.2) Income (acc. 7813)	18		
	b) Value adjustments on current assets (rows 20-21)	19		
	b.1) Expenditure (acc. 654+6814)	20		
	b.2) Income (acc. 754+7814)	21		
	8. Other operating expenses (rows 23+24+25)	22		
	a) Expenses on external services (acc. 611+612+613 +614+621+622+623+624+625+626+627+628)	23		
	b) Expenses with other taxes, duties and assimilated payments (acc. 635)	24		
	c) Other operating expenses (acc. 655+658)	25		
	9. Adjustments for provisions (rows 27-28)	26		
	a) Expenditure (acc. 6812)	27		
	b) Income (acc. 7812)	28		
	OPERATING EXPENSES - TOTAL (rows 07 + 11 + 12 + 16 + 19 + 22+ 26)	29		
PROFIT OR LOSS FROM THE OPERATING ACTIVITY		30		

	- Profit (rows 6-29)	31		
	- Loss (29-6)	32		
FINANCIAL INCOME				
	11. Income from participating interests (acc. 7611+7613)	33		
	- of which, income from affiliated entities	34		
	12. Income from other investments and loans part of the fixed assets (acc. 763)	35		
	- of which, income from affiliated entities	36		
	13. Other interest receivable and similar income (acc. 766)	37		
	- of which, income from affiliated entities	38		
	14. Other financial income (acc.762+764+765+767+768)	39		
	FINANCIAL INCOME - TOTAL (rows 33 + 35 + 37 + 39)	40		
FINANCIAL EXPENSES				
	15. Value adjustments on financial fixed assets and financial investments held as current assets (rows 42-43)	41		
	Expenditure (acc. 686)	42		
	Income (acc. 786)	43		
	16. Interest payable and similar expenses (acc. 666)	44		
	- of which, expenses in relation to affiliated entities	45		
	17. Other financial expenses (acc. 663+664+665+667+668)	46		
	FINANCIAL EXPENSES - TOTAL (rows 41+44+46)	47		
FINANCIAL PROFIT OR LOSS				
	- Profit (rows 40-47)	48		
	- Loss (rows 47-40)	49		
	TOTAL INCOME (rows 06 + 40)	50		
	TOTAL EXPENDITURE (rows 29 + 47)	51		
	GROSS PROFIT OR LOSS	52		
	- Profit (rows 50-51)	53		
	- Loss (rows 51-52)	54		
	19. Income tax (acc. 691)	55		
	20. Other taxes (acc. 698)	56		
	20. NET PROFIT OR LOSS FOR THE YEAR	57		
	- Profit (rows 53-55-56)	58		
	- Loss (rows 54+55+56)	59		

ADMINISTRATOR,

First and last name _____
Signature _____

PREPARED,

First and last name _____
Capacity _____
Signature _____
No. of registration with the professional body _____

Pension fund

Registration number with the Register of the Financial Supervisory Authority

Statement of assets, liabilities and equity
on 30 June

	Indicator identification	Row	Balance on 01.01.N (RON)	Balance on 30.06.N (RON)
	Col.1	Col.2	Col.3	Col.4
A	FIXED ASSETS			
	I. FINANCIAL FIXED ASSETS			
	1. Long term investments (acc. 265)	01		
	2. Long-term receivables (acc. 267)	02		
	TOTAL: (rows 01 to 02)	03		
B	CURRENT ASSETS			
	I. RECEIVABLES (amounts to be received after more than one year)			
	1. Customers (acc. 411)	04		
	2. Bills of exchange receivable from customers (acc. 413)	05		
	3. Advance payments to suppliers (acc. 409)	06		
	4. Settlements with the participants (acc. 452)	07		
	5. Other receivables (acc. 267+446*+461+473*+5187)	08		
	TOTAL: (rows 04 to 08)	09		
	II. SHORT-TERM FINANCIAL INVESTMENTS			
	1. Short-term financial investments (acc. 506+508+5113+5114)	10		
	III. CASH AT BANK AND IN HAND (acc. 5112+512+531)	11		
	CURRENT ASSETS - TOTAL: (rows 09+10+11)	12		
C	ACCRUED EXPENSES (acc. 471)	13		
D	LIABILITIES: AMOUNTS TO BE PAID IN A PERIOD OF UP TO ONE YEAR			
	1. Advances cashed for customers (acc. 419)	14		
	2. Trade payables (acc. 401+408)	15		
	3. Bills of exchange payable (acc. 403)	16		
	4. Amounts owed on settlements with participants (acc. 452**+459)	17		
	5. Other liabilities (acc. 269+446**+462+473**+509+5186)	18		
	TOTAL: (rows 14 to 18)	19		
E	NET CURRENT ASSETS, RESPECTIVELY NET CURRENT LIABILITIES (rows 12+13-19-28)	20		
F	TOTAL ASSETS LESS CURRENT LIABILITIES (rows 03+20)	21		
G	LIABILITIES: AMOUNTS TO BE PAID AFTER A PERIOD OF MORE THAN ONE YEAR			
	1. Advances cashed for customers (acc. 419)	22		
	2. Trade payables (acc. 401+408)	23		
	3. Bills of exchange payable (acc. 403)	24		
	4. Amounts owed on settlements with participants (acc. 452**+459)	25		
	5. Other liabilities (acc. 269+446**+462+473**+509+5186)	26		
	TOTAL: (rows 22 to 26)	27		
H	DEFERRED INCOME (acc. 472)	28		
I	EQUITY			
	1. Capital of the private pension fund (acc. 1017)	29		
	2. Reserves (row 31)	30		
	Reserves specific to the activity of pension funds (acc. 106)	31		
	3. Retained earnings related to the activity of pension funds		x	x

(acc. 1171)			
Profit (acc. 1171 - balance in hand)	32		
Loss (acc. 1171 - balance due)	33		
4. Retained earnings from the correction of accounting errors (acc. 1174)		x	x
Profit (acc. 1174 - balance in hand)	34		
Loss (acc. 1174 - balance due)	35		
5. Profit or loss for the year (acc. 121)		x	x
Profit (acc.121 - balance in hand)	36		
Loss (acc.121 - balance due)	37		
6. Distribution of profit (acc. 129)	38		
TOTAL EQUITY (rows 29+30+32-33+34-35+36-37-38)	39		

*) Debit balances of those accounts

**) Credit balances of those accounts

ADMINISTRATOR,

First and last name _____

Signature _____

PREPARED,

First and last name _____

Capacity _____

Signature _____

No. of registration with the professional body

Pension fund

Number of registration with the Register of the Financial Supervisory Authority

**Profit and loss account
on 30 June**

	Item identification	Row	Achievements related to the reporting period	
			Previous	Current
	Col.1	Col.2	Col.3	Col.4
A	INCOME FROM CURRENT ACTIVITY		x	x
	1. Income from financial fixed assets (acc. 761)	01		
	2. Income from short-term financial investments (acc. 762)	02		
	3. Income from long-term receivables (acc. 763)	03		
	4. Income from disposal of financial investments (acc. 764)	04		
	5. Interest income (acc. 766)	05		
	6. Other financial income, including foreign exchange differences (acc. 765+767+768)	06		
	7. Income from commissions specific to the pension fund (acc. 704)	07		
	8. Other income from current activity (acc. 754+758)	08		
	TOTAL INCOME FROM CURRENT ACTIVITY (rows 01 to 08)	09		
B	EXPENSES FROM CURRENT ACTIVITY		x	x
	1. Expenses on disposal of financial investments (acc. 664)	10		
	2. Interest charges (acc. 666)	11		
	3. Other financial expenses, including from foreign exchange differences (acc. 663+665+667+668)	12		
	4. Expenses on commissions, fees and contributions (acc. 622)	13		
	5. Bank commissions and similar charges (acc. 627)	14		
	6. Expenses on other third party services (acc. 628)	15		
	7. Expenses with other taxes, duties and assimilated payments (acc. 635)	16		
	8. Other expenses from current activity (acc. 654+658)	17		
	TOTAL EXPENSES FROM CURRENT ACTIVITY (rows 10 la 17)	18		
C	PROFIT OR LOSS FROM THE CURRENT ACTIVITY		x	x
	Profit (rows 09-18)	19		
	Loss (rows 18-09)	20		
D	TOTAL INCOME (rows 09)	21		
E	TOTAL EXPENDITURE (row 18)	22		
F	PROFIT OR LOSS FOR THE YEAR (acc. 121)			
	Profit (19-20)	23		
	Loss (20-19)	24		

ADMINISTRATOR,

First and last name _____
Signature _____

PREPARED,

First and last name _____
Capacity _____
Signature _____

No. of registration with the professional body

Administrator

County _____ _	Main activity
Entity _____	(NACE class name) _____
Address: locality ____, sector _____,	NACE class code _____ _ _ _
str. _____ no. __, bl. __,	Main activity actually performed
entrance _____, ap. _____	(NACE class name) _____
Telephone _____, fax _____	NACE class code _____ _ _ _
Trade Register number _____	Unique registration code
Ownership form _____ _	_____ _ _ _ _ _ _ _

**statement of assets, liabilities and equity
on 30 June**

	Indicator identification	Row	Balance on 01.01.N (RON)	Balance on 30.06.N (RON)
	Col.1	Col.2	Col.3	Col.4
A	FIXED ASSETS			
	I. INTANGIBLE ASSETS			
	1. Incorporation expenses	01		
	2. Development expenses	02		
	3. Concessions, patents, licenses, trademarks, similar rights and assets if they were acquired for consideration	03		
	4. Goodwill	04		
	5. Advance payments	05		
	TOTAL: (rows 01 to 05)	06		
	II. PROPERTY, PLANT AND EQUIPMENT			
	1. Land and buildings	07		
	2. Technical installations and machines	08		
	3. Other Furniture, Fixtures & Equipment	09		
	4. Advances and property, plant and equipment in progress	10		
	TOTAL: (rows 07 to 10)	11		
	III. FINANCIAL FIXED ASSETS			
	1. Shares held in affiliated entities	12		
	2. Loans to affiliated entities	13		
	3. Participating interests	14		
	4. Loans to entities to which the company is linked by virtue of participating interests	15		
	5. Investments held as fixed assets	16		
	6. Other loans	17		
	7. Financial fixed assets covering the technical provision	18		
	TOTAL: (rows 12 to 18)	19		
	FIXED ASSETS - TOTAL (rows 06 + 11 + 19)	20		
B	CURRENT ASSETS			
	I. INVENTORIES			
	1. Consumables	21		
	2. Advances for purchases of inventories	22		
	TOTAL: (rows 21 to 22)	23		
	II. RECEIVABLES (The amounts to be received after more than one year must be shown separately for each item)			
	1. Trade receivables*	24		
	2. Amounts receivable from affiliated entities	25		

	3. Amounts receivable from entities to which the company is linked by virtue of participating interests	26		
	4. Other receivables	27		
	5. Receivables on subscribed and unpaid capital	28		
	TOTAL: (rows 24 to 28)	29		
	III. SHORT-TERM FINANCIAL INVESTMENTS			
	1. Shares held in affiliated entities	30		
	2. Other short-term financial investments	31		
	3. Short-term investments to cover the technical provision	32		
	TOTAL: (rows 30 to 32)	33		
	IV. CASH AT BANK AND IN HAND	34		
	CURRENT ASSETS - TOTAL (rows 23+29+33+34)	35		
C	ACCRUED EXPENSES (rows 37+38)	36		
	1. Amounts to resume in a period of up to one year	37		
	2. Amounts to resume in a period higher than one year	38		
D	LIABILITIES TO BE PAID IN A PERIOD OF UP TO ONE YEAR			
	1. Bond loans, showing separately convertible bond loans	39		
	2. Amounts owed to credit institutions	40		
	3. Advances cashed for customers	41		
	4. Trade payables - suppliers	42		
	5. Bills of exchange payable	43		
	6. Amounts owed to affiliated entities	44		
	7. Amounts owed to entities to which the company is linked by virtue of participating interests	45		
	8. Other liabilities, including tax and social security	46		
	TOTAL: (rows 39 to 46)	47		
E	NET CURRENT ASSETS/NET CURRENT LIABILITIES (rows 35 +37-47-73-76)	48		
F	TOTAL ASSETS LESS CURRENT LIABILITIES (rows 20+38+48)	49		
G	LIABILITIES TO BE PAID IN A PERIOD OF MORE THAN ONE YEAR			
	1. Bond loans, showing separately convertible bond loans	50		
	2. Amounts owed to credit institutions	51		
	3. Advances cashed for customers	52		
	4. Trade payables - suppliers	53		
	5. Bills of exchange payable	54		
	6. Amounts owed to affiliated entities	55		
	7. Amounts owed to entities to which the company is linked by virtue of participating interests	56		
	8. Other liabilities, including tax and social security	57		
	TOTAL: (rows 50 to 57)	58		
H	PROVISIONS			
	1. Technical provisions specific to the private pension system, (rows 60+61), of which:	59		
	1.1. Technical provisions specific to the private pension system - Pillar 2	60		
	1.2. Technical provisions specific to the private pension system - Pillar 3	61		
	2. Non-specific provisions, (rows 63 to 69), of which:	62		
	1. Provisions for litigation	63		
	2. Provisions for guarantees to customers	64		
	3. Provisions for restructuring	65		
	4. Provisions for pensions and similar obligations, other than those referred to in technical provisions specific to the private pension system	66		
	5. Provisions for taxes	67		
	6. Provisions for contract termination	68		
	7. Other provisions	69		
	TOTAL PROVISIONS: (rows 59+62)	70		
I	DEFERRED INCOME (rows 72 + 75), of which:	71		
	1. Investment subsidies (rows 73+74) , of which:	72		
	1.1 Amounts to resume in a period of up to one year	73		
	1.2 Amounts to resume in a period higher than one year	74		

	2. Deferred income (rows 76 + 77) , of which:	75		
	2.1 Amounts to resume in a period of up to one year	76		
	2.2. Amounts to resume in a period higher than one year	77		
J	CAPITAL AND RESERVES			
	I. CAPITAL, of which:			
	1. Paid subscribed capital	78		
	2. Unpaid subscribed capital	79		
	3. Other elements of equity			
	Balance C	80		
	Balance D	81		
	TOTAL CAPITAL (rows 78+79+80-81)	82		
	II. SHARE PREMIUMS	83		
	III. REVALUATION RESERVES	84		
	IV. RESERVES			
	1. Legal reserves	85		
	2. Statutory or contractual reserves	86		
	3. Reserves representing the revaluation reserve surplus	87		
	4. Other reserves	88		
	5. Other reserves specific to the activity of private pension fund managers	89		
	TOTAL RESERVES (rows 85 to 89)	90		
	6. Own shares	91		
	7. Gains related to equity instruments	92		
	8. Losses related to equity instruments	93		
	V. PROFIT OR LOSS CARRIED FORWARD			
	Balance C	94		
	Balance D	95		
	VI. PROFIT OR LOSS FOR THE YEAR			
	Balance C	96		
	Balance D	97		
	Distribution of profit	98		
	VII. TOTAL EQUITY (rows 82+83+84+90-91+92-93+94-95+96-97-98)	99		

*) Accounts to distribute according to the nature of the respective items;

**) Debit balances of those accounts;

***) Credit balances of those accounts

ADMINISTRATOR,

First and last name _____

Signature _____

PREPARED,

First and last name _____

Capacity _____

Signature _____

No. of registration with the professional body _____

Administrator

County _____ _	Main activity (NACE class name) _____
Entity _____	NACE class code _____ _ _ _
Address: locality ____, sector _____, str. _____ no. __, bl. __, entrance _____, ap. _____	Main activity actually performed (NACE class name) _____
Telephone _____, fax _____	NACE class code _____ _ _ _
Trade Register number _____	Unique registration code _____
Ownership form _____ _	_____ _ _ _ _ _ _ _ _ _

**Income statement
on 30 June**

	Item identification	Row	Achievements related to the reporting period	
			Previous	Previous
			Col.3	Col.4
	Col.1	Col.2		
OPERATING INCOME				
	1. Net turnover (rows 02 to 03)	01		
	a) Income from the operating activity	02		
	b) Income from operational subsidies related to the net turnover	03		
	2. Income from the production of fixed assets	04		
	3. Other operating income	05		
	OPERATING INCOME - TOTAL (rows 01 + 04 + 05)	06		
OPERATING EXPENSES				
	4. Expenses for materials and other external charges (rows 08 to 10)	07		
	a) Expenses on consumables	08		
	b) Other expenses with materials	09		
	c) Other external expenses (with energy and water)	10		
	5. Manager expenses incurred in connection with the private pension fund management	11		
	6. Personnel expenses (rows 13+14)	12		
	a) Salaries and compensations	13		
	b) Expenses on insurance and social protection	14		
	7. Adjustments	15		
	a) Value adjustments on tangible and intangible assets (rows 17-18)	16		
	a.1) Expenditure	17		
	a.2) Income	18		
	b) Value adjustments on current assets (rows 20-21)	19		
	b.1) Expenditure	20		
	b.2) Income	21		
	8. Other operating expenses (rows 23+24+25)	22		
	a) Expenses on external services	23		
	b) Expenses with other taxes, duties and assimilated payments	24		
	c) Other operating expenses	25		
	9. Adjustments for provisions (rows 27-28)	26		
	a) Expenditure	27		
	b) Income	28		
	OPERATING EXPENSES - TOTAL (rows 07 + 11 + 12 + 16 + 19 + 22+ 26)	29		
PROFIT OR LOSS FROM THE OPERATING ACTIVITY				
	- Profit (rows 6-29)	31		
	- Loss (29-6)	32		
FINANCIAL INCOME				
	11. Income from participating interests	33		

	- of which, income from affiliated entities	34		
	12. Income from other investments and loans part of the fixed assets	35		
	- of which, income from affiliated entities	36		
	13. Other interest receivable and similar income	37		
	- of which, income from affiliated entities	38		
	14. Other financial income	39		
	FINANCIAL INCOME - TOTAL (rows 33 + 35 + 37 + 39)	40		
FINANCIAL EXPENSES				
	15. Value adjustments on financial fixed assets and financial investments held as current assets (rows 42-43)	41		
	Expenditure	42		
	Income	43		
	16. Interest payable and similar expenses	44		
	- of which, expenses in relation to affiliated entities	45		
	17. Other financial expenses	46		
	FINANCIAL EXPENSES - TOTAL (rows 41+44+46)	47		
FINANCIAL PROFIT OR LOSS				
	- Profit (rows 40-47)	48		
	- Loss (rows 47-40)	49		
	TOTAL INCOME (rows 06 + 40)	50		
	TOTAL EXPENDITURE (rows 29 + 47)	51		
	GROSS PROFIT OR LOSS	52		
	- Profit (rows 50-51)	53		
	- Loss (rows 51-52)	54		
	19. Income tax	55		
	20. Other taxes	56		
	20. NET PROFIT OR LOSS FOR THE YEAR	57		
	- Profit (rows 53-55-56)	58		
	- Loss (rows 54+55+56)	59		

ADMINISTRATOR,

First and last name _____
Signature _____

PREPARED,

First and last name _____
Capacity _____
Signature _____
No. of registration with the professional body _____

Private Pension System Rights Guarantee Fund

**Statement of assets, liabilities and equity
on 30 June**

	Indicator identification	Row	Balance on 01.01.N (RON)	Balance on 30.06.N (RON)
	Col.1	Col.2	Col.3	Col.4
A	FIXED ASSETS (rows 2+5+10)	1		
	I. INTANGIBLE ASSETS (rows 3+4)	2		
	1. Incorporation expenses (acc. 201-2801)	3		
	2. Concessions, licenses, similar rights and assets if they were acquired for consideration and other intangible assets (acc. 205 + 208 – 2805 – 2808 – 2905 – 2908)	4		
	II. PROPERTY, PLANT AND EQUIPMENT (rows 6+7+8+9)	5		
	1. Land, land improvements and buildings (acc.211+212-2811-2812-2911-2912)	6		
	2. Means of transport (acc.213-2813-2913)	7		
	3. Furniture, office equipment, equipment for the protection of human and material values and other tangible assets (acc.214-2814-2914)	8		
	4. Advances and property, plant and equipment in progress (acc.231+232-2932)	9		
	III. FINANCIAL FIXED ASSETS (rows 11+12)	10		
	1. Other long term investments (acc. 265 - 2965)	11		
	2. Long-term receivables (acc. 267- 2967)	12		
B	CURRENT ASSETS (rows 14+17+20+21)	13		
	I. CONSUMABLES (rows 15+16)	14		
	1. Consumables and materials in the form of small inventory (acc.302+ 303+322+323-3921-3922)	15		
	2. Advances for purchase of consumables (acc.409)	16		
	II. RECEIVABLES (rows 18+19)	17		
	1. Amounts receivable from pension fund managers and private pension providers authorized by CSSPP (acc.411+413+418+452**-4911-4912)	18		
	2. Other receivables (acc.425 + 4282 + 431** + 437** + 4382 + 444** + 445 + 446** + 447** + 4482+ 461 + 473**-4913+5182)	19		
	III. SHORT-TERM INVESTMENTS (acc.505+506+508-595-596-598)	20		
	IV. CASH AT BANK AND IN HAND (acc.512+531+532+542)	21		

C	ACCRUED EXPENSES (acc.471)	22		
D	LIABILITIES TO BE PAID IN A PERIOD OF UP TO ONE YEAR (rows 24+25+26+27+28+29+30)	23		
	1. Loans and interests from bond issue (acc. 161+1681-169)	24		
	2. Amounts owed to financial institutions (acc.162 + 167+1682+519)	25		
	3. Amounts payable for purchases of goods and services related to the administration and operation of the Guarantee Fund (acc. 401+404+408)	26		
	4. Bills of exchange payable (acc.403+405)	27		
	5. Settlement between the Guarantee Fund, private pension fund managers and private pension providers and/or third parties and internal settlements made on the Guarantee Fund (acc.452***)	28		
	6. Amounts payable in compensation for losses of participants and/or beneficiaries of private pension funds (acc.459)	29		
	7. Other liabilities, including tax and social security (acc. 1687*+269+ 419+421+ 423+ 426+ 427+ 4281+ 431***+ 437***+ 4381+ 444***+ 446***+ 447***+ 4481+ 462+ 473***+509+ 5181)	30		
E	NET CURRENT ASSETS, RESPECTIVELY NET CURRENT LIABILITIES = Current assets (row 13) + accrued expenses (row 22) - Debts to be paid within a year (row 23) - Deferred income¹(rd.42)	31		
F	ASSETS LESS CURRENT LIABILITIES = Fixed assets (row 1) + Net current assets, respectively net current liabilities (row 31)	32		
G	LIABILITIES TO BE PAID IN A PERIOD OF MORE THAN ONE YEAR (rows 34+35+36+37+38+39+40)	33		
	1. Loans and interests from bond issue (acc. 161+1681-169)	34		
	2. Amounts owed to financial institutions (acc.162 + 167+1682+519)	35		
	3. Amounts payable for purchases of goods and services related to the administration and operation of the Guarantee Fund (acc. 401+404+408)	36		
	4. Bills of exchange payable (acc.403+405)	37		
	5. Settlement between the Guarantee Fund, private pension fund managers and private pension providers and/or third parties and internal settlements made on the Guarantee Fund (acc.	38		
	6. Amounts payable in compensation for losses of	39		

¹ Amounts to resume as income over a period of up to one year

	participants and/or beneficiaries of private pension funds (acc.459)			
	7. Other liabilities, including tax and social security (acc. 1687*+269+ 419+421+ 423+ 426+ 427+ 4281+ 431***+ 437***+ 4381+ 444***+ 446***+ 447***+ 4481+ 462+ 473***+509+ 5181)	40		
H	PROVISIONS (acc. 151)	41		
I	DEFERRED INCOME (acc.472+475)	42		
J	CAPITAL AND RESERVES	43	x	x
	1. Private Pension System Rights Guarantee Fund (acc.102)	44		
	1.1 Private Pension System Rights Guarantee Fund established from contributions (acc. 1021)	45		
	1.2 Private Pension System Rights Guarantee Fund consisting of delay penalties for failure to pay contributions due to the Guarantee Fund (acc. 1022)	46		
	1.3 Private Pension System Rights Guarantee Fund consisting of amounts resulting from capitalization on liquid assets placed (acc. 1023)	47		
	1.4 Private Pension System Rights Guarantee Fund consisting of debt recovery (acc. 1024)	48		
	1.5 Private Pension System Rights Guarantee Fund consisting of donations, sponsorships, technical assistance, grants (acc. 1025)	49		
	1.6 Private Pension System Rights Guarantee Fund consisting of other financial resources (acc. 1026)	50		
	2. Reserves (acc. 106)	51		
	3. Revaluation reserves (acc. 105)	52		
	4. Retained earnings (acc. 117)	53	x	x
	Profit	54		
	Loss	55		
	5. Result for the year (acc.121)	56	x	x
	Profit	57		
	Loss	58		
	Distribution of profit (acc.129)	59		
	6. Total equity (rows 44+51+52+54-55+57-58-59)	60		

* Accounts to distribute according to the nature of the respective items.

** Debit balances of those accounts.

*** Credit balances of those accounts.

ADMINISTRATOR,

First and last name _____
Signature _____

PREPARED,

First and last name _____
Capacity _____
Signature _____
No. of registration with the professional body _____

Private Pension System Rights Guarantee Fund

**Profit and loss account
on 30 June**

	Item identification	Row	Achievements related to the reporting period	
			Previous	Current
			Col.1	Col.2
A	INCOME FROM CURRENT ACTIVITY (rows 2+3+4+5+6+7+8+9)	1		
	1. Income from commissions specific to the Guarantee Fund (acc. 704)	2		
	2. Income from financial fixed assets (acc. 761)	3		
	3. Income from short-term investments (acc. 762)	4		
	4. Income from long-term receivables (acc. 763)	5		
	5. Income from disposal of financial investments (acc. 764)	6		
	6. Income from foreign exchange differences (acc. 765)	7		
	7. Interest income (acc. 766)	8		
	8. Other income from current activity (acc.768+751+752+755+758)	9		
B	EXPENSES FROM CURRENT ACTIVITY (rows 11+12+13+14+15+29)	10		
	1. Expenses on disposal of financial investments (acc. 664)	11		
	2. Expenses from foreign exchange differences (acc. 665)	12		
	3. Interest charges (acc. 666)	13		
	4. Value adjustments on financial fixed assets and short-term investments (acc.686-786)	14		
	5. Other expenses from current activity (rows 16+17+20)	15		
	5.1. Expenses with consumables, materials in the form of small inventory, materials not stored, energy, water and other similar expenses (acc.602+603+604+605+608-609-741)	16		
	5.2. Personnel expenses (rows 18+19)	17		
	a) Salaries and compensations(acc.641+642)	18		
	b) Expenses on insurance and social protection (acc.645)	19		
	5.3. Other operating expenses (rows 21+24+25+26+27+28)	20		
	5.3.1 Value adjustments (rows 22+23)	21		
	a) Value adjustments on tangible and intangible assets (acc.6811+6813-7813)	22		
	b) Value adjustments on current assets (acc.654+6814-754-7814)	23		
	5.3.2 Operating expenses on provisions (acc.6812-7812)	24		
	5.3.3 Expenses on external services (acc.611+612+613+614+621+622+623+624+625+626+627)	25		
	5.3.4 Expenses with other taxes, duties and assimilated payments (acc.635)	26		
	5.3.5 Other operating expenses (655+658)	27		

	5.3.6 Other expenses on services executed by third parties (ct.628)	28		
	6. Other expenses from losses on receivables and other financial charges (acc.663+668)	29		
C	RESULT FROM CURRENT ACTIVITY	30	x	x
	Profit (rows 1-10)	31		
	Loss (rows 10-1)	32		
D	TOTAL INCOME (rows 1)	33		
E	TOTAL EXPENDITURE (row 10)	34		
F	RESULT FOR THE YEAR	35	x	x
	Profit (rows 33-34)	36		
	Loss (rows 34-33)	37		

ADMINISTRATOR,

First and last name _____
Signature _____

PREPARED,

First and last name _____
Capacity _____
Signature _____
No. of registration with the professional body

**Informative Data
on 30 June**

- RON

I. Data on result registered	Row no.	No. of units	Amounts	
A	B	1	2	
Units that registered profit	01			
Units that registered loss	02			
Units that registered neither profit nor loss	03			
II. Data on outstanding payments	Row no.	Total (col. 2 + 3)	Of which:	
			For the current activity	For the investment activity
A	B	1	2	3
Outstanding payments - total (rows 05 + 09 + 15 to 19 + 23), of which:	04			
Outstanding suppliers - total (rows 06 to 08), of which:	05			
- over 30 days	06			
- over 90 days	07			
- over 1 year	08			
Overdue liabilities to the social insurance budget - total (rows 10 to 14), of which:	09			
- state social insurance contributions paid by employers, employees and other similar persons	10			
- contributions to the social health insurance fund	11			
- supplementary pension contribution	12			
- contributions to the unemployment insurance budget	13			
- other social liabilities	14			
Overdue liabilities to special funds and other funds budgets	15			
Overdue liabilities to other creditors	16			
Taxes and duties unpaid to the state budget within deadline	17			
Taxes and duties unpaid to local budgets within deadline	18			
Overdue bank loans - total (rows 20 to 22), of which:	19			
- overdue more than 30 days	20			
- overdue more than 90 days	21			
- overdue more than 1 year	22			
Overdue interest	23			

III. Average number of employees	Row no.	30 June previous year	30 June current year
A	B	1	2
Average number of employees	24		
The actual number of existing employees at end of period, i.e. on 30 June	25		
IV. Interest, dividends and royalties paid during the reporting period. Subsidies received and receivable outstanding	No. Row	Amounts	
A	B	1	
Gross interest income paid to non-resident individuals, of which:	26		
- tax due to the state budget	27		
Gross interest income paid to individuals, non-resident in Member States of the European Union, of which:	28		
- tax due to the state budget	29		
Gross interest income paid to non-resident legal entities, of which:	30		
- tax due to the state budget	31		
Gross interest income paid to associated legal entities ² non-resident in Member States of the European Union, of which:	32		
- tax due to the state budget	33		
Gross income from dividends paid to non-resident individuals, of which:	34		
- tax due to the state budget	35		
Gross income from dividends paid to individuals, non-resident in Member States of the European Union, of which:	36		
- tax due to the state budget	37		
Gross income from dividends paid to non-resident legal entities, according to provisions of art. 229 paragraph (1) letter c) of Law no. 227/2015 on the Fiscal Code, with further amendments and additions, of which	38		
- tax due to the state budget	39		
Gross income from royalties paid to non-resident individuals, of which:	40		
- tax due to the state budget	41		
Gross income from royalties paid to individuals, non-resident in Member States of the European Union, of which:	42		
- tax due to the state budget	43		
Gross income from royalties paid to non-resident legal entities, of which:	44		

² For the status of "associated legal entities" the provisions of art. 258 letter b) of Law no. 227/2015 on the Fiscal Code, with further amendments and additions, shall be considered.

- tax due to the state budget	45	
Gross income from royalties paid to associated legal entities ³ non-resident in Member States of the European Union, of which:	46	
- tax due to the state budget	47	
Royalties paid during the reporting period for public domain goods, received in concession, of which:	48	
- royalties for public domain goods paid to the state budget	49	
Mining royalty paid to the state budget	50	
Oil royalty paid to the state budget	51	
Rent paid during the reporting period for land ⁴	52	
Gross income from services paid to non-residents, of which:	53	
- tax due to the state budget	54	
Gross income from services paid to non-residents in the Member States of the European Union, of which:	55	
- tax due to the state budget	56	
Subsidies received during the reporting period, of which:	57	
- subsidies received during the reporting period related to assets	58	
- subsidies related to income, of which:	59	
- subsidies to boost employment ⁵	60	
Outstanding receivables, which were not collected at the terms stipulated in commercial contracts and/or regulations in force, of which:	61	
- outstanding receivables from entities with majority or fully owned state capital	62	
- outstanding receivables from private sector entities	63	
V. Meal tickets	Row no.	Amounts
A	B	1
Equivalent value of meal tickets granted to employees ⁶	64	

³ For the status of "associated legal entities" the provisions of art. 258 letter b) of Law no. 227/2015 on the Fiscal Code, with further amendments and additions, shall be considered.

⁴ To include rents paid for land occupied and related to commercial spaces belonging to private owners or units of the public administration, including rents for using water for recreation or other purposes.

⁵ Subsidies to stimulate employment (transfers from the state budget to the employer) – represent the amounts granted to employers for paying graduates of educational institutions, stimulating unemployed persons who get employed before the expiration of unemployment period, encouraging employers that employ for an indefinite period unemployed persons aged over 45, unemployed persons who are the sole family breadwinners or unemployed persons who, within 3 years from the date of employment, qualify to apply for partial early retirement or for a pension for old age or for other situations provided by the legislation in force on the unemployment insurance system and stimulation of employment.

Fill in with the equivalent value of meal tickets granted to employees pursuant to Law no. 142/1998 on granting meal tickets, with subsequent amendments and additions.

VI. Expenditure incurred for research and development ⁷	No. Row	30 June previous year	30 June current year
A	B	1	2
Expenditure on research and development	65		
- by funding sources, of which:	66		
- from public funds	67		
- from private funds	68		
- by nature of expenditure, of which:	69		
- current expenditure	70		
- capital expenditure	71		
VII. Innovation expenses ⁸	No. Row	30 June previous year	30 June current year
A	B	1	2
Innovation expenses	72		
VIII. Other information	Row no.	30 June previous year	30 June current year
A	B	1	2
Advance payments for intangible assets (acc. 4094)	73		
Advance payments for property, plant and equipment	74		
Financial fixed assets, in gross amounts (rows 76 + 84), of which:	75		
Shares in affiliates, participating interests, other long term investments and bonds, in gross amounts (rows 77 to 83), of which:	76		
- listed shares issued by residents	77		
- non-listed shares issued by residents	78		
- equity interests issued by residents	79		
- bonds issued by residents	80		
- shares issued by undertakings for collective investment 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 (rows 85 + 86), of which:	84		

⁷ To be filled in with expenses made for the research-development activity, respectively fundamental research, applicative research, technological development and innovation, established according to the provisions of Government Ordinance no. 57/2002 on scientific research and technological development, approved with amendments and additions by Law no. 324/2003, with subsequent amendments and additions. Expenses will be completed according to the Implementing Regulation (EU) no. 995/2012 of the Commission of 26 October 2012 laying down detailed rules for the implementation of Decision No. 1.608/2003/EC of the European Parliament and of the Council concerning the production and development of Community statistics on science and technology, published in the Official Journal of the European Union, series L, no. 299/27.10.2012.

⁸ To fill in with expenses made for the innovation activity according to the Implementing Regulation (EU) no. 995/2012 of the Commission of 26 October 2012 laying down detailed rules for the implementation of Decision No. 1.608/2003/EC of the European Parliament and of the Council concerning the production and development of Community statistics on innovation, published in the Official Journal of the European Union, series L, no. 299/27.10.2012.

- long-term receivables in RON and expressed in RON, whose settlement is based on a foreign currency	85		
- long-term receivables in foreign currency	86		
Trade receivables, advances given for purchases of goods such as stocks to suppliers and other assimilated accounts, in gross amounts, of which:	87		
- trade receivables, advances given for purchases of goods such as stocks to external suppliers and other assimilated accounts, in gross amounts	88		
Receivables uncollected at the specified deadline	89		
Receivables with the personnel and similar accounts	90		
Receivables related to social security budget and the state budget, (rows 92 to 96), of which:	91		
- receivables related to social security budget	92		
- tax receivables related to state budget	93		
- subsidies receivable	94		
- special funds - duties and similar levies	95		
other receivables related to state budget	96		
Receivables of the entity in relations with group entities	97		
Receivables related to social security budget and the state budget uncollected at the specified deadline	98		
Receivables from derivatives operations	99		
Other receivables, (rows 101 to 103), of which:	100		
- settlements with associates and jointly controlled entities, settlements with shareholders on capital and settlements from venture operations	101		
- other receivables related to natural and legal persons, other than receivables related to public institutions (state institutions)	102		
- amounts debited from the account 542 "Treasury advances" representing cash advances granted by law and not settled until 30 June	103		
Interest receivable, of which:	104		
- from non-residents	105		
Value of loans to economic operators	106		
Short-term investments, in gross amounts (rows 108 to 114), of which:	107		
- listed shares issued by residents	108		
- non-listed shares issued by residents	109		
- equity interests issued by residents	110		
- bonds issued by residents	111		

- shares issued by resident undertakings for collective investment	112		
- shares issued by non-residents	113		
- bonds issued by non-residents	114		
Other securities receivable	115		
Cash at bank and in hand, in RON and in foreign currency, of which:	116		
- in RON	117		
- in foreign currency	118		
Current accounts with banks in RON and foreign currency, of which:	119		
- in RON, of which:	120		
- current accounts in RON opened with non-resident banks	121		
- in foreign currency, of which:	122		
- current accounts in foreign currency opened with non-resident banks	123		
Other current accounts with banks and letters of credit (rows 125+126), of which:	124		
- amounts pending settlement, letters of credit and other securities receivable, in RON	125		
- amounts pending settlement and letters of credit in foreign currency	126		
Liabilities (rows 128 + 131 + 134 + 137 + 140 + 143 + 146 + 149 + 152 + 155 + 158 + 159 + 162 + 163 + 165 + 166 + 171 + 172 + 173 + 174+ 180), of which:	127		
Bond loans, in gross amounts, (rows 129 + 130), of which:	128		
- in RON	129		
- in foreign currency	130		
Interest on bond loans, in gross amounts (rows 132 + 133), of which:	131		
- in RON	132		
- in foreign currency	133		
Domestic short-term bank loans (rows 135 + 136), of which:	134		
- in RON	135		
- in foreign currency	136		
Interest on short-term domestic bank loans (rows 138 + 139), of which:	137		
- in RON	138		
- in foreign currency	139		
External short-term bank loans (rows 141+ 142), of which:	140		
- in RON	141		
- in foreign currency	142		
Interest on short-term external bank loans, (rows 144 + 145), of which:	143		
- in RON	144		
- in foreign currency	145		

Long-term bank loans, (rows 147 + 148), of which:	146		
- in RON	147		
- in foreign currency	148		
Interest on long-term bank loans, (rows 150 + 151), of which:	149		
- in RON	150		
- in foreign currency	151		
External long-term bank loans, (rows 153 + 154), of which:	152		
- in RON	153		
- in foreign currency	154		
Interest on long-term external bank loans, (rows 156 + 157), of which:	155		
- in RON	156		
- in foreign currency	157		
Loans from the State Treasury and related interests	158		
Other borrowings and interest thereon, (rows 160 + 161), of which:	159		
- in RON and expressed in RON, whose settlement is based on a foreign currency	160		
- in foreign currency	161		
Other loans and similar debts, of which:	162		
- the amount of received concessions	162a		
Trade payables, advances from customers and other assimilated accounts, in gross amounts, of which:	163		
- external trade payables, advances received from external customers and other assimilated accounts, in gross amounts	164		
Liabilities with the personnel and similar accounts	165		
Liabilities related to social security budget and the state budget, (rows 167 to 170), of which:	166		
- liabilities related to social security budget	167		
- tax liabilities related to state budget	168		
- special funds - duties and similar levies	169		
- other debts related to state budget	170		
Liabilities of the entity in relations with group entities	171		
Amounts due to shareholders	172		
Liabilities from derivatives operations	173		
Other liabilities, (rows 175 to 179), of which:	174		

- settlements with associates and jointly controlled entities, settlements with shareholders on capital, dividends and settlements from venture operations	175				
- other liabilities related to natural and legal persons, other than liabilities related to public institutions (state institutions) ⁹	176				
- subsidies not recorded as income	177				
- amounts payable for financial assets and short-term investments	178				
- income received in advance for assets transferred from customers	179				
Interest payable	180				
The amount of loans received from economic operators	181				
Paid subscribed capital, of which:	182				
- listed shares ¹⁰	183				
- unlisted shares ¹¹	184				
- equity interests	185				
- subscribed capital paid by non-residents	186				
Patents and licenses	187				
IX. Information on expenses with collaborators	Row no.	30 June previous year	30 June current year		
A	B	1	2		
Expenses with collaborators	188				
X. Paid-up share capital	Row no.	30 June previous year		30 June current year	
		Amount (Col. 1)	%⁶ (Col. 2)	Amount (Col. 3)	%⁶ (Col. 4)
Paid-up share capital¹² (rows 190 + 194 + 195+ 196), of which:	189		X		X
- - owned by companies with state capital, of which:	190				
- entirely state-owned;	191				
- with majority state capital;	192				
- with minority state capital;	193				
- owned by private capital companies	194				
- owned by individuals	195				
- owned by other entities	196				
XI. Receivables taken by divestment from legal entities¹³	No. Row	Amounts (RON)			

⁹ The category "Other debts related to natural and legal persons, other than debts related to public institutions (state institutions)" shall not include subsidies related to income existing in the balance of account 472.

¹⁰ Securities giving the right of ownership over companies, which are negotiable and traded, under the law.

¹¹ Securities giving the right of ownership over companies, which are not traded.

¹² In section "XII Paid-up share capital", in rows 190 - 196 in col. 2 and col. 4 entities shall enter the percentage corresponding to the share capital held in the entire paid-up share capital entered in row 189

A	B	30 June previous year	30 June current year
Receivables taken by divestment from legal entities (at face value), of which:	197		
- receivables taken by divestment from affiliated legal entities	198		
Receivables taken by divestment from legal entities (at purchase cost), of which:	199		
- receivables taken by divestment from affiliated legal entities	200		

ADMINISTRATOR,

First and last name _____
Signature _____

PREPARED,

First and last name _____
Capacity _____
Signature _____
No. of registration with the professional body _____

¹³ For receivables taken by divestment from legal entities to fill in both their face value and their cost of acquisition. For the status of "affiliated legal entities" the provisions of art. 7 point 26 letters c) and d) of Law no. 227/2015 of the Fiscal Code, with further amendments and additions, shall be considered.