

INSTRUCTION No. 1/2019

To amend the instruction of the Financial Supervisory Authority No. 2/2016 on the preparation and submission of half-yearly accounting reporting by authorised entities regulated and supervised by the Financial Supervisory Authority – financial instruments and investment sector

In accordance with the provisions of article 1 para. (2), art. 2 para. (1) letter a) and D), art. 6 para. (2) and of art. 14 of the Government Emergency Ordinance No. 93/2012 on the establishment, organisation and functioning of the Financial Supervisory Authority, approved with amendments and additions by Law No. 113/2013, with subsequent amendments and additions,

Based on the provisions of article 4 para. (3) letter b) and art. 44 of the Accounting Act No. 82/1991, reprocessed, with subsequent amendments and additions,

According to the deliberations of the Council of the Financial Supervisory Authority at the hearing on 30.07.2019

The **Financial Supervisory Authority** shall issue the following instruction:

Art. I. - Instruction of the Financial Supervisory Authority No. 2/2016 on the preparation and submission of half-yearly accounting reporting by authorised entities, regulated and supervised by the Financial Supervisory Authority – sector Financial instruments and investments, published in the Official Journal of Romania, part I, Nr. 580 of 29 July 2016, is amended as follows:

1. In article 2 (1), the introductory part of Point C) shall be amended and shall be worded as follows:

„c) for authorised, regulated and supervised entities of ASF-SIIF applying the provisions of the Financial Supervisory Authority no. 40/2015 for the approval of Accounting regulations on annual financial statements and consolidated annual financial statements applicable to authorised entities, regulated and supervised by the Financial Supervisory Authority-sector Financial instruments and Investments:”

2. Article 4 (3) and (4) shall be amended and shall be worded as follows:

„(3) The entities shall enter in row 20 ”Salaries and allowances” in form A. ”Revenue and expenditure situation”, row 33 ”salaries” in form B. ”Revenue and expenditure situation”, respectively row 17 ”Salaries and Allowances” within the form "Profit and loss account", all expenses representing wage rights. At the same lines will be included and the consideration of the value tickets granted to employees under the provisions of Law no. 165/2018 on the granting of value tickets, with subsequent amendments and additions.

(4) The information representing the consideration of the value tickets granted to employees shall also be presented in the ”Information Data” form (code 30).

3. In annex No. 1, the form "SITUATION of ASSETS, LIABILITIES AND EQUITIES" (Code 10) shall be amended and replaced in accordance with Annex No. 1 which is an integral part of this instruction.

4. In annex No. 1, Form "A.STATEMENT OF REVENUE AND EXPENDITURE"(CODE 20) is amended and replaced in accordance with Annex No. 2 which is an integral part of this instruction.

5. In annex No. 1, the INFORMATIVE DATA form (code 30) shall be amended and replaced in accordance with Annex No. 3 which is an integral part of this instruction.

6. In annex No. 3, the INFORMATIVE DATA form (**code 30**) shall be amended and replaced in accordance with Annex No. 4 which is an integral part of this instruction.

Art. II. - This Regulation shall be published in the Official Journal of Romania, Part I, in the Bulletin and on the ASF website and shall enter into force on the date of its publication in the Official Journal of Romania, Part I.

For The President of the Financial Supervisory Authority,
Elena Doina Dascălu

Bucharest, 30.07.2019
No.1

Form SITUATION OF ASSETS, LIABILITIES AND EQUITIES
(Code 10) from Annex no.1 to the ASF Instruction no.2/2016

FORMAT OF ACCOUNTING REPORTING ON THE 30th of JUNE FOR AUTHORISED ENTITIES, REGULATED AND SUPERVISED BY ASF-SIIF, EXCLUDING COLLECTIVE INVESTMENT UNDERTAKINGS WHICH ARE NOT CONSTITUTED BY THE CONSTITUENT ACT

SITUATION OF ASSETS, LIABILITIES AND EQUITIES On June 30th.

code 10		- lei -		
Element name		No. row	Balance account on:	
			1st of January	30th of June
A		B	1	2
A.	FIXED ASSETS			
	INTANGIBLE ASSETS (Account 203 - 2803 - 2903 + 205 + 208 - 2805 - 2808 - 2905 - 2906 - 2908 + 2071 + 4094)	01		
	II. TANGIBLE ASSETS (Account 211 + 212 - 2811 - 2812 - 2911 - 2912 + 213 + 223 - 2813 - 2913 + 214 + 224 - 2814 - 2914 + 215 - 2815 - 2915 + 231 - 2931 + 235 - 2935 + 4093)	02		
	III. BIOLOGICAL ASSETS (Account 241 - 284 - 294)	03		
	IV. FINANCIAL ASSETS (ct.261- 2961 + 2671 + 2672 - 2965 + 262 + 263 - 2962 + 2673 + 2674 - 2967 + 265 - 2964 + 2675* + 2676* + 2677 + 2678* + 2679* - 2966* - 2969*)	04		
	FIXED ASSETS - TOTAL (row 01 to 04)	05		
B.	CIRCULATING ASSETS			
	I. STOCKS (Account 302 + 303 +/-308 + 322 + 323 + 351 - 392- 395 + 311 + 332 - 394-3952 + 4091)	06		
	II. Claims(Amounts to be collected after a period of more than one year must be presented separately for each item) (Account 2675* + 2676* + 2678* + 2679* - 2966* - 2969* + 411 + 413 + 418 - 491 + 4092 + 451** - 495* + 452** - 4953 + 425 + 4282 + 431** + 437** + 4382 + 441** + 4424 + 4428** + 444** + 445 + 446** + 447** + 4482 + 4582 + 461 + 473** - 496 + 5187 + 456 - 495*), din care:	07		
	- Claims representing dividends allocated during the reporting period	08		
	III. SHORT-TERM INVESTMENTS (Account. 503 + 505 + 506 +	09		

	507 + from Account 508-591 – 593-595-596-598 + 5113 + 5114)			
	IV. BALANCE AND BANK ACCOUNTS(From Account 508 + account 5112 + 512 + 531 + 532 + 541 + 542)	10		
	CIRCULATING ASSETS - TOTAL (row 06 + 07 + 09 + 10)	11		
C.	EXPENSES IN ADVANCE (account 471) (row 13 + 14)	12		
	1. Amounts to be retaken within a period of up to one year (from account 471*)	13		
	2. Amounts to be retaken within a period bigger than one year (from account 471*)	14		
D.	DEBTS: AMOUNTS THAT HAVE TO PAID WITHIN A PERIOD OF UP TO ONE YEAR (account 161 + 1681 - 169 + 1621 + 1622 + 1624 + 1625 + 1627 + 1682 + 5191 + 5192 + 5198 + 419 + 401 + 404 + 408 + 403 + 405 + 406 + 1661 + 1685 + 2691 + 451*** + 1663 + 1686 + 2692 + 452*** + 1623 + 1626 + 167 + 1687 + 2693 + 2695 + 421 + 422 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 445*** + 447*** + 4481 + 455 + 456*** + 457 + 4581 + 462 + 473*** + 509 + 5186 + 5193 + 5194 + 5195 + 5196 + 5197)	15		
E.	NET CIRCULATING ASSETS / NET CURRENT DEBTS (row 11 + 13 – 15 – 22 – 25 - 28)	16		
F.	TOTAL ASSETS MINUS CURRENT DEBTS (row 05 + 14 + 16)	17		
G.	DEBTS: AMOUNTS THAT HAVE TO PAID WITHIN A PERIOD BIGGER THAN ONE YEAR (account 161 + 1681 - 169 + 1621 + 1622 + 1624 + 1625 + 1627 + 1682 + 5191 + 5192 + 5198 + 419 + 401 + 404 + 408 + 403 + 405 + 406 + 1661 + 1685 + 2691 + 451*** + 1663 + 1686 + 2692 + 452*** + + 1623 + 1626 + 167 + 1687 + 2693 + 2695 + 421 + 422 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 4581 + 462 + 473*** + 509 + 5186 + 5193 + 5194 + 5195 + 5196 + 5197)	18		
H.	PROVISIONS (account 1517 + 1511 + 1512 + 1513 + 1514 + 1518)	19		
I.	INCOMES IN ADVANCE (Row 21 + 24 + 27)	20		
	1. Subventions from investments (account 475) (row 22 + 23)	21		
	1.1. Amounts to be retaken within a period of up to one year (from account 475*)	22		
	1.2. Amounts to be retaken within a period bigger than one year (from account 475*)	23		
	2. Incomes registered in advance (account 472) (row 25 + 26)	24		
	2.1. Amounts to be retaken within a period of up to one year (account 472*)	25		
	2.2. Amounts to be retaken within a period bigger than one year (account 472*)	26		

	3. Incomes in advance afferent to assets received by transfer from clients (account 478) (row 28 + 29)	27		
	3.1. Amounts to be retaken within a period of up to one year (from account 478*)	28		
	3.2. Amounts to be retaken within a period bigger than one year (from account 478*)	29		
	CAPITAL AND RESERVES			
	I. CAPITAL			
	1. Subscribed and paid-up capital (account 1012)	30		
	2. Subscribed and not paid-up capital (account 1011)	31		
	3. Subscribed capital representing financial debts ¹ (account 1021)	32		
	4. Adjustments to social capital (account 1022)	Balance C	33	
		Balance D	34	
	5. Other elements of own capitals (account 103)	Balance C	35	
		Balance D	36	
	TOTAL (row 30 + 31 + 32 + 33 - 34 + 35 - 36)	37		
	II. CAPITAL PREMIUM (Account 104)	38		
	III. RESERVES FROM REEVALUATION (Account 105)	39		
	IV. RESERVES			
	1. Legal reserves (account 1061)	40		
	2. Statutory and contractual reserves (account 1063)	41		
	3. Other reserves (account 1068)	42		
	TOTAL (row 40 to 42)	43		
	Differences of exchange course from the conversion of financial individual annual statements in a currency of different presentation from the functional currency (account 1072)	Balance C	44	
		Balance D	45	
	Own shares (account 109)	46		
	Gains related to the sale or cancellation of equity instruments (Account 141)	47		
	Losses related to issuance, redemption, sale, free disposal or cancellation of equity instruments (Account 149)	48		
	V. RETAINED EARNINGS, EXCLUDING RETAINED EARNINGS FROM THE FIRST DATE OF IAS 29 (Account 117)	Balance C	49	
		Balance D	50	
	VI. RESULTAT COMING FROM THE ADOPTION OF THE FIRST DATE OF IAS 29 (Account 118)	Balance C	51	
		Balance D	52	
	VII. PROFIT OR LOSS AT THE END OF	Balance C	53	

J.

THE REPORTING PERIOD (account 121)	Balance D	54		
Profit distribution (account 129)		55		
OWN	CAPITALS	-	TOTAL	
(row 37 + 38 + 39 + 43 + 44 – 45 - 46 + 47 - 48 + 49 - 50 + 51 - 52 + 53 - 54 - 55)		56		

1 in this account, actions are highlighted which, from the point of view of IAS 32, represent financial liabilities.

*) Accounts to be assigned by the nature of those elements.

**) Debit balances of those accounts.

***) Credit balances of those accounts.

	Drafted
Administrator	Name and surname.
Name and surname.	Quality
Signature	Signature
	Registration number in the professional body

Half-yearly accounting reports shall be signed by the persons in law, comprising their name in their clear.

The row corresponding to the quality of the person who drew up the half-yearly accounting report shall be completed as follows:

-economic director, Chief Accountant or other person empowered to perform this function, according to the law;

Or

-Natural or legal persons, authorized under the law, members of the body of the accountants and authorized accounting officers in Romania, according to the law.

Annex No. 2

Form "A. STATEMENT OF REVENUES AND EXPENDITURES" (CODE 20) of Annex 1 to ASF Instruction No. 2/2016

A. REVENUES AND EXPENDITURES SITUATION on 30th June.
(format used by all entities except collective investment undertakings constituted by the Articles of Association)

code 20		- lei -		
Name of indicators		No.row	Reporting period	
			Preceding year	Current year
A		B	1	2
1.	Net business figure (row 02 + 03)	01		
	Incomes from current activity (account 704 + 705 + 706 + 708)	02		
	Incomes from exploitation subventions afferent to the business figure (account 7411)	03		
2.	Incomes from the production of assets and real estate investments (row 05 + 06)	04		
	Incomes from the production of tangible and intangible assets (row 721 + 722)	05		
	Incomes from the production of real estate investments (row 725)	06		
3.	Incomes from fixed assets (or groups destined to assignment) owned in order to be sold (account 753)	07		
4.	Incomes from the re-evaluation of tangible and intangible assets (row 755)	08		
5.	Incomes from real estate investments (row 756)	09		
6.	Incomes from biological assets and agricultural products (account 757)	10		
7.	Incomes from exploitation subventions (account 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	11		
8.	Other incomes from exploitation (account 758), of which:	12		
	- incomes from subventions on investments (account 7584)	13		
	- earnings from buying in advantageous conditions (account 7587)	14		
INCOMES FROM EXPLOITATION - TOTAL (row 01 + 04 + 07 la 12)		15		
9.	Expenses with consumable materials (account 602)	16		
	Other material expenses (account 603 + 604)	17		
	Expenses regarding energy and water (account 605)	18		
10.	Expenses with personnel (row 20 + 21), of which:	19		
	a) Salaries and indemnifications (account 641 + 642 + 643 + 644)	20		
	b) Expenses regarding insurances and social protection (account	21		

	645)			
	a) Adjustments concerning intangible assets, tangible assets, real estate investments and biological actives evaluated at a cost (row 23-24)	22		
	a.1) Expenses (account 6811 + 6813 + 6816 + 6817)	23		
11.	a.2) Incomes (account 7813 + 7816)	24		
	b) Value adjustments regarding circulating assets (row 26-27)	25		
	b.1) Expenses (account 654 + 6814)	26		
	b.2) Incomes (account 754 + 7814)	27		
	Other exploitation expenses (row 29 to 37)	28		
	15.1. Expenses concerning external services (account 611 + 612 + 613 + 614 + 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628)	29		
	15.2. Expenses with other taxes, fees and assimilated payments (account 635)	30		
	15.3. Expenses with the protection of the environment (account 652)	31		
	15.4. Expenses related to fixed assets (or groups destined to assignment) owned in order to be sold (account 653)	32		
	15.5. Expenses from the re-evaluation of tangible and intangible assets (row 655)	33		
12.	15.6. Expenses concerning real estate investments (account 656)	34		
	15.7. Expenses concerning biological assets and agricultural products (account 657)	35		
	15.8. Expenses concerning calamities and other similar events (account 6587)	36		
	15.9. Other expenses (account 6581 + 6582 + 6583 + 6585 + 6588)	37		
	Adjustments concerning provisions (row 39-40)	38		
	- Expenses (account 6812)	39		
	- Incomes (account 7812)	40		
	EXPENSES FROM EXPLOITATION - TOTAL (row 16 + 17 + 18 + 19 + 22 + 25 + 28 + 38)	41		
	PROFIT OR LOSS FROM EXPLOITATION:	42		
	- Profit (row 15-41)			
	- Loss (row 41-15)	43		
13.	Incomes from shares own by branches (account 7611)	44		
14.	Incomes from shares owned by associated entities and entities controlled in common (account 7612)	45		
15.	Incomes from operations with titles and financial instruments (account 762)	46		
16.	Incomes from operations with derived instruments (account 763)	47		
17.	Incomes from differences of exchange course (row 765)	48		

18.	Incomes from interests (row 766*)	49		
	-of which, revenues obtained from group entities	50		
19.	Income from operating subsidies for interest due (account 7418)	51		
20.	Income from short-term financial Investments (account 7615)	52		
21.	Other financial revenues (account 7616 + 7617 + 764 + 767 + 768)	53		
FINANCIAL INCOMES - TOTAL (row 44 + 45 + 46 + 47 + 48 + 49 + 51 + 52 + 53)		54		
22.	Value adjustments on financial assets and Financial investments held as circulating assets (Row. 56-57)	55		
	- Expenses (account 686)	56		
	- Incomes (account 786)	57		
23.	Expenses concerning operations with titles and financial instruments (account 661)	58		
24.	Losses related to derivatives (Account 6643)	59		
25.	Expenses concerning interests (account 666*)	60		
	- of which, expenditure in relation to entities in the group	61		
26.	Other financial expenses (account 663 + 6641 + 6642 + 665 + 667 + 668)	62		
FINANCIAL EXPENSES - TOTAL (row 55 + 58 + 59 + 60 + 62)		63		
PROFIT OR FINANCIAL LOSS:				
	- Profit (row 54-63)	64		
	- Loss (row 63-54)	65		
TOTAL INCOMES (Row 15 + 54)		66		
TOTAL EXPENSES (Row 41 + 63)		67		
27.	PROFIT OR GROSS LOSS:			
	- Profit (row 66-67)	68		
	- Loss (row 67-66)	69		
28.	Tax on current profit (account 691)	70		
29.	Tax on postponed profit (account 692)	71		
30.	Tax on postponed profit (account 792)	72		
31.	Other taxes not presented to the above elements (account 698)	73		
32.	PROFIT OR NET LOSS FOR THE REPORTING PERIOD:			
	- Profit (row 68 - 70 - 71 + 72 - 73)	74		
	- Loss (row 69 + 70 + 71 - 72 + 73) (row 70 + 71 + 73 - 68 - 72)	75		

*) Accounts to be assigned by the nature of those elements.

In turn 20, the rights of collaborators, established according to labour legislation, are to be retrieved from the debtor's 621 "expense with collaborators", analytic "natural persons".

Administrator	Drafted
Name and surname.	Name and surname.
Signature	Quality
	Signature
	Registration number in the professional body

Half-yearly accounting reports shall be signed by the persons in law, comprising their name in their clear.

The row corresponding to the quality of the person who drew up the half-yearly accounting report shall be completed as follows:

-economic director, Chief Accountant or other person empowered to perform this function, according to the law;

Or

-Natural or legal persons, authorized under the law, members of the body of the accountants and authorized accounting officers in Romania, according to the law.

Annex No. 3

(Code 30) from Annex no.1 to the ASF Instruction no.2/2016

INFORMATIVE DATA
on the 30th of June

- lei -

code 30				
I. Data on the result recorded	No. row	Units No.	Amounts	
A	B	1	2	
Units that have registered profit	01			
Units that have registered loss	02			
Units that have not registered any profit or loss	03			
II. Data on overdue payments	No. row	Total (col. 2 + 3)	Of which:	
			For current activity	For investment activities
A	B	1	2	3
Outstanding Payments-Total (row 05 + 09 + 15 to 19 + 23),of which:	04			
Outstanding Suppliers -Total (row 06 to 08), of which:	05			
-Over 30 days	06			
-Over 90 days	07			
-Over 1 year	08			
Outstanding obligations towards the social insurance budget-Total (row 10 to 14), of which:	09			
-Contributions for State social insurance due to employers, employees and other assimilated persons	10			
-Contributions to the Social Health Insurance Fund	11			

-Contribution for the supplementary pension	12			
- Contributions to the unemployment insurance budget	13			
-Other social debts	14			
Outstanding obligations to the budgets of special funds and other funds	15			
Outstanding obligations towards other lenders	16			
Taxes and unpaid fees at the deadline set by the State budget	17			
Taxes and unpaid fees at the time limit set at local budgets	18			
Bank loans defaulted to maturity-total (row 20 to 22), of which:	19			
-Overdue after 30 days	20			
-Overdue after 90 days	21			
-Overdue after 1 year	22			
Outstanding Interest	23			
III. Average number of employees	No. row	30 June previous year	30 June Current year	
A	B	1	2	
Average number of employees	24			
Actual number of existing employees at the end of the period, respectively on 30 June	25			
IV. Fees paid during the reporting period. Cased subsidies and outstanding claims	No. row	Amounts		
A	B	1		
Fees paid during the reporting period for goods in the public domain, received in concession, of which:	26			
-Royalties for public goods paid to the State budget	27			
Mining fee paid to the State budget	28			
Oil fee paid to the State budget	29			

Rents paid during the reporting period for lands ¹⁾	30		
Gross income from services paid to non-resident persons, of which:	31		
-Tax due to the State budget	32		
Gross income from services paid to non-resident persons in the Member States of the European Union, of which:	33		
-Tax due to the State budget	34		
Subsidies received during the reporting period, of which:	35		
Subsidies received during the reporting period of afferent assets, of which:	36		
-income subsidies, of which:	37		
-Subsidies for stimulation, employment *)	38		
Outstanding claims, which have not been received at the time limits laid down in commercial contracts and/or in the normative acts in force, of which:	39		
-Outstanding claims from entities in the majority or whole state sector	40		
-Outstanding claims from private sector entities	41		
V. Value Tickets	No. row	Amounts	
A	B	1	
Value tickets granted to employees	42		
Value tickets granted to other categories of beneficiaries other than employees	43		
VI. Expenditure incurred for the research and development activity **)	No. row	30 June previous year	30 June Current year
A	B	1	2
Research and development expenditures	44		
-by sources of funding (Row 46 + 47), of which:	45		

-From public funds	46		
-From private funds	47		
-By nature of expenditure (Row 49 + 50), of which:	48		
- current expenses (account	49		
- capital expenses	50		
VII. Innovation expenditures ***)	No. row	30 June previous year	30 June Current year
A	B	1	2
Innovation expenditures ***)	51		
VIII. Other information	No. row	30 June previous year	30 June Current year
A	B	1	2
-Advances granted to non-affiliated non-related entities for intangible assets (from Account 4094) 4094), of which:	52		
-Advances granted to non-affiliated non-related entities for tangible assets (from account 4093)	53		
-Advances granted to affiliated non-related entities for tangible assets (from account 4094)	54		
-Advances granted for intangible assets (from Account 4093)	55		
-Advances granted to non-affiliated non-resident entities for tangible assets (from account 4093)	56		
-Advances granted to affiliated non-resident entities for tangible assets (from account 4093)	57		
Financial assets, in gross amounts (row 59 + 67), of which:	58		
Shares held at affiliated entities, participation interests, other restrained securities and bonds, in gross amounts (row 60 la 64 + 65 + 66), of which	59		
-listed shares issued by residents	60		
-unquoted shares issued by residents	61		

-Social parties issued by residents	62		
-Bonds issued by residents	63		
-Shares and units of funds issued by resident collective investment undertakings, of which:	64		
- shares	64.1		
- fund units	64.2		
-Shares and social parties issued by non-residents	65		
-Bonds issued by non-residents	66		
Fixed receivables, in gross amounts (row 68 + 69), of which:	67		
-Claims immobilized in Lei and expressed in Lei, the settlement of which is based on the course of a currency (from account 267)	68		
-immobilized receivables in foreign currency (from account 267)	69		
Commercial receivables, advances to suppliers and other accounts assimilated in gross amounts (account 4092 + 411 + 413 + 418), of which:	70		
-Commercial receivables in relation to non-affiliated entities, advances granted to non-affiliated non-resident suppliers and other unassimilated accounts, in gross amounts in relation to non-resident non-affiliated ones (from Account 4092 + from account 411 + from account 413 + from account 418)	71		
-Commercial receivables in relation to affiliated entities, advances granted to non-affiliated non-resident suppliers and other unassimilated accounts, in gross amounts in relation to non-resident affiliated ones (from Account 4092 + from account 411 + from account 413 + from account 418)	72		
Commercial claims not received by the deadline (from Account 4092 + from account 411 + from account 413)	73		

Claims related to staff and assimilated accounts (Account 425 + 4282)	74		
Claims in relation to the social insurance budget and the State budget (from Account 431 + 437 + 4382 + 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482), (row 76 to 80), of which:	75		
-Claims in relation to the social insurance budget (Account 431 + 437 + 4382)	76		
-Claims in relation to the state budget (Account 441 + 4424 + 4428 + 444 + 446)	77		
- subventions to be received (account 445)	78		
-Special funds-taxes and assimilated payments (Account 447)	79		
-Other claims in relation to the State budget (Account 4482)	80		
Entity's claims in relationships with group entities (Account 451)	81		
-Claims with non-resident affiliated entities (from Account 451), of which:	82		
- Claims in relation to the social insurance budget and the state budget not received at the prescribed time (from Account	83		
Claims in relation to the social insurance budget and the State budget not received until the established term (from Account 431 + from account 437 + from account 4382 + from account 441 + from account 4424 + from account 4428 + from account 444 + from account 445 + from account 446 + from account 447 + from account 4482)	84		
Receivables from operations with derived instruments (account 4615 + 4616)	85		
Other receivables (account 453 + 456 + 4582 + 461 + 471 + 473), (row 87 to 89), of which:	86		
-Settlements with associated entities and jointly controlled entities, settlements with shareholders on capital and	87		

settlements in joint operations (Account 452 + 456 + 4582)			
-Other claims in relation to natural persons and legal persons other than claims in relation to public institutions (State institutions) (from Account 461 + from account 471 + from account 473)	88		
-The amounts taken from account 542 "Treasury advances" representing the Treasury advances, granted according to the law and unsettled by 30 June (from Account 461)	89		
- interests to be received (account 5187), of which:	90		
- from non-residents	91		
Value of loans to entities	92		
Short-term investments in gross amounts (Account 503 + 505 + 506 + from account 508) (row 94 la 98 + 99 + 100), of which	93		
-listed shares issued by residents	94		
-unquoted shares issued by residents	95		
-Social parties issued by residents	96		
-Bonds issued by residents	97		
-Shares and units of funds issued by resident collective investment undertakings, of which:	98		
- shares	98.1		
- fund units	98.2		
-Bonds issued by non-residents	99		
-Bonds issued by non-residents	100		
Other values to be received (account 5113 + 5114)	101		
Balance in lei and in currency (row 103 + 104), of which:	102		
- in lei (account 5311)	103		
- in foreign currency (account 5314)	104		

Current accounts in banks in lei and in foreign currency (Row 106 + 108), of which:	105		
- in lei (account 5121), of which:	106		
-Current accounts in LEI opened to non-resident banks	107		
- in foreign currency (account 5124), of which:	108		
-Current accounts in currency opened to non-resident banks	109		
Other current accounts in banks and letters of Credit (Row. 111 + 112), of which:	110		
-Amounts in the course of settlement, letters of credit and other securities receivable, in Lei (account 5112 + 5125 + 5411)	111		
-Amounts in the course of settlement and credential in foreign currency (from Account 5125 + 5412)	112		
Debts (row 114 + 117 + 120 + 121 + 125 + 127 + 128 + 133 + 137 + 140 + 141 + 147), of which:	113		
Short-term foreign bank loans (credits received from non-resident financial institutions for which the duration of the credit agreement is less than 1 year) (from Account 519), of which:	114		
- in lei	115		
- in foreign currency	116		
Long-term external bank credits (credits received from non-resident financial institutions for which the duration of the credit agreement is greater than or equal to 1 year) (from Account 162), of which:	117		
- in lei	118		
- in foreign currency	119		
Credits from the State Treasury and related interest (Account 1626 + from account 1682)	120		
Other loans and related interest (Account 166 + 167 + 1685 + 1686 + 1687), (row 122 + 123), of which:	121		

- expressed in Lei, the settlement of which is based on the course of a currency (from account	122		
- in foreign currency	123		
The amount of concessions received (from Account 167)	124		
Commercial debts, advances received from customers and other assimilated accounts, in gross amounts (Account 401 + 403 + 404 + 405 + 406 + 408 + 419), of which:	125		
- external commercial debts, advances received from customers and other assimilated accounts, in gross amounts (Account 401 + from account 403 + from account 404 + from account 405 + from account 406 + from account 408 + from account 419)	126		
Debts related to staff and assimilated accounts (Account 421 + 422 + 423 + 424 + 426 + 427 + 4281)	127		
Debts in relation to the social insurance budget and the State budget (from Account 431 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481), (row 129 to 132), of which:	128		
- debts in relation to the social insurance budget (Account 431 + 437 + 4381)	129		
- debts in relation to the state budget (Account 441 + 4423 + 4428 + 444 + 446)	130		
-Special funds-taxes and assimilated payments (Account 447)	131		
-Other debts in relation to the State budget (Account 4481)	132		
Entity's debts in relationships with group entities (Account 451), of which:	133		
-Debts with non-resident ²⁾ affiliated entities (from Account 451), of which:	134		
-With an initial maturity of more than one year	135		
-Commercial liabilities with non-resident affiliated entities irrespective of maturity (from Account 451)	136		
Amounts due to shareholders/associates (Account 455), of	137		

which:			
-Amounts due to shareholders/members of individuals	138		
-Amounts due to shareholders/members of juridical person	139		
Debts from operations with derived instruments (account 4625 + 4626)	140		
Other debts (account 269 + 452 + 456 + 457 + 4581 + 462 + 472 + 473 + 478 + 509), (row 142 to 146), of which:	141		
-Settlements with associated entities and jointly controlled entities, settlements with shareholders on capital, dividends and settlements in joint operations (account 452 + 456 + 457 + 4581)	142		
- Other debts in relation to natural persons and legal persons other than claims in relation to public institutions (State institutions) ³⁾ (from Account 462 + from account 472 + from account 473)	143		
-Unpaid subsidies on income (from account 472)	144		
-Payments to be made for financial assets and short-term investments (account 269 + 509)	145		
Incomes in advance afferent to assets received by transfer from clients (account 478)	146		
- interests to be paid (account 5186), of which:	147		
- To non-residents	148		
Amount of loans received from entities	149		
Subscribed and paid-up capital (account 1012), of which:	150		
- quoted shares ⁴⁾	151		
- not-quoted shares ⁵⁾	152		
- social parts	153		
- subscribed capital paid by non-residents (from account 1012)	154		
Patents and licenses (from Account 205)	155		

IX. Information on expenditure with collaborators	No. row	30 June previous year		30 June Current year	
A	B	1		2	
Expenses with collaborators (Account 621)	156				
X. Paid-up capital stock	No. row	30 June previous year		30 June Current year	
		Amount (col. 1)	% (Col. 2)	Amount (col. 3)	% (Col. 4)
Paid-up capital (account 1012) ⁶⁾ (row 158 + 162 to 164), of which:	157		X		X
-held by state-owned companies, of which:	158				
-with full state capital;	159				
-With a majority state capital;	160				
-with state minority capital;	161				
-owned by private equity companies	162				
-owned by natural persons	163				
-Owned by other entities	164				
XI. Receivables taken over by transfer from legal entities (****)	No. row	Amounts			
A	B	Previous Reporting period		Previous Reporting period	
-Receivables taken over by transfer from affiliated legal entities	165				
Receivables taken over by transfer from affiliated legal entities	166				
Receivables taken over by transfer from legal persons (at acquisition cost), of which:	167				
Receivables taken over by transfer from affiliated legal entities	168				
XII. Interim distribution of dividends according to Law No. 163/2018	169				

- Interim dividends Allocated	170		
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*) Subsidies to stimulate employment (transfers from the state budget to the employer) are the amounts granted to employers for the payment of graduates of educational institutions, stimulation of unemployed people in employment Before the expiry of the unemployment period, the stimulation of employers who work for an indefinite period unemployed in the age of over 45 years, unemployed family-only families or unemployed persons who within 3 years from the date of employment meet The conditions for requesting partial early retirement or retirement pension, or for other situations stipulated by the legislation in force on the unemployment insurance system and boosting employment.

**) Will be completed with the expenditure incurred for the research-development activity, namely 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 modifications and additions.

***) Innovation expenditure shall be determined in accordance with Regulation (EC) no. 1.450/2004 of the Commission of 13 August 2004 implementing Decision No 1.608/2003/EC of the European Parliament and of the Council on the production and development of Community statistics on innovation, published in the Official Journal of the European Union, L series No. 267 of 14 August 2004.

****) For claims taken by the transfer from legal persons, both their nominal value and their acquisition cost shall be completed.

For the status of "affiliated legal persons", the provisions of the tax code, with subsequent amendments and additions, shall be considered.

1) rents paid for occupied land and commercial premises belonging to private owners or public administration units, including rents for the use of water gloss for recreation purposes or other purposes, shall be included. Fishing, etc.)

2) The value stated in the row "liabilities with non-resident affiliated entities (from Account 451), of which: "is not calculated by summing the values of rows" with an initial maturity of more than one year "and" commercial liabilities with non-resident affiliated entities irrespective Maturity (from Account 451) ".

3) in the category "other liabilities in relation to natural persons and legal persons other than liabilities in relation to public institutions (State institutions)" No subsidies on existing income in account balance 472 shall be entered.

4) Securities conferring proprietary rights on entities, which are negotiable and traded, according to the law.

5) Securities conferring proprietary rights on entities which are not traded.

6) in section "X. Share Capital shed "at Row 158-164 in col. 2 and col. 4 The entities shall enter the percentage corresponding to the share capital held in the total share capital paid in row 157.

In the "Informative data" form (CODE 30), in rows 01, 02 and 03 column 1, entities under sub-units shall enter the figure 1, irrespective of their number.

Row 03 Column 1 of the Information data form shall be completed only by entities which at the end of the reporting period have not recorded any profit or loss (financial zero result).

In the rows of overdue payments in the Information data form (CODE 30), the amounts that on 30 June exceeded the payment deadlines laid down in contracts or normative acts.

In rows 42-43 of the Information data form (COD 30), the value of tickets granted to employees on the basis of the provisions of Law No.no. 165/2018 on the granting of value tickets, with subsequent amendments and additions.

	Drafted
Administrator	Name and surname.
Name and surname.	Quality
Signature	Signature
	Registration number in the professional body

Half-yearly accounting reports shall be signed by the persons in law, comprising their name in their clear.

The row corresponding to the quality of the person who drew up the half-yearly accounting report shall be completed as follows:

-economic director, Chief Accountant or other person empowered to perform this function, according to the law; Or

-Natural or legal persons, authorized under the law, members of the body of the accountants and authorized accounting officers in Romania, according to the law.

Form "INFORMATIVE DATA" (Code 30) from Annex no.1 to the ASF Instruction no.2/2019

INFORMATIVE DATA
on the 30th of June

code 30		- lei -			
I. Data on the result recorded		No.row	Units No.	Amounts	
A		B	1	2	
Units that have registered profit		01			
Units that have registered loss		02			
Units that have not registered any profit or loss		03			
II. Data on overdue payments		No.row	Total (col. 2 + 3)	Of which: For current activity	For investment activities
A		B	1	2	3
Outstanding Payments-Total (row 05 + 09 + 15 to 19 + 23),of which:		04			
Outstanding Suppliers -Total (row 06 to 08), of which:		05			
- over 30 days		06			
-Over 90 days		07			
-Over 1 year		08			
Outstanding obligations towards the social insurance budget- Total (row 10 to 14), of which:		09			
-Contributions for State social insurance due to employers, employees and other assimilated persons		10			
-Contributions to the Social Health Insurance Fund		11			
-Contribution for the supplementary pension		12			

- Contributions to the unemployment insurance budget	13			
-Other social debts	14			
Outstanding obligations to the budgets of special funds and other funds	15			
Outstanding obligations towards other lenders	16			
Taxes and unpaid fees at the deadline set by the State budget	17			
Taxes and unpaid fees at the time limit set at local budgets	18			
Bank loans defaulted to maturity-total (row 20 to 22), of which:	19			
-Overdue after 30 days	20			
-Overdue after 90 days	21			
-Overdue after 1 year	22			
Outstanding Interest	23			
III. Average number of employees	No.row	30th of June Preceding year	30th of June Current year	
A	B	1	2	
Average number of employees	24			
Actual number of existing employees at the end of the period, respectively on 30 June	25			
IV. Fees paid during the reporting period. Cased subsidies and outstanding claims	No.row	Amounts		
A	B	1		
Fees paid during the reporting period for goods in the public domain, received in concession, of which:	26			
-Royalties for public goods paid to the State budget	27			
Mining fee paid to the State budget	28			
Oil fee paid to the State budget	29			
Rents paid during the reporting period for lands ¹⁾	30			

Gross income from services paid to non-resident persons, of which:	31		
-Tax due to the State budget	32		
Gross income from services paid to non-resident persons in the Member States of the European Union, of which:	33		
-Tax due to the State budget	34		
Subsidies received during the reporting period, of which:	35		
Subsidies received during the reporting period of afferent assets, of which:	36		
-income subsidies, of which:	37		
- subventions from the stimulation of labour force*)	38		
Outstanding claims, which have not been received at the time limits laid down in commercial contracts and/or in the normative acts in force, of which:	39		
-Outstanding claims from entities in the majority or whole state sector	40		
-Outstanding claims from private sector entities	41		
V. Value Tickets	No.row	Amounts	
A	B	1	
Value tickets granted to employees	42		
Value tickets granted to other categories of beneficiaries other than employees	43		
VI. Expenditure incurred for the research and development activity **)	No.row	30 June previous year	30 June Current year
A	B	1	2
Research and development expenditures	44		
- according to financing sources of which:	45		
-From public funds	46		

-From private funds	47		
-By nature of expenditure of which:	48		
- current expenses (account	49		
- capital expenses	50		
VII. Innovation expenditure ***)	No.row	30 June previous year	30 June Current year
A	B	1	2
Innovation expenditures ***)	51		
VIII. Other information	No.row	30 June previous year	30 June Current year
A	B	1	2
-Advances granted for intangible assets (account 4094)	52		
-Advances granted for tangible assets (account 4093)	53		
Financial assets, in gross amounts (row (row 55 + 63), of which:	54		
Shares held at affiliated entities, participation interests, other restrained securities and bonds, in gross amounts (row 56 to 60 + 61 + 62), of which	55		
-listed shares issued by residents	56		
-unquoted shares issued by residents	57		
-Social parties issued by residents	58		
-Bonds issued by residents	59		
-Shares and units of funds issued by resident collective investment undertakings, of which: 60.1 + 60.2), of which:	60		
- shares	60.1		
- fund units	60.2		
-Shares and social parties issued by non-residents	61		

-Bonds issued by non-residents	62		
Fixed receivables, in gross amounts (row 64 + 65), of which:	63		
- Fixed receivables, in lei and expressed in lei, whose payment will be done according to currency exchange (from account 267)	64		
-immobilized receivables in foreign currency (from account 267)	65		
Commercial debts, advances granted to suppliers and other assimilated accounts, in gross amounts (account 4092 + 411 + 413 + 418), of which:	66		
- external commercial debts, advances received from customers and other assimilated accounts, in gross amounts (Account 4092 + from account 411 + from account 413 + from account 418)	67		
Commercial claims not received by the deadline (from Account 4092 + from account 411 + from account 413)	68		
Claims related to staff and assimilated accounts (Account 425 + 4282)	69		
Claims in relation to the social insurance budget and the State budget (from Account 431 + 437 + 4382 + 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482), (row 71 to 75), of which:	70		
-Claims in relation to the social insurance budget (Account 431 + 437 + 4382)	71		
- Fiscal claims in relation to the state budget (Account (account 441 + 4424 + 4428 + 444 + 446)	72		
- subventions to be received (account 445)	73		
-Special funds-taxes and assimilated payments (account 447)	74		
-Other claims in relation to the State budget (account 4482)	75		
Entity's claims in relationships with group entities (Account 451)	76		
Claims in relation to the social insurance budget and the State budget not received until the established term (from Account 431 + from account 437 + from account 4382 + from account 441 + from account 4424 + from account 4428 + from account 444 + from account 445 + from account 446 + from account	77		

447 + from account 4482)			
Receivables from operations with derived instruments (account 4615 + 4616)	78		
Other receivables (account 453 + 456 + 4582 + 461 + 471 + 473), (row 80 to 82), of which:	79		
-Settlements with associated entities and jointly controlled entities, settlements with shareholders on capital and settlements in joint operations (Account 452 + 456 + 4582)	80		
-Other claims in relation to natural persons and legal persons other than claims in relation to public institutions (State institutions) (from Account 461 + from account 471 + from account 473)	81		
-The amounts taken from account 542 "Treasury advances" representing the Treasury advances, granted according to the law and unsettled by 30 June (from Account 461)	82		
- interests to be received (account 5187), of which:	83		
- from non-residents	84		
Value of loans to entities	85		
Short-term investments in gross amounts (Account 503 + 505 + 506 + from account 508) (row 87 la 91 + 92 + 93), of which	86		
-listed shares issued by residents	87		
-unquoted shares issued by residents	88		
-Social parties issued by residents	89		
-Bonds issued by residents	90		
-Shares and units of funds issued by resident collective investment undertakings, of which: 91.1 + 91.2), of which:	91		
- shares	91.1		
- fund units	91.2		
-Bonds issued by non-residents	92		

-Bonds issued by non-residents	93		
Other values to be received (account 5113 + 5114)	94		
Balance in lei and in currency (row 96 + 97), of which:	95		
- in lei (account 5311)	96		
- in foreign currency (account 5314)	97		
Current accounts in banks in lei and in foreign currency (Row 99 + 101), of which:	98		
- in lei (account 5121), of which:	99		
-Current accounts in LEI opened to non-resident banks	100		
- in foreign currency (account 5124), of which:	101		
-Current accounts in currency opened to non-resident banks	102		
Other current accounts in banks and letters of Credit (Row. 104 + 105), of which:	103		
-Amounts in the course of settlement, letters of credit and other securities receivable, in Lei (account 5112 + 5125 + 5411)	104		
-Amounts in the course of settlement and credential in foreign currency (from Account 5125 + 5412)	105		
Debts (row 107 + 110 + 113 + 116 + 119 + 123 + 125 + 126 + 131 + 132 + 135 + 141), of which:	106		
External bank credits on short term (from account 519 (row 108 + 109), of which:	107		
- in lei	108		
- in foreign currency	109		
Interests afferent to external bank credits on short term (from account 5198) (row 111 + 112), of which:	110		
- in lei	111		
- in foreign currency	112		
External bank credits on long term (row 114 + 115), of which:	113		

- in lei	114		
- in foreign currency	115		
Interests afferent to external bank credits on short term (from account 1682) (row 117 + 118), of which:	116		
- in lei	117		
- in foreign currency	118		
Other loans and related interest (Account 166 + 167 + 1685 + 1686 + 1687), (row 120 + 121), of which:	119		
- expressed in Lei, the settlement of which is based on the course of a currency (from account	120		
- in foreign currency	121		
The amount of concessions received (from Account 167)	122		
Commercial debts, advances received from customers and other assimilated accounts, in gross amounts (Account 401 + 403 + 404 + 405 + 408 + 419), of which:	123		
- external commercial debts, advances received from customers and other assimilated accounts, in gross amounts (Account 401 + from account 403 + from account 404 + from account 405 + from account 408 + from account 419)	124		
Debts related to staff and assimilated accounts (Account 421 + 423 + 424 + 426 + 427 + 4281)	125		
Debts in relation to the social insurance budget and the State budget (from Account 431 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481), (row 127 to 130), of which:	126		
- debts in relation to the social insurance budget (Account 431 + 437 + 4381)	127		
- debts in relation to the state budget (Account 441 + 4423 + 4428 + 444 + 446)	128		
-Special funds-taxes and assimilated payments (Account 447)	129		
-Other debts in relation to the State budget (Account 4481)	130		
Entity's debts in relationships with group entities (Account 451)	131		

Amounts due to shareholders/associates (Account 455), of which:	132		
- -Amounts due to shareholders/members of individuals	133		
- -Amounts due to shareholders/members of juridical person	134		
Other debts (account 269 + 452 + 456 + 457 + 4581 + 462 + 472 + 473 + 478 + 509), (row 136 to 140), of which:	135		
-Settlements with associated entities and jointly controlled entities, settlements with shareholders on capital, dividends and settlements in joint operations (account 452 + 456 + 457 + 4581)	136		
- other debts related to individuals and juridical people, other than debts related to public institutions (state institutions) (from account 462 + from account 472 + from account 473)	137		
-Unpaid subsidies on income (from account 472)	138		
-Payments to be made for financial assets and short-term investments (account 269 + 509)	139		
Incomes in advance afferent to assets received by transfer from clients (account 478)	140		
- interests to be paid (account 5186)	141		
Amount of loans received from entities	142		
Subscribed and paid-up capital (account 1012), of which:	143		
- quoted shares ³⁾	144		
- not-quoted shares ⁴⁾	145		
- social parts	146		
- subscribed capital paid by non-residents (from account 1012)	147		
Patents and licenses (from Account 205)	148		
IX. Information on expenditure with collaborators	No.row	30 June previous year	30 June Current year
A	B	1	2

Expenses with collaborators (Account 621)	149				
X. Paid-up capital stock	No.row	30 June previous year		30 June Current year	
		Amount (col. 1)	% (Col. 2)	Amount (col. 3)	% (Col. 4)
Paid-up capital (account 1012) ⁵⁾ (row 151 + 155 to 157), of which:	150		X		X
-held by state-owned companies, of which:	151				
-with full state capital;	152				
-With a majority state capital;	153				
-with state minority capital;	154				
-owned by private equity companies	155				
-owned by natural persons	156				
-Owned by other entities	157				
XI. Receivables taken over by transfer from legal entities ****)	No.row	Amounts			
A	B	Previous Reporting period	Previous Reporting period		
-Receivables taken over by transfer from affiliated legal entities	158				
Receivables taken over by transfer from affiliated legal entities	159				
Receivables taken over by transfer from legal persons (at acquisition cost), of which:	160				
Receivables taken over by transfer from affiliated legal entities	161				

*) Subsidies to stimulate employment (transfers from the state budget to the employer) are the amounts granted to employers for the payment of graduates of educational institutions, stimulation of unemployed people in employment Before the expiry of the unemployment period, the stimulation of employers who work for an indefinite period unemployed in the age of over 45 years, unemployed family-only families or unemployed persons who within 3 years from the date of employment meet The conditions for requesting partial early retirement or retirement pension, or for other situations stipulated by the legislation in force on the unemployment insurance system and boosting employment.

**) Will be completed with the expenditure incurred for the research-development activity, namely 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 modifications and additions.

***)The innovation expenditure shall be determined in accordance with Regulation (EC) 1.450/2004 Commission of 13 August 2004 implementing Decision No 1.608/2003/EC of the European Parliament and of the Council on the production and development of Community statistics on innovation, published in the Official Journal of the European Union, L series No. 267 of 14 August 2004.

****) For claims taken by the transfer from legal persons, both their nominal value and their acquisition cost shall be completed.

For the status of "affiliated legal persons", the provisions of the tax code, with subsequent amendments and additions, shall be considered.

1) rents paid for occupied land and commercial premises belonging to private owners or public administration units, including rents for the use of water gross for recreation purposes or other purposes, shall be included. Fishing, etc.)

2) in the category "other liabilities in relation to natural persons and legal persons other than liabilities in relation to public institutions (State institutions)" No subsidies on existing income in account balance 472 shall be entered.

3) Securities conferring proprietary rights on entities, which are negotiable and traded, according to the law.

4) Securities conferring proprietary rights on entities which are not traded.

5) In section "X.Paid Up capital stock" in row 151-164 in col. 2 and col. 4 The entities shall enter the percentage corresponding to the share capital held in the total share capital paid in row 150.

In the "Informative data" form (CODE 30), in rows 01, 02 and 03 column 1, entities under sub-units shall enter the figure 1, irrespective of their number.

Row 03 Column 1 of the Information data form shall be completed only by entities which at the end of the reporting period have not recorded any profit or loss (financial zero result).

In the rows of overdue payments in the Information data form (CODE 30), the amounts that on 30 June exceeded the payment deadlines laid down in contracts or normative acts.

In rows 42-43 of the Information data form (COD 30), the value of tickets granted to employees on the basis of the provisions of Law No. no. 165/2018 on the granting of value tickets, with subsequent amendments and additions. .

	Drafted
Administrator	Name and surname.
Name and surname.	Quality
Signature	Signature
	Registration number in the professional body

Half-yearly accounting reports shall be signed by the persons in law, comprising their name in their clear.

The row corresponding to the quality of the person who drew up the half-yearly accounting report shall be completed as follows:

-economic director, Chief Accountant or other person empowered to perform this function, according to the law; Or

-Natural or legal persons, authorized under the law, members of the body of the accountants and authorized accounting officers in Romania, according to the law.