

FINANCIAL SUPERVISORY AUTHORITY

Instruction No.2/2016 on preparation and submission of half-yearly accounting reporting by entities authorized, regulated and supervised by the ASF - the Financial Instruments and Investments Sector.)

In accordance with the provisions of Art .1 Para (2), Art. 2 Para (1) Letters a) and d), Art. 6 Para (2) and Art. 14 of Government Emergency Ordinance No. 93/2012 on the establishment, organization and operation of the Financial Supervisory Authority (ASF), approved as amended and supplemented by Law No. 113/2013, as subsequently amended and supplemented,

Based on the provisions of Art. 4 Para (3) of Accounting Law No. 82/1991, republished, as subsequently amended and supplemented,

further to the deliberations of the Financial Supervisory Authority's Board of 19 July 2016

the **Financial Supervisory Authority** hereby issues this instruction:

Art. 1 – This instruction lays down the system of half-yearly accounting reporting by entities authorized, regulated and supervised by ASF - the Financial Instruments and Investments Sector, hereinafter referred to as *ASF-ASIF*.

Art. 2. – (1) Entities authorized, regulated and supervised by ASF - IFFS shall prepare and submit to ASF - IFFS biannual accounting reports including the following forms, depending on the specifics of each category of entity, as follows:

a) for entities authorized, regulated and supervised by ASF - IFFS applying the provisions of the Rule of the Financial Supervisory Authority no. 39/2015 approving the Accounting Regulations compliant with International Financial Reporting Standards, applicable to entities authorized, regulated and supervised by the Financial Supervisory Authority in the Financial Instruments and Investments Sector, excluding collective investment undertakings which are not incorporated by articles of association:

1. statement of assets, liabilities and equity (code 10) - according to annex no. 1;
2. income statement (code 20) - according to annex no. 1 [letters A](#) or [B](#) (depending on the specifics of the entity);

3. informative data (code 30) - according to annex no. 1;

b) for collective investment undertakings which are not incorporated by articles of association:

1. statement of assets, liabilities and equity (code 10) - according to annex no. 2;
2. income statement (code 20) - according to annex no. 2.

c) for entities authorized, regulated and supervised by ASF - IFFS applying the provisions of the Rule of the Financial Supervisory Authority no. 40/2015 approving the Accounting Regulations on the annual financial statements and annual consolidated financial statements, applicable to entities authorized, regulated and supervised by the

Financial Supervisory Authority - the Financial Instruments and Investments Sector, namely traders and investment advisors:

1. statement of assets, liabilities and equity (code 10) - according to annex no. 3;
2. profit and loss account (code 20) - according to annex no. 3;
3. informative data (code 30) - according to annex no. 3.

(2) A copy of the biannual accounting reporting referred to in para. (1) shall also be submitted to the territorial units of the Ministry of Finance.

Art. 3. – (1) The form "Statement of assets, liabilities and equity" presents, in synthetic form, the elements of assets, liabilities and equity, grouped by nature and liquidity, i.e. by nature and chargeability.

(2) The form referred to in para. (1) is prepared based on the trial balance of synthetic accounts on 30 June, made in agreement with balances in the analytical accounts balance, concluded after registration of all documents in which the financial and accounting operations for the reporting period have been recorded.

Art. 4. – (1) The form "Income statement"/"Profit and loss account" includes the net turnover, income realized and expenditure incurred and financial results obtained (profit or loss), taken from the income and expenditure accounts included in the trial balance on 30 June.

(2) Data reported in the form referred to in para. (1) are cumulative from the beginning of the year to the end of the reporting period.

(3) Entities shall register in row 19 "Salaries and compensations" in the form A. "Income statement", row 33 "Salaries" in the form B. "Income statement" and, respectively, row 19 "Salaries and compensations" in the form "Profit and loss account", all expenses representing salary rights. The same rows will include the equivalent value of meal tickets granted to employees pursuant to Law [no. 142/1998](#) on granting meal tickets, with subsequent amendments and additions.

(4) Information representing the equivalent value of meal tickets granted to employees are also presented in row 64 of the form "Informative data" (code 30).

(5) In the form "Informative data", in rows 01 and 02, column 1, entities with subunits subordinated will register the number 1, regardless of their number. In rows on outstanding payments, amounts from the end of the reporting period which exceeded the payment deadlines laid down in contracts or legislation will be registered.

(6) Entities will fill in the biannual accounting reporting forms using the chart of accounts for each category, according to their applicable accounting regulations in force.

Art. 5. - (1) Biannual accounting reports are signed by the persons entitled and by the administrator and the person responsible for the management of the entity and include their name in clear script. The quality of the person that has prepared the biannual accounting reports is filled in as follows:

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

b) natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

(2) *Person empowered to fulfill this position* means any person employed under the law, who fulfills the conditions set out in the Accounting Law no. 82/1991, republished, with further amendments and additions.

(3) Entities with branches or subunits without legal personality subordinated shall verify and centralize their trial balances, preparing the biannual accounting reports.

(4) Subunits opened in Romania by companies' resident in countries EES had no obligation to ASF transmission biannual accounting reporting.

Art. 6. - (1) Entities shall fill in the identification data, the name of the entity, address, telephone number and number of registration with the trade register, data on the appropriate classification in the ownership form, according to appendix no. 4, as well as the unique registration code, legibly, and the activity code, without using abbreviations or initials.

(2) Failure to properly fill in in the first page the form "Statement on assets, liabilities and equity" of data referred to in paragraph (1) shall result in the impossibility to identify the entity and, consequently, it is considered that the biannual accounting reporting hasn't been submitted.

(3) Entities shall fill in the code on the activity carried out, according to the National Classification of Economic Activities - NACE, approved by Order of the President of the National Institute of Statistics no. 337/2007 updating the National Classification of Economic Activities - NACE. If the entity carries out several activities, the code of the main activity is registered, which defines the profile of the entity (respectively NACE code of activity that prevails).

Art. 7. - (1) Biannual accounting reports mentioned in art. 2 shall be submitted to the headquarters of the Financial Supervisory Authority, as well as at the headquarters of territorial units of the Ministry of Finance, within 2 months from the end of the reporting period.

(2) Forms that make up the biannual accounting reports are completed in lei. This unit of measure is registered in each form.

(3) Entities which from establishment and until the end of the reporting period have not carried out activity shall submit an affidavit of the administrator or of the person responsible for managing the entity, within the deadline referred to in paragraph (1), which shall include all the identification data, i.e.:

- a) full name, according to the certificate of registration;
- b) complete address and telephone number;
- c) number of registration with the trade register and the activity code;
- d) tax code/unique registration code;
- e) share capital.

Entities undergoing liquidation according to legal provisions applicable shall also submit a similar statement.

(4) Management companies shall prepare and submit biannual accounting reports for collective investment undertakings they manage, separately from their own biannual accounting reports.

(5) For collective investment undertakings which are not incorporated by articles of association, the biannual accounting reports shall be prepared and submitted only at the headquarters of ASF by management companies, separately from the biannual accounting reports.

Art. 8. - The electronic format of biannual accounting reports, containing the necessary paperwork and verification software with the related user documentation, is

obtained by using the assistance program elaborated by the Ministry of Finance, which is available to entities free of charge at its territorial units or can be downloaded from the website of the National Administration for Fiscal Administration.

Art. 9. - Failure to observe this instruction shall be sanctioned in accordance with the provisions of Title X of Law no. 297/2004 on the capital market, with subsequent amendments and additions, and Chapter VI of the Accounting Law no. 82/1991, republished, with further amendments and additions.

Art. 10 – Annexes no. 1-4 are an integral part of this instruction.

Art. 11. - On the date of entry into force of this instruction, the Instruction of the National Securities Commission no. 5/2006 regarding the biannual accounting reports of entities authorized, regulated and supervised by the National Securities Commission, approved by Order of the National Securities Commission no. 70/2006, with subsequent amendments and additions, shall be repealed.

Art. 12 - This instruction shall be published in the Official Journal of Romania, Part I and in the Bulletin of the Financial Supervisory Authority and also on its website, and shall enter into force following its publication in the Official Journal of Romania.

The President of the Financial Supervisory Authority,
Mișu Negrițoiu

Bucharest, 20.07.2016

No. 2

ACCOUNTING REPORTING FORMAT ON 30 JUNE ... FOR ENTITIES
AUTHORIZED, REGULATED AND SUPERVISED BY ASF - IFFS, EXCLUDING
COLLECTIVE INVESTMENT UNDERTAKINGS WHICH ARE NOT
INCORPORATED BY ARTICLES OF ASSOCIATION

STATEMENT OF ASSETS, LIABILITIES AND EQUITY
on 30 June

code 10		- lei -		
Item name		Row no.	Balance on:	
			1 January	30 June
A		B	1	2
A.	FIXED ASSETS			
	I. INTANGIBLE ASSETS (acc. 203 - 2803 – 2903 + 205 + 208 - 2805 - 2808 - 2905 - 2906 - 2908 + 2071+ 4094)	01		
	II. PROPERTY, PLANT AND EQUIPMENT (acc. 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 (acc. 241 - 284 - 294)	03		
	IV. FINANCIAL FIXED ASSETS (acc.261 – 2961 + 2671 + 2672 – 2965 + 262 + 263 – 2962 + 2673 + 2674 – 2967 + 265 – 2964 + 2675* + 2676* + 2677 + 2678* + 2679* - 2966* - 2969*)	04		
	FIXED ASSETS - TOTAL (rows 01 to 04)	05		
B.	CURRENT ASSETS			
	I. INVENTORY (acc. 302 + 303 +/- 308 + 322 + 323 + 351 - 392 – 395 + 311 + 332 - 394 – 3952 + 4091)	06		
	II. RECEIVABLES (The amounts to be received after more than one year must be shown separately for each item) (acc. 2675* + 2676* + 2678* + 2679* - 2966* - 2969* + 411 + 413 + 418 – 491 + 4092 + 451** - 495* + 452** – 4953 + 4615 + 4616 + 425 + 4282 + 431** + 437** + 4382 + 441** + 4424 + 4428** + 444** + 445 +	07		

	446** + 447** + 4482 + 4582 + 461 + 473** - 496 + 5187 + 456 - 495*)			
	III. SHORT-TERM INVESTMENTS (acc. 503 + 505 + 506 + 507 + of acc. 508 – 591 - 593- 595 - 596 - 598 + 5113 + 5114)	08		
	IV. CASH AT BANK AND IN HAND (of acc. 508 + acc.5112 + 512 + 531 + 532 + 541 + 542)	09		
	CURRENT ASSETS - TOTAL (rows 06 to 09	10		
C.	ACCRUED EXPENSES (acc. 471) (rows 12+13)	11		
	1. Amounts to resume in a period of up to one year (of acc. 471*)	12		
	2. Amounts to resume in a period higher than one year (of acc. 471*)	13		
D.	LIABILITIES: AMOUNTS TO BE PAID IN A PERIOD OF UP TO ONE YEAR (acc. 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***+ 4625 + 4626 + 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*** + 457 + 4581 + 462 + 473*** + 509 + 5186 + 5193 + 5194 + 5195 + 5196 + 5197)	14		
E.	NET CURRENT ASSETS/NET CURRENT LIABILITIES (rows 10+12-14-21-24-27)	15		
F.	TOTAL ASSETS LESS CURRENT LIABILITIES (rd. 05+13+15)	16		
G.	DEBTS: AMOUNTS TO BE PAID IN A PERIOD OF MORE THAN ONE YEAR (acc. 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*** + 4625 + 4626 +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)	17		
H.	PROVISIONS (acc. 1517 + 1511 + 1512 + 1513 + 1514 + 1518)	18		
I.	DEFERRED INCOME (rows 20+23+26)	19		

	1. Investment subsidies (acc. 475) (rows 21+22)	20		
	1.1 Amounts to resume in a period of up to one year (of acc. 475*)	21		
	1.2 Amounts to resume in a period higher than one year (of acc. 475*)	22		
	2. Deferred income (acc. 472) (rows 24+25)	23		
	2.1 Amounts to resume in a period of up to one year (of acc. 472*)	24		
	2.2 Amounts to resume in a period higher than one year (acc. 472*)	25		
	3. Revenue received in advance for assets transferred from customers (acc. 478) (rows 27+28)	26		
	3.1 Amounts to resume in a period of up to one year (of acc. 478*)	27		
	3.2 Amounts to resume in a period higher than one year (of acc. 478*)	28		
J.	CAPITAL AND RESERVES			
	I. CAPITAL			
	1. Paid subscribed capital (acc. 1012)	29		
	2. Unpaid subscribed capital (acc. 1011)	30		
	3. Subscribed capital accounting for financial liabilities ² (acc. 1021)	31		
	4. Capital adjustments (acc. 1022)	Balance C	32	
		Balance D	33	
	5. Other elements of equity (acc. 103)	Balance C	34	
		Balance D	35	
	TOTAL (rows 29 + 30 + 31 + 32 - 33 + 34 - 35)	36		
	II. SHARE PREMIUMS (acc. 104)	37		
	III. REVALUATION RESERVES (acc. 105)	38		
	IV. RESERVES			
	1. Legal reserves (acc. 1061)	39		
	2. Statutory or contractual reserves (acc. 1063))	40		
	3. Other reserves (acc. 1068)	41		
	TOTAL (rows 39 to 41)	42		
	Exchange differences on translating individual annual financial statements in a different presentation currency than the functional currency (acc. 1072)	Balance C	43	
		Balance D	44	
	Own shares (acc. 109)	45		

² This account highlights actions that in terms of IAS 32 are financial liabilities.

Earnings related to the sale or cancellation of equity instruments (acc. 141)		46		
Losses related to the issuance, redemption, sale, transfer free of charge or cancellation of equity instruments (acc. 149)		47		
V. RETAINED EARNINGS, EXCEPT THE RETAINED EARNINGS COMING FROM THE ADOPTION FOR THE FIRST TIME OF IAS 29 (acc. 117)	Balance C	48		
	Balance D	49		
VI. RETAINED EARNINGS, COMING FROM THE ADOPTION FOR THE FIRST TIME OF IAS 29 (acc. 118)	Balance C	50		
	Balance D	51		
VII. PROFIT OR LOSS AT THE END OF THE REPORTING PERIOD (acc. 121)	Balance C	52		
	Balance D	53		
Distribution of profit (acc. 129)		54		
EQUITY - TOTAL (rows 36 +37 + 38 + 42 + 43 - 44 - 45 + 46 - 47 + 48 - 49 + 50 - 51 + 52 - 53 - 54)		55		

*) 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

Biannual accounting reports are signed by the persons entitled, including their name in clear script.

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

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

- natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

A. INCOME STATEMENT

on June 30

(format used by all entities, with the exception of undertakings for collective investment established by Articles of Association)

code 20		- lei -		
Name of the indicators		Row no.	Reporting period	
			Previous year	Current year
A		B	1	2
1.	Net turnover (rows 02+03)	01		
	Income from current activity (acc. 704+705+706+708)	02		
	Income from operational subsidies related to turnover (acc.7411)	03		
2.	Income from the production of fixed assets and real estate investments (rows 05+06)	04		
	Income from the production of tangible and intangible assets (acc.721+722)	05		
	Income from the production of real estate investments (acc. 725)	06		
3.	Income from fixed assets (or disposal groups) held for sale acc. 753)	07		
4.	Income from the revaluation of tangible and intangible assets (acc. 755)	08		
5.	Income from real estate investments (acc. 756)	09		
6.	Income from biological assets and agricultural produce (acc. 757)	10		
7.	Income from operational subsidies (acc.7412+7413+7414+7415+7416+7417+7419)	11		
8.	Other operating income (acc. 758)	12		
	- of which, income from investment subsidies (acc. 7584)	13		
OPERATING INCOME - TOTAL (rd. 01 + 04 + 07 to 12)		14		
9.	Expenditure on consumables (acc.602)	15		
	Other material expenses (acc. 603 + 604)	16		
	Expenses on energy and water (acc. 605)	17		
10.	Personnel expenses (rows 19+20), of which:	18		

	a) Salaries and compensations (acc. 641 + 642 + 643 + 644)	19		
	b) Expenses on insurance and social protection (acc. 645)	20		
11.	a) Value adjustments on intangible assets, tangible assets, real estate investments and biological assets measured at cost (rows 22-23)	21		
	a.1) Expenditure (acc. 6811 + 6813 + 6816 + 6817)	22		
	a.2) Income (acc. 7813 + 7816)	23		
	b) Value adjustments on current assets (rows 25-26)	24		
	b.1) Expenditure (acc. 654 + 6814)	25		
	b.2) Income (acc. 754 + 7814)	26		
12.	Other operating expenses (rows 28 to 36)	27		
	15.1. Expenses on external services (acc. 611 + 612 + 613 + 614 + 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628)	28		
	15.2. Expenses with other taxes, duties and assimilated payments (acc. 635)	29		
	15.3. Expenses on environmental protection (acc. 652)	30		
	15.4. Expenses related to fixed assets (or disposal groups) held for sale (acc. 653)	31		
	15.5. Expenses from the revaluation of tangible and intangible assets (acc. 655)	32		
	15.6. Expenses for housing investment (acc. 656)	33		
	15.7. Expenses on biological assets and agricultural produce (acc. 657)	34		
	15.8. Expenses related to calamities and other similar events (acc. 6587)	35		
	15.9. Other expenses (acc. 6581 + 6582 + 6583 + 6585 + 6588)	36		
	Adjustments on provisions (rows 38-39)	37		
	- Expenditure (acc. 6812)	38		
	- Income (acc. 7812)	39		
OPERATING EXPENSES - TOTAL (rows 15 + 16 + 17 + 18 + 21 + 24 + 27 + 37)		40		
OPERATING PROFIT OR LOSS:				
	- Profit (rows 14-40)	41		
	- Loss (rows 40-14)	42		
13.	Income from shares held in subsidiaries (acc. 7611)	43		
14.	Income from shares in associates and jointly controlled entities (acc. 7612)	44		

15.	Income from operations with securities and other financial instruments (acc. 762)	45		
16.	Income from derivatives operations (acc. 763)	46		
17.	Income from foreign exchange differences (acc. 765)	47		
18.	Interest income (acc. 766*)	48		
	- of which, income from group entities	49		
19.	Income from operational subsidies for interest due (acc. 7418)	50		
20.	Income from short-term financial investments (acc. 7615)	51		
21.	Other financial income (acc.7616 + 7617 + 764 + 767 + 768)	52		
FINANCIAL INCOME - TOTAL (rd. 43 + 44 + 45 + 46+ 47 + 48 + 50 + 51+52)		53		
22.	Value adjustments on financial fixed assets and financial investments held as current assets (rd. 55 - 56)	54		
	- Expenditure (acc. 686)	55		
	- Income (acc. 786)	56		
23.	Expenses on operations with securities and other financial instruments (acc. 661)	57		
24.	Losses relating to derivatives (acc.6643)	58		
25.	Interest charges (acc. 666*)	59		
	- of which, expenses in relation to group entities	60		
26.	Other financial expenses (acc. 663 + 6641 + 6642 + 665 + 667 + 668)	61		
FINANCIAL EXPENSES - TOTAL (rd. 54+57+58+59+61)		62		
FINANCIAL PROFIT OR LOSS:				
	- Profit (rows 53-62)	63		
	- Loss (rows 62-53)	64		
TOTAL INCOME (rows 14+53)		65		
TOTAL EXPENDITURE (rows 40+62)		66		
27.	GROSS PROFIT OR LOSS:			
	- Profit (rows 65-66)	67		
	- Loss (rows 66-65)	68		
28.	Current income tax (acc. 691)	69		
29.	Deferred income tax (acc. 692)	70		
30.	Income from the deferred income tax (acc. 792)	71		
31.	Other taxes not shown on the above items (acc. 698)	72		
32.	NET PROFIT OR LOSS OF THE REPORTING PERIOD:			

	- Profit (rows 67- 69 -70 + 71 - 72)	73		
	- Loss (rows 68 + 69 +70 - 71 + 72) (rows 69+70 + 72 - 67 - 71)	74		

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

In row 19 - to include the rights of collaborators, established by labor laws which are taken from the debit side of the account 621 "Expenses with collaborators", analytical "Individual collaborators".

ADMINISTRATOR,

First and last name _____

Signature _____

PREPARED,

First and last name _____

Capacity _____

Signature _____

No. of registration with the professional body

Biannual accounting reports are signed by the persons entitled, including their name in clear script.

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

- economic director, chief accountant or other person empowered to fulfill this position, under the law; or
- natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

B. INCOME STATEMENT
on June 30

(format used by undertakings for collective investment established by Articles of Association)

(code 20)

- lei -

Name of the indicator	No. rd.	Reporting period	
		Previous year	Previous year
A	B	1	2
A. TOTAL INCOME (rows 02 to 17)	01		
1. Income from short-term financial fixed assets and financial investments (acc. 761)	02		
2. Income from operations with securities and other financial instruments (acc. 762)	03		
3. Income from fixed assets (or disposal groups) held for sale (acc.753)	04		
4. Income from disposal of financial investments (acc.764)	05		
5. Income from services (acc. 704)	06		
6. Income from reactivated receivables and sundry debtors (acc.754)	07		
7. Income from provisions and adjustments for depreciation on operating activities (acc.781)	08		
8. Financial income from adjustments for impairment (acc.786)	09		
9. Income from foreign exchange differences (acc. 765)	10		
10. Interest income (acc. 766)	11		
11. Income from the production of tangible and intangible assets (acc. 721 + 722)	12		
12. Income from the production of real estate investments (acc.725)	13		
13. Income from the revaluation of tangible and intangible assets (acc.755)	14		
14. Income from real estate investments (acc.756)	15		
15. Income from biological assets and agricultural produce (acc.757)	16		
16. Other income (acc. 705 + 706 + 708 + 741 + 758 + 767 + 768)	17		
B. TOTAL EXPENDITURE (rows 19 to 32 + 35 to 40)	18		
17. Losses on amounts receivable in relation with long term financial investments (acc. 663)	19		
18. Losses on disposal of financial investments (acc. 664)	20		
19. Expenses related to fixed assets (or disposal groups) held for sale (acc.653)	21		

20. Expenses on operations with securities and other financial instruments (acc.661)	22		
21. Expenses from foreign exchange differences (acc. 665)	23		
22. Interest charges (acc. 666)	24		
23. Expenses on commissions, fees and contributions (acc. 622)	25		
24. Bank commissions and similar charges (acc. 627)	26		
25. Losses from receivables and sundry debtors (acc. 654)	27		
26. Operating expenses related to depreciation, provisions and impairment adjustments (acc.681)	28		
27. Financial expenses related to depreciation, provisions and impairment adjustments (acc.681)	29		
28. Material expenses (acc. 602 + 603 + 604)	30		
29. Expenses on energy and water (acc. 605)	31		
30. Personnel expenses, of which: (rows 33 + 34)	32		
30.1. salaries (acc. 621 + 641+642 + + 643 + 644)	33		
30.2. expenses on insurance and social protection (acc. 645)	34		
31. Other expenses (acc. 611 + 612 + 613 + 614 + 623 + 624 + 625 + 626 + 628 + 658 + 667 + 668)	35		
32. Expenses with other taxes, duties and assimilated payments (acc. 635)	36		
33. Expenses on environmental protection (acc.652)	37		
34. Expenses from the revaluation of tangible and intangible assets (acc.655)	38		
35. Expenses on real estate investments (acc.656)	39		
36. Expenses on biological assets and agricultural produce (acc.657)	40		
C. GROSS RESULT			
- profit (rows 01 - 18)	41		
- loss (rows 18 - 01)	42		
37. INCOME TAX			
- current income tax expense (acc. 691)	43		
- deferred income tax expense (acc.692)	44		
- income from the deferred income tax (acc.792)	45		
38. Other tax expenses not listed in the above items (acc. 698)	46		
D. NET PROFIT OR LOSS OF THE REPORTING PERIOD			
- profit (rows 41-43-44+45-46)	47		
- loss (rows 42+43+44-45+46) or (43+44+46-41-45)	48		

ADMINISTRATOR,
First and last name _____
Signature _____

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

Biannual accounting reports are signed by the persons entitled, including their name in clear script.

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

- economic director, chief accountant or other person empowered to fulfill this position, under the law; or
- natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

INFORMATIVE DATA
As at June 30

code 30

- lei -

I. Data on Loss or Profit registered	Row no.	No. units	Amounts	
A	B	1	2	
Units which registered profit	01			
Units which registered loss	02			
Units which do not register profit or loss	03			
II. Data on overdue payments	Row no.	Total (Column 2 + 3)	Of which:	
A	B	1	2	3
Overdue payments – total (rows 05+09+15 to 19+23), of which:	04			
Overdue suppliers – total (rows 06 to 08), of	05			
- over 30 days	06			
- over 90 days	07			
- over 1 year	08			
Overdue obligations to the social insurance budget – total (rows 10 to 14), of which:	09			
- Contributions to the State social insurance owed by employers, employees and other similar persons	10			
- Contributions to the health social insurance fund	11			
- Contribution to the additional pension	12			
- Contributions to the unemployment insurance budget	13			
- Other social debts	14			
Overdue obligations to special funds budgets and other funds	15			
Overdue obligations to other creditors	16			
Taxes and duties not paid to the State budget within the established term	17			
Taxes and duties not paid to the local budgets	18			

code 30

- lei -

Bank loans not repaid on their due date – total (rows 20 to 22), of which:	19		
- overdue after 30 days	20		
- overdue after 90 days	21		
- overdue after 1 year	22		
Overdue interest	23		
III. Average number of employees	Row No	June 30 Previous year	June 30 Current year
A	B	1	2
Average number of employees	24		
Actual number of employees existing at the end of the reporting period	25		
IV. Interest, dividends and royalties paid during the reporting period. Collected subsidies and overdue receivables	Row No	Amounts	
A	B	1	
Gross income from interest paid to non-resident natural persons, of which:	26		
- tax due to the State budget	27		
Gross income from interest to non-resident natural persons of Member States of the European Union, of which:	28		
- tax due to the State budget	29		
Gross income from interest paid to non-resident legal persons, of which:	30		
- tax due to the State budget	31		
Gross income from interest paid to non-resident associated legal persons*) of Member States of the European Union, of	32		
- tax due to the State budget	33		
Gross income from dividends paid to non-resident natural	34		
- tax due to the State budget	35		
Gross income from dividends paid to non-resident natural persons of Member States of the European Union, of which:	36		
- tax due to the State budget	37		

code 30

- lei -

Gross income from dividends paid to non-resident legal persons of Member States of the European Union, according to the provisions of the Fiscal Code, as subsequently amended and supplemented, of which:	38	
- tax due to the State budget	39	
Gross income from royalties paid to non-resident legal persons, of which:	40	
- tax due to the State budget	41	
Gross income from royalties paid to non-resident natural persons of 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 persons, of which:	44	
- tax due to the State budget	45	
Gross income from royalties paid to nonresident associated legal entities*), from Member States of the European Union, of which:	46	
- tax due to the State budget	47	
Royalties paid during the reporting period for the assets of the public domain received under concession, of which:	48	
- royalties for the assets of the public domain paid to the State budget	49	
Mining royalty paid to the state budget	50	
Oil royalty paid to the state budget	51	
Rents paid during the reporting period for lands ¹⁾	52	
Gross income from services paid to non-resident persons, of which:	53	
- tax due to the State budget	54	
Gross income from services paid to non-resident persons of Member States of the European Union, of which:	55	
- tax due to the State budget	56	
- subsidies collected over the reporting period corresponding to assets	57	
- subsidies received during the reporting period related to assets	58	
- subsidies corresponding to income, of which:	59	
- subsidies for boosting labor force **)	60	

code 30

- lei -

Overdue receivables which were not collected on the terms provided in the commercial contracts and/or legislation in force, of which:	61		
- overdue receivables from entities in the majority of wholly State-owned sector	62		
- overdue receivables from entities in the private sector	63		
V. Meal Vouchers	Row no.	Amounts	
A	B	1	
Counter value of meal vouchers to employees	64		
VI. Expenditure related to the research-development activity***)	Row no.	June 30 Previous year	June 30 Current year
A	B	1	2
Research – development activities, of which:	65		
- depending on financing sources, of which:	66		
- from private funds	67		
- from private funds	68		
- depending on the nature of expenditure, of which:	69		
- current expenditure	70		
- capital expenditure	71		
VII. Innovation expenditure ****)	Row no.	June 30 Previous year	June 30 Current year
A	B	1	2
Innovation expenditure	72		
VIII. Other information	Row no.	June 30 Previous year	June 30 Current year
A	B	1	2
Advance payments for intangible non-current assets (acc. 4094)	73		
Advance payments for tangible non-current assets (acc. 4093)	74		
Financial fixed assets, in gross amounts (row 76 + 84), of which:	75		
Shares in affiliated entities, participating interests, other long term investments and bonds, in gross amounts (rows from 77 to 83), of which:	76		
- listed shares issued by residents	77		

code 30

- lei -

- unlisted shares issued by residents	78		
- shares issued by residents	79		
- bonds issued by residents	80		
- shares and fund units issued by resident collective investment undertakings, of which: - shares - fund units	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		
- long-term receivables in lei and expressed in lei, whose settlement is based on a foreign currency (of acc. 267)	85		
- long-term receivables in foreign currency (of acc. 267)	86		
Trade receivables, advance payments to suppliers and other similar accounts, in gross amounts (acc. 4092 + 411 + 413 + 418), of which:	87		
- foreign trade receivables, advance payments to foreign suppliers and other similar accounts, in gross amounts (of acc. 4092 + of acc. 411 + of acc. 413 + of acc. 418)	88		
Trade receivables not collected on term (of acc. 4092 + of acc. 411 + of acc. 413)	89		
Receivables related to personnel and similar accounts (acc. 425 + 4282)	90		
Receivables with the social insurance budget and State budget (of acc. 431 + 437 + 4382 + 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482), (row 92 to 96), of which:	91		
- claims with the social insurance budget (acc. 431 + 437 + 4382)	92		
- tax receivables with State budget (acc. 441 + 4424 + 4428 + 444 + 446)	93		
- subsidies to be collected (acc. 445)	94		
- special funds - duties and similar levies (acc. 447)	95		
- other receivables related to State budget (acc. 4482)	96		

code 30

- lei -

Receivables of the entity in relation to affiliated entities (acc. 451)	97		
Receivables with the social insurance budget and State budget not collected on term (of acc. 431 + of acc. 437 + of acc. 4382 + of acc. 441 + of acc. 4424 + of acc. 4428 + of acc. 444 + of acc. 445 + of acc. 446 + of acc. 447 + of acc. 4482)	98		
Receivables from derivatives operations (acc. 4615 + 4616)	99		
Other receivables (acc. 453 + 456 + 4582 + 461 + 471 + 473), (rd. 101 to 103), of which:	100		
- settlements with associates and jointly controlled entities, settlements with shareholders on capital and settlements from venture operations (acc. 452 + 456 + 4582)	101		
- other claims related to natural and legal persons, other than claims related to public institutions (state institutions) (of acc. 461 + of acc. 471 + of acc. 473)	102		
- amounts debited from the account 542 "Treasury advances" representing cash advances granted by law and not settled until 31 December (of acc. 461)	103		
Interest to be collected (acc. 5187), of which:	104		
- from non-residents	105		
Value of loans to other entities	106		
Short term investments, in gross amounts (acc. 503 + 505 + 506 + of acc. 508), (rows 108 la 114), of which:	107		
- listed shares issued by residents	108		
- unlisted shares issued by residents	109		
- social parts issued by residents	110		
- bonds issued by residents	111		
- shares and fund units issued by resident collective investment undertakings, of which:	112		
- shares			
- fund units			
- shares issued by non-residents	113		
- bonds issued by non-residents	114		
Other values to be collected (acc. 5113 + 5114)	115		

code 30

- lei -

Cash at bank and in hand in lei and in foreign currency (rows 117 + 118), of which:	116		
- in lei (acc. 5311)	117		
- in foreign currencies (acc. 5314)	118		
Current accounts at banks in lei and in foreign currencies (row 120 + 122), of which:	119		
- in lei (acc. 5121), of which:	120		
- current accounts in lei opened at non-resident banks	121		
- in foreign currencies (acc. 5124), of which:	122		
- bank accounts in foreign currencies with nonresident banks	123		
Other current accounts at banks and letters of credit (row 125 + 126), of which:	124		
- amounts under settlement, letters of credit and other outstanding lodgments, in lei (acc. 5112 + 5125 + 5411)	125		
- amounts under settlement and letters of credit in foreign currencies (of acc. 5125 + 5412)	126		
Debts (row 128 + 131 + 134 + 137 + 140 + 143 + 146 + 149 + 152 + 155 + 158 + 159 + 163 + 165 + 166 + 171 + 172 + 173 + 174 + 180), of which:	127		
Loans from bond issues, in gross amounts (acc. 161), (row 129 + 130), of which:	128		
- in lei	129		
- in foreign currencies	130		
Interest related to loans from bond issues, in gross amounts (acc. 1681), (row. 132 + 133), of which:	131		
- in RON	132		
- in foreign currencies	133		
Short term internal bank loans (acc. 5191 + 5192 + 5197), (row. 135 + 136), of which:	134		
- in lei	135		
- in foreign currencies	136		
Interest related to short term internal bank loans (of acc. 5198), (row 138 + 139), of which:	137		
- in RON	138		
- in foreign currencies	139		

code 30

- lei -

Short term external bank loans (acc. 5193 + 5194 + 5195), (row 141+ 142), of which:	140		
- in lei	141		
- in foreign currencies	142		
Interest related to short term external bank loans (of acc. 5198), (row 144 + 145), of which:	143		
- in lei	144		
- in foreign currencies	145		
Long term bank loans (acc. 1621 + 1622 + 1627), (rd. 147 + 148), of which:	146		
- in lei	147		
- in foreign currencies	148		
Interest related to long term bank loans (of acc. 1682), (rd. 150 + 151), of which:	149		
- in lei	150		
- in foreign currencies	151		
Long term external bank loans (acc. 1623 + 1624 + 1625), (rd. 153 + 154), of which:	152		
- in lei	153		
- in foreign currencies	154		
Interest related to long term external bank loans (of acc. 1682), (rows 156 + 157), of which:	155		
- in lei	156		
- in foreign currencies	157		
Loans from State Treasury and related interest (acc. 1626 + of acc. 1682)	158		
Other loans and related interest (acc. 166 + 167 + 1685 + 1686 + 1687), (rd. 160 + 161), of which:	159		
- in lei and expressed in lei, settled depending on a currency exchange rate	160		
- in foreign currencies	161		
Value of received concessions (of acc. 167)	162		
Commercial debts, down payments received from clients and other similar accounts, in gross amounts (acc. 401 + 403 + 404 + 405 + 406 + 408 + 419), of which:	163		

code 30

- lei -

- external commercial debts, down payments received from external clients and other similar accounts, in gross amounts (of acc. 401 + of acc. 403 + of acc. 404 + of acc. 405 + of acc. 406 + of acc. 408 + of acc. 419)	164		
Liabilities with the staff and similar accounts (acc. 421 + 422 + 423 + 424 + 426 + 427 + 4281)	165		
Liabilities related to social security budget and the state budget (acc. 431 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481), (rd. 167 to 170), of which:	166		
- liabilities related to social security (acc. 431 + 437 + 4381)	167		
- tax liabilities related to state budget (acc. 441 + 4423 + 4428 + 444 + 446)	168		
- special funds - duties and similar levies (acc. 447)	169		
- other debts related to state budget (acc. 4481)	170		
Liabilities of entities in relations with the group (acc. 451)	171		
Amounts due to shareholders (acc. 455)	172		
Liabilities from derivatives operations (acc. 4625 + 4626)	173		
Other debts (acc. 269 + 452 + 456 + 457 + 4581 + 462 + 472 + 473 + 478 + 509), (rd. 175 to 179), of which:	174		
- settlements with associates and jointly controlled entities, settlements with shareholders on capital, dividends and settlements from venture operations (acc. 453 + 456 + 457 + 4581)	175		
- other debts related to natural and legal persons, other than debts related to public institutions (state institutions) ²⁾ (of acc. 462 + of acc. 472 + of acc. 473)	176		
- subsidies not recorded as income (of acc. 472)	177		
- amounts payable for financial assets and short-term investments (acc. 269 + 509)	178		
- revenue received in advance for assets transferred from customers (acc. 478)	179		
Interest payable (acc. 5186)	180		
The amount of loans received from entities	181		

code 30

- lei -

Paid subscribed capital (acc. 1012), of which:	182				
- listed shares ⁴⁾	183				
- unlisted shares ⁴⁾	184				
- shares	185				
- subscribed capital paid by non-residents (of acc. 1012)	186				
Patents and licenses (of acc. 205)	187				
IX. Details on expenses with collaborators	Row no.	June 30 Previous year		June 30 Current year	
A	B	1		2	
Expenses with collaborators (acc. 621)	188				
X. Paid-up share capital	Row no.	June 30 Previous year		June 30 Current year	
		Amou nt (Col. 1)	%⁶⁾ (Col. 2)	Amou nt (Col. 3)	%⁶⁾ (Col. 4)
Paid-up share capital (acc. 1012)⁵⁾ (rd. 190 + 194 la 196), of which:	189		X		X
- owned by companies with state capital, of which:	190				
- wholly State-owned;	191				
- majority State-owned;	192				
- minority State-owned;	193				
- held by private equity trading companies	194				
- held by natural persons	195				
- held by other entities	196				
XI. Receivables taken over from legal persons by assignment *****)	Row no.	Amounts			
A	B	Previous reporting period		Current reporting period	
Receivables taken over from legal persons by assignment (at nominal value), of which:	197				
- receivables taken over from affiliated legal persons, by assignment	198				

code 30				- lei -
Receivables taken over from legal persons by assignment (at purchase cost), of which:	199			
- receivables taken over from affiliated legal persons, by assignment	200			

*) For the status of "associated legal entities" the provisions of the Fiscal Code shall be considered, as amended and supplemented.

**) 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.

***) To be filled out with the costs incurred with the research-development activity and fundamental research, application-oriented research, technological research and innovation, established in accordance with Government Ordinance No. 57/2002 on scientific research and technological development, approved as amended and supplemented by Law No. 324/2003 as subsequently amended and supplemented.

****) Innovation expenditure shall be established in accordance with the Commission Regulation (EC) no. 1450/2004 of 13 August 2004 implementing Decision No 1608/2003/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 267 of 14 August 2004.

*****) For receivables taken by assignment from legal persons, both the nominal value and purchase cost thereof shall be filled out.

For the status of "affiliated legal entities" the provisions of the Fiscal Code shall be considered, as amended and supplemented.

1) 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 (fishing etc.)

2) 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.

3) Securities giving the right of ownership over entities, which are negotiable and traded, under the law.

4) Securities giving the right of ownership over entities, which are not traded

5) In section "X. 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.

In the form "Informative data" (code 30), in rows 01, 02 and 03, column 1, entities with subunits subordinated shall enter the number 1, regardless of their number

Row 03 column 1 in the form "Informative data" shall be filled in only by entities which at the end of the reporting period have registered neither profit nor loss (zero financial result).

In rows on outstanding payments in the form "Informative Data" (code 30), amounts which on 30 June exceeded the payment deadlines laid down in contracts or legislation will be entered.

Row 64 of the form "Informative Data" (code 30), shall include the equivalent value of meal tickets granted to employees pursuant to Law no. 142/1998 on granting meal tickets, with subsequent amendments and additions.

ADMINISTRATOR,

First and last name _____

Signature _____

PREPARED,

First and last name _____

Capacity _____

Signature _____

No. of registration with the professional body

Biannual accounting reports are signed by the persons entitled, including their name in clear script.

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

- economic director, chief accountant or other person empowered to fulfill this position, under the law; or
- natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

ACCOUNTING REPORTING FORMAT ON JUNE 30 ... FOR UNDERTAKINGS FOR
COLLECTIVE INVESTMENT NOT INCORPORATED BY ARTICLES OF
ASSOCIATION

STATEMENT OF ASSETS, LIABILITIES AND EQUITY

on June 30

(format used by undertakings for collective investment which do not have Articles of
Association)

(code 10)

- lei -

Name of the indicator	Row No.	Balance at:	
		The beginning of the year 1	The end of the reporting period 2
A	B		
A. FIXED ASSETS (row 02)	01		
I. FINANCIAL FIXED ASSETS (acc. 265+267)	02		
B. CURRENT ASSETS (rows 04 +05+06)	03		
I. RECEIVABLES (acc.409 +411+413+446+452+461+473+5187)	04		
II. SHORT-TERM INVESTMENTS (acc.5031+5061+5062+5071+5072+5081+5082+5088+5113 +5114)	05		
III. CASH AT BANK AND IN HAND (acc.5112+5121+5124+5125+5311+5314)	06		
C. ACCRUED EXPENSES (acc. 471) of which:	07		
Amounts to resume in a period of up to one year (of acc. 471)	08		
Amounts to resume in a period higher than one year (of acc. 471)	09		
D. LIABILITIES: AMOUNTS TO BE PAID IN A PERIOD OF UP TO ONE YEAR (acc.419+401+408+403+452**+167+168+269+446**+462+473**+509+5191+5192+5198+5186)	10		

E. NET CURRENT ASSETS, RESPECTIVELY NET CURRENT LIABILITIES (rows 03+08-10-15)	11		
F. TOTAL ASSETS LESS CURRENT LIABILITIES (rows 01+09+11)	12		
G. LIABILITIES: AMOUNTS TO BE PAID IN A PERIOD HIGHER THAN ONE YEAR (acc.419+401+408+403+452**+167+168+269+446**+462+473**+509+5186+5191+5192+5198)	13		
H. INCOME IN ADVANCE (acc.472) of which:	14		
Amounts to resume in a period of up to one year (of acc. 472)	15		
Amounts to resume in a period higher than one year (of acc. 472)	16		
I. CAPITAL AND RESERVES	17		
I. CAPITAL			
- capital on fund units (acc. 1017)	18		
II. SHARE PREMIUMS			
- share premiums related to fund units (acc. 1045)	19		
III. RESERVES			
- reserves (acc. 106)	20		
IV. RETAINED EARNINGS			
Balance C	21		
Balance D	22		
(acc. 117)			
V. RESULT AT THE END OF THE REPORTING PERIOD (acc. 121)			
Balance C	23		
Balance D	24		
- Distribution of the result (acc. 129)	25		
TOTAL EQUITY (rows 18+19+20+21-22+23-24-25)	26		

*) Debit balances

***) Credit balances

ADMINISTRATOR,

First and last name _____

Signature _____

PREPARED,

First and last name _____

Capacity _____

Signature _____

No. of registration with the professional body

Biannual accounting reports are signed by the persons entitled, including their name in clear script.

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

- economic director, chief accountant or other person empowered to fulfill this position, under the law; or
- natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

**INCOME STATEMENT FOR
UNDERTAKINGS FOR COLLECTIVE INVESTMENT WHICH
ARE NOT INCORPORATED BY ARTICLES OF ASSOCIATION
on June 30....**

(Code 20)

- lei -

Name of the indicator	Row no.	Achievements related to the reporting period		
		A	B	Previous
TOTAL INCOME (rows 02 to 07)	01			
1. Income from short-term financial fixed assets and financial investments (acc.761)	02			
2. Income from disposal of financial investments (acc.764)	03			
3. Interest income (acc.766)	04			
4. Other financial income, including foreign exchange differences (acc.765, acc.767, acc.768)	05			
5. Commission income (acc.7047)	06			
6. Other income (acc.754, acc.758)	07			
TOTAL EXPENDITURE (rows 11 to 18)	08			
7. Expenses on disposal of financial investments (acc. 664)	09			
8. Interest charges (acc. 666)	10			
9. Other financial expenses, including from foreign exchange differences (acc. 665, 667, 668)	11			
10. Expenses on commissions, fees and contributions (acc. 622)	12			
11. Bank commissions and similar charges (acc. 627)	13			
12. Expenses on other third party services (acc. 623, acc.628)	14			
13. Expenses with other taxes, duties and assimilated payments (acc. 635)	15			
14. Other expenses (acc. 654, acc.658)	16			
RESULT OF REPORTING PERIOD				
- gain (rows 01-08)	17			
- loss (rows 08-01)	18			

ADMINISTRATOR,
 First and last name _____
 Signature _____

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

Biannual accounting reports are signed by the persons entitled, including their name in clear script.

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

- economic director, chief accountant or other person empowered to fulfill this position, under the law; or
- natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

Annex no. 3

ACCOUNTING REPORTING FORMAT ON JUNE 30 ...
 FOR ENTITIES AUTHORIZED, REGULATED AND SUPERVISED BY ASF - IFFS
 APPLYING THE PROVISIONS OF THE RULE OF THE FINANCIAL SUPERVISORY
 AUTHORITY NO. 40/2015,
 RESPECTIVELY TRADERS AND INVESTMENT ADVISORS

STATEMENT OF ASSETS, LIABILITIES AND EQUITY
on June 30

code 10		- lei -		
Item name		Row no.	Balance current year on:	
			1 January	30 June
A		B	1	2
A.	FIXED ASSETS			
	I. INTANGIBLE ASSETS (acc. 201 + 203 + 205 + 208 + 2071 + 4094 – 280 - 290)	01		
	II. PROPERTY, PLANT AND EQUIPMENT (acc . 211 + 212 + 214 + 215 + 231 – 2931 + 235 – 2935 – 281 - 291)	02		
	III. FINANCIAL FIXED ASSETS (acc. 261 – 2961 + 2671 + 2672 – 2965 + 262 + 263 – 2962 + 2673	03		

	+ 2674 – 2967 + 265 – 2964 2675* + 2676* + 2677 + 2678* + 2679* - 2966* - 2969*)			
	FIXED ASSETS - TOTAL (rows 01 to 03)	04		
B.	CURRENT ASSETS			
	I. INVENTORY (acc. 302 + 303 +/- 308 + 351 - 392 – 395 + 332 - 394 – 395 + 4091 – din ct.4428)	05		
	II. RECEIVABLES (The amounts to be received after more than one year must be shown separately for each item) (acc. . 267*- 296* + 411 + 413 + 418 – 491 + 4092 + 451** + 4521 + 425 + 4282 + 431** + 437** + 4382 + 441** + 4424 + din ct.4428** + 444** + 445 + 446** + 447** + 4482 + 4582 + 461 + 473** - 496 + 5187 + 456** - 495*)	06		
	III. SHORT-TERM INVESTMENTS (acc. 501 + 503 + 506 + 507 + din ct. 508 – 591 – 593 - 596 - 598 + 5113 + 5114)	07		
	IV. CASH AT BANK AND IN HAND (of acc. 508 + acc. 5112 + 512 + 531 + 532 + 541 + 542)	08		
	CURRENT ASSETS - TOTAL (rows 05 to 08)	09		
C.	ACCRUED EXPENSES (acc. 471) (rows 11+12)	10		
	1. Amounts to resume in a period of up to one year (of acc. 471*)	11		
	2. Amounts to resume in a period higher than one year (of acc. 471*)	12		
D.	DEBTS: AMOUNTS TO BE PAID IN A PERIOD OF UP TO ONE YEAR (acc. 161 + 168 – 169 + 162 + 419 + 401 + 404 + 408 + 403 + 405 + 451*** + 166 + 167 + 269 + 421 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 457 + 4581 + 462 + 473*** + 509 + 5186 + 519)	13		
E.	NET CURRENT ASSETS/NET CURRENT LIABILITIES (rows 09+11-13-20-23-26)	14		
F.	TOTAL ASSETS LESS CURRENT LIABILITIES (rows 04+12+14)	15		
G.	LIABILITIES: AMOUNTS TO BE PAID IN A PERIOD OF MORE THAN ONE YEAR (acc. 161 + 168 – 169 + 162 + 419 + 401 + 404 + 408 + 403 + 405 + 451*** + 166 + 167 + 269 + 421 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423	16		

	+ 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 4581 + 462 + 473*** + 509 + 5186 + 519)			
H.	PROVISIONS (acc. 151)	17		
I.	DEFERRED INCOME (rows 19+22+25)	18		
	1. Investment subsidies (acc. 475) (rows 20+21)	19		
	1.1 Amounts to resume in a period of up to one year (of acc. 475*)	20		
	1.2 Amounts to resume in a period higher than one year (of acc. 475*)	21		
	2. Deferred income (acc. 472) (rows 23+24)	22		
	2.1 Amounts to resume in a period of up to one year (of acc. 472*)	23		
	2.2 Amounts to resume in a period higher than one year (acc. 472*)	24		
	3. Revenue received in advance for assets transferred from customers (acc. 478) (rows 26+27)	25		
	3.1 Amounts to resume in a period of up to one year (of acc. 478*)	26		
	3.2 Amounts to resume in a period higher than one year (of acc. 478*)	27		
J.	CAPITAL AND RESERVES			
	I. CAPITAL			
	1. Paid subscribed capital (acc. 1012)	28		
	2. Unpaid subscribed capital (acc. 1011)	29		
	3. Other elements of equity	Balance C	30	
	(acc. 103)	Balance D	31	
	TOTAL (rows 28 + 29 + 30 - 31)		32	
	II. SHARE PREMIUMS (acc. 104)		33	
	III. REVALUATION RESERVES (acc. 105)		34	
	IV. RESERVES			
	1. Legal reserves (acc. 1061)		35	
	2. Statutory or contractual reserves (acc. 1063))		36	
	3. Other reserves (acc. 1068)		37	
	TOTAL (rows 35 to 37)		38	
	Own shares (acc. 109)		39	
	Earnings related to the sale or cancellation of equity instruments (acc. 141)		40	
	Losses related to the issuance, redemption, sale, transfer free of charge or cancellation of equity instruments (acc. 149)		41	
	VII. PROFIT OR LOSS AT THE END OF THE REPORTING PERIOD (acc.	Balance C	42	
	121)	Balance D	43	

	Distribution of profit (acc. 129)	44		
	EQUITY - TOTAL (rd. 32 +33 + 34 + 38 - 39 + 40 - 41 + 42 - 43 - 44)	45		

*) 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

Biannual accounting reports are signed by the persons entitled, including their name in clear script.

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

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

- natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

**PROFIT AND LOSS ACCOUNT
on 30 June**

code 20				- lei -
	Name of the indicators	Row No.	Reporting period	
			Previous year	Current year
	A	B	1	2
1.	Net turnover (rows 02 + 03)	01		
	Income from current activity (acc. 704 + 705 + 706 + 708)	02		
	Income from operational subsidies related to turnover (acc. 7411)	03		

2.	Income from the production of fixed assets and real estate investments (rows 05 + 06)	04		
3.	Income from the production of tangible and intangible assets (acc. 721 + 722)	05		
4.	Income from the production of real estate investments (acc. 725)	06		
5.	Income from the revaluation of tangible and intangible assets (acc. 755)	07		
6.	Income from operational subsidies (acc.7412+7413 + 7414 + 7415 + 7416 + 7417 + 7419)	08		
7.	Other operating income (acc. 758)	09		
	- of which, income from commercial negative Found	10		
	- of which, income from investment subsidies (acc.7584)	11		
OPERATING INCOME - TOTAL (rd. 01 + 04 + 07 to 09)		12		
8.	Expenditure on consumables (acc.602)	13		
	Other material expenses (acc. 603 + 604)	14		
	Expenses on energy and water (acc. 605)	15		
9.	Personnel expenses (rows 17+18), of which:	16		
	a) Salaries and compensations (acc. 641 + 642 + 643 + 644)	17		
	b) Expenses on insurance and social protection (acc. 645)	18		
10.	a) Value adjustments on intangible assets, tangible assets, real estate investments and biological assets measured at cost (rows 22-23)	19		
	a.1) Expenditure (acc. 6811 + 6813 + 6816 + 6817)	20		
	a.2) Income (acc. 7813 + 7816)	21		
	b) Value adjustments on current assets (rd. 25-26)	22		
	b.1) Expenditure (acc. 654 +6814)	23		
	b.2) Income (acc. 754 +7814)	24		
11.	Other operating expenses (rows 26 to 31)	25		
	11.1. Expenses on external services (acc. 611 + 612 + 613 + 614 + 615 + 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628)	26		
	11.2. Expenses with other taxes, duties and assimilated payments (acc. 635)	27		
	11.3. Expenses on environmental protection (acc. 652)	28		
	11.4. Expenses from the revaluation of tangible and intangible assets (acc. 655)	29		

	11.5. Expenses related to calamities and other similar events (acc. 6587)	30		
	11.6. Other expenses (acc. 6581 + 6582 + 6583 + 6585 + 6588)	31		
	Adjustments on provisions (rows 33-34)	32		
	- Expenditure (acc. 6812)	33		
	- Income (acc. 7812)	34		
OPERATING EXPENSES - TOTAL (rows 13 la 16+19 + 22 + 25 + 32)		35		
OPERATING PROFIT OR LOSS:				
	- Profit (rows 12-35)	36		
	- Loss (rows 35-12)	37		
12.	Income from shares held in subsidiaries (acc. 7611)	38		
13.	Income from shares in associates and jointly controlled entities (acc. 7613)	39		
14.	Interest income (acc. 766*)	40		
	- of which, income from group entities	41		
15	Income from operational subsidies for interest due (acc. 7418)	42		
16.	Income from short-term financial investments (acc. 762)	43		
17.	Other financial income (acc. 7617 + 764 + 765 + 767 + 768)	44		
FINANCIAL INCOME - TOTAL (rows 38 + 39 + 40 + 42 + 43 + 44)		45		
18.	Value adjustments on financial fixed assets and financial investments held as current assets (rd. 47 - 48)	46		
	- Expenditure (acc. 686)	47		
	- Income (acc. 786)	48		
19.	Losses relating to derivatives (acc.6643)	49		
20.	Interest charges (acc. 666*)	50		
	- of which, expenses in relation to group entities	51		
21.	Other financial expenses (acc. 663 + 6641 + 6642 + 665 + 667 + 668)	52		
FINANCIAL EXPENSES - TOTAL (rows 46+49+50+52)		53		
FINANCIAL PROFIT OR LOSS:				
	- Profit (rows 45-53)	54		
	- Loss (rows 53-45)	55		
TOTAL INCOME (rows 12+45)		56		
TOTAL EXPENDITURE (rows 35+53)		57		
22.	GROSS PROFIT OR LOSS:			

	- Profit (rows 56-57)	58		
	- Loss (rows 57-56)	59		
23.	Current income tax (acc. 691)	60		
24.	Other taxes not shown on the above items (acc. 698)	61		
25.	NET PROFIT OR LOSS OF THE REPORTING PERIOD:			
	- Profit (rows 58- 60 -61)	62		
	- Loss (rows 59 + 60+61) (rows 60+61-58)	63		

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

In row 17 - to include the rights of collaborators, established by labor laws which are taken from the debit side of the account 621 "Expenses with collaborators", analytical "Individual collaborators".

ADMINISTRATOR,

First and last name _____

Signature _____

PREPARED,

First and last name _____

Capacity _____

Signature _____

No. of registration with the professional body

Biannual accounting reports are signed by the persons entitled, including their name in clear script.

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

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

- natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

INFORMATIVE DATA

on June 30....

code 30	- lei -				
I. Data on result registered		Row no.	Number 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),		04			
Outstanding suppliers - total (rows 06 to 08),		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		15			
Overdue liabilities to other creditors		16			
Taxes and duties unpaid to the state budget within deadline		17			

code 30

- lei -

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*) 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		

code 30

- lei -

Gross income from dividends paid to legal entities non-resident in Member States of the European Union, according to Tax Code provisions, with subsequent 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	
- tax due to the state budget	45	
Gross income from royalties paid to associated legal entities*) non-resident in Member States of the European Union, of	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 ¹⁾	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**)	60	

code 30

- lei -

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	64		
VI. Expenditure incurred for research and development ***)	No. rd.	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 ****)	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 (acc. 4093)	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		
- unlisted shares issued by residents	78		
- shares issued by residents	79		

code 30

- lei -

- bonds issued by residents	80		
- shares and fund units issued by resident collective investment undertakings, of which: - shares - fund units	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		
- long-term receivables in lei and expressed in lei, whose settlement is based on a foreign currency (of acc. 267)	85		
- long-term receivables in foreign currency (of acc. 267)	86		
Trade receivables, advances granted to suppliers and other assimilated accounts, in gross amounts (acc. 4092 + 411 + 413 + 418), of which:	87		
- external trade receivables, advances granted to external suppliers and other assimilated accounts, in gross amounts (of acc. 4092 + of acc. 411 + of acc. 413 + of acc. 418)	88		
Trade receivables uncollected at the specified deadline (of acc. 4092 + of acc. 411 + of acc. 413)	89		
Receivables with the staff and similar accounts (acc. 425 + 4282)	90		
Receivables related to social security budget and the state budget (acc. 431 + 437 + 4382 + 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482), (rd. 92 to 96), of which:	91		
- receivables related to social security budget (acc. 431 + 437 + 4382)	92		
- tax receivables related to state budget (acc. 441 + 4424 + 4428 + 444 + 446)	93		
- subsidies receivable (acc. 445)	94		
- special funds - duties and similar levies (acc. 447)	95		
- other receivables related to state budget (acc. 4482)	96		
Receivables of the entity in dealing with group entities (acc. 451)	97		

code 30

- lei -

Receivables related to social security budget and the state budget uncollected at the specified deadline (of acc. 431 + of acc. 437 + of acc. 4382 + of acc. 441 + of acc. 4424 + of acc. 4428 + of acc. 444 + of acc. 445 + of acc. 446 + of acc. 447 + of acc. 4482)	98		
Receivables from derivatives operations (acc. 4615 + 4616)	99		
Other receivables (acc. 453 + 456 + 4582 + 461 + 471 + 473), (rd. 101 to 103), of which:	100		
- settlements with associates and jointly controlled entities, settlements with shareholders on capital and settlements from venture operations (acc. 452 + 456 + 4582)	101		
- other claims related to natural and legal persons, other than claims related to public institutions (state institutions) (of acc. 461 + of acc. 471 + of acc. 473)	102		
- amounts debited from the account 542 "Treasury advances" representing cash advances granted by law and not settled until 31 December (of acc. 461)	103		
Interest receivable (acc. 5187), of which:	104		
- from non-residents	105		
Amount of loans to entities	106		
Short-term investments, in gross amounts (acc. 503 + 505 + 506 + of acc. 508), (rows 108 to 114), of which:	107		
- listed shares issued by residents	108		
- unlisted shares issued by residents	109		
- equity interests issued by residents	110		
- bonds issued by residents	111		
- shares and fund units issued by resident collective investment undertakings, of which:	112		
- shares			
- fund units			
- shares issued by non-residents	113		
- bonds issued by non-residents	114		
Other amounts receivable (acc. 5113 + 5114)	115		
Cash at bank and in hand in lei and in foreign currency (rows 117 + 118), of which:	116		
- in lei (acc. 5311)	117		
- in foreign currency (acc. 5314)	118		

code 30

- lei -

Current accounts with banks in lei and foreign currency (rows 120 + 122), of which:	119		
- in lei (acc. 5121), of which:	120		
- current accounts in lei opened with non-resident banks	121		
- in foreign currency (acc. 5124), 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 lei (acc. 5112 + 5125 + 5411)	125		
- amounts pending settlement and letters of credit in foreign currency (of acc. 5125 + 5412)	126		
Liabilities (rows 128 + 131 + 134 + 137 + 140 + 143 + 146 + 149 + 152 + 155 + 158 + 159 + 163 + 165 + 166 + 171 + 172 + 173 + 174 + 180), of which:	127		
Bond loans, in gross amounts (acc. 161), (rows 129 + 130), of which:	128		
- in lei	129		
- in foreign currency	130		
Interest on bond loans, in gross amounts (acc. 1681), (rows 132 + 133), of which:	131		
- in lei	132		
- in foreign currency	133		
Domestic short-term bank loans (acc. 5191 + 5192 + 5197), (rows 135 + 136), of which:	134		
- in lei	135		
- in foreign currency	136		
Interest on short-term domestic bank loans (of acc. 5198), (rows 138 + 139), of which:	137		
- in lei	138		
- in foreign currency	139		
External short-term bank loans (acc. 5193 + 5194 + 5195), (rows 141 + 142), of which:	140		
- in lei	141		
- in foreign currency	142		

code 30

- lei -

Interest on short-term external bank loans (of acc. 5198), (rows 144 + 145), of which:	143		
- in lei	144		
- in foreign currency	145		
Long-term bank loans (acc. 1621 + 1622 + 1627), (rows 147 + 148), of which:	146		
- in lei	147		
- in foreign currency	148		
Interest on long-term bank loans (of acc. 1682), (rows 150 + 151), of which:	149		
- in lei	150		
- in foreign currency	151		
External long-term bank loans (acc. 1623 + 1624 + 1625), (rows 153 + 154), of which:	152		
- in lei	153		
- in foreign currency	154		
Interest on long-term external bank loans (of acc. 1682), (rows 156 + 157), of which:	155		
- in lei	156		
- in foreign currency	157		
Loans from the state treasury and related interests (acc. 1626 + of acc. 1682)	158		
Other borrowings and related interests (acc. 166 + 167 + 1685 + 1686 + 1687), (rows 160 + 161), of which:	159		
- in lei and expressed in lei, whose settlement is based on a foreign currency	160		
- in foreign currency	161		
The amount of received concessions (of acc. 167)	162		
Trade payables, advances from customers and other assimilated accounts, in gross amounts (acc. 401 + 403 + 404 + 405 + 406 + 408 + 419), of which:	163		
- external trade payables, advances received from external customers and other assimilated accounts, in gross amounts (of acc. 401 + of acc. 403 + of acc. 404 + of acc. 405 + of acc. 406 + of acc. 408 + of acc. 419)	164		
Liabilities with the staff and similar accounts (acc. 421 + 422 + 423 + 424 + 426 + 427 + 4281)	165		

code 30

- lei -

Liabilities related to social security budget and the state budget (acc. 431 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481), (rows 167 to 170), of which:	166		
- liabilities related to social security (acc. 431 + 437 + 4381)	167		
- tax liabilities related to state budget (acc. 441 + 4423 + 4428 + 444 + 446)	168		
- special funds - duties and similar levies (acc. 447)	169		
- other debts related to state budget (acc. 4481)	170		
Liabilities of entities in relations with the group (acc. 451)	171		
Amounts due to shareholders (acc. 455)	172		
Liabilities from derivatives operations (acc. 4625 + 4626)	173		
Other debts (acc. 269 + 452 + 456 + 457 + 4581 + 462 + 472 + 473 + 478 + 509), (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 (acc. 453 + 456 + 457 + 4581)	175		
- other debts related to natural and legal persons, other than debts related to public institutions (state institutions) ²⁾ (of acc. 462 + of acc. 472 + of acc. 473)	176		
- subsidies not recorded as income (of acc. 472)	177		
- amounts payable for financial assets and short-term investments (acc. 269 + 509)	178		
- revenue received in advance for assets transferred from customers (acc. 478)	179		
Interest payable (acc. 5186)	180		
The amount of loans received from entities	181		
Paid subscribed capital (acc. 1012), of which:	182		
- listed shares ³⁾	183		
- unlisted shares ⁴⁾	184		
- equity interests	185		
- subscribed capital paid by non-residents (of acc. 1012)	186		

code 30

- lei -

Patents and licenses (of acc. 205)	187				
IX. Details on expenses with collaborators	Row no.	30 June previous year		30 June current year	
A	B	1		2	
Expenses with collaborators (acc. 621)	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 capital (acc. 1012)⁵⁾ (rows 190 + 194 la 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 entities^{*****)}	No. Row	Amounts			
A	B	Previous reporting period		Current reporting period	
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 acquisition cost), of which:	199				
- receivables taken by divestment from affiliated legal entities	200				

*) For the status of "corporate members" the provisions of the Fiscal Code shall be considered, as amended and supplemented.

***) 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.

***) 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.

****) Innovation expenses are determined according to 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 concerning the production and development of Community statistics on innovation, published in the Official Journal of the European Parliament, series L, no. 267 of 14 August 2004.

*****) 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 the Tax Code shall be considered, as amended and supplemented.

1) 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 (fishing etc.)

2) 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.

3) Securities giving the right of ownership over entities, which are negotiable and traded, under the law.

4) Securities giving the right of ownership over entities, which are not traded

5) In section "X. Paid-up share capital", in rows 190 - 196 in col. 2 and col. 4 entities shall register the percentage corresponding to the share capital held in the entire paid-up share capital registered in row 189.

In the form "Informative data" (code 30), in rows 01, 02 and 03, column 1, entities with subunits subordinated shall enter the number 1, regardless of their number

Row 03 column 1 in the form "Informative data" shall be filled in only by entities which at the end of the reporting period have registered neither profit nor loss (zero financial result).

In rows on outstanding payments in the form "Informative Data" (code 30), amounts which on 30 June exceeded the payment deadlines laid down in contracts or legislation will be entered.

Row 64 of the form "Informative Data" (code 30), shall include the equivalent value of meal tickets granted to employees pursuant to Law no. 142/1998 on granting meal tickets, with subsequent amendments and additions.

ADMINISTRATOR,

First and last name _____

Signature _____

PREPARED,

First and last name _____

Capacity _____

Signature _____

No. of registration with the professional body

Biannual accounting reports are signed by the persons entitled, including their name in clear script.

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

- economic director, chief accountant or other person empowered to fulfill this position, under the law; or
- natural or legal persons, authorized under the law, members of the Romanian Association of Chartered and Certified Public Accountants, under the law.

CLASSIFICATION - FORMS OF OWNERSHIP

Code	Name
10	STATE OWNERSHIP
11	Autonomous administrations
12	Companies whose capital is wholly state-owned
13	Other state-owned economic entities untransformed in companies or autonomous administrations
14	Companies and national companies
20	MIXED OWNERSHIP (with state and private capital)
	MIXED OWNERSHIP (with state capital - below 50%)
21	Companies with domestic and foreign state capital
22	Companies with domestic and foreign state and private capital
23	Companies with domestic state and private capital
24	Companies with foreign state and private capital
	MIXED OWNERSHIP (with state capital - 50% and over 50%)
25	Companies with domestic and foreign state capital
26	Companies with domestic and foreign state and private capital
27	Companies with domestic state and private capital
28	Companies with foreign state and private capital
30	PERSONAL - PRIVATE OWNERSHIP
	(with capital: domestic private, domestic and foreign private, foreign private, agricultural companies)
31	General partnerships
32	Limited partnerships
33	Partnerships limited by shares
34	Joint stock companies
35	Limited liability companies
36	Agricultural companies
37	State-owned companies, privatized in 2006
40	COOPERATIVE OWNERSHIP
41	Consumer cooperatives
42	Craft cooperatives
43	Unprocessed agricultural cooperatives and associations
44	Credit Unions
50	PUBLIC OWNERSHIP
	(companies belonging to political and public organizations and institutions)