

# THE FINANCIAL SUPERVISORY AUTHORITY

## **INSTRUCTION no. 1 of 10 March 2016**

### **on the preparation and submission of the annual financial statement and annual reporting by entities authorized, regulated and supervised by the Financial Supervisory Authority - the Financial Instruments and Investments Sector**

According to deliberations of the Financial Supervisory Authority's Board in the meeting of 9 March 2016,

In accordance with the provisions of art. 1 paragraph (2), art. 2 paragraph (1) letters a) and d), art. 6 paragraphs (2) and art. 14 of the Government Emergency Ordinance no. 93/2012 on the establishment, organization and functioning of the Financial Supervisory Authority, approved with amendments and additions under Law no. 113/2013, with subsequent amendments and additions,

pursuant to provisions of art. 5 paragraph (2) and art. 6 paragraph (7) of the Financial Supervisory Authority Rule 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,

The Financial Supervisory Authority issues the following instruction:

#### Art. 1

This instruction establishes the manner of preparation and submission of annual reports to the territorial units of the Ministry of Finance, separately from the annual financial statements, by the entities authorized, regulated and supervised by the Financial Supervisory Authority in the Financial Instruments and Investments Sector, which are required to apply the provisions of the Financial Supervisory Authority Rule 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, hereinafter referred to as Rule no. 39/2015.

#### Art. 2

(1) Entities mentioned in art. 1, hereinafter referred to as entities, shall submit the annual report to the territorial units of the Ministry of Finance in paper and electronic format or only in electronic format, having attached an advanced electronic signature.

(2) The electronic format of annual reports on 31 December, generated through assistance programs, consists of a PDF file with an xml file attached. The electronic format of annual 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 for preparing annual reports. The assistance program is made available to entities free of charge by the territorial units of the Ministry of Finance or may be downloaded from the web server of the Ministry of Finance, at the address [www.mfinante.ro](http://www.mfinante.ro)

(3) The annual report may be filed at the registry of territorial units of the Ministry of Finance or at post offices, with letters insured, according to Government Decision no.

627/1995 on improving discipline of filing balance sheets and other documents of financial-accounting and tax nature, by economic operators and other taxpayers.

#### Art. 3

- (1) Entities shall prepare and submit the annual report, which includes the following forms:
- a) statement of assets, liabilities and equity (code 10) - according to annex no. 1;
  - b) income statement (code 20) - according to annex no. 2 letter A or B (depending on the specifics of the entity);
  - c). informative data (code 30) - according to annex no. 3;
  - d). statement of non-current assets (code 40) - according to annex no. 4.
- (2) Forms referred to in paragraph (1), included in the annual report on 31 December, are prepared based on the trial balance of synthetic accounts on 31 December.

#### Art. 4

- (1) Annual 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 capacity of the person that has prepared the annual 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, according to the law.
- (2) A person empowered to fulfill this position means any person employed under the law that 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 annual reports.
- (4) Subunits without legal personality belonging to foreign legal persons are required to prepare and submit the annual reports in accordance with this instruction.

#### Art. 5

- (1) Entities shall fill in the identification data, (name of the entity, address, telephone number and number of registration with the trade register), data on the appropriate classification in the ownership form (annex no. 5), 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" with data referred to in paragraph (1) shall result in the impossibility to identify the entity and, consequently, it is considered that the annual report has not 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. If the entity carries out several activities, the code of the main activity shall be entered, which defines the profile of the entity (respectively NACE code of activity that prevails).

#### Art. 6

- (1) Annual reports shall be submitted to the territorial units of the Ministry of Finance within 150 days from the end of the financial year.
- (2) Forms that make up the annual reports are completed in RON. This unit of measure is registered in each form.
- (3) Entities which, from establishment and until the end of the financial year, have not carried out activity shall submit an affidavit of the administrator or of the person responsible for managing the entity, within 60 days from the end of the financial year, 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 applicable legal provisions shall also submit a similar statement.

(4) Entities shall prepare the annual reports using the chart of accounts applicable to them, according to accounting regulations approved by Rule no. 39/2015.

(5) Management companies shall prepare and submit annual reports for undertakings for collective investment managed by them (excluding the undertakings for collective investment which are not incorporated by articles of association), separately from their own annual reports.

#### Art. 7

(1) Entities shall prepare and publish, according to provisions of Rule no. 39/2015, annual financial statements prepared in accordance with the International Financial Reporting Standards (IFRS).

(2) Entities are required to submit annual financial statements within 150 days from the end of the financial year, at the headquarters of the Financial Supervisory Authority and at the territorial units of the Ministry of Finance, with documents required by law. According to provisions of Rule no. 39/2015 and Law no. 82/1991, republished, with further amendments and additions, for entities applying IFRS, the financial statements have the components provided by these standards.

(3) For submission to the territorial units of the Ministry of Finance of annual financial statements in paper and electronic formats or only electronically, having attached an advanced electronic signature, entities use the assistance program made available free of charge by the Ministry of Finance on the website of the National Agency for Fiscal Administration, which generates a PDF file, having attached a xml file, containing the identification data of the entity, as well as a zip file. The file with zip extension contains the annual financial statements and documents required by law, as they are prepared by entities and scanned, in a monochrome, legible form and with a resolution allowing compliance with the 9.5 MB limit of the PDF file to which the zip file is attached.

(4) In case of undertakings for collective investment managed, the annual financial statements shall be prepared and submitted by the management company, separately from the own annual financial statements.

(5) In case of undertakings for collective investment which are not incorporated by articles of association, the annual financial statements shall be prepared and submitted only at the headquarters of the Financial Supervisory Authority by management companies, separately from their own annual financial statements.

(6) Entities with subordinated branches or subunits without legal personality shall verify and centralize their trial balances, preparing the annual financial statements.

(7) Subunits without legal personality belonging to foreign legal persons are required to prepare and submit the annual financial statements in accordance with this instruction.

(8) Entities that have not carried out activity from their establishment and until the end of the reporting financial year shall not prepare annual financial statements, being required to submit, in this regard, an affidavit of the administrator or of the person responsible for managing the entity, in compliance with the conditions set out in art. 6 paragraphs (3).

#### Art. 8

Annexes no. 1-5 are an integral part of this instruction.

#### Art. 9

Failure to observe the provisions of 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 of the Accounting Law no. 82/1991, republished, with further amendments and additions.

Art. 10

On the date of this instruction's entry into force, the provisions of Instruction no. 2/2007 on the preparation and submission of annual financial statements by entities authorized, regulated and supervised by the National Securities Commission, approved by Order of the National Securities Commission no. 30/2007, with subsequent amendments and additions, shall no longer apply to entities referred to in art. 1.

Art. 11

This instruction shall be published in the Official Journal of Romania, Part I, in the Bulletin and on the website of the Financial Supervisory Authority and shall come into force on the date of its publication in the Official Journal of Romania.

p. President of the Financial Supervisory Authority,  
Gheorghe Cornel Coca Constantinescu

### ANNEX no. 1:

#### STATEMENT OF ASSETS, LIABILITIES AND EQUITY on December 31 .....

cod e 10	Item name	- RON -		
		Row no.	Current year balance on:	
			January 01	December 31
A	B	1	2	
A.	FIXED ASSETS			
	I. INTANGIBLE ASSETS			
	1. Development expenses (acc. 203-2803-2903)	01		
	2. Concessions, patents, licenses, trademarks, similar rights and assets and other intangible assets (acc. 205+208-2805-2808-2905-2906-2908)	02		
	3. Goodwill (acc. 2071)	03		
	4. Advances (acc. 4094)	04		
	TOTAL (rows 01 to 04)	05		
	II. PROPERTY, PLANT AND EQUIPMENT			
	1. Land and buildings (acc. 211+212-2811-2812-2911-2912)	06		
	2. Technical installations and machines (acc. 213+223-2813-2913)	07		
	3. Other furniture, fixtures & equipment (acc. 214+224-2814-2914)	08		
	4. Real estate investments (acc. 215-2815-2915)	09		
	5. Property, plant and equipment in progress (acc. 231-2931)	10		
	6. Real estate investments in progress (acc. 235-2935)	11		
	7. Advances (acc. 4093)	12		
	TOTAL (rows 06 to 12)	13		
	III. BIOLOGICAL ASSETS (acc. 241-284-294)	14		
	IV. FINANCIAL FIXED ASSETS			
	1. Shares held in subsidiaries (acc. 261-2961)	15		
	2. Loans to group entities (acc. 2671+2672-2965)	16		
	3. Shares in associated entities and jointly controlled entities (acc. 262+263-2962)	17		

	4. Loans to associated entities and jointly controlled entities (acc. 2673+2674-2967)	18		
	5. Other long term investments (acc. 265-2964)	19		
	6. Other loans (acc. 2675*+2676*+2677+2678*+2679*-2966*-2969*)	20		
	TOTAL (rows 15 to 20)	21		
B.	FIXED ASSETS - TOTAL (rows 05+13+14+21) CURRENT ASSETS	22		
	I. INVENTORIES			
	1. Consumables (acc. 302+303+/-308+322+323+351-392-395)	23		
	2. Fixed assets held for sale (acc. 311)	24		
	3. Production in progress (acc. 332-394-3952)	25		
	4. Advances (acc. 4091)	26		
	TOTAL (rows 23 to 26)	27		
	II. RECEIVABLES (The amounts to be received after more than one year must be shown separately for each item)			
	1. Trade receivables <sup>1</sup> (acc. 2675*+2676*+2678*+2679*-2966*-2969*+411+413+418-491) <sup>1</sup> The amounts entered in this row and taken from the 2675-2679 accounts represent receivables related to financial leases and other similar contracts, and other long-term receivables, due within a period of less than 12 months.	28		
	2. Advances paid (acc. 4092)	29		
	3. Amounts receivable from group entities (acc. 451**-495*)	30		
	4. Amounts receivable from associated entities and jointly controlled entities (acc. 4521-4953)	31		
	5. Receivables from derivatives operations (acc. 4615+4616)	32		
	6. Other receivables (acc. 425+4282+431**+437**+4382+441**+4424+4428**+444**+445+446**+447**+4482+4582+461+473**-496+5187)	33		
	7. Receivables on subscribed and unpaid capital (acc. 456-495*)	34		
	TOTAL (rows 28 to 34)	35		
	III. SHORT-TERM INVESTMENTS (acc. 503+505+506+507 + of acc. 508-591-593-595-596-598+5113+5114)	36		
	IV. CASH AT BANK AND IN HAND (of acc. 508+acc. 5112+512+531+532+541+542)	37		
	CURRENT ASSETS - TOTAL (rows 27+35+36+37)	38		
C.	ACCRUED EXPENSES (acc. 471) (rows 40+41)	39		
	1. Amounts to resume in a period of up to one year (of acc. 471*)	40		
	2. Amounts to resume in a period higher than one year (of acc. 471*)	41		
D.	LIABILITIES: AMOUNTS TO BE PAID IN A PERIOD OF UP TO ONE YEAR			
	1. Bond loans, showing separately convertible bond loans (acc. 161+1681-169)	42		
	2. Amounts owed to credit institutions (acc. 1621+1622+1624+1625+1627+1682+5191+5192+5198)	43		
	3. Advances cashed for customers (acc. 419)	44		
	4. Trade payables - suppliers (acc. 401+404+408)	45		
	5. Bills of exchange payable (acc. 403+405)	46		
	6. Liabilities from financial lease (acc. 406)	47		
	7. Amounts owed to group entities (acc. 1661+1685+2691+451***)	48		
	8. Amounts owed to associated entities and jointly controlled entities (acc. 1663+1686+2692+453***)	49		
	9. Liabilities resulting from derivatives transactions (acc. 4625+4626)	50		
	10. Other liabilities, including tax and social security (acc. 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)	51		
	TOTAL (rows 42 to 51)	52		
E.	NET CURRENT ASSETS/NET CURRENT LIABILITIES (rows 38+40-52-70-73-76)	53		

F.	TOTAL ASSETS LESS CURRENT LIABILITIES (rows 22+53)		54		
G.	LIABILITIES: AMOUNTS TO BE PAID IN A PERIOD OF MORE THAN ONE YEAR				
	1. Bond loans, showing separately convertible bond loans (acc. 161+1681-169)		55		
	2. Amounts owed to credit institutions (acc. 1621+1622+1624+1625+1627+1682+5191+5192+5198)		56		
	3. Advances cashed for customers (acc. 419)		57		
	4. Trade payables - suppliers (acc. 401+404+408)		58		
	5. Bills of exchange payable (acc. 403+405)		59		
	6. Liabilities from financial lease (acc. 406)		60		
	7. Amounts owed to group entities (acc. 1661+1685+2691+451***)		61		
	8. Amounts owed to associated entities and jointly controlled entities (acc. 1663+1686+2692+453***)		62		
	9. Liabilities from derivatives operations (acc. 4625+4626)		63		
	10. Other liabilities, including tax and social security (acc. 1623+1626+167+1687+2693+2695+421+422+423+424+426+427+4281+431***)		64		
	437***+4381+441***+4423+4428***+444***+446***+447***+4481+455+456***+4581+462+473***+509+5186+5193+5194+5195+5196+5197)				
	TOTAL (rows 55 to 64)		65		
H.	PROVISIONS				
	1. Provisions for employee benefits (acc. 1517)		66		
	2. Other provisions (acc. 1511+1512+1513+1514+1518)		67		
	TOTAL (rows 66+67)		68		
I.	INCOME IN ADVANCE				
	1. Investment subsidies (acc. 475) (rows 70+71)		69		
	1.1 Amounts to resume in a period of up to one year (of acc. 475*)		70		
	1.2 Amounts to resume in a period higher than one year (of acc. 475*)		71		
	2. Deferred income (acc. 472) (rows 73+74)		72		
	2.1 Amounts to resume in a period of up to one year (acc. 472*)		73		
	2.2 Amounts to resume in a period higher than one year (acc. 472*)		74		
	3. Income received in advance for assets transferred from customers (acc. 478) (rows 76+77)		75		
	3.1 Amounts to resume in a period of up to one year (of acc. 478*)		76		
	3.2 Amounts to resume in a period higher than one year (of acc. 478*)		77		
	TOTAL (rows 69+72+75)		78		
J.	CAPITAL AND RESERVES				
	I. CAPITAL				
	1. Paid subscribed capital (acc. 1012)		79		
	2. Unpaid subscribed capital (acc. 1011)		80		
	3. Subscribed capital accounting for financial liabilities <sup>2</sup> (acc. 1021) <sup>2</sup> This account highlights shares that in terms of IAS 32 are financial liabilities.		81		
	4. Capital adjustments (acc. 1022)	Balance C	82		
		Balance D	83		
	5. Other equity items (acc. 103)	Balance C	84		
		Balance D	85		
	TOTAL (rows 79+80+81+82-83+84-85)		86		
	II. SHARE PREMIUM (acc. 104)		87		
	III. REVALUATION RESERVES (acc. 105)		88		
	IV. RESERVES				
	1. Legal reserves (acc. 1061)		89		
	2. Statutory or contractual reserves (acc. 1063))		90		
	3. Other reserves (acc. 1068)		91		
	TOTAL (rows 89 to 91)		92		
		Balance C	93		

Exchange differences on translating individual annual financial statements in a different presentation currency than the functional currency (acc. 1072)	Balance D	94		
Own shares (acc. 109)		95		
Earnings related to the sale or cancellation of equity instruments (acc. 141)		96		
Losses related to the issuance, redemption, sale, transfer free of charge or cancellation of equity instruments (acc. 149)		97		
V. RETAINED EARNINGS, EXCEPT THE RETAINED EARNINGS COMING FROM THE FIRST TIME ADOPTION OF IAS 29 (acc. 117)	Balance C	98		
	Balance D	99		
VI. RETAINED EARNINGS, COMING FROM THE FIRST TIME ADOPTION OF IAS 29 (acc. 118)	Balance C	100		
	Balance D	101		
VII. PROFIT OR LOSS AT THE END OF THE REPORTING PERIOD (acc. 121)	Balance C	102		
	Balance D	103		
Distribution of profit (acc. 129)		104		
EQUITY - TOTAL (rows 86+87+88+92+93-94-95+96-97+98-99+100-101+102-103-104)		105		

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

\*\*\*) Debit balances of those accounts.

\*\*\*\*) Credit balances of those accounts.

Administrator,

Prepared

First and Last Name .....

First and Last Name .....

Signature .....

Capacity .....

Signature .....

No. of registration with the professional body .....

## ANNEX no. 2:

### A. INCOME STATEMENT on December 31.....

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

code 20		- RON -		
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			
4. Income from the production of tangible and intangible assets (acc. 721+722)	05			
5. Income from the production of real estate investments (acc. 725)	06			
6. Income from fixed assets (or disposal groups) held for sale (acc. 753)	07			
7. Income from the revaluation of tangible and intangible assets (acc. 755)	08			
8. Income from real estate investments (acc. 756)	09			
9. Income from biological assets and agricultural produce (acc. 757)	10			
10. Income from operational subsidies (acc. 7412+7413+7414+7415+7416+7417+7419)	11			
11. Other operating income (acc. 758)	12			
- of which, income from investment subsidies (acc. 7584)	13			
OPERATING INCOME - TOTAL (rows 01+04+07 to 12)	14			
12. Expenditure on consumables (acc. 602)	15			

	Other material expenses (acc. 603+604)	16		
	Expenses on energy and water (acc. 605)	17		
13.	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		
14.	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		
15.	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 on real estate investments (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		
	<b>OPERATING EXPENSES - TOTAL (rows 15+16+17+18+21+24+27+37)</b>	<b>40</b>		
	<b>OPERATING PROFIT OR LOSS:</b>			
	- Profit (rows 14-40)	41		
	- Loss (rows 40-14)	42		
16.	Income from shares held in subsidiaries (acc. 7611)	43		
17.	Income from shares in associated entities and jointly controlled entities (acc. 7612)	44		
18.	Income from operations with securities and other financial instruments (acc. 762)	45		
19.	Income from derivatives operations (acc. 763)	46		
20.	Income from foreign exchange differences (acc. 765)	47		
21.	Interest income (acc. 766*)	48		
	- of which, income from group entities	49		
22.	Income from operational subsidies for interest due (acc. 7418)	50		
23.	Income from short-term financial investments (acc. 7615)	51		
24.	Other financial income (acc. 7616+7617+764+767+768)	52		
	<b>FINANCIAL INCOME - TOTAL (rows 43+44+45+46+47+48+50+51+52)</b>	<b>53</b>		
25.	Value adjustments on financial fixed assets and financial investments held as current assets (rows 55-56)	54		
	- Expenditure (acc. 686)	55		
	- Income (acc. 786)	56		
26.	Expenses on operations with securities and other financial instruments (acc. 661)	57		
27.	Losses relating to derivatives (acc. 6643)	58		
28.	Interest charges (acc. 666*)	59		



	- of which, expenses in relation to group entities	60		
29.	Other financial expenses (acc. 663+6641+6642+665+667+668)	61		
FINANCIAL EXPENSES - TOTAL (rows 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		
30.	GROSS PROFIT OR LOSS:			
	- Profit (rows 65-66)	67		
	- Loss (rows 66-65)	68		
31.	Current income tax (acc. 691)	69		
32.	Deferred income tax (acc. 692)	70		
33.	Income from the deferred income tax (acc. 792)	71		
34.	Other taxes not shown on the above items (acc. 698)	72		
35.	NET PROFIT OR LOSS OF			
THE REPORTING PERIOD:				
	- Profit (rows 67-69-70+71-72)	73		
	- Loss (rows 68+69+70-71+72) (rd. 69+70+72-67-71)	74		

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

Row 19 - shall 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,

Prepared

First and Last Name .....

First and Last Name .....

Signature .....

Capacity .....

Signature .....

No. of registration with the professional body .....

## B. INCOME STATEMENT on December 31.....

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

(code 20)	Name of the indicator	Row no.	- RON -	
			Financial year	
			ended	previous
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 activity (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 40)	18		
17. Losses on amounts receivable in relation with long term financial investments (acc. 663)	19		
18. Expenses 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. 686)	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 .....

### ANNEX no. 3: INFORMATIVE DATA on December 31.....

code 30		- RON -		
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:	
A	B	1	2	3
Outstanding payments - total (rows 05+09+15 to 19+23)	04			
Outstanding suppliers - total (rows 06 to 08), of which:	05			
- over 30 days	06			
- over 90 days	07			
- over 1 year	08			
Overdue liabilities to the social insurance budget - total (rows 10 to 14), of which:	09			
- state social insurance contributions paid by employers, employees and other similar persons	10			
- contributions to the social health insurance fund	11			
- supplementary pension contribution	12			
- contributions to the unemployment insurance budget	13			
- other social liabilities	14			
Overdue liabilities to special funds and other funds	15			
Overdue liabilities to other creditors	16			
Taxes and duties unpaid to the state budget within deadline	17			
Taxes and duties unpaid to local budgets within deadline	18			
Overdue bank loans - total	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.	December 31 previous year	December 31 current year	
A	B	1	2	
Average number of employees	24			
The actual number of existing employees at end of period, i.e. on December 31	25			
IV. Interest, dividends and royalties paid during the reporting period. Subsidies received and receivable outstanding	Row no.	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		
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 which:	46		
- tax due to the state budget	47		
Royalties paid during the reporting period for public domain goods, received in concession, of which:	48		
- royalties for public domain goods paid to the state budget	49		
Mining royalty paid to the state budget	50		
Oil royalty paid to the state budget	51		
Rent paid during the reporting period for land <sup>1)</sup>	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		
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 ***)	Row no.	December 31 previous year	December 31 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 *****)	Row no.	December 31 previous year	December 31 current year
A	B	1	2
Innovation expenses	72		
VIII. Other information	Row no.	December 31 previous year	December 31 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		
- equity interests issued by residents	79		
- bonds issued by residents	80		
- shares and fund units issued by resident collective investment undertakings, of which:	81		
- shares			
- fund units			
- 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 RON and expressed in RON, 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 personnel and assimilated accounts (acc. 425+4282)	90		
Receivables related to social security budget and the state budget (of acc. 431+437+4382+441+4424+4428+444+445+446+447+4482), (rows 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		
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), (rows 101 to 103), of which:	100		
- settlements with associated and jointly controlled entities, settlements with shareholders on capital and settlements from venture operations (acc. 452+456+4582)	101		
- other receivables related to natural and legal persons, other than receivables 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 securities receivable (acc. 5113+5114)	115		
Cash at bank and in hand in RON and in foreign currency (rows 117+118), of which:	116		
- in RON (acc. 5311)	117		
- in foreign currency (acc. 5314)	118		
Current accounts with banks in RON and foreign currency (rows 120+122), of which:	119		
- in RON (acc. 5121), of which:	120		
- current accounts in RON 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 RON (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 RON	129		
- in foreign currency	130		
Interest on bond loans, in gross amounts (acc. 1681), (rows 132+133), of which:	131		
- in RON	132		
- in foreign currency	133		
Domestic short-term bank loans (acc. 5191+5192+5197), (rows 135+136), of which:	134		
- in RON	135		

- in foreign currency	136		
Interest on short-term domestic bank loans (of acc. 5198), (rows 138+139), of which:	137		
- in RON	138		
- in foreign currency	139		
External short-term bank loans (acc. 5193+5194+5195), (rows 141+ 142), of which:	140		
- in RON	141		
- in foreign currency	142		
Interest on short-term external bank loans (of acc. 5198), (rows 144+145), of which:	143		
- in RON	144		
- in foreign currency	145		
Long-term bank loans (acc. 1621+1622+1627), (rows 147+148), of which:	146		
- in RON	147		
- in foreign currency	148		
Interest on long-term bank loans (of acc. 1682), (rows 150+151), of which:	149		
- in RON	150		
- in foreign currency	151		
External long-term bank loans (acc. 1623+1624+1625), (rows 153+154), of which:	152		
- in RON	153		
- in foreign currency	154		
Interest on long-term external bank loans (of acc. 1682), (rows 156+157), of which:	155		
- in RON	156		
- in foreign currency	157		
Loans from the State Treasury and related interests (acc. 1626+of acc. 1682)	158		
Other borrowings and interest thereon (acc. 166+167+1685+1686+1687), (rows 160+161), of which:	159		
- in RON and expressed in RON, whose settlement is based on a foreign currency	160		
- in foreign currency	161		
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 personnel and assimilated 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), (rows 167 to 170), of which:	166		
- liabilities related to social security budget (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 the entity in relations with group entities (acc. 451)	171		
Amounts due to shareholders (acc. 455)	172		
Liabilities from derivatives operations (acc. 4625+4626)	173		

Other liabilities (acc. 269+452+456+457+4581+462+472+473+478+509), (rows 175 to 179), of which:	174				
- settlements with associated and jointly controlled entities, settlements with shareholders on capital, dividends and settlements from venture operations (acc. 453+456+457+4581)	175				
- other liabilities related to natural and legal persons, other than liabilities related to public institutions (state institutions) <sup>2)</sup> (of acc. 462+of acc. 472+of acc. 473)	176				
- subsidiaries not recorded as income (of acc. 472)	177				
- amounts payable for financial assets and short-term investments (acc. 269+509)	178				
- income 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 <sup>3)</sup>	183				
- unlisted shares <sup>4)</sup>	184				
- equity interests	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.	December 31 previous year	December 31 current year		
A	B	1	2		
Expenses with collaborators (acc. 621)	188				
X. Paid-up share capital	Row no.	December 31 previous year	December 31 current year		
		Amount (Col. 1)	% (Col. 2)	Amount (Col. 3)	% (Col. 4)
Paid-up share capital (acc. 1012) <sup>5)</sup> (rows 190+194 to 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				
	Row no.	Amounts			
A	B	2014	2015		
XI. Dividends/payments to the State budget or local budget, to distribute from the profit for the year, of which:	197				
- to central public institutions;	198				
- to local public institutions;	199				
- to other shareholders in which the state/territorial administrative units/public institutions own directly/indirectly shares or shareholdings regardless of their weight.	200				
	Row no.	Amounts			
A	B	2014	2015		
XII. Dividends/payments to the State budget or local budget, paid in the reporting period from the profit of the entity, of which:	201				
- dividends/payments from the profit of the financial year of the previous year, of which paid:	202				
- to central public institutions;	203				
- to local public institutions;	204				



- to other shareholders in which the state/territorial administrative units/public institutions own directly/indirectly shares or shareholdings regardless of their weight.	205		
- dividends/payments from the profit of the financial years prior to the previous year, of which paid:	206		
- to central public institutions;	207		
- to local public institutions;	208		
- to other shareholders in which the state/territorial administrative units/public institutions own directly/indirectly shares or shareholdings regardless of their weight.	209		
XIII. Receivables taken by divestment from legal entities*****)	Row no.	Amounts	
A	B	2014	2015
Receivables taken by divestment from legal entities (at face value), of which:	210		
- receivables taken by divestment from affiliated legal entities	211		
Receivables taken by divestment from legal entities (at acquisition cost), of which:	212		
- receivables taken by divestment from affiliated legal entities	213		

\*) 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 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 August 13, 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 August 14, 2004.

\*\*\*\*\*) For receivables taken by divestment from legal entities, both their face value and their cost of acquisition shall be filled in.

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 conferring the right of ownership over entities, which are negotiable and traded, under the law.

- 4) Securities conferring the right of ownership over entities, which are not traded.  
 5) In section "XI. 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 December 31 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,

Prepared

First and Last Name .....  
 Signature .....

First and Last Name .....  
 Capacity .....  
 Signature .....  
 No. of registration with the professional body .....

**ANNEX no. 4: STATEMENT OF NON-CURRENT ASSETS on December 31.....**

code 40		- RON -				
Fixed assets items	Row no.	Gross values				Final balance (col. 5=1+2-3)
		Initial balance	Increases	Reductions		
				Total	Of which: dismantling and scrapping	
A	B	1	2	3	4	5
I. Intangible assets						
Development expenses	01				X	
Other fixed assets	02				X	
Advance payments for intangible assets	03					
TOTAL (rows 01 to 03)	04				X	
II. Property, plant and equipment						
Land	05				X	
Constructions	06					
Technical installations and machines	07					
Other Furniture, Fixtures & Equipment	08					
Real estate investments	09					
Property, plant and equipment in progress	10					
Real estate investments in progress	11					
Advance payments for property, plant and equipment	12					
TOTAL (rows 05 to 12)	13					
III. Biological assets	14				X	

IV. Financial fixed assets	15				X	
FIXED ASSETS - TOTAL (rows 04+13+14+15)	16					

### STATEMENT OF FIXED ASSETS DEPRECIATION

code 40		- RON -				
Fixed assets items	Row no.	Initial balance	Depreciation during the year	Depreciation on fixed assets removed from records	Depreciation at the end of the year (col. 9=6+7-8)	
A	B	6	7	8	9	
I. Intangible assets						
Development expenses	17					
Other fixed assets	18					
TOTAL (rows 17+18)	19					
II. Property, plant and equipment						
Land	20					
Constructions	21					
Technical installations and machines	22					
Other Furniture, Fixtures & Equipment	23					
Real estate investments	24					
TOTAL (rows 20 to 24)	25					
III. Biological assets	26					
DEPRECIATION - TOTAL (rows 19+25+26)	27					

### STATEMENT OF ADJUSTMENTS FOR IMPAIRMENT

code 40		- RON -			
Fixed assets items	Row no.	Initial balance	Adjustments created during the year	Adjustments resumed at income	Final balance (col. 13=10+11-12)
A	B	10	11	12	13
I. Intangible assets					
Development expenses	28				
Other fixed assets	29				
TOTAL (rows 28+29)	30				
II. Property, plant and equipment					
Land	31				
Constructions	32				
Technical installations and machines	33				
Other Furniture, Fixtures & Equipment	34				
Real estate investments	35				
Property, plant and equipment in progress	36				
Real estate investments in progress	37				
TOTAL (rows 31 to 37)	38				
III. Biological assets	39				
IV. Financial fixed assets	40				
ADJUSTMENTS FOR IMPAIRMENT - TOTAL (rows 30+38+39+40)	41				

In the form "Statement of non-current assets" (code 40), the information is recorded at historical cost or revalued amount of property, as appropriate. In this form, in the "Statement of adjustments for impairment", the accounting information representing

adjustments for impairment or loss of value related to fixed assets and biological assets shall be recorded.

Administrator,

Prepared

First and Last Name .....  
Signature .....

First and Last Name .....  
Capacity .....  
Signature .....  
No. of registration with the professional body .....

**ANNEX no. 5: 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 units 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)

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