

**The Financial Supervisory Authority's - ASF - Rule no. 34/2016 of August 10, 2016**

**Rule no. 34/2016  
on the biannual accounting reporting system for private pensions**

*In force starting August 12, 2016*

*Published in the Official Journal, Part I no. 620 of August 12, 2016*

*Considering the provisions of art art. 2 par. (1) **letters. c) and d)**, art. 3 par. (1) **letter b)**, art. 5 **letter c)**, art. 6 **par. (1) and (2)** and of art. 7 **alin. (2)** of the Government Emergency Ordinance no. 93/2012 on the establishment, organization and operation of the Financial Supervisory Authority, approved with amendments and completions by Law no. 113/2013, as subsequently amended and supplemented,*

*under the provisions of art. 57 **par. (6)** of Law no. 411/2004 Privately Administered Pension Funds, republished, as subsequently amended and supplemented, art. 15 **par. (6)** of Law no. 204/2006 on Voluntary Pension, as subsequently amended and supplemented, and **art. 20** of Law no. 187/2011 on the establishment, organization and operation of the Private Pension System Rights Guarantee Fund,*

*considering the provisions of art. 24 **letter o)** of Government Emergency Ordinance No. 50/2005 on the establishment, organization and operation of the Private Pension System Supervisory Commission, approved as amended and supplemented by Law No. 313/2005, as subsequently amended and supplemented,*

*under the provisions of art. 4 par. (3) **letter b)** of Accounting Law no. 82/1991, republished, as subsequently amended and supplemented,*

*following the deliberations of the Financial Supervisory Authority's Board of August 10, 2016,*

*the Financial Supervisory Authority hereby issues this rule:*

**CHAPTER I**

**General provisions**

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

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

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

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

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

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

## **CHAPTER II**

### The biannual accounting reporting system

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

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

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

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

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

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

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

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

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

### **CHAPTER III**

Provisions regarding the biannual accounting reporting system applicable to pension companies

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

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

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

**b)** the trial balance of synthetic accounts on 30 June of the year for which the biannual accounting report is prepared on paper.

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

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

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

**c)** Informative data, according to annex no. E.

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

**a)** in electronic format. The application and instructions are presented on the website of A.S.F., respectively <https://raportari-pensii.asfromania.ro/itbox/>

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

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

**Art. 11. - (1)** In order to provide information for the institutional system of the state, pension companies must submit to the territorial units of the Ministry of Finance the biannual accounting reports, according to the laws in force.

(2) For the submission provided in paragraph (1), the electronic format of the biannual accounting report is obtained by using the assistance program developed by the Ministry of Public Finance.

(3) The assistance program provided for in paragraph (2) is made available to the entities free of charge by the territorial units of the Ministry of Public Finance or may be downloaded from the portal of the Ministry of Public Finance at [www.mfinante.ro](http://www.mfinante.ro).

(4) The biannual accounting reports shall be submitted to the territorial units of the Ministry of Public Finance until August 16 of each year.

#### CHAPTER IV

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

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

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

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

**b)** the trial balance of synthetic accounts on 30 June of the year for which the biannual accounting report is prepared on paper.

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

**a)** Statement of assets, liabilities and equity, according to annex no. B1;

**b)** Profit and loss account, according to annex no. B2.

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

**a)** in electronic format. The application and instructions are presented on the website of A.S.F., respectively <https://raportari-pensii.asfromania.ro/itbox/>

**b)** on paper, the components of the biannual accounting reports folder, as provided in art. 13, under the law.

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

## CHAPTER V

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

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

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

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

**b)** a copy of biannual accounting reports and the synthetic trial balance, prepared according to the accounting regulations applicable - on paper, signed.

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

**a)** Statement of assets, liabilities and equity, according to annex no. C1;

**b)** Income statement, according to annex no. C2.

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

**a)** in electronic format. The application and instructions are presented on the website of A.S.F., respectively <https://raportari-pensii.asfromania.ro/itbox/>

**b)** on paper, the components of the biannual accounting reports folder, as provided in art. 16, signed and stamped, according to the law.

## CHAPTER VI

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

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

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

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

**b)** the trial balance of synthetic accounts on 30 June of the year for which the biannual accounting report is prepared - on paper

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

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

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

a) in electronic format. The application and instructions are presented on the website of A.S.F., respectively <https://raportari-pensii.asfromania.ro/itbox/>

b) on paper, the components of the biannual accounting reports folder, as provided in art. 19, under the law.

**Art. 21.** - (1) In order to provide information for the institutional system of the state, private pension brokers must submit to the territorial units of the Ministry of Finance the biannual accounting reports, according to the laws in force.

(2) For the submission provided in paragraph (1), the electronic format of the biannual accounting report is obtained by using the assistance program developed by the Ministry of Public Finance.

(3) The assistance program provided for in paragraph (2) is made available to the entities free of charge by the territorial units of the Ministry of Public Finance or may be downloaded from the portal of the Ministry of Public Finance at [www.mfinante.ro](http://www.mfinante.ro).

(4) The biannual accounting reports shall be submitted to the territorial units of the Ministry of Public Finance until August 16 of each year.

## **CHAPTER VII**

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

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

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

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

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

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

a) Statement of assets, liabilities and equity, according to annex no. D1;

b) Profit and loss account, according to annex no. D2;

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

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

a) in electronic format. The application and instructions are presented on the website of A.S.F., respectively <https://raportari-pensii.asfromania.ro/itbox/>

**b)** on paper, the components of the biannual accounting reports folder, as provided in art. 23, signed on each page, under the law.

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

**Art. 25. - (1)** In order to provide information for the institutional system of the state, the Guarantee Fund must submit to the territorial units of the Ministry of Finance the biannual accounting reports, according to the laws in force.

**(2)** For the submission provided in paragraph (1), the electronic format of the biannual accounting report is obtained by using the assistance program developed by the Ministry of Public Finance.

**(3)** The assistance program provided for in paragraph (2) is made available to the Guarantee Fund free of charge by the territorial units of the Ministry of Public Finance or may be downloaded from the portal of the Ministry of Public Finance at [www.mfinante.ro](http://www.mfinante.ro).

**(4)** The biannual accounting reports shall be submitted to the territorial units of the Ministry of Public Finance until August 16 of each year.

## **CHAPTER VIII**

### Instructions applicable to entities that have not conducted business

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

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

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

**(ii)** complete address and telephone number;

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

**(iv)** Tax Identification Number

**(v)** share capital

**b)** for voluntary pension funds and private pension funds:

**(i)** full name;

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

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

## CHAPTER IX

### Provisions on verifying the accuracy of biannual accounting reports

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

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

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

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

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

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

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

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

**(3)** At the level of each entity provided for in art. 2, the data in the trial balance of accounts must reflect the reality according to the documents on the basis of which it was drawn up.

## CHAPTER X

### Legal regime

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

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

**a)** failure to prepare the biannual accounting reports;

**b)** failure to send, sending with delay or sending to A.S.F. the documents referred to in art. 9, 13, 16, 19 and 23 with erroneous data or information;

**c)** failure to comply with the provisions regarding the deadline for publication on the own website of information referred to in art. 10 paragraph (2), art. 14 paragraph (2) and art. 24 paragraph (2);

**d)** holding, in any capacity, items of assets and liabilities nature, and performing economic and financial operations without being recorded in the accounts;

**e)** failure to comply with the other obligations set out by this rule.

**(2)** Committing by the entities referred to in art. 81 paragraph (1) letter c), art. 140 paragraph (1), art. 141 paragraphs (2) - (11) of Law no. 411/2004, republished, with further amendments and additions, in art. 2 of any of the acts referred to in paragraph (1) shall be sanctioned according to provisions of art. 38



letter c), art. 120 paragraph (1), art. 121 paragraphs (2) – (11) of Law no. 204/2006, with subsequent amendments and additions, and, respectively in art. 30-33 of Law no. 187/2011.

## **CHAPTER XI**

### Final provisions

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

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

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

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

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

**(3)** When applying for the first time this Rule, the balances of the balance sheet as at January 1, 2016 for the statement of assets, liabilities and equity, as well as the balances of the accounts for the profit and loss account as at June 30, 2015, shall be reclassified accordingly so as to ensure comparability of data. The reclassification will be detailed in an explanatory note, as appropriate.

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

President of the Financial Supervisory Authority,  
Mișu Negrițoiu

Bucharest, August 10, 2016.

No. 34.

**ANNEX No. A1**

Pension Company / Private Pension Broker . . . . .

|  |   |
|--|---|
| County   | [[ ] Main activity (NACE class name)    |
| Entity   |   |
| Address: locality . . . . ., sector . . . . ., | NACE class code [ ] [ ] [ ] [ ]         |
| str. . . . . nr. . . . ., bl. . . . .,         | Main activity actually carried out      |
| sc. . . . ., ap. . . . .                       | (NACE class name)                       |
| Telephone, fax                                 | NACE class code [ ] [ ] [ ] [ ]         |
| Trade Register                                 | number Unique registration code         |
| For of ownership [ ] [ ]                       | [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] |

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

|   | Row    | Balance on Jan. 1, N (RON) | Balance on June, 30, N (RON) |
|---|--------|----------------------------|------------------------------|
| Indicator identification  | Col. 2 | Col. 3                     | Col. 4                       |
| Col. 1  |        |                            |                              |
| A FIXED ASSETS  |        |                            |                              |
| I. INTANGIBLE ASSETS  |        |                            |                              |
| 1. Incorporation expenses (acc. 201-2801)   | 01     |                            |                              |
| 2. Development expenses (acc. 203-2803-2903)  | 02     |                            |                              |
| 3. Concessions, patents, licenses, trademarks, similar rights and assets if they were acquired for consideration (acc. 205+208-2805-2808-2905-2908) | 03     |                            |                              |
| 4. Goodwill (acc. 2071-2807-2907)   | 04     |                            |                              |
| 5. Advances (acc. 4094)   | 05     |                            |                              |
| TOTAL: (rows 01 to 05)  | 06     |                            |                              |
| II. PROPERTY, PLANT AND EQUIPMENT   |        |                            |                              |
| 1. Land and buildings (acc. 211+212-2811-2812-2911-2912)  | 07     |                            |                              |
| 2. Technical installations and machines (acc. 213 +223-2813-2913)   | 08     |                            |                              |
| 3. Other furniture, fixtures & equipment (acc. 214+224-2814-2914)   | 09     |                            |                              |
| 4. Advances and property, plant and equipment in progress (acc. 231-2931+4093)  | 10     |                            |                              |
| TOTAL: (rows 07 to 10)  | 11     |                            |                              |
| III. FINANCIAL FIXED ASSETS   |        |                            |                              |
| 1. Shares held in affiliated entities (acc. 261-2961)   | 12     |                            |                              |
| 2. Loans to affiliated entities (acc. 2671+2672-2965)   | 13     |                            |                              |

|   |  |    |  |  |
|---|--|----|--|--|
|   | 3. Participating interests (acc. 263-2963)   | 14 |  |  |
|   | 4. Loans to entities to which the company is linked by virtue of participating interests (acc. 2675+2676-2967)                 | 15 |  |  |
|   | 5. Investments held as fixed assets (acc. 265-2964)  | 16 |  |  |
|   | 6. Other loans (acc. 2673*+2674*+2677+2678*+2679*-2966*-2969*)   | 17 |  |  |
|   | 7. Financial fixed assets covering the technical provision (acc. 270 - 279)  | 18 |  |  |
|   | TOTAL: (rows 12 to 18)   | 19 |  |  |
|   | FIXED ASSETS - TOTAL (rows 06 + 11 + 19)   | 20 |  |  |
| B | CURRENT ASSETS   |    |  |  |
|   | I. INVENTORIES   |    |  |  |
|   | 1. Consumables (acc. 302+303+322+323-392)  | 21 |  |  |
|   | 2. Advances for purchases of inventories (acc. 4091)   | 22 |  |  |
|   | TOTAL: (rows 21 to 22)   | 23 |  |  |
|   | II. RECEIVABLES (The amounts to be received after more than one year must be shown separately for each item)                   |    |  |  |
|   | 1. Trade receivables* (acc. 2673*+2674*+2678*+2679*-2966*- 2969*+4092+411+413+418-491)   | 24 |  |  |
|   | 2. Amounts receivable from affiliated entities (acc. 4511**+4518**-4951*)  | 25 |  |  |
|   | 3. Amounts receivable from entities to which the company is linked by virtue of participating interests (acc. 453-4952)        | 26 |  |  |
|   | 4. Other receivables<br>(ct.425+4282+431**+437**+4382+441**+4424+4428**+444**+445++446**+447**+4482+4582+461+473** - 496+5187) | 27 |  |  |
|   | 5. Receivables on subscribed and unpaid capital (acc. 456-4953)  | 28 |  |  |
|   | TOTAL: (rows 24 to 28)   | 29 |  |  |
|   | III. SHORT-TERM FINANCIAL INVESTMENTS  |    |  |  |
|   | 1. Shares held in affiliated entities (acc. 501-591)   | 30 |  |  |
|   | 2. Other short-term financial investments (acc. 505+506+508+5113+5114-595-596598)  | 31 |  |  |
|   | 3. Short-term investments to cover the technical provision (acc. 520 + 526+527528-529)   | 32 |  |  |
|   | TOTAL: (rows 30 to 32)   | 33 |  |  |
|   | IV. CASH AT BANK AND IN HAND<br>(acc. 5112+5121+5124+5125+5311+5314+5321+5322+5323+ 5328+ 5411+ 5412+ 542)                     | 34 |  |  |
|   | CURRENT ASSETS - TOTAL (rows 23+29+33+34)  | 35 |  |  |
| c | ACCRUED EXPENSES (acc. 471) (rows 37+38)   | 36 |  |  |
|   | 1. Amounts to resume in a period of up to one year (of acc. 471)   | 37 |  |  |
|   | 2. Amounts to resume in a period longer than one year (of acc. 471)  | 38 |  |  |
| D | LIABILITIES TO BE PAID IN A PERIOD OF UP TO ONE YEAR   |    |  |  |
|   | 1. Bond loans, showing separately convertible bond loans (acc. 1614+1615+1617+1618+1681-169)                                   | 39 |  |  |
|   | 2. Amounts owed to credit institutions<br>(acc. 1621+1622+1624+1625+1627+1682+5191+5192+5198)                                  | 40 |  |  |
|   | 3. Advances cashed for customers (acc. 419)  | 41 |  |  |

|   |   |    |  |  |
|---|---|----|--|--|
|   | 4. Trade payables - suppliers (acc. 401+404+408)  | 42 |  |  |
|   | 5. Bills of exchange payable (acc. 403+405)   | 43 |  |  |
|   | 6. Amounts owed to affiliated entities (acc. 1661+1685+2691+4511***+4518***)  | 44 |  |  |
|   | 7. Amounts owed to entities to which the company is linked by virtue of participating interests (acc. 1663+1686+2692+453***)  | 45 |  |  |
|   | 8. Other liabilities, including tax and social security (acc. 1623+1626+167+1687+2693+421+423+ 424+426 + 427+ 4281+ 431***+ 437***+ 4381+ 441***+ 4423+ 4428***+ 444***+ 446***+ 447***+ 4481+ 4551 +4558+ 456***+ 457+ 4581+ 462+ 473***+ 509+ 5186+ 5193+5194+5195+5196+5197) | 46 |  |  |
|   | TOTAL: (rows 39 to 46)  | 47 |  |  |
| E | NET CURRENT ASSETS/NET CURRENT LIABILITIES (rows 35 +37-4773-76)  | 48 |  |  |
| F | TOTAL ASSETS LESS CURRENT LIABILITIES (rows 20+38+48)   | 49 |  |  |
| G | LIABILITIES TO BE PAID IN A PERIOD OF MORE THAN ONE YEAR  |    |  |  |
|   | 1. Bond loans, showing separately convertible bond loans (acc. 1614+1615+1617+1618+1681-169)  | 50 |  |  |
|   | 2. Amounts owed to credit institutions (acc. 1621+ 1622+1624+1625+1627+1682 + 5191 + 5192 + 5198)   | 51 |  |  |
|   | 3. Advances cashed for customers (acc. 419)   | 52 |  |  |
|   | 4. Trade payables - suppliers (acc. 401+404+408)  | 53 |  |  |
|   | 5. Bills of exchange payable (acc. 403+405)   | 54 |  |  |
|   | 6. Amounts owed to affiliated entities (acc. 1661+1685+2691+4511***+4518***)  | 55 |  |  |
|   | 7. Amounts owed to entities to which the company is linked by virtue of participating interests (acc. 1663+1686+2692+453***)  | 56 |  |  |
|   | 8. Other liabilities, including tax and social security (acc. 1623+1626+167+1687+2693+421+423+424+426+427 +4281 +431*** +437*** +4381 +441*** +4423+4428*** +444*** +446*** +447*** +4481+4551+4558 +456***+457+4581 +462 +473*** +509+5186 +5193+5194 +5195+5196+5197)         | 57 |  |  |
|   | TOTAL: (rows 50 to 57)  | 58 |  |  |
| H | PROVISIONS  |    |  |  |
|   | 1. Technical provisions specific to the private pension system (acc. 150), (rows 60+61), of which:  | 59 |  |  |
|   | 1.1. Technical provisions specific to the private pension system - Pillar 2 (acc. 150)  | 60 |  |  |
|   | 1.2. Technical provisions specific to the private pension system - Pillar 3 (acc. 150)  | 61 |  |  |
|   | 2. Non-specific provisions (acc. 151), (rows 63 to 69), of which:   | 62 |  |  |
|   | 1. Provisions for litigation (acc. 1511)  | 63 |  |  |
|   | 2. Provisions for guarantees to customers (acc. 1512)   | 64 |  |  |
|   | 3. Provisions for restructuring (acc. 1514)   | 65 |  |  |
|   | 4. Provisions for pensions and similar obligations, other than those referred to in technical provisions specific to the private pension system (acc. 1515)   | 66 |  |  |
|   | 5. Provisions for taxes (acc. 1516)   | 67 |  |  |
|   | 6. Provisions for contract termination (acc. 1517)  | 68 |  |  |

|   |   |    |  |  |
|---|---|----|--|--|
|   | 7. Other provisions (acc. 1518)   | 69 |  |  |
|   | TOTAL PROVISIONS: (rows 59+62)  | 70 |  |  |
| I | DEFERRED INCOME (rows 72 + 75), of which:   | 71 |  |  |
|   | 1. Investment subsidies (acc. 475) (rows 73+74) , of which:                             | 72 |  |  |
|   | 1.1 Amounts to resume in a period of up to one year (of acc. 475)                       | 73 |  |  |
|   | 1.2 Amounts to resume in a period longer than one year (of acc. 475)                    | 74 |  |  |
|   | 2. Deferred income (acc. 472) (rows 76 + 77) , of which:                                | 75 |  |  |
|   | 2.1 Amounts to resume in a period of up to one year (of acc. 472)                       | 76 |  |  |
|   | 2.2. Amounts to resume in a period longer than one year (of acc. 472)                   | 77 |  |  |
| J | CAPITAL AND RESERVES  |    |  |  |
|   | I. CAPITAL, of which:   |    |  |  |
|   | 1. Paid subscribed capital (acc. 1012)  | 78 |  |  |
|   | 2. Unpaid subscribed capital (acc. 1011)  | 79 |  |  |
|   | 3. Other equity items (acc. 103)  |    |  |  |
|   | Balance C   | 80 |  |  |
|   | Balance D   | 81 |  |  |
|   | TOTAL CAPITAL (rows 78+79+80-81)  | 82 |  |  |
|   | II. SHARE PREMIUMS (acc. 104)   | 83 |  |  |
|   | III. REVALUATION RESERVES (acc. 105)  | 84 |  |  |
|   | IV. RESERVES  |    |  |  |
|   | 1. Legal reserves (acc. 1061)   | 85 |  |  |
|   | 2. Statutory or contractual reserves (acc. 1063)  | 86 |  |  |
|   | 3. Other reserves (acc. 1068)   | 87 |  |  |
|   | 4. Other reserves specific to the activity of private pension fund managers (acc. 1069) | 88 |  |  |
|   | TOTAL RESERVES (rows 85 to 89)  | 89 |  |  |
|   | 6. Own shares (acc. 109)  | 90 |  |  |
|   | 7. Gains related to equity instruments (acc. 141)                                       | 91 |  |  |
|   | 8. Losses related to equity instruments (acc. 149)                                      | 92 |  |  |
|   | V. PROFIT OR LOSS CARRIED FORWARD (acc. 117)  |    |  |  |
|   | Balance C   | 93 |  |  |
|   | Balance D   | 94 |  |  |
|   | VI. PROFIT OR LOSS FOR THE YEAR (acc. 121)  |    |  |  |
|   | Balance C   | 95 |  |  |
|   | Balance D   | 96 |  |  |

|  |    |  |  |
|--|----|--|--|
| Distribution of profit (acc. 129)  | 97 |  |  |
| VII. TOTAL EQUITY (rows. 82 + 83 + 84 + 89 - 90 + 91 - 92 + 93 - 94 + 9596 - 97) | 98 |  |  |

\*) Accounts to distribute 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. A2**

Pension Company / Private Pension Broker . . . . .

|  |   |
|--|---|
| County   | [ ] [ ] Main activity (NACE class name) |
| Entity   |   |
| Address: locality . . . . ., sector . . . . ., | NACE class code [ ] [ ] [ ] [ ]         |
| str. . . . . nr. . . . ., bl. . . . .,         | Main activity actually carried out      |
| sc. . . . ., ap. . . . .                       | (NACE class name)                       |
| Telephone, fax                                 | NACE class code [ ] [ ] [ ] [ ]         |
| Trade Register                                 | number Unique registration code         |
| For of ownership [ ] [ ]                       | [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] |

Profit and loss account on June 30 . . . . .

| Item identification  | Row       | Achievements related to the reporting period |         |
|--|-----------|--|---------|
|  |           | Previous                                     | Current |
| Col. 1   | Col. 2    | Col. 3                                       | Col. 4  |
| <b>OPERATING INCOME</b>  |           |  |         |
| 1. Net turnover (rows 02 to 03)  | 01        |  |         |
| a) Income from the operating activity (acc. 704+705+706+708)                                   | 02        |  |         |
| b) Income from operational subsidies related to the net turnover (acc. 741)                    | 03        |  |         |
| 2. Income from the production of fixed assets (acc. 721+722)                                   | 04        |  |         |
| 3. Other operating income (acc. 755+758)   | 05        |  |         |
| <b>OPERATING INCOME - TOTAL (rows 01 + 04 + 05)</b>  | <b>06</b> |  |         |
| <b>OPERATING EXPENSES</b>  |           |  |         |
| 4. Expenses for materials and other external charges (rows 08 to 10)                           | 07        |  |         |
| a) Expenses on consumables (acc. 602)  | 08        |  |         |
| b) Other expenses with materials (acc. 603+604 + 608 + 609)                                    | 09        |  |         |
| c) Other external expenses (with energy and water) (acc. 605-741)                              | 10        |  |         |
| 5. Manager expenses incurred in connection with the private pension fund management (acc. 620) | 11        |  |         |

|  |    |  |  |
|--|----|--|--|
| 6. Personnel expenses (rows 13+14)   | 12 |  |  |
| a) Salaries and compensations (acc. 641 + 642+643+644)   | 13 |  |  |
| b) Expenses on insurance and social protection (acc. 645)  | 14 |  |  |
| 7. Adjustments   | 15 |  |  |
| a) Value adjustments on tangible and intangible assets (rows 1718)   | 16 |  |  |
| a.1) Expenditure (acc. 6811+6813+6817)   | 17 |  |  |
| a.2) Income (acc. 7813+7816+7815)  | 18 |  |  |
| b) Value adjustments on current assets (rows 20-21)  | 19 |  |  |
| b.1) Expenditure (acc. 654+6814)   | 20 |  |  |
| b.2) Income (acc. 754+7814)  | 21 |  |  |
| 8. Other operating expenses (rows 23+24+25)  | 22 |  |  |
| a) Expenses on external services<br>(acc. 611+612+613 +614+615+621+622+623+624+625+626+627+628)                  | 23 |  |  |
| b) Expenses with other taxes, duties and assimilated payments (acc. 635)   | 24 |  |  |
| c) Other operating expenses (acc. 625+655+658)   | 25 |  |  |
| 9. Adjustments for provisions (rows 27-28)   | 26 |  |  |
| a) Expenditure (acc. 6812)   | 27 |  |  |
| b) Income (acc. 7812)  | 28 |  |  |
| OPERATING EXPENSES - TOTAL (rows 07 + 11 + 12 + 16 + 19 + 22+<br>26)   | 29 |  |  |
| <b>PROFIT OR LOSS FROM THE OPERATING ACTIVITY</b>  |    |  |  |
| - Profit (rows 6-29)   | 30 |  |  |
| - Loss (29-6)  | 31 |  |  |
| <b>FINANCIAL INCOME</b>  |    |  |  |
| 11. Income from participating interests (acc. 7611+7613)   | 32 |  |  |
| - of which, income from affiliated entities  | 33 |  |  |
| 12. Other interest receivable and similar income (acc. 766)  | 34 |  |  |
| - of which, income from affiliated entities  | 35 |  |  |
| 14. Other financial income (acc. 762+764+765+767+768)  | 36 |  |  |
| FINANCIAL INCOME - TOTAL (rows 32 + 34 + 36)   | 37 |  |  |
| <b>FINANCIAL EXPENSES</b>  |    |  |  |
| 14. Value adjustments on financial fixed assets and financial investments<br>held as current assets (rows 39-40) | 38 |  |  |
| Expenditure (acc. 686)   | 39 |  |  |



|   |    |  |  |
|---|----|--|--|
| Income (acc. 786)   | 40 |  |  |
| 15. Interest payable and similar expenses (acc. 666)            | 41 |  |  |
| - of which, expenses in relation to affiliated entities         | 42 |  |  |
| 16. Other financial expenses (acc. 663 + 664 + 665 + 667 + 668) | 43 |  |  |
| FINANCIAL EXPENSES - TOTAL (rows 38 + 41 + 43)                  | 44 |  |  |
| FINANCIAL PROFIT OR LOSS  |    |  |  |
| - Profit (rows 37 - 44)   | 45 |  |  |
| - Loss (rows 44 - 37)   | 46 |  |  |
| TOTAL INCOME (rows 06 + 37)                                     | 47 |  |  |
| TOTAL EXPENDITURE (rows 29 + 44)                                | 48 |  |  |
| GROSS PROFIT OR LOSS (A)  |    |  |  |
| - Profit (rows 47 - 48)   | 49 |  |  |
| - Loss (rows 48 - 47)   | 50 |  |  |
| 17. Income tax (acc. 691)                                       | 51 |  |  |
| 18. Other taxes (acc. 698)                                      | 52 |  |  |
| NET PROFIT OR LOSS FOR THE YEAR                                 |    |  |  |
| - Profit (rows 49 - 51 - 52)                                    | 53 |  |  |
| - Loss (rows 50 + 51 + 52)                                      | 54 |  |  |

ADMINISTRATOR, PREPARED,

First and last name First and last name

Signature Capacity

Signature

No. of registration with the professional body

**ANNEX No. B1**

Pension fund . . . . .  
Registration number with the Register of the Financial Supervisory Authority

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

|          | Indicator identification  | Row       | Balance on<br>Jan. 1, N<br>(RON) | Balance on<br>June, 30, N<br>(RON) |
|----------|---|-----------|----------------------------------|------------------------------------|
|          | Col. 1  | Col.<br>2 | Col. 3                           | Col. 4                             |
| <b>A</b> | <b>FIXED ASSETS</b>   |           |                                  |                                    |
|          | <b>I. FINANCIAL FIXED ASSETS</b>  |           |                                  |                                    |
|          | 1. Long term investments (acc. 265)                                     | 01        |                                  |                                    |
|          | 2. Long-term receivables (acc. 267)                                     | 02        |                                  |                                    |
|          | TOTAL: (rows 01 to 02)  | 03        |                                  |                                    |
| <b>B</b> | <b>CURRENT ASSETS</b>   |           |                                  |                                    |
|          | <b>I. RECEIVABLES (amounts to be received after more than one year)</b> |           |                                  |                                    |
|          | 1. Customers (acc. 411)   | 04        |                                  |                                    |
|          | 2. Bills of exchange receivable from customers (acc. 413)               | 05        |                                  |                                    |
|          | 3. Advance payments to suppliers (acc. 409)                             | 06        |                                  |                                    |
|          | 4. Settlements with the participants (acc. 452)                         | 07        |                                  |                                    |
|          | 5. Other receivables (acc. 267+446*+461+473*+5187)                      | 08        |                                  |                                    |
|          | TOTAL: (rows 04 to 08)  | 09        |                                  |                                    |
|          | <b>II. SHORT-TERM FINANCIAL INVESTMENTS</b>                             |           |                                  |                                    |
|          | 1. Short-term financial investments (acc. 506+508+5113+5114)            | 10        |                                  |                                    |
|          | <b>III. CASH AT BANK AND IN HAND (acc. 5112+512+531)</b>                | 11        |                                  |                                    |
|          | <b>CURRENT ASSETS - TOTAL: (rows 09+10+11)</b>                          | 12        |                                  |                                    |
| <b>C</b> | <b>ACCRUED EXPENSES (acc. 471)</b>                                      | 13        |                                  |                                    |
| <b>D</b> | <b>LIABILITIES: AMOUNTS TO BE PAID IN A PERIOD OF UP TO ONE YEAR</b>    |           |                                  |                                    |
|          | 1. Advances cashed for customers (acc. 419)                             | 14        |                                  |                                    |
|          | 2. Trade payables (acc. 401+408)  | 15        |                                  |                                    |

|   |   |    |   |   |
|---|---|----|---|---|
|   | 3. Bills of exchange payable (acc. 403)                                     | 16 |   |   |
|   | 4. Amounts owed on settlements with participants (acc. 452**+459)           | 17 |   |   |
|   | 5. Other liabilities (acc. 269+446**+462+473**+509+5186)                    | 18 |   |   |
|   | TOTAL: (rows 14 to 18)  | 19 |   |   |
| E | NET CURRENT ASSETS, RESPECTIVELY NET CURRENT LIABILITIES (rows 12+13-19-28) | 20 |   |   |
| F | TOTAL ASSETS LESS CURRENT LIABILITIES (rows 03+20)                          | 21 |   |   |
| G | LIABILITIES: AMOUNTS TO BE PAID AFTER A PERIOD OF MORE THAN ONE YEAR        |    |   |   |
|   | 1. Advances cashed for customers (acc. 419)                                 | 22 |   |   |
|   | 2. Trade payables (acc. 401+408)  | 23 |   |   |
|   | 3. Bills of exchange payable (acc. 403)                                     | 24 |   |   |
|   | 4. Amounts owed on settlements with participants (acc. 452**+459)           | 25 |   |   |
|   | 5. Other liabilities (acc. 269+446**+462+473**+509+5186)                    | 26 |   |   |
|   | TOTAL: (rows 22 to 26)  | 27 |   |   |
| H | DEFERRED INCOME (acc. 472)  | 28 |   |   |
| I | EQUITY  |    |   |   |
|   | 1. Capital of the private pension fund (acc. 1017)                          | 29 |   |   |
|   | 2. Reserves specific to the activity of pension funds (acc. 106)            | 30 |   |   |
|   | 3. Retained earnings related to the activity of pension funds (acc. 1171)   |    |   |   |
|   | Profit (acc. 1171 - balance in hand)  | 31 |   |   |
|   | Loss (acc. 1171 - balance due)  | 32 |   |   |
|   | 4. Retained earnings from the correction of accounting errors (acc. 1174)   |    | X | X |
|   | Profit (acc. 1174 - balance in hand)  | 33 |   |   |
|   | Loss (acc. 1174 - balance due)  | 34 |   |   |
|   | 5. Profit or loss for the year (acc. 121)                                   |    | X | X |
|   | Profit (acc. 121 - balance in hand)   | 35 |   |   |
|   | Loss (acc. 121 - balance due)   | 36 |   |   |
|   | 6. Distribution of profit (acc. 129)  | 37 |   |   |
|   | TOTAL EQUITY (rows 29 + 30 + 31 - 32 + 33+4 + 35 - 36 - 37)                 | 38 |   |   |

\*) 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

Pension fund. . . . .  
 Registration number with the Register of the Financial Supervisory Authority . . . .

Profit and loss account on June 30 . . . . .

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

|   |  |    |   |   |
|---|--|----|---|---|
|   | 17)                                      |    |   |   |
| C | PROFIT OR LOSS FROM THE CURRENT ACTIVITY |    | X | X |
|   | Profit (rows 09-18)                      | 19 |   |   |
|   | Loss (rows 18-09)                        | 20 |   |   |
| D | TOTAL INCOME (rows 09)                   | 21 |   |   |
| E | TOTAL EXPENDITURE (row 18)               | 22 |   |   |
| F | PROFIT OR LOSS FOR THE YEAR (acc. 121)   |    |   |   |
|   | Profit (21 - 22)                         | 23 |   |   |
|   | Loss (22 - 21)                           | 24 |   |   |

ADMINISTRATOR, PREPARED,

First and last name    First and last name

Signature                      Capacity

Signature

No. of registration with the professional body

**ANNEX No. C1**

Administrator . . . . .

|  |   |
|--|---|
| County<br>Entity                               | [[ ] Main activity (NACE class name)    |
| Address: locality . . . . ., sector . . . . ., | NACE class code [ ] [ ] [ ] [ ]         |
| str. . . . . nr. . . . ., bl. . . . .,         | Main activity actually carried out      |
| sc. . . . ., ap. . . . .                       | (NACE class name)                       |
| Telephone, fax                                 | NACE class code [ ] [ ] [ ] [ ]         |
| Trade Register number Unique registration code |   |
| For of ownership [ ] [ ]                       | [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] |

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

|   | Indicator identification   | Row    | Balance on Jan. 1, N (RON) | Balance on June, 30, N (RON) |
|---|--|--------|----------------------------|------------------------------|
|   | Col. 1   | Col. 2 | Col. 3                     | Col. 4                       |
| A | <b>FIXED ASSETS</b>  |        |                            |                              |
|   | <b>I. INTANGIBLE ASSETS</b>  |        |                            |                              |
|   | 1. Incorporation expenses  | 01     |                            |                              |
|   | 2. Development expenses  | 02     |                            |                              |
|   | 3. Concessions, patents, licenses, trademarks, similar rights and assets if they were acquired for consideration | 03     |                            |                              |
|   | 4. Goodwill  | 04     |                            |                              |
|   | 5. Advance payments  | 05     |                            |                              |
|   | TOTAL: (rows 01 to 05)   | 06     |                            |                              |
|   | <b>II. PROPERTY, PLANT AND EQUIPMENT</b>   |        |                            |                              |
|   | 1. Land and buildings  | 07     |                            |                              |
|   | 2. Technical installations and machines  | 08     |                            |                              |
|   | 3. Other Furniture, Fixtures & Equipment   | 09     |                            |                              |
|   | 4. Advances and property, plant and equipment in progress  | 10     |                            |                              |
|   | TOTAL: (rows 07 to 10)   | 11     |                            |                              |
|   | <b>III. FINANCIAL FIXED ASSETS</b>   |        |                            |                              |

|   |  |    |  |  |
|---|--|----|--|--|
|   | 1. Shares held in affiliated entities  | 12 |  |  |
|   | 2. Loans to affiliated entities  | 13 |  |  |
|   | 3. Participating interests   | 14 |  |  |
|   | 4. Loans to entities to which the company is linked by virtue of participating interests                     | 15 |  |  |
|   | 5. Investments held as fixed assets  | 16 |  |  |
|   | 6. Other loans   | 17 |  |  |
|   | 7. Financial fixed assets covering the technical provision   | 18 |  |  |
|   | TOTAL: (rows 12 to 18)   | 19 |  |  |
|   | FIXED ASSETS - TOTAL (rows 06 + 11 + 19)   | 20 |  |  |
| B | CURRENT ASSETS   |    |  |  |
|   | I. INVENTORIES   |    |  |  |
|   | 1. Consumables   | 21 |  |  |
|   | 2. Advances for purchases of inventories   | 22 |  |  |
|   | TOTAL: (rows 21 to 22)   | 23 |  |  |
|   | II. RECEIVABLES (The amounts to be received after more than one year must be shown separately for each item) |    |  |  |
|   | 1. Trade receivables*  | 24 |  |  |
|   | 2. Amounts receivable from affiliated entities   | 25 |  |  |
|   | 3. Amounts receivable from entities to which the company is linked by virtue of participating interests      | 26 |  |  |
|   | 4. Other receivables   | 27 |  |  |
|   | 5. Receivables on subscribed and unpaid capital  | 28 |  |  |
|   | TOTAL: (rows 24 to 28)   | 29 |  |  |
|   | III. SHORT-TERM FINANCIAL INVESTMENTS  |    |  |  |
|   | 1. Shares held in affiliated entities  | 30 |  |  |
|   | 2. Other short-term financial investments  | 31 |  |  |
|   | 3. Short-term investments to cover the technical provision   | 32 |  |  |
|   | TOTAL: (rows 30 to 32)   | 33 |  |  |
|   | IV. CASH AT BANK AND IN HAND   | 34 |  |  |
|   | CURRENT ASSETS - TOTAL (rows 23+29+33+34)  | 35 |  |  |
| C | ACCRUED EXPENSES (rows 37+38)  | 36 |  |  |
|   | 1. Amounts to resume in a period of up to one year   | 37 |  |  |
|   | 2. Amounts to resume in a period longer than one year  | 38 |  |  |
| D | LIABILITIES TO BE PAID IN A PERIOD OF UP TO ONE YEAR   |    |  |  |



|   |  |    |  |  |
|---|--|----|--|--|
|   | 1. Bond loans, showing separately convertible bond loans   | 39 |  |  |
|   | 2. Amounts owed to credit institutions   | 40 |  |  |
|   | 3. Advances cashed for customers   | 41 |  |  |
|   | 4. Trade payables - suppliers  | 42 |  |  |
|   | 5. Bills of exchange payable   | 43 |  |  |
|   | 6. Amounts owed to affiliated entities   | 44 |  |  |
|   | 7. Amounts owed to entities to which the company is linked by virtue of participating interests  | 45 |  |  |
|   | 8. Other liabilities, including tax and social security  | 46 |  |  |
|   | TOTAL: (rows 39 to 46)   | 47 |  |  |
| E | NET CURRENT ASSETS/NET CURRENT LIABILITIES (rows 35 +37-47-73-76)  | 48 |  |  |
| F | TOTAL ASSETS LESS CURRENT LIABILITIES (rows 20+38+48)  | 49 |  |  |
| G | LIABILITIES TO BE PAID IN A PERIOD OF MORE THAN ONE YEAR   |    |  |  |
|   | 1. Bond loans, showing separately convertible bond loans   | 50 |  |  |
|   | 2. Amounts owed to credit institutions   | 51 |  |  |
|   | 3. Advances cashed for customers   | 52 |  |  |
|   | 4. Trade payables - suppliers  | 53 |  |  |
|   | 5. Bills of exchange payable   | 54 |  |  |
|   | 6. Amounts owed to affiliated entities   | 55 |  |  |
|   | 7. Amounts owed to entities to which the company is linked by virtue of participating interests  | 56 |  |  |
|   | 8. Other liabilities, including tax and social security  | 57 |  |  |
|   | TOTAL: (rows 50 to 57)   | 58 |  |  |
| H | PROVISIONS   |    |  |  |
|   | 1. Technical provisions specific to the private pension system, (rows 60+61), of which:  | 59 |  |  |
|   | 1.1. Technical provisions specific to the private pension system - Pillar 2  | 60 |  |  |
|   | 1.2. Technical provisions specific to the private pension system - Pillar 3  | 61 |  |  |
|   | 2. Non-specific provisions, (rows 63 to 69), of which:   | 62 |  |  |
|   | 1. Provisions for litigation   | 63 |  |  |
|   | 2. Provisions for guarantees to customers  | 64 |  |  |
|   | 3. Provisions for restructuring  | 65 |  |  |
|   | 4. Provisions for pensions and similar obligations, other than those referred to in technical provisions specific to the private pension | 66 |  |  |

|   |   |    |  |  |
|---|---|----|--|--|
|   | system  |    |  |  |
|   | 5. Provisions for taxes   | 67 |  |  |
|   | 6. Provisions for contract termination                                      | 68 |  |  |
|   | 7. Other provisions   | 69 |  |  |
|   | TOTAL PROVISIONS: (rows 59+62)  | 70 |  |  |
| I | DEFERRED INCOME (rows 72 + 75), of which:                                   | 71 |  |  |
|   | 1. Investment subsidies (rows 73+74) , of which:                            | 72 |  |  |
|   | 1.1 Amounts to resume in a period of up to one year                         | 73 |  |  |
|   | 1.2 Amounts to resume in a period longer than one year                      | 74 |  |  |
|   | 2. Deferred income (rows 76 + 77) , of which:                               | 75 |  |  |
|   | 2.1 Amounts to resume in a period of up to one year                         | 76 |  |  |
|   | 2.2. Amounts to resume in a period longer than one year                     | 77 |  |  |
| J | CAPITAL AND RESERVES  |    |  |  |
|   | I. CAPITAL, of which:   |    |  |  |
|   | 1. Paid subscribed capital  | 78 |  |  |
|   | 2. Unpaid subscribed capital  | 79 |  |  |
|   | 3. Other elements of equity   |    |  |  |
|   | Balance C   | 80 |  |  |
|   | Balance D   | 81 |  |  |
|   | TOTAL CAPITAL (rows 78+79+80-81)  | 82 |  |  |
|   | II. SHARE PREMIUMS  | 83 |  |  |
|   | III. REVALUATION RESERVES   | 84 |  |  |
|   | IV. RESERVES  |    |  |  |
|   | 1. Legal reserves   | 85 |  |  |
|   | 2. Statutory or contractual reserves  | 86 |  |  |
|   | 3. Other reserves   | 87 |  |  |
|   | 4. Other reserves specific to the activity of private pension fund managers | 88 |  |  |
|   | TOTAL RESERVES (rows 85 to 88)  | 89 |  |  |
|   | 5. Own shares   | 90 |  |  |
|   | 6. Gains related to equity instruments                                      | 91 |  |  |
|   | 7. Losses related to equity instruments                                     | 92 |  |  |
|   | V. PROFIT OR LOSS CARRIED FORWARD   |    |  |  |
|   | Balance C   | 93 |  |  |

|   |    |  |  |
|---|----|--|--|
| Balance D   | 94 |  |  |
| VI. PROFIT OR LOSS FOR THE YEAR (acc. 121)                                      |    |  |  |
| Balance C   | 95 |  |  |
| Balance D   | 96 |  |  |
| Distribution of profit  | 97 |  |  |
| VII. TOTAL EQUITY (rows 82 + 83 + 84 + 89 - 90 + 91 - 92 + 9394 + 95 - 96 - 97) | 98 |  |  |

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

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First and last name First and last name

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**ANNEX No. C2**

Administrator . . . . .

|  |        |                                 |                                    |
|--|--------|---------------------------------|------------------------------------|
| County   |        | [[ ]                            | Main activity (NACE class name)    |
| Entity   |        |                                 |                                    |
| Address: locality . . . . ., sector . . . . ., |        |                                 | NACE class code [ ] [ ] [ ] [ ]    |
| str. . . . . nr. . . . ., bl. . . . .,         |        |                                 | Main activity actually carried out |
| sc. . . . ., ap. . . . .                       |        |                                 | (NACE class name)                  |
| Telephone, fax                                 |        |                                 | NACE class code [ ] [ ] [ ] [ ]    |
| Trade Register                                 | number | Unique registration             | code                               |
| For of ownership [ ] [ ]                       |        | [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] |                                    |

Income statement on June 30. . . . .

| Item identification   | Row       | Achievements related to the reporting period |         |
|---|-----------|--|---------|
|   |           | Previous                                     | Current |
| Col. 1  | Col. 2    | Col. 3                                       | Col. 4  |
| <b>OPERATING INCOME</b>   |           |  |         |
| 1. Net turnover (rows 02 to 03)   | 01        |  |         |
| a) Income from the operating activity   | 02        |  |         |
| b) Income from operational subsidies related to the net turnover                    | 03        |  |         |
| 2. Income from the production of fixed assets                                       | 04        |  |         |
| 3. Other operating income   | 05        |  |         |
| <b>OPERATING INCOME - TOTAL (rows 01 + 04 + 05)</b>                                 | <b>06</b> |  |         |
| <b>OPERATING EXPENSES</b>   |           |  |         |
| 4. Expenses for materials and other external charges (rows 08 to 10)                | 07        |  |         |
| a) Expenses on consumables  | 08        |  |         |
| b) Other expenses with materials  | 09        |  |         |
| c) Other external expenses (with energy and water)                                  | 10        |  |         |
| 5. Manager expenses incurred in connection with the private pension fund management | 11        |  |         |
| 6. Personnel expenses (rows 13+14)  | 12        |  |         |

|   |    |  |  |
|---|----|--|--|
| a) Salaries and compensations   | 13 |  |  |
| b) Expenses on insurance and social protection  | 14 |  |  |
| 7. Adjustments  | 15 |  |  |
| a) Value adjustments on tangible and intangible assets (rows 1718)  | 16 |  |  |
| a.1) Expenditure  | 17 |  |  |
| a.2) Income   | 18 |  |  |
| b) Value adjustments on current assets (rows 20-21)   | 19 |  |  |
| b. 1) Expenditure   | 20 |  |  |
| b.2) Income   | 21 |  |  |
| 8. Other operating expenses (rows 23+24+25)   | 22 |  |  |
| a) Expenses on external services  | 23 |  |  |
| b) Expenses with other taxes, duties and assimilated payments   | 24 |  |  |
| c) Other operating expenses   | 25 |  |  |
| 9. Adjustments for provisions (rows 27-28)  | 26 |  |  |
| a) Expenditure  | 27 |  |  |
| b) Income   | 28 |  |  |
| OPERATING EXPENSES - TOTAL (rows 07 + 11 + 12 + 16 + 19 + 22 + 26)  | 29 |  |  |
| PROFIT OR LOSS FROM THE OPERATING ACTIVITY  |    |  |  |
| - Profit (rows 6 - 29)  | 30 |  |  |
| - Loss (29 - 6)   | 31 |  |  |
| FINANCIAL INCOME  |    |  |  |
| 11. Income from participating interests   | 32 |  |  |
| - of which, income from affiliated entities   | 33 |  |  |
| 12. Other interest receivable and similar income  | 34 |  |  |
| - of which, income from affiliated entities   | 35 |  |  |
| 13. Other financial income  | 36 |  |  |
| FINANCIAL INCOME - TOTAL (rows 32 + 34 + 36)  | 37 |  |  |
| FINANCIAL EXPENSES  |    |  |  |
| 14. Value adjustments on financial fixed assets and financial investments held as current assets (rows 39 - 40) | 38 |  |  |
| Expenditure   | 39 |  |  |
| Income  | 40 |  |  |
| 15. Interest payable and similar expenses   | 41 |  |  |
| - of which, expenses in relation to affiliated entities   | 42 |  |  |

|  |    |  |  |
|--|----|--|--|
| 16. Other financial expenses                   | 43 |  |  |
| FINANCIAL EXPENSES - TOTAL (rows 38 + 41 + 43) | 44 |  |  |
| FINANCIAL PROFIT OR LOSS                       |    |  |  |
| - Profit (rows 37 - 44)                        | 45 |  |  |
| - Loss (rows 44 - 37)                          | 46 |  |  |
| TOTAL INCOME (rows 06 + 37)                    | 47 |  |  |
| TOTAL EXPENDITURE (rows 29 + 44)               | 48 |  |  |
| GROSS PROFIT OR LOSS (A)                       |    |  |  |
| - Profit (rows 47 - 48)                        | 49 |  |  |
| - Loss (rows 48 - 47)                          | 50 |  |  |
| 17. Income tax                                 | 51 |  |  |
| 18. Other taxes                                | 52 |  |  |
| NET PROFIT OR LOSS FOR THE YEAR                |    |  |  |
| - Profit (rows 49 - 51 - 52)                   | 53 |  |  |
| - Loss (rows 50 + 51 + 52)                     | 54 |  |  |

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Signature                      Capacity

Signature

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**ANNEX No. D1**

Private Pension System Rights Guarantee Fund

## Statement of assets, liabilities and equity on June 30. . . . .

|   | Indicator identification   | Row    | Balance on Jan. 1, N (RON) | Balance on June, 30, N (RON) |
|---|--|--------|----------------------------|------------------------------|
|   | Col. 1   | Col. 2 | Col. 3                     | Col. 4                       |
| A | FIXED ASSETS (rows 2+5+10)   | 1      |                            |                              |
|   | I. INTANGIBLE ASSETS (rows 3+4)  | 2      |                            |                              |
|   | 1. Incorporation expenses (acc. 201-2801)  | 3      |                            |                              |
|   | 2. Concessions, licenses, similar rights and assets if they were acquired for consideration and other intangible assets (acc. 205 + 208 - 2805 - 2808 - 2905 - 2908) | 4      |                            |                              |
|   | II. PROPERTY, PLANT AND EQUIPMENT (rows 6+7+8+9)   | 5      |                            |                              |
|   | 1. Land, land improvements and buildings (acc. 211+212-2811-2812-2911-2912)  | 6      |                            |                              |
|   | 2. Means of transport (acc. 213+223-2813-2913)   | 7      |                            |                              |
|   | 3. Furniture, office equipment, equipment for the protection of human and material values and other tangible assets (acc. 214-+224-2814-2914)                        | 8      |                            |                              |
|   | 4. Advances and property, plant and equipment in progress (acc. 231-2931)  | 9      |                            |                              |
|   | III. FINANCIAL FIXED ASSETS (rows 11+12)   | 10     |                            |                              |
|   | 1. Other long term investments (acc. 265 - 2965)   | 11     |                            |                              |
|   | 2. Long-term receivables (acc. 267- 2967)  | 12     |                            |                              |
| B | CURRENT ASSETS (rows 14+17+20+21)  | 13     |                            |                              |
|   | I. CONSUMABLES (rows 15+16)  | 14     |                            |                              |
|   | 1. Consumables and materials in the form of small inventory (acc. 302+303+322+323-3921-3922)   | 15     |                            |                              |
|   | 2. Advances for purchase of consumables (acc. 409)   | 16     |                            |                              |
|   | II. RECEIVABLES (rows 18+19)   | 17     |                            |                              |
|   | 1. Amounts receivable from pension fund managers and private pension providers authorized by ASF (acc. 411+413+418+452**- 4911-4912)                                 | 18     |                            |                              |
|   | 2. Other receivables (acc. 425 + 4282 + 431** + 437** + 4382 + 444** + 445 + 446** + 447** + 4482+ 461 + 473**-496+5182)   | 19     |                            |                              |
|   | III. SHORT-TERM INVESTMENTS (acc. 505+506+508-595-596-598)   | 20     |                            |                              |

|   |  |    |   |   |
|---|--|----|---|---|
|   | IV. CASH AT BANK AND IN HAND (acc. 512+531+532+542)  | 21 |   |   |
| C | ACCRUED EXPENSES (acc. 471)  | 22 |   |   |
| D | LIABILITIES TO BE PAID IN A PERIOD OF UP TO ONE YEAR<br>(rows 24+25+26+27+28+29+30)  | 23 |   |   |
|   | 1. Loans and interests from bond issue (acc. 161+1681-169)   | 24 |   |   |
|   | 2. Amounts owed to financial institutions (acc. 162 +167+1682+519)   | 25 |   |   |
|   | 3. Amounts payable for purchases of goods and services related to the<br>administration and operation of the Guarantee Fund (acc. 401+404+408)   | 26 |   |   |
|   | 4. Bills of exchange payable (acc. 403+405)  | 27 |   |   |
|   | 5. Settlement between the Guarantee Fund, private pension fund<br>managers and private pension providers and/or third parties and internal<br>settlements made on the Guarantee Fund (acc. 452***) | 28 |   |   |
|   | 6. Amounts payable in compensation for losses of participants and/or<br>beneficiaries of private pension funds (acc. 459)  | 29 |   |   |
|   | 7. Other liabilities, including tax and social security (acc. 1687*+269+<br>419+421+ 423+ 426+ 427+ 4281+ 431****+ 437****+ 4381+ 444****+<br>446****+ 447****+ 4481+ 462+ 473****+509+ 5181)      | 30 |   |   |
| E | NET CURRENT ASSETS, RESPECTIVELY NET CURRENT LIABILITIES<br>= Current assets (row 13) + accrued expenses (row 22) - Debts to be paid<br>within a year (row 23) - Deferred income (row 42)          | 31 |   |   |
| F | ASSETS LESS CURRENT LIABILITIES<br>= Fixed assets (row 1) + Net current assets, respectively net current<br>liabilities (row 31)   | 32 |   |   |
| G | LIABILITIES TO BE PAID IN A PERIOD OF MORE THAN ONE YEAR<br>(rows 34+35+36+37+38+39+40)  | 33 |   |   |
|   | 1. Loans and interests from bond issue (acc. 161+1681-169)   | 34 |   |   |
|   | 2. Amounts owed to financial institutions (acc. 162 +167+1682+519)   | 35 |   |   |
|   | 3. Amounts payable for purchases of goods and services related to the<br>administration and operation of the Guarantee Fund (acc. 401+404+408)   | 36 |   |   |
|   | 4. Bills of exchange payable (acc. 403+405)  | 37 |   |   |
|   | 5. Settlement between the Guarantee Fund, private pension fund<br>managers and private pension providers and/or third parties and internal<br>settlements made on the Guarantee Fund (acc. 452***) | 38 |   |   |
|   | 6. Amounts payable in compensation for losses of participants and/or<br>beneficiaries of private pension funds (acc. 459)  | 39 |   |   |
|   | 7. Other liabilities, including tax and social security (acc. 1687* +269+<br>419+421+ 423+ 426+ 427+ 4281+ 431+ 437****+ 4381+ 444****+ 446****+<br>447****+ 4481+ 462+ 473****+509+ 5181)         | 40 |   |   |
| H | PROVISIONS (acc. 151)  | 41 |   |   |
| I | DEFERRED INCOME (acc. 472+475)   | 42 |   |   |
| J | CAPITAL AND RESERVES   | 43 | X | X |



|   |    |   |   |
|---|----|---|---|
| 1. Private Pension System Rights Guarantee Fund (acc. 102) (rows 45 + 46 + 47 + 48 + 49 + 50)   | 44 |   |   |
| 1.1 Private Pension System Rights Guarantee Fund established from contributions (acc. 1021)   | 45 |   |   |
| 1.2 Private Pension System Rights Guarantee Fund consisting of delay penalties for failure to pay contributions due to the Guarantee Fund (acc. 1022) | 46 |   |   |
| 1.3 Private Pension System Rights Guarantee Fund consisting of amounts resulting from capitalization on liquid assets placed (acc. 1023)              | 47 |   |   |
| 1.4 Private Pension System Rights Guarantee Fund consisting of debt recovery (acc. 1024)  | 48 |   |   |
| 1.5 Private Pension System Rights Guarantee Fund consisting of donations, sponsorships, technical assistance, grants (acc. 1025)                      | 49 |   |   |
| 1.6 Private Pension System Rights Guarantee Fund consisting of other financial resources (acc. 1026)  | 50 |   |   |
| 2. Reserves (acc. 106)  | 51 |   |   |
| 3. Revaluation reserves (acc. 105)  | 52 |   |   |
| 4. Retained earnings (acc. 117)   | 53 | X | X |
| Profit  | 54 |   |   |
| Loss  | 55 |   |   |
| 5. Result for the year (acc. 121)   | 56 | X | X |
| Profit  | 57 |   |   |
| Loss  | 58 |   |   |
| Distribution of profit (acc. 129)   | 59 |   |   |
| 6. Total equity (rows 44+51+52+54-55+57-58-59)  | 60 |   |   |

<sup>1</sup> Amounts to resume in a period within a year

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

\*\* Debit balances of those accounts.

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

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**ANNEX No. D2**

Private Pension System Rights Guarantee Fund

Profit and loss account on June 30. . . . .

|   | Item identification   | Row    | Achievements related to the reporting period |         |
|---|---|--------|--|---------|
|   |   |        | Previous                                     | Current |
|   | Col. 1  | Col. 2 | Col. 3                                       | Col. 4  |
| A | INCOME FROM CURRENT ACTIVITY (rows 2+3+4+5+6+7+8+9)   | 1      |  |         |
|   | 1. Income from commissions specific to the Guarantee Fund (acc. 704)  | 2      |  |         |
|   | 2. Income from financial fixed assets (acc. 761)  | 3      |  |         |
|   | 3. Income from short-term investments (acc. 762)  | 4      |  |         |
|   | 4. Income from long-term receivables (acc. 767)   | 5      |  |         |
|   | 5. Income from disposal of financial investments (acc. 764)   | 6      |  |         |
|   | 6. Income from foreign exchange differences (acc. 765)  | 7      |  |         |
|   | 7. Interest income (acc. 766)   | 8      |  |         |
|   | 8. Other income from current activity (acc. 768+751+752+755+758)  | 9      |  |         |
| B | EXPENSES FROM CURRENT ACTIVITY (rows 11+12+13+14+15+29)   | 10     |  |         |
|   | 1. Expenses on disposal of financial investments (acc. 664)   | 11     |  |         |
|   | 2. Expenses from foreign exchange differences (acc. 665)  | 12     |  |         |
|   | 3. Interest charges (acc. 666)  | 13     |  |         |
|   | 4. Value adjustments on financial fixed assets and short-term investments (acc. 686-786)  | 14     |  |         |
|   | 5. Other expenses from current activity (rows 16+17+20)   | 15     |  |         |
|   | 5.1. Expenses with consumables, materials in the form of small inventory, materials not stored, energy, water and other similar expenses (acc. 602+603+604+605+608-609-741) | 16     |  |         |
|   | 5.2. Personnel expenses (rows 18+19)  | 17     |  |         |
|   | a) Salaries and compensations(acc. 641+642)   | 18     |  |         |
|   | b) Expenses on insurance and social protection (acc. 645)   | 19     |  |         |
|   | 5.3. Other operating expenses (rows 21+24+25+26+27+28)  | 20     |  |         |

|   |   |    |   |   |
|---|---|----|---|---|
|   | 5.3.1 Value adjustments (rows 22+23)  | 21 |   |   |
|   | a) Value adjustments on tangible and intangible assets (acc. 6811+6813-7813)            | 22 |   |   |
|   | b) Value adjustments on current assets (acc. 654+6814-754-7814)                         | 23 |   |   |
|   | 5.3.2 Operating expenses on provisions (acc. 6812-7812)                                 | 24 |   |   |
|   | 5.3.3 Expenses on external services (acc. 611+612+613+614+621+622+623+624+625+626+627)  | 25 |   |   |
|   | 5.3.4 Expenses with other taxes, duties and assimilated payments (acc. 635)             | 26 |   |   |
|   | 5.3.5 Other operating expenses (655+658)  | 27 |   |   |
|   | 5.3.6 Other expenses on services executed by third parties (ct. 628)                    | 28 |   |   |
|   | 6. Other expenses from losses on receivables and other financial charges (acc. 663+668) | 29 |   |   |
| C | RESULT FROM CURRENT ACTIVITY  | 30 | X | X |
|   | Profit (rows 1-10)  | 31 |   |   |
|   | Loss (rows 10-1)  | 32 |   |   |
| D | TOTAL INCOME (rows 1)   | 33 |   |   |
| E | TOTAL EXPENDITURE (row 10)  | 34 |   |   |
| F | RESULT FOR THE YEAR   | 35 | X | X |
|   | Profit (rows 33-34)   | 36 |   |   |
|   | Loss (rows 34-33)   | 37 |   |   |

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## Informative Data on June 30 .....

- RON -

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

|   |         |                       |                      |  |
|---|---------|-----------------------|----------------------|--|
| - overdue more than 90 days   | 21      |                       |                      |  |
| - overdue more than 1 year Overdue interest   | 22 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 <sup>2</sup> non-resident in Member States of the European Union, of which:   | 32      |                       |                      |  |
| - tax due to the state budget   | 33      |                       |                      |  |
| Gross income from dividends paid to non-resident individuals, of which:   | 34      |                       |                      |  |
| - tax due to the state budget   | 35      |                       |                      |  |
| Gross income from dividends paid to individuals, non-resident in Member States of the European Union, of which:   | 36      |                       |                      |  |
| - tax due to the state budget   | 37      |                       |                      |  |
| Gross income from dividends paid to non-resident legal entities, according to provisions of art. 229 paragraph (1) letter c) of Law no. 227/2015 on the Fiscal Code, with further amendments and additions, of which: | 38      |                       |                      |  |
| - tax due to the state budget   | 39      |                       |                      |  |
| Gross income from royalties paid to non-resident individuals, of which:   | 40      |                       |                      |  |
| - tax due to the state budget   | 41      |                       |                      |  |
| Gross income from royalties paid to individuals, non-resident in Member States of the European Union, of which:   | 42      |                       |                      |  |
| - tax due to the state budget   | 43      |                       |                      |  |

|   |         |                        |                       |
|---|---------|------------------------|-----------------------|
| Gross income from royalties paid to non-resident legal entities, of which:  | 44      |                        |                       |
| - tax due to the state budget   | 45      |                        |                       |
| Gross income from royalties paid to associated legal entities <sup>3</sup> 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>4</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 <sup>5</sup>  | 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                |                       |
| Equivalent value of meal tickets granted to employees   | 64      |                        |                       |
| VI. Expenditure incurred for research and development <sup>7</sup>  | Row no. | June 30, previous year | June 30, 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 <sup>8</sup>  | Row no. | June 30, previous year | June 30, current year |
| A  | B       | 1                      | 2                     |
| Innovation expenses  | 72      |                        |                       |
| VIII. Other information  | Row no. | June 30, previous year | June 30, current year |
| A  | B       | 1                      | 2                     |
| Advance payments for intangible assets   | 73      |                        |                       |
| Advance payments for property, plant and equipment   | 74      |                        |                       |
| Financial fixed assets, in gross amounts (rows 76 + 84), of which:   | 75      |                        |                       |
| Shares in affiliates, participating interests, other long term investments and bonds, in gross amounts (rows 77 to 83), of which:                | 76      |                        |                       |
| - listed shares issued by residents  | 77      |                        |                       |
| - non-listed shares issued by residents  | 78      |                        |                       |
| - equity interests issued by residents   | 79      |                        |                       |
| - bonds issued by residents  | 80      |                        |                       |
| - shares issued by undertakings for collective investment issued by residents  | 81      |                        |                       |
| - shares and equity interests issued by non-residents  | 82      |                        |                       |
| - bonds issued by non-residents  | 83      |                        |                       |
| Long-term receivables, in gross amounts (rows 85 + 86), of which:  | 84      |                        |                       |
| - long-term receivables in RON and expressed in RON, whose settlement is based on a foreign currency   | 85      |                        |                       |
| - long-term receivables in foreign currency  | 86      |                        |                       |
| Trade receivables, advances given for purchases of goods such as stocks to suppliers and other assimilated accounts, in gross amounts, of which: | 87      |                        |                       |
| Trade receivables, advances given for purchases of goods such as stocks to external suppliers and other assimilated accounts, in gross amounts   | 88      |                        |                       |
| Receivables uncollected at the specified deadline  | 89      |                        |                       |
| Receivables with the personnel and similar accounts  | 90      |                        |                       |
| Receivables related to social security budget and the state budget, (rows 92 to 96), of which:   | 91      |                        |                       |
| - receivables related to social security budget  | 92      |                        |                       |
| - tax receivables related to state budget  | 93      |                        |                       |
| - subsidies receivable   | 94      |                        |                       |

|   |     |  |  |
|---|-----|--|--|
| - special funds - duties and similar levies   | 95  |  |  |
| other receivables related to state budget   | 96  |  |  |
| Receivables of the entity in relations with group entities  | 97  |  |  |
| Receivables related to social security budget and the state budget uncollected at the specified deadline  | 98  |  |  |
| Receivables from derivatives operations   | 99  |  |  |
| Other receivables, (rows 101 to 103), of which:   | 100 |  |  |
| - settlements with associates and jointly controlled entities, settlements with shareholders on capital and settlements from venture operations | 101 |  |  |
| - other receivables related to natural and legal persons, other than receivables related to public institutions (state institutions)            | 102 |  |  |
| - amounts debited from the account 542 "Treasury advances" representing cash advances granted by law and not settled until 30 June              | 103 |  |  |
| Interest receivable, of which:  | 104 |  |  |
| - from non-residents  | 105 |  |  |
| Value of loans to economic operators  | 106 |  |  |
| Short-term investments, in gross amounts (rows 108 to 114), of which:   | 107 |  |  |
| - listed shares issued by residents   | 108 |  |  |
| - non-listed shares issued by residents   | 109 |  |  |
| - equity interests issued by residents  | 110 |  |  |
| - bonds issued by residents   | 111 |  |  |
| - shares issued by resident undertakings for collective investment  | 112 |  |  |
| - shares issued by non-residents  | 113 |  |  |
| - bonds issued by non-residents   | 114 |  |  |
| Other securities receivable   | 115 |  |  |
| Cash at bank and in hand, in RON and in foreign currency, of which:   | 116 |  |  |
| - in RON  | 117 |  |  |
| - in foreign currency   | 118 |  |  |
| Current accounts with banks in RON and foreign currency, of which:  | 119 |  |  |
| - in RON, of which:   | 120 |  |  |
| - current accounts in RON opened with non-resident banks  | 121 |  |  |
| - in foreign currency, of which:  | 122 |  |  |
| - current accounts in foreign currency opened with non-resident banks   | 123 |  |  |
| Other current accounts with banks and letters of credit (rows 125+126), of which:   | 124 |  |  |
| - amounts pending settlement, letters of credit and other securities receivable, in RON   | 125 |  |  |



|  |      |  |  |
|--|------|--|--|
| - amounts pending settlement and letters of credit in foreign currency   | 126  |  |  |
| Liabilities (rows 128 + 131 + 134 + 137 + 140 + 143 + 146 + 149 + 152 + 155 + 158 + 159 + 162 + 163 + 165 + 166 + 171 + 172 + 173 + 174+ 180), of which: | 127  |  |  |
| Bond loans, in gross amounts, (rows 129 + 130), of which:  | 128  |  |  |
| - in RON   | 129  |  |  |
| - in foreign currency  | 130  |  |  |
| Interest on bond loans, in gross amounts (rows 132 + 133), of which:   | 131  |  |  |
| - in RON   | 132  |  |  |
| - in foreign currency  | 133  |  |  |
| Domestic short-term bank loans (rows 135 + 136), of which:   | 134  |  |  |
| - in RON   | 135  |  |  |
| - in foreign currency  | 136  |  |  |
| Interest on short-term domestic bank loans (rows 138 + 139), of which:   | 137  |  |  |
| - in RON   | 138  |  |  |
| - in foreign currency  | 139  |  |  |
| External short-term bank loans (rows 141+ 142), of which:  | 140  |  |  |
| - in RON   | 141  |  |  |
| - in foreign currency  | 142  |  |  |
| Interest on short-term external bank loans, (rows 144 + 145), of which:  | 143  |  |  |
| - in RON   | 144  |  |  |
| - in foreign currency  | 145  |  |  |
| Long-term bank loans, (rows 147 + 148), of which:  | 146  |  |  |
| - in RON   | 147  |  |  |
| - in foreign currency  | 148  |  |  |
| Interest on long-term bank loans, (rows 150 + 151), of which:  | 149  |  |  |
| - in RON   | 150  |  |  |
| - in foreign currency  | 151  |  |  |
| External long-term bank loans, (rows 153 + 154), of which:   | 152  |  |  |
| - in RON   | 153  |  |  |
| - in foreign currency  | 154  |  |  |
| Interest on long-term external bank loans, (rows 156 + 157), of which:   | 155  |  |  |
| - in RON   | 156  |  |  |
| - in foreign currency  | 157  |  |  |
| Loans from the State Treasury and related interests  | 158  |  |  |
| Other borrowings and interest thereon, (rows 160 + 161), of which:   | 159  |  |  |
| - in RON and expressed in RON, whose settlement is based on a foreign currency   | 160  |  |  |
| - in foreign currency  | 161  |  |  |
| Other loans and similar debts, of which:   | 162  |  |  |
| - the amount of received concessions   | 162a |  |  |

|   |     |  |  |
|---|-----|--|--|
| Trade payables, advances from customers and other assimilated accounts, in gross amounts, of which:                   | 163 |  |  |
| - external trade payables, advances received from external customers and other assimilated accounts, in gross amounts | 164 |  |  |
| Liabilities with the personnel and similar accounts   | 165 |  |  |
| Liabilities related to social security budget and the state budget, (rows 167 to 170), of which:                      | 166 |  |  |
| - liabilities related to social security budget   | 167 |  |  |
| - tax liabilities related to state budget   | 168 |  |  |
| - special funds - duties and similar levies   | 169 |  |  |
| - other debts related to state budget   | 170 |  |  |
| Liabilities of the entity in relations with group entities  | 171 |  |  |
| Amounts due to shareholders   | 172 |  |  |
| Liabilities from derivatives operations   | 173 |  |  |

|  |         |                        |                       |
|--|---------|------------------------|-----------------------|
| Other liabilities, (rows 175 to 179), of which:  | 174     |                        |                       |
| - settlements with associates and jointly controlled entities, settlements with shareholders on capital, dividends and settlements from venture operations | 175     |                        |                       |
| - other liabilities related to natural and legal persons, other than liabilities related to public institutions (state institutions) <sup>9</sup>          | 176     |                        |                       |
| - subsidies not recorded as income   | 177     |                        |                       |
| - amounts payable for financial assets and short-term investments  | 178     |                        |                       |
| - income received in advance for assets transferred from customers   | 179     |                        |                       |
| Interest payable   | 180     |                        |                       |
| The amount of loans received from economic operators   | 181     |                        |                       |
| Paid subscribed capital <sup>10</sup> , of which:  | 182     |                        |                       |
| - listed shares <sup>11</sup>  | 183     |                        |                       |
| - unlisted shares <sup>12</sup>  | 184     |                        |                       |
| - equity interests   | 185     |                        |                       |
| - subscribed capital paid by non-residents   | 186     |                        |                       |
| Patents and licenses   | 187     |                        |                       |
| IX. Information on expenses with collaborators   | Row no. | June 30, previous year | June 30, current year |
| A  | B       | 1                      | 2                     |
| Expenses with collaborators  | 188     |                        |                       |
| X. Paid-up share capital <sup>13</sup>   | Row no. | June 30, previous year | June 30, current year |

|   |         | Amount<br>(Col. 1)        | % <sup>(6)</sup><br>(Col. 2) | Amount<br>(Col. 3) | % <sup>(6)</sup><br>(Col. 4) |
|---|---------|---------------------------|------------------------------|--------------------|------------------------------|
| Paid-up share capital <sup>14</sup> (rows 190 + 194 + 195 + 196), of which:       | 189     |                           | X                            |                    | X                            |
| - - owned by companies with state capital, of which:                              | 190     |                           |                              |                    |                              |
| - entirely state-owned;   | 191     |                           |                              |                    |                              |
| - with majority state capital;  | 192     |                           |                              |                    |                              |
| - with minority state capital;  | 193     |                           |                              |                    |                              |
| - owned by private capital companies  | 194     |                           |                              |                    |                              |
| - owned by individuals  | 195     |                           |                              |                    |                              |
| - owned by other entities   | 196     |                           |                              |                    |                              |
| XI. Receivables taken by divestment from legal entities <sup>15</sup>             | Row no. | Amounts (RON)             |                              |                    |                              |
| A   | B       | June 30,<br>previous year | June 30,<br>current year     |                    |                              |
| Receivables taken by divestment from legal entities (at face value), of which:    | 197     |                           |                              |                    |                              |
| - receivables taken by divestment from affiliated legal entities                  | 198     |                           |                              |                    |                              |
| Receivables taken by divestment from legal entities (at purchase cost), of which: | 199     |                           |                              |                    |                              |
| - receivables taken by divestment from affiliated legal entities                  | 200     |                           |                              |                    |                              |

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

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

<sup>4</sup> 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.

<sup>5</sup> 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 laws in force on the unemployment insurance system and stimulation of employment.

<sup>6</sup> To be filled in with the equivalent value of meal tickets granted to employees pursuant to Law no. 142/1998 on granting meal tickets, with subsequent amendments and additions.

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

<sup>8</sup> To fill in with expenses made for the innovation activity according to the Implementing Regulation (EU) no. 995/2012 of the Commission of 26 October 2012 laying down detailed rules for the implementation of Decision No. 1.608/2003/EC of the European Parliament and of the Council concerning the production and development of Community statistics on innovation, published in the Official Journal of the European Union, series L, no. 299/October 27, 2012.

<sup>9</sup> 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.

<sup>10</sup> The line "Paid subscribed capital" does not apply to the Guarantee Fund (lines 182 - 186).

<sup>11</sup> Securities giving the right of ownership over companies, which are negotiable and traded, under the law.

<sup>12</sup> Securities giving the right of ownership over companies, which are not traded.

<sup>13</sup> Section "X Paid-up share capital" does not apply to the Guarantee Fund (lines 189 - 196)

<sup>14</sup> 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

<sup>15</sup> For receivables taken by divestment from legal entities to fill in both their face value and their cost of acquisition. For the status of "affiliated legal entities" the provisions of art. 7 point 26 letters c) and d) of Law no. 227/2015 of the Fiscal Code, with further amendments and additions, shall be considered.

ADMINISTRATOR, PREPARED,

|                     |   |
|---------------------|---|
| First and last name | First and last name                               |
| Signature           | Capacity  |
|                     | Signature   |
|                     | No. of registration with the<br>professional body |