

INDEPENDENT AUDITOR'S REPORT

For,
The shareholders of FORMA S.A.
Report on the audit of the individual financial statements

Opinion with reservations

1. I have audited the accompanying individual financial statements of FORMA S.A. ("Society"), headquartered in Botosani, Str. Calea Națională, Nr. 3, identified by the unique fiscal registration code 611977, which includes the Balance Sheet as of December 31, 2020, the Profit and Loss Account for the financial year ended on that date, as well as a summary of significant accounting policies and explanatory notes.

2. The individual financial statements as at 31 December 2020 shall be identified as follows:

◆ Total equity:	1,040,800.00 lei
◆ The net result of the financial year:	(124,677, 00) lei

3. In our opinion, with the exception of the possible effects on the corresponding figures of the issues mentioned in the Base Opinion with reservations, the accompanying individual financial statements provide a true and fair view of the Company's financial position as at 31 December 2020, as well as financial performance and cashflow for the financial year ended on this date, in accordance with the provisions of the Accounting Law no. 82/1991 republished and the Order of the Minister of Public Finance no. I 802/20 I 4, for the approval of the Accounting Regulations compliant with the European directives with subsequent amendments and completions.

Basis for opinion with reservations

4. The company during 2020, did not generate income from the activities related to their CAEN code 2892 (Manufacture of extraction and construction equipment), practically the production is non-existent, the consequence of this fact is the non-observance of the business continuity principle. According to the provisions of point 49 (1) of the Accounting Regulations approved by OMFP no. 1802/2014 in order to fulfill the principle of continuity of activity, it must be presumed that the entity carries out its activity based on the principle of continuity of activity. This principle requires the entity to continue to operate normally, without entering into a state of liquidation or significant reduction in activity. As a result, our opinion on the financial statements for the financial year ended December 31, 2020 includes a reserve due to the possible effects of the recorded image, compliance with the principle of business continuity is questionable, being significantly affected.

We conducted our audit in accordance with International Standards on Auditing ("ISA") and Law no. 162/2017 ("Law") Our responsibilities under these standards are described in detail in the "Responsibility of the Auditor in an Audit of Financial Statements" section of our report. We are independent of the Company under the Code of Ethics of Professional Accountants issued by the Council for International Standards of Ethics for Accountants (IESBA code), according to ethical requirements which are relevant for auditing financial statements in Romania, including the Law and, we have fulfilled our ethical responsibilities according to these requirements and the IESBA Code We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information - Directors' Report

5. The administrators are responsible for the preparation and presentation of other information. That other information includes the Directors' Report, but does not include the financial statements and the auditor's report thereon.

Our opinion on the financial statements does not cover this other information and, unless explicitly mentioned in our report, we do not express any assurance about it.

In connection with the audit of the financial statements for the financial year ended 31 December 2020, it is our responsibility to read that other information and, in doing so, to assess whether that other information is significantly inconsistent with the financial statements, or with the knowledge we have obtained during the audit, or if they appear to be significantly distorted.

Regarding the Administrators' Report, we have read and report that it has been prepared in all significant aspects in accordance with the Order of the Minister of Public Finance no. 1802/2014, points 489 - 492 of the Accounting Regulations regarding the individual annual financial statements and the consolidated annual financial statements.

Based exclusively on the activities to be carried out during the audit of the financial statements, in our opinion:

a) The information presented in the Directors' Report for the financial year for which the financial statements have been prepared is consistent in all material respects with the financial statements as of December 31, 2020;

b) The report of the administrators was drawn up in all significant aspects in accordance with the Order of the Minister of Public Finance no. 1802/2014, points 489 - 492 of the Accounting Regulations regarding the individual annual financial statements and the consolidated annual financial statements.

In addition, based on our knowledge and understanding of the Company and its environment, acquired during the audit of the financial statements for the year ended December 31, 2020, we are required to report whether we have identified material misstatements in the Directors' Report. We have nothing to report on this issue.

Responsibilities of management and those responsible for governance for financial statements

6. The Company's management is responsible for drawing up financial statements that provide a true and fair view in accordance with the Order of the Minister of Public Finance no. 1802/2014 and for that internal control that the management considers necessary to allow the preparation of financial statements without significant distortions, caused either by fraud or error.

7. In preparing the financial statements, the management is responsible for assessing the Company's ability to continue its activity, presenting if necessary the aspects related to the continuity of the activity and using the accounting based on the continuity of the activity, unless the management intends to liquidate. The company either stop operations or either has no other realistic alternative besides them.

8. The persons responsible for governance are responsible for supervising the financial reporting process of the Company.

Auditor's responsibilities in an audit of financial statements

9. Our objectives are to obtain reasonable assurance as to the extent to which the financial statements as a whole are free from material misstatement caused by either fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but there is no guarantee that an audit conducted in accordance with the ISA will always detect significant misstatement, if any. Distortions may be caused by either fraud or error and are considered significant if it can reasonably be expected that they, individually or cumulatively, will influence the economic decisions of users made on the basis of these financial statements.

10. As part of an audit in accordance with the ISA, we exercise professional judgment and maintain professional skepticism during the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures in response to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a significant misstatement caused by fraud is higher than the risk of not detecting a significant misstatement caused by error, as fraud may involve secret agreements, forgery, intentional omissions, misrepresentation and circumvention of internal control.
- We understand the internal control relevant to the audit, in order to design audit procedures appropriate to the circumstances, but without the purpose of expressing an opinion on the effectiveness of the Company's internal control activity.
- We assess the adequacy of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by management.
- We formulate a conclusion regarding the adequacy of management's use of accounting based on business continuity and determine based on the audit evidence obtained, whether there is significant uncertainty about events or conditions that could raise significant doubts about the Company's ability to continue its activity. If we conclude that there is significant uncertainty, we must draw attention in the auditor's report to the related disclosures in the financial statements or, if those disclosures are inadequate, change our opinion. Our findings are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Company to cease operations on a going concern basis.
- We evaluate the presentation, structure and content of financial statements, including disclosures, and the extent to which the financial statements reflect the underlying transactions and events in a manner that results in a fair presentation.

11. We communicate to those responsible for governance, among other things, the planned area and timing of the audit, as well as the main findings of the audit, including any significant deficiencies in internal control that we identify during the audit.

BILANT PRESCURTAT

Cod 10

La data de 31.12.2020

Denumirea elementului	Nr.rd OMF, Nr.58/2 021	Nr. rd.	Sold la:		ENGLISH TRANSLATION
			01.01.2020 Audited	31.12.2020U naudited	
A		B	1	2	
A. ACTIVE IMOBILIZATE					A. FIXED ASSETS
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094+208-280-290-4904)	01	01	455	455	I. INTANGIBLE ASSETS (ct.201+203+205+206+2071+4094+208-280-290-4904)
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224+227+231+235+4093-281-291-2931-2935)	02	02	1,989,788	1,989,788	II. TANGIBLE ASSETS (ct.211+212+213+214+215+216+217+223+224+227+231+235+4093-281-291-2931-2935)
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+266+267* - 296*)	03	03			III. FINANCIAL ASSETS (ct.261+262+263+265+266+267* - 296*)
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	1,990,243	1,990,243	FIXED ASSETS- TOTAL (rd. 01 + 02 + 03)
B. ACTIVE CIRCULANTE					B. CURRENT ASSETS
I. STOCURI (ct.301+302+303+321+322+/-308+323+326+327+328+331+332+341+345+346+347+/-348+351+354+356+357+358+361+/-368+371+/-378+381+/-388+4091-391-392-393-394-395-396-397-398 - din ct.4428)	05	05	253,064	212,382	I. STOCKS (ct.301+302+303+321+322+/-308+323+326+327+328+331+332+341+345+346+347+/-348+351+354+356+357+358+361+/-368+371+/-378+381+/-388+4091-391-392-393-394-395-396-397-398 - din ct.4428)
II.CREANȚE (Sumele care urmează să fie încasate după o perioadă mai mare de un an trebuie prezentate separat pentru fiecare element) (ct.267*-296*+4092+411+413+418+425+428+431**+437**+4382+441**+4424+din ct.4428**+444**+445+446**+447**+4482+451**+453**+456**+4582+461+4662+473** - 491 - 495 - 496+5187)	06	06a (301)	37,421	21,923	II. DEBTS (Sumele care urmează să fie încasate după o perioadă mai mare de un an trebuie prezentate separat pentru fiecare element) (ct.267*-296*+4092+411+413+418+425+428+431**+437**+4382+441**+4424+din ct.4428**+444**+445+446**+447**+4482+451**+453**+456**+4582+461+4662+473** - 491 - 495 - 496+5187)
Creante reprezentand dividende repartizate in cursul exercitiului financiar (ct.463)	07	06b (302)			Receivables representing dividends distributed during the financial year (ct.463)
TOTAL (rd.06a+06b)	08	06	37,421	21,923	TOTAL (rd.06a+06b)
III. INVESTIȚII PE TERMEN SCURT (ct.501+505+506+507+din ct.508+5113+5114-591-595-596-598)	09	07			III. SHORT TERM INVESTMENTS (ct.501+505+506+507+din ct.508+5113+5114-591-595-596-598)
IV. CASA ȘI CONTURILE LA BĂNCI (din ct. 508 + ct. 5112+512+531+532+541+542)	10	08	4,501	34,584	IV. CASH AND BANK BALANCES (din ct. 508 + ct. 5112+512+531+532+541+542)
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	294,986	268,889	CURRENT ASSETS - TOTAL (rd. 05 + 06 + 07 + 08)
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10			C. EXPENSES IN ADVANCE
Sume de reluat într-o perioadă de până la un an (din ct. 471*)	13	11			Amounts taken over a period of up to one year (in ct. 471 *)
Sume de reluat într-o perioadă mai mare de un an (din ct. 471*)	14	12			Amounts taken up in a period exceeding one year (in ct. 471 *)
D. DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431***+437***+4381+441***+4423+4428***+444***+446***+447***+4481+451***+453***+455+456***+457+4581+462+4661+473***+509+5186+519)	15	13	1,119,752	1,218,332	D. DEBTORS- AMOUNTS WHICH NEED TO BE PAID WITHIN ONE YEAR (ct.161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431***+437***+4381+441***+4423+4428***+444***+446***+447***+4481+451***+453***+455+456***+457+4581+462+4661+473***+509+5186+519)
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	-824,766	-949,443	E. CURRENT ASSETS/NET CURRENT LIABILITIES (rd.09+11-13-20-23-26)
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	1,165,477	1,040,800	F. TOTAL ASSETS LESS CURRENT LIABILITIES (rd.04 +12+14)
G. DATORII:SUMELE CARE TREBUIE PLATITE INTR-O PERIOADA MAI MARE DE UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431***+437***+4381+441***+4423+4428***+444***+446***+447***+4481+451***+453***+455+456***+4581+462+4661+473***+509+5186+519)	18	16			G. DEBTORS: AMOUNTS WHICH NEED TO BE PAID IN PERIOD MORE THEN ONE YEAR (ct.161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431***+437***+4381+441***+4423+4428***+444***+446***+447***+4481+451***+453***+455+456***+4581+462+4661+473***+509+5186+519)

H. PROVIZIOANE (ct. 151)	19	17			H. PROVISIONS (ct. 151)
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18			I. REVENUES IN ADVANCE (rd. 19 + 22 + 25 + 28)
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19			1. SUBVENTIONS FOR INVESTMENTS (ct. 475), (rd.20+21)
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20			Amounts taken over a period of up to one year (in ct. 475 *)
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21			Amounts taken up in a period exceeding one year (in ct. 475 *)
2. Venituri înregistrate în avans (ct. 472) (rd.23+24)	24	22			2. INCOMES REGISTERED IN ADVANCE
Sume de reluat într-o perioadă de până la un an (ct. 472*)	25	23			Amounts taken over a period of up to one year (acc. 472 *)
Sume de reluat într-o perioadă mai mare de un an (ct. 472*)	26	24			Amounts taken over a period longer than one year (acc. 472 *)
3. Venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478) (rd.26+27)	27	25			3. Income received in advance for assets transferred from customers (acc. 478) (Rd.26 + 27)
Sume de reluat într-o perioadă de până la un an (din ct. 478*)	28	26			Amounts taken over a period of up to one year (in ct. 478 *)
Sume de reluat într-o perioadă mai mare de un an (din ct. 478*)	29	27			Amounts taken up in a period exceeding one year (in ct. 478 *)
Fondul comercial negativ (ct.2075)	30	28			Negative commercial funds (ct.2075)
J. CAPITAL ȘI REZERVE					J. CAPITAL AND RESERVES
I. CAPITAL (rd. 30+31+32+33+34)	31	29	1,075,511	1,075,511	I. CAPITAL (rd. 30+31+32+33+34)
1. Capital subscris vărsat (ct. 1012)	32	30	1,075,511	1,075,511	1. SUBSCRIBED PAIDUP CAPITAL (ct. 1012)
2. Capital subscris nevărsat (ct. 1011)	33	31			2. SUBSCRIBED CAPITAL NOT PAIDUP (ct. 1011)
3. Patrimoniul regiei (ct. 1015)	34	32			3. STATE PATRIMONY (ct. 1015)
4. Patrimoniul institutelor naționale de cercetare-dezvoltare (ct. 1018)	35	33			4. PATRIMONY OF NATIONAL RESEARCH AND DEVELOPMENT INSTITUTES(1018)
5. Alte elemente de capitaluri proprii (ct. 1031)	36	34			5. OTHER ELEMENTS OF PROPRIETARY CAPITAL
II. PRIME DE CAPITAL (ct. 104)	37	35			II. SHARE PREMIUM (ct. 104)
III. REZERVE DIN REEVALUARE (ct. 105)	38	36	2,973,184	2,973,184	III. RESERVES FROM REEVALUATION (ct. 105)
IV. REZERVE (ct.106)	39	37			IV. RESERVES (ct.106)
Acțiuni proprii (ct. 109)	40	38			OWN SHARES (ct. 109)
Câștiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39			PROFIT RELATED TO INSTRUMENTS OF SHAREHOLDERS EQUITY (ct. 141)
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40			LOSSES RELATED TO INSTRUMENTS OF SHAREHOLDERS EQUITY (ct. 149)
V. PROFITUL SAU PIERDEREA REPORTAT(Ă)	SOLD C (ct. 117)	43	41	0	V REPORTED PROFIT OR LOSS (A)
	SOLD D (ct. 117)	44	42	2,824,158	SOLD C (ct. 117)
				2,883,218	SOLD D (ct. 117)
VI. PROFITUL SAU PIERDEREA EXERCIȚIULUI FINANCIAR					VI. PROFIT OR LOSS FOR THE FINANCIAL YEAR
	SOLD C (ct. 121)	45	43	0	SOLD C (ct. 121)
	SOLD D (ct. 121)	46	44	59,060	SOLD D (ct. 121)
Repartizarea profitului (ct. 129)	47	45			DISTRIBUTION OF PROFIT (ct. 129)
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	1,165,477	1,040,800	OWN CAPITAL - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)
Patrimoniul public (ct. 1016)	49	47			PUBLIC PATRIMONY
Patrimoniul privat (ct. 1017)	50	48			CAPITAL- TOTAL
CAPITALURI - TOTAL (rd. 46+47+48) (rd.04+09+10-13-16-17-18)	51	49	1,165,477	1,040,800	CAPITAL - TOTAL (rd. 46 + 47 + 48) (rd.04 + 09 + 10-13-16-17-18)

Suma de control F10 : 33910037/60955532

*) Conturi de repartizat după natura elementelor respective.

**) Solduri debitoare ale conturilor respective.

***) Solduri creditoare ale conturilor respective.

Amount of control F10: 33910037/60955532

*) Accounts to be assigned by nature of the items.

**) Debt balances of those accounts.

***) Credit balances of those accounts.

CONTUL DE PROFIT ȘI PIERDERE

la data de 31.12.2017

Cod 20

Denumirea indicatorilor	Nr.rd OME, Nr.58/2 021	Nr. rd.	Exercițiul financiar		ENGLISH TRANSLATION
			2019 (Audited)	2020 (Unaudited)	
A		B	1	2	
1. Cifra de afaceri netă (rd. 02+03-04+06)	1	01	83,518	828	01. Net Turnover (rd. 02+03-04+05+06)
Producția vândută (ct.701+702+703+704+705+706+708)	2	02	83,342	731	Production sold (ct.701+702+703+704+705+706+708)
Venituri din vânzarea mărfurilor (ct. 707)	3	03	176	97	Income from sale of Goods (ct. 707)
Reduceri comerciale acordate (ct. 709)	4	04			Commercial Discounts Granted (ct. 709)
Venituri din dobânzi înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.766*)		05			Income from interest accrued by the entities in the general ledger whose object of activity is leasing
Venituri din subvenții de exploatare aferente cifrei de afaceri nete (ct.7411)	5	06			Revenue from operating grants related to net turnover
2. Venituri aferente costului producției în curs de execuție (ct.711+712)					2. Income related to production cost in progress
Sold C	6	07			Balance C
Sold D	7	08			Balance D
3. Venituri din producția de imobilizări necorporale și corporale (ct.721+ 722)	8	09			3. Income from the production of intangible and tangible assets (ct.721 + 722)
4. Venituri din reevaluarea imobilizărilor corporale (ct. 755)	9	10			4. Income from revaluation of property, plant and equipment (ct. 755)
5. Venituri din producția de investiții imobiliare (ct. 725)	10	11			5. Revenues from the production of real estate investments (725)
6. Venituri din subvenții de exploatare (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	11	12			6. Income from operating subventions/grants (7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)
7. Alte venituri din exploatare (ct.751+758+7815)	12	13	13,488	78,147	7. Other operating Income (ct.751+758+7815)
-din care, venituri din fondul comercial negativ (ct.7815)	13	14			- from which, income from negative commercial funds (ct.7815)
-din care, venituri din subvenții pentru investiții (ct.7584)	14	15			- from which, income from investment grants (ct.7584)
VENITURI DIN EXPLOATARE – TOTAL (rd. 01+ 07 - 08 + 09 + 10 + 11 + 12 + 13)	15	16	97,006	78,975	Operating Income - Total (rd. 01+ 07 - 08 + 09 + 10 + 11 + 12 + 13)
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	16	17	8,818	286	8 a) Expenditure on raw materials and consumables
Alte cheltuieli materiale (ct.603+604+606+608)	17	18	3,593		Other material expenses
b) Alte cheltuieli externe (cu energie și apă)(ct.605)	18	19	2,403	2,738	b) Other external costs (with electricity and water)
c) Cheltuieli privind mărfurile (ct.607)	19	20	203	289	c) Expenditure on goods
Reduceri comerciale primite (ct. 609)	20	21			Commercial discounts received
9. Cheltuieli cu personalul (rd. 23+24)	21	22	44,568	44,568	9. Personnel expenses
a) Salarii și indemnizații (ct.641+642+643+644)	22	23	43,584	43,584	a) Salaries and allowances
b) Cheltuieli cu asigurările și protecția socială (ct.645)	23	24	984	984	b) Expenditure on insurance and social protection
10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 26 - 27)	24	25			10. a) Value adjustments on tangible and intangible assets
a.1) Cheltuieli (ct.6811+6813+6817+din cont 6818)	25	26			a.1) Expences
a.2) Venituri (ct.7813+ din ct.7818)	26	27			a.2) Revenue
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	27	28			b) Value adjustments for current assets
b.1) Cheltuieli (ct.654+6814+din6818)	28	29			b.1) Expences
b.2) Venituri (ct.754+7814+din 7818)	29	30			b.2) Revenue
11. Alte cheltuieli de exploatare (rd. 32 la 38)	30	31	96,450	136,811	11. Other Operating costs (rd 28 la 31)
11.1. Cheltuieli privind prestațiile externe (ct.611+612+613+614+615+621+622+623+624+625+626+627+628)	31	32	64,962	40,090	11.1 Expenditure regarding external services
11.2. Cheltuieli cu alte impozite, taxe și vărsăminte asimilate; cheltuieli reprezentând transferuri și contribuții datorate în baza unor acte normative speciale(ct. 635 + 6586)	32	33	17,425	43,170	11.2 Expenses with other taxes, taxes and similar charges
11.3. Cheltuieli cu protecția mediului înconjurător (ct. 652)	33	34			11.3 Other expences

11.4 Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	34	35			11.4 Expenses from revaluation of property, plant and equipment (cf. 655)
11.5. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587)	35	36			11.5. Expenditure on calamities and other similar events (cf. 6587)
11.6. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	36	37	14,063	53,551	11.6. Other expenses (ct.651 + 6581+ 6582 + 6583 + 6584 + 6588)
Cheltuieli cu dobânzile de refinanțare înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.666*)		38			Refinancing interest expense incurred by entities in the General Ledger and ongoing leases (ct.666*)
Ajustări privind provizioanele (rd. 40 - 41)	37	39			Adjustments for Provisions
- Cheltuieli (ct.6812)	38	40			- Expenses
- Venituri (ct.7812)	39	41			- Revenue
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17 la 20 - 21 +22 + 25 + 28 + 31 + 39)	40	42	156,035	184,692	OPERATING COSTS - TOTAL
PROFITUL SAU PIERDEREA DIN EXPLOATARE:					OPERATIONAL PROFIT OR LOSS
- Profit (rd. 16 - 42)	41	43	0	0	PROFIT
- Pierdere (rd. 42 - 16)	42	44	59,029	105,717	LOSS
12. Venituri din interese de participare (ct.7611+7612+7613)	43	45			12. Income from participation interests
- din care, veniturile obținute de la entitățile afiliate	44	46			Of which, income earned from affiliated entities
13. Venituri din dobânzi (ct. 766*)	45	47			13. Income from Interests (ct.766*)
- din care, veniturile obținute de la entitățile afiliate	46	48			Of which, income earned from affiliated entities
14. Venituri din subvenții de exploatare pentru dobânda datorată (ct. 7418)	47	49			14. Income from operating grants for interest due (item 7418)
15. Alte venituri financiare (ct.762+764+765+767+768+7615)	48	50			15. Other financial income (ct.762 + 764 + 765 + 767 + 768 + 7615)
- din care, veniturile din alte imobilizări financiare (ct. 7615)	49	51			- Of which, income from other financial assets (cf. 7615)
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	50	52			FINANCIAL INCOME-TOTAL
16. Ajustări de valoare privind imobilizările financiare și investițiile financiare deținute ca active circulante (rd. 54 - 55)	51	53			16. Valuation adjustments on financial assets and financial investments held as current assets (lines 54-55)
- Cheltuieli (ct.686)	52	54			- Expenses
- Venituri (ct.786)	53	55			- Revenue
17. Cheltuieli privind dobânzile (ct.666*)	54	56			17. Interest expense (ct.666*)
- din care, cheltuielile în relația cu entitățile afiliate	55	57			- of which, expenses in relation to affiliated entities
18. Alte cheltuieli financiare (ct.663+664+665+667+668)	56	58	31	18,960	18. Other Financial expenses
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	57	59	31	18,960	FINANCIAL EXPENCES - TOTAL
PROFITUL SAU PIERDEREA FINANCIAR(Ă):					FINANCIAL PROFIT OR LOSS
- Profit (rd. 52 - 59)	58	60	0	0	PROFIT
- Pierdere (rd. 59 - 52)	59	61	156,066	203,652	LOSS
VENITURI TOTALE (rd. 16 + 52)	60	62			TOTAL REVENUE
CHELTUIELI TOTALE (rd. 42 + 59)	61	63			TOTAL EXPENCES
19. PROFITUL SAU PIERDEREA BRUT(Ă):					19. PROFIT OR LOSS NET - PROFIT
- Profit (rd. 62 - 63)	62	64			Profit
- Pierdere (rd. 63 - 62)	63	65	59,060	124,677	Loss
20. Impozitul pe profit (ct.691)	64	66			20. Tax on Income (ct.691)
21. Impozit specific unor activitate	65	67			21. Tax on some other activity
22. Alte impozite ne reprezentate la elementele de mai sus (ct.698)	66	68			22. Other taxes not shown in the above elements
23. PROFITUL SAU PIERDEREA NET(Ă) A EXERCIȚIULUI FINANCIAR:					23. NET PROFIT OR LOSS OF THE FINANCIAL YEAR:
- Profit (rd. 64 - 65 - 66 - 67)	67	69	0	0	- Profit (rd. 64 - 65 - 66 - 67)
- Pierdere (rd. 65 + 66 + 67 - 64)	68	70	59,060	124,677	- Loss (rd.65 + 66 + 67 - 64)

Suma de control F20 : 5115443/60955532

*) Conturi de repartizat după natura elementelor respective.

La rândul 23 - se cuprind și drepturile colaboratorilor, stabilite potrivit legislației muncii, care se preiau din rulajul debitor al contului 621

„Cheltuieli cu colaboratorii”, analitic „Colaboratori persoane fizice”.

Control Amount F20: 5115443/60955532

*) Accounts to be assigned by nature of the items.

The row 23 includes also the rights of the employees, determined according to the labor legislation, which are taken from the debtor turnover of the account 621

"Expenses with collaborators", analytical "Individuals collaborators".