

Balance sheet for the trading company Corus International Romania SRL as of 31.12.2014		End of the financial year
Item	No.	Amount
FIXED ASSETS		
I. INTANGIBLE NON-CURRENT ASSETS		
1. Set-up costs	01	-
2. Development costs	02	-
3. Concessions, patents, licences, trademarks and similar rights and assets	03	-
4. Goodwill	04	-
5. Advances and intangible non-current assets in progress	05	-
TOTAL (rows 01 to 05)	06	-
II. TANGIBLE NON-CURRENT ASSETS		
1. Land and constructions	07	-
2. Technical plant and machinery	08	-
3. Other plant, machinery and furniture	09	1,160
4. Advances and tangible non-current assets in progress	10	-
TOTAL (rows 07 to 10)	11	1,160
III. FINANCIAL NON-CURRENT ASSETS		
1. Investments in related parties	12	-
2. Loans granted to related parties	13	-
3. Investments in associates	14	-
4. Loans granted to associates	15	-
5. Investments held as non-current assets	16	-
6. Other loans	17	2,378
TOTAL (rows 12 to 17)	18	2,378
NON-CURRENT ASSETS - TOTAL	19	3,538
CURRENT ASSETS		
1. INVENTORIES		
1. Raw materials and consumables	20	-
2. Production in progress	21	-
3. Finished products and goods	22	-
4. Advances for buyers of inventories	23	-
TOTAL (rows 20 to 23)	24	-
II. RECEIVABLES		
1. Business receivables	25	275,610
2. Amounts receivable from related parties	26	-
3. Amounts receivable from associates	27	-
4. Other receivables	28	77,000
5. Subscribed and not paid in share capital	29	-
TOTAL (rows 25 to 29)	30	352,609
III. SHORT TERM INVESTMENT		
1. Investments in related parties	31	-
2. Other short term investments	32	-
TOTAL (rows 31 to 32)	33	-
IV. PETTY CASH AND BANK ACCOUNTS	34	92,132
CURRENT ASSETS (rows 24 + 30 + 33 + 34)	35	444,742
ACCRUED EXPENSES	36	2,797
DEBTS: AMOUNTS TO BE PAID IN A PERIOD OF UP TO A YEAR		
1. Debenture loans, by presenting the convertible debenture loans separately	37	-
2. Amounts owed to credit institutions	38	-
3. Advances collected in the order account	39	-
4. Business debts - suppliers	40	5,812
5. Payable securities	41	-
6. Debts towards related parties	42	a
7. Debts towards associates	43	-
8. Other debts, including tax and social security debts	44	39,160
TOTAL (rows 37 to 44)	45	44,972
NET CURRENT ASSETS/NET CURRENT	46	402,567

DEBTS (rows 35 + 36 - 45 - 62)		
TOTAL ASSETS MINUS CURRENT DEBTS (rows 19 + 46 - 61)	47	406,105
DEBTS: AMOUNTS TO BE PAID IN OVER A YEAR		
1. Debenture loans, by presenting the convertible debenture loans separately	48	-
2. Amounts owed to credit institutions	49	-
3. Advances collected in the order account	50	-
4. Business debts - suppliers	51	-
5. Payable securities	52	-
6. Debts towards related parties	53	-
7. Debts towards associates	54	-
8. Other debts, including tax and social security debts	55	-
TOTAL (rows 48 to 55)	56	-
PROVISIONS		
1. Provisions for pensions and similar obligations	57	-
2. Provisions for taxes	58	-
3. Other provisions	59	-
TOTAL (rows 57 to 59)	60	IE
DEFERRED INCOME		
1. Subsidies for investment	61	-
2. Deferred income	62	-
Amounts to be recognized as income in a period of up to a year	63	-
Amounts to be recognized as income in over a year	64	-
3. Deferred income related to assets received by transfer from customers	65	-
Negative goodwill	66	-
TOTAL (rows 61 +62 + 65 + 66)	67	-
CAPITAL AND RESERVES		
I. CAPITAL		
1. Subscribed and paid in share capital	68	5,070
2. Subscribed and not paid in share capital	69	-
3. Patrimony (autonomous companies)	70	-
4. Patrimony (national institutes of research and development)	71	-
TOTAL (rows 68 to 71)	72	5,070
II. PREMIUM RELATED TO CAPITAL (account 104)	73	-
III. REVALUATION RESERVES (account 105)	74	-
IV. RESERVES		
1. Legal reserve	75	1,014
2. Statutory or contractual reserve	76	-
3. Reserves representing the revaluation reserve surplus	77	-
4. Other reserves	78	-
TOTAL (rows 75 to 78)	79	1,014
5. Own shares	80	-
Gains related to equity instruments	81	-
Losses related to equity instruments	82	-
V. PROFIT OR LOSS CARRIED FORWARD (account 117)	83	389,598
Balance C		
Balance D	84	-
VI. PROFIT OR LOSS OF THE FINANCIAL YEAR (account 121)	85	10,423
Balance C		
Balance D	86	-
Profit appropriation (account 129)	87	-
OWN CAPITAL - TOTAL	88	406,105
Public patrimony	89	-
CAPITALS - TOTAL (rows 88 + 89)	90	406,105

Profit and loss account for company Corus International Romania SRL as of 31.12.2014		No. of row	Current financial year
			31/12/2014
Description		No.	Amount
Net turnover (rows 02 to 05)		1	428.384
Sold production		2	428.384
Sale of goods purchased for resale		3	-
Trade discounts offered		4	-
Revenues from interests recorded by entities whose main object of activity is leases		5	-
Revenues from operating subsidies related to the net turnover		6	-
Variation of inventories of finished products and production in progress	Balance C	7	-
	Balance D	8	-
Production of the entity for its own purposes, and capitalized		9	-
Other operating revenues		10	1
- of which, revenues from negative goodwill		11	-
OPERATING REVENUES - TOTAL (rows 01 + 06 - 07 + 08 + 09)		12	428385
a) Raw materials and consumables		13	8,770
Other material costs		14	1,086
b) Other external costs (electricity, heating and water)		15	-
c) goods for sale		16	-
Trade discounts received		17	-
Personnel expenses (row 19 + 20) of which:		18	335.277
a) Salaries and benefits		19	289.510
b) Social security contributions		20	45,766
a) Adjustments for tangible and intangible non-current assets (rows 22-23)		21	464
a.1) Expenses		22	464
a.2) Revenues		23	-
b) Adjustments for current assets (rows 25-26)		24	-
b. 1) Expenses		25	-
b 2) Revenues		26	-
Other operating expenses (rows 28 to 31)		27	72,250
8.1. Expenses on external services		28	71.070
8 2 Other taxes, duties and similar expenses		29	292
8.3 Other expenses		30	889
Costs of refinancing interests recorded by entities whose main object of activity is leases		31	-
Adjustments for provisions (rows 33 – 34)		32	(2)
- Expenses		33	39,372
- Revenues		34	39,374
OPERATING EXPENSES - TOTAL (rows 13 (o 16 -17 +18 + 21 + 24 + 27 + 32)		35	417,845
OPERATING PROFIT OR LOSS			-
- Profit (rows 12-35)		36	10.540
- Loss (rows 35-12)		37	-
Revenues from long term investments in associates		38	-
- of which revenues obtained from related parties		39	-
Revenues from other investments and loans that are part of the non-current assets		40	-
- of which revenues obtained from related parties		41	-
Interest income		42	70
- of which revenues obtained from related parties		43	-
Other financial revenues		44	17,059
FINANCIAL REVENUES - TOTAL (rows 38 + 40 + 42 + 44)		45	17,128

Adjustments for financial non-current assets and investments held as current assets (rows 47 - 48)	46	-
- Expenses	47	-
- Income	48	-
Interest expenses	49	-
- of which expenses in the relationship related parties	50	-
Other financial expenses	51	12,407
FINANCIAL EXPENSES - TOTAL (rows 46 +49 +51)	52	12,407
FINANCIAL PROFIT OR LOSS:		
- Profit(rows 42-49)	53	4,722
- Loss (rows 49 - 42)	54	-
CURRENT PROFIT OR LOSS:		
- Profit (rows 10 + 42-32-49)	55	15,262
- Loss (rows 32 + 49 - 10 - 42)	56	-
Extraordinary revenues (account 771)	57	-
Extraordinary expenses (account 671)	58	-
PROFIT OR LOSS FROM THE EXTRAORDINARY ACTIVITY:		
Profit (rows 54-55)	59	-
- Loss (rows 55 - 54)	60	-
TOTAL REVENUES (rows 10+42+54)	61	445,513
TOTAL EXPENSES (rows 32 + 49 + 55)	62	430,252
GROSS PROFIT OR LOSS:		
- Profit (rows 54 - 55)	63	15,262
- Loss (rows 55 - 54)	64	-
Income tax (account 691)	65	4,839
Other taxes not represented above (account 698)	66	-
NET PROFIT OR LOSS OF THE FINANCIAL YEAR:		
- Profit (rows 60 - 62 - 63)	67	10,423
- Loss (rows 61 + 62 + 63);(rows 62 + 63 - 60)	68	-

003/A1.0.0 /09.04.2015		The checksum				5.070
Tick only if	Large Taxpayers submitting balance in Bucharest	Financial statement type: BS				
Appropriate:	Subsidiary	Annual	2014			
Entity	Corus International Romania SRL					
District	Sector	Locality				
Bucuresti	Sector 1	Bucuresti				
Street						
Calea Floresca		No.	Block	Scale	Ap.	Telephone
		169A				
Number of trade register	140/9639/2007	Unique Registration Code 21761152				
Form of property 35- Limited liability companies						
	Predominant activity (NACE class code and name)					

4619 Intermediations in trading various products		
Annual Financial Statements		Annual Reports
(entities whose fiscal year coincides with the calendar year)		
Long form	1. entities that have opted for a financial year different from the calendar year, according to art. 27 par, (C3) and (3A1) from : accounting Law no. 82/1991	
Short form	2. legal entities in liquidation, according to law	
Simplified form	3. subunits opened in Romania by resident companies in countries belonging to the European Economic Area	
Simplified form		
Annual financial statements closed on 31.12.2014 of entities whose fiscal year coincides with the calendar year, except for entities that have opted for a simplified accounting system.		
F10- short Balance sheet		
F20 - PROFIT AND LOSS ACCOUNT		
F30 - INFORMATIVE DATA		
F40 - STATUS OF FIXED ASSETS		
Indicators: Capitals - total		406.105
Profit / loss		10.423
ADMINISTRATOR		DRAWN
Name and surname	Name and surname	
NEGOITA IONEL	FIN EXPERT CONSULTING SRL	
Signature	Position	
and stamp	22 - LEGAL ENTITIES AUTHORISED CECCAR MEMBER	
Raluca-Cristina	Signature	
Gorpin	No. of registration with the professional body	
	001925/29.09.03	
Electronic Signature	AUDITOR,	
	Full name of individual auditor / Name of the audit firm	
VALIDATED FORM	No. of registration in CAFR register	Fiscal code

SHORT BALANCE SHEET			
Form 10	Date of 31.12.2014	law	
Name of the element	No. rd.	Balance on	
		01.01.2014	31.12.2014
A	B	1	2
A. FIXED ASSETS			
I. INTANGIBLE ASSETS (ct.201+203+205+2071+208+233+234-280-290-2933)	01		
II. TANGIBLE ASSETS (ct.211+212+213+214+223+224+231+232-281-291-2931)	02	1.624	1.160
III. FINANCIAL IMMOBILIZATIONS (ct.261+263+265+266+267* - 296*)	03	2.378	2.378
FIXED ASSETS - TOTAL (r. 01 + 02 + 03)	04	4.002	3.538
B. CURRENT ASSETS			
1. INVENTORIES (ct.301+321+302+322+303+323+/- 308+328+331+332+341+345+346 +/-348+351+354+356+357+358+361+326+/- 368+371+327+/-378+381+/-388-391-392-393-394-395-396-397-398+4091 - 4428)	05		
RECEIVABLES (Amounts to be collected after more than one year must be presented separately for each item.) (ct.267*- 296*+4092+411+413+418+425+4282+431**+537**+4382+441**+4424+4428* +444**+445+446**+4482+451**+453**+456**+4582+461+473**-491-495-496+5187	06	117.123	352.610
III. SHORT-TERM INVESTMENTS (ct. 501+505+506+507+508+5113+5114-591-595-596-598)	07		
IV. CASH FLOW AND ACCOUNTS IN BANKS (ct. 5112+512+531+532+541+542)	08	317.301	92.132
CURRENT ASSETS - TOTAL (rd 05 + 06 + 07 + 08)	09	434.424	444.742
C. EXPENSES IN ADVANCE (ct. 471)	10	2.712	2.797
DEBTS TO BE PAID WITHIN A PERIOD OF UP TO ONE YEAR (ct. 161+162+166+168+169+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+4851+462+473***+509+5186+519)	11	45.456	44.972
E. NET CURRENT ASSETS / NET CURRENT LIABILITIES (r.09 + 10-11-19)	12	391.680	402.567
F. TOTAL ASSETS LESS CURRENT LIABILITIES (r.04+ 12)	13	395.682	406.105

G, DEBTS: AMOUNTS TO BE PAID IN MORE THAN ONE YEAR PERIOD (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+473***+509+5186+519)	14		
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4. National Heritage and more research and development institutes (ct-1018)	27		
II. PRIME CAPITAL (ct.104)	28		
III. REVALUATION RESERVES (ct. 105)	29		
IV. RESERVES (ct.106)	30	1.014	1.014
Equity shares (ct.109)	31		
Gains related to equity instruments (ct. 141)	32		
Losses related to equity instruments (ct. 149)	33		
V. PROFIT OR LOSS REPORTED (A) BALANCE C (ct. 117)	34	428.577	389.598
BALANCE C (ct. 117)	35		
VI. PROFIT OR LOSS BALANCE C (ct. 121)	36	0	10.423
OF FINANCIAL YEAR BALANCE C (ct. 121)	37	38.979	
Distribution of profit (ct. 129)	38		
EQUITY - TOTAL (r. 23+28+29+30-31+32-33+34-35+36-37-38)	39	5.682	406.105
Public patrimony (ct 1016)	40		
CAPITALS - TOTAL (r. 39+40) (rd. 13-14-15-17-20-21-22)	41	395.682	406.105

The checksum F10: 5958842 / 16316993

*) Accounts assigned according to the nature of the respective elements.

**) Outstanding balances of the respective accounts.

***) Credit balances of the respective accounts.

R.06 - Amounts entered in this row and taken from account 267 represents receivables from finance leases and other similar contracts as well as other receivables, due within a period of less than 12 months.

ADMINISTRATOR	DRAWN
Name and surname	FIN EXPERT CONSULTING SRL
Signature	Position
	22 - LEGAL ENTITIES AUTHORISED CECCAR MEMBER
Stamp of the unit	Signature _____
	No. of registration with the professional body
	001925/29.09.03

PROFIT AND LOSS ACCOUNT			
Date of 31.12.2014			
Form 20			law
		Financial year	
	No. Rd,	2013	2014
A	B	1	2
Sold production (ct.701+702+703+704+705+706+708)	02	380.431	428.384
Revenue from sale of goods (ct. 707)	03		
Trade discounts granted (ct. 709)	04		
Revenues from interests recorded by the removed from the general register, entities which still have and ongoing leases (ct.766*)	05		
2. Income from subsidies related to net turnover (ct. 7411)	06		
Balance C	07		
Balance D	08		
3. Production accomplished by the entity for its own purposes and capitalized (ct. 721+722)	09		
4. Other operating revenues (ct. 758+7417+7815)	10		
- of which, income from negative goodwill	11		
OPERATING REVENUES - TOTAL (r. 01+ 07 - 08 + 09 +10)	12	380.432	428.385
5. a) Expenses with raw materials and consumable materials (ct. 601+602-7412)	13	9.500	8.770

Other material expenses (ct.603+604+606+608)	14	670	1086
b) Other external expenses (energy and water) (ct.605-7413)	15	33	
c) Costs related to goods (ct.607)	16		
Trade discounts received (ct. 609)	17		
6. Expenditure related to staff (r. 19+20)	18	335.572	335.276
a) Wages and salaries 1) (ct.641+642+643+644-7414)	19	289.288	289.510
b) Expenditure on social security and welfare (ct.645-7415)	20	46.284	45.766
7. a) Value adjustments on tangible and intangible assets (r. 22-23)	21	1.931	464
a.1) Expenses (ct.6811+6813)	22	1.931	464
a.2) Revenues (ct.7813)	23		
b) Value adjustments related to current assets (r. 25-26)	24		
b.1) Expenses (ct. 654+6814)	25		
b.2) Revenue (ct.754+7814)	26		
8. Other operating expenses (r. 28 la 31)	27	61.274	72.252
8.1. Expenses on external services (ct.611+612+613+614+621+622+623+624+625+626+627+628-7416)	28	60.266	71.071
8.2. Other taxes, fees and similar payments (ct.635)	29	84	292
8.3. Other expenses (ct.652+658)	30	924	889
Refinancing Interest expense recorded by entities removed from the general register which still have ongoing lease contract (ct.666*)	31		
Adjustments regarding commissions (r. 33-34)	32	1.271	-2
- Expenses (ct.6812)	33	38.951	39.372
- Revenues(ct. 7812)	34		
OPERATING EXPENSES - TOTAL (rd. 13 la 16-17+18+21+24+27+32)	35	410.251	417.846
PROFIT OR LOSS FROM OPERATING:			
-Profit (r. 12-35)	36	0	10.539
- Loss (r.35-12)	37	29.819	0

Revenues from participating interests (ct.7611+7613)	38		
- of which revenues from affiliated entities	39		
10. Revenues from other investments and loans part of the fixed assets (ct.763)	40		
- of which revenues from affiliated entities	41		
11. Revenues from interests (ct. 766*)	42	322	70
- of which revenues from affiliated entities	43		
Other financial incomes(ct. 762+764+765+767+768)	44	49.977	17.059
FINANCIAL INCOME - TOTAL (r. 38 + 40 + 42 + 44)	45	50.309	17.129
12. Value adjustments on financial assets and financial investments held as current assets (r. 47-48)	46		
- Expenses (ct.686)	47		
- Revenues(ct. 786)	48		
Expenses related to interest (ct.666*-7418)	49		
- of which the expenses in relation to affiliated entities	50		
Other financial expenses (ct. 663+664+665+667+668)	51	59.469	12.407
FINANCIAL EXPENSES -TOTAL (rd. 46 + 49 + 51)	52	59.469	12.407
FINANCIAL PROFIT OR LOSS :			
- Profit.(r. 45-52)	53	0	4.722
- Loss (r. 52-45)	54	9.160	0
14. CURRENT PROFIT OR LOSS (A):			
- Profit (r. 12+ 45-35-52)	55	0	15.261
- Loss (r. 35 + 52 -12 - 45)	56	38.979	0
15. Extraordinary revenues (ct. 771)	57		
16. Extraordinary expenses (ct.671)	58		
17. PROFIT OR LOSS OF EXTRAORDINARY ACTIVITY			
- Profit (r. 57-58)	59	0	0
- Loss (r. 58 – 57)	60		
			F20-pag.3

TOTAL REVENUES (r. 12 + 45 + 57)	61	430.741	445.514
TOTAL EXPENSES (r. 35 + 52 + 58)	62	469.720	430.253
GROSS PROFIT OR LOSS (A):			
-Profit (r. 61-62)	63	0	15.261
- Loss (r. 62-61)	64	38.979	0
18. Income tax (ct.691)	65		4.838
19. Other taxes not presented above (ct.698)	66		
20. NET PROFIT OR LOSS OF THE FINANCIAL YEAR:			
-Profit (r. 63-64-66)	67	0	10.423
- Loss (r. 64 + 65 + 66 - 63)	68	38.979	0
The checksum F20: 7316605/16316993			

Accounts to be assigned according to the nature of those elements.

In this row (row 19) are included and collaborators rights, as established by labour legislation, which are taken from the debit of account 621 "collaborators expenses" analysis

ADMINISTRATOR	DRAWN
Name and surname	FIN EXPERT CONSULTING SRL
	Position
Signature _____	22 - LEGAL ENTITIES AUTHORISED CECCAR MEMBER
	Signature _____

Form VALIDAT

No. No. of registration with the professional body:

001925/29.09.03

INFORMATIVE DATA				F30 -pag.1	
Date of 31.12.2014					
Form 30					law
Data on the recorded result	No. rd.	No. Unit		Sum	
A	B	1		2	
Units with profit	1	1		10,423	
Units with loss	2				
Units that recorded no profit or loss	3				
Data on the recorded result	Nr. rd.	Total out of which	For the current activity	For the investment activities	
A	B	1=2+3	2	3	
Outstanding payments - total (r.OS + 09 +15 to 19 + 23)	4				
Suppliers debtors - total (r. 06 to 08)	5				
more than 30 days	6				
more than 90 days	7				
more than 1 year	8				
Outstanding liabilities for social security budget - total (r. 10 to 14)	9				
State social insurance contributions paid by employers, employees and other persons assimilated to	10				
Contributions to the health insurance fund	11				
Contribution to supplementary pension	12				
Contributions to the unemployment fund	13				
Other social debts	14				
Outstanding liabilities for special funds and other funds	15				
Outstanding debts to other creditors	16				
Unpaid taxes to the state budget deadline	17				
Taxes paid on time to local budgets	18				

Bank loans not paid at maturity, total (lines 20-22)	19		
- Due after 30 days	20		
- Due after 90 days	21		
- Due after one year	22		
outstanding interest	23		
III. Average number of employees	Nr. rd.	31.12.2013	31.12.2014
A	B	1	2
Average number of employees	24		
The actual number for existing employees at end of period, i.e. on 31 December	25		

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IV. Interest, dividends royalties paid during the reporting period.	No. rd.	Amount (lie)
Subsidies received and outstanding receivables		1
A	B	
	26	
Gross income from interest paid to non-resident individuals, including:		
Tax to the state	27	
Gross income from interest paid to individuals resident in EU Member States, including:	28	
Tax to the state	29	
Gross income from interest paid to non-resident legal persons, of which:	30	
Tax to the state	31	
Gross income from interest paid to associated businesses *) resident in the Member States of the European Union, of which:	32	
Tax to the state	33	
Gross dividend income paid to non-residents, including:	34	
Tax to the state	35	
Gross income dividends of the non-resident individuals from member states of the European Union, of which:	36	
Tax to the state	37	
Gross dividend income paid to non-resident legal persons, according to Art. 117 lit. h) of the Law. 571/2003 regarding the Fiscal Code, as amended and supplemented, including:	38	
Tax to the state	39	
Gross income from royalties paid to non-resident legal persons, of which:	40	
Tax to the state	41	

Gross income from royalties paid to legal entities business associated *) non-resident in the Member States of the European Union, of which:	42	
Tax to the state	43	
Royalties paid during the reporting period for public property, received in the concession, including:	44	
Tax to the state	45	
Gross income from royalties by a person associated legal entity *) resident in the Member States of the European Union, of which:	46	
Tax to the state	47	
Gross income during the reporting period for public domain goods received in concession, of which:	48	
Gross income for public domain goods for state budget	49	
Mining royalties paid to the state budget	50	
Oil royalty paid to the state budget	51	
Rent paid during the reporting period for land 1)	52	
Gross income from paid services to non-residents, including:	53	
Tax to the state	54	
Gross income from paid services to persons resident in Member States of the European Union, of which:	55	
Tax to the state	56	
Subsidies received during the reporting period, including:	57	

- Subsidies received during the reporting period related to assets	58	
- Subsidies related to income, of which:	59	
- Subsidies to stimulate employment **)	60	
Outstanding receivables that were not collected at the time stipulated in commercial contracts and / or in force normative documents, including:	61	
- Outstanding receivables from entities from wholly or majority state sector	62	
- Outstanding receivables from private entities	63	
V. Meal tickets	Nr.rd	Amount (lei)
A	B	
Equivalent to meal tickets given to employees	64	

VI. Costs incurred for research - development activity***)	No. rd.	31.12.2013	31.12.2013
A	B	1	2
Expenses research - development of which:	65		
- By financing sources, including:	66		
- from public funds	67		
- from private funds	68		
- By nature of expense, of which:	69		
- Current expenditure	70		
- Capital expenditure	71		
VII. Innovation expenses ****)	No. rd.	31.12.2013	31.12.2014
A	B	1	2
Innovation expenses	72		
VIII. Other information	No. rd.	31.12.2013	21.12.2014
A	B	1	2
Advance payments for intangible assets (ct. 234)	73		
Advance payments for tangible assets (ct. 232)	74		
Financial immobilizations as gross amounts (r. 76+84)	75		

Shares in affiliated undertakings, participating interests, other investments and bonds as gross amounts (r. 77 + 83)	76		
- listed shares issued by residents	77		
- unlisted shares issued by residents	78		
- proprietary equity stock issued by residents	79		
- bonds issued by residents	80		
- shares issued by collective investment schemes issued by residents	81		
- shares and proprietary equity stock issued by non-residents	82		
- bonds issued by non-residents	83		
Long term assets as gross amounts (r. 85+86)	84		
- long term receivables denominated in lei and expressed in lei, whose settlement is made according to the course of currencies (from ct. 237)	85		
- long term receivables in currency (from ct. 267)	86		
Trade receivables, advances to suppliers and other similar accounts as gross amounts (ct. 4092 + 411 + 413 + 418), of which:	87	49.928	275.609
- Foreign trade receivables, advances to suppliers and other similar accounts external gross amounts from ct. 4092 + from ct 411 + from ct. 413 + from ct.418)	88	49.928	275.609
Trade receivables unpaid on the due date (from ct 4092 + from ct. 411 + from ct. 413)	89		
Receivables related to personnel and similar accounts (ct 425+4282)	90		
Receivables related to social security budget and the state budget (ct. 431+437+4382+441+4424+4428+444+445+446+4482), (rd.92 la 96)	91	67.194	77.000
- receivables related to social security budget (ct.431+437+4382)	92		
- tax liabilities related to state budget (ct441 +4424+4428+444+446)	93	67.194	77.00
- subsidies receivable (ct.445)	94		
- Special funds - fees and similar payments (ct.447)	95		
- other receivables related to state budget (ct.4482)	96		
Receivables of the entity in relationships with affiliated entities (ct.451)	97		
Receivables related to social security budget and the state budget unpaid on deadline (from ct, 431+from ct.437+from ct. 4382+from ct 441+from ct. 4424+from ct. 4428+from ct. 444+from ct. 445+from ct. 446+from ct. 447+from ct.	98		

4482			
Other receivables (ct. 453+456+4582+461+471+473), (rd. 100 + 102)	99	2.713	2.797
settlements regarding participation interests, settlements with shareholders / associates related to capital, settlements from venture operations (ct. 453+456+4582)	100		
- other receivables related to natural and legal persons, other than claims relating to public institutions (state institutions) (from ct 461 + from ct 471 + from ct. 473)	101	2.713	2.797
- amounts taken from account 542 "Treasury advances" representing cash advances granted by law and unsettled until 31 December (from ct. 461)	102		
Interest receivable (ct 5187), of which:	103		
- from non-residents	104		
Amount of loans granted to economic operators *****)	105		
Short-term investments as gross amounts (ct 501 + 505 + 506 + from ct. 508), (rd. 107 + 113)	106		
- listed shares issued by residents	107		
- unlisted shares issued by residents	108		
- proprietary equity stock issued by residents	109		
- bonds issued by residents	110		
- shares issued by collective investment schemes issued by residents	111		
- shares issued by non-residents	112		
- bonds issued by non-residents	113		
- Other amounts receivable (acc. 5113+5114)	114		
Cash flow in lei and foreign currency (r. 116+117)	115		
- in lei (ct. 5311)	116		
- in foreign currency (ct. 5314)	117		
Current accounts at banks in domestic and foreign currency (rd. 119+121)	118		
- in lei (ct. 5121), of which:	119		
- Current accounts opened with banks non resident in lei	120		
- in foreign currency (ct. 5124), of which:	121		

- Current accounts opened with banks non resident in foreign currency	122		
current accounts at banks and credit, (rd. 124+125)	123		
- under settlement amounts, letters of credit and other values receivable in lei (ct. 5112+5125+411)	124		
- under settlement amounts and letters of credit in foreign currency (from ct. 5125+5412)	125		
Debts (rd.127 + 131 + 133 + 136 + 139 + 142 + 145 + 148 + 151 + 154 + 157 + 158 + 162 + 164 + 165 + 170 + 171 + 172 + 178)	126		
Debenture loans as gross amounts (r 161), (rd. 128+129)	127		
- in lei	128		
- in foreign currency	129		
Loan interest of bonds in gross amounts (ct. 1681), (rd. 131+132)	130		
- in lei	131		
- in foreign currency	132		
Internal short-term bank loans (ct. 5191+5192+5197), (rd. 134+135)	133		
- in lei	134		
- in foreign currency	135		
Interests of internal bank borrowing in the short term from ct. 5198) rd. 137+138)	136		
- in lei	137		
- in foreign currency	138		
Short-term foreign bank loans (ct.5193+5194 +5195), (rd.140+141)	139		
- in lei	140		
- in foreign currency	141		
Bank interest earned on short-term foreign loans (from ct 5198), (rd. 143+144)	142		
- in lei	143		
- in foreign currency	144		
Long-term bank loans (ct. 1621 + 1622 + 1627), (r 146+147)	145		
- in lei	146		
- in foreign currency	147		

Interest on long-term bank loans (from ct. 1682) (rd.149+150)	148		
- in lei	149		
- in foreign currency	150		
Long-term foreign bank loans (ct. 1623+1624+1625) (rd. 152+153)	151		
- in lei	152		
- in foreign currency	153		
External bank interest earned on long term loans (from ct. 1682), (rd. 155+156)	154		
- in lei	155		
- in foreign currency	156		
Loans from the state treasury and related interests (ct. 1626 + from ct. 1682)	157		
Other loans and related interests (ct. 166+167+1685+1686+1687) (rd.159+160)	158		
denominated in lei and expressed in lei, whose settlement is made according to the course of currencies	159		
- in foreign currency	160		
The value of concessions received (from ct. 167)	161		
Commercial debts, advances received from customers and other similar accounts as gross amounts (ct. 401+403+404+405+408+419), of which:	162	6.382	5.812
- Foreign Commercial debts, advances received from external clients and other similar accounts as gross amounts (from ct.401+ from ct.403 + from ct. 404 + from ct 405 + from ct. 408 + from ct.419)	163		
Debts related to personnel and similar accounts (ct. ..423+424+426+427+4281)	164		
Debts related to social security budget and the state budget (ct 431+437+4381+441+4423+4428+444+446+447+4481) (rd.166 la 169)	165	38.839	38.381
Liabilities related to social security budget (ct.431+437+4381)	166	35.744	35.293
- tax liabilities related to state budget (ct.441 +4423+4428+444+446)	167	3.095	3.088
- Special funds - fees and similar payments (ct.447)	168		
- other liabilities related to the state budget (ct. 4481)	169		
Liabilities of the entity in relationships with affiliated entities (ct. 451)	170		
Amounts due to shareholders / associates (ct. 455)	171		
Other liabilities (ct. 453+456+457+4581+462+472+473+478+269+509)	172	235	779

(rd.173+ la 177)			
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- settlements regarding participation interests, settlements with shareholders / associates capital, settlements of operation ventures (ct.453+456+457+4581)	173		
- other liabilities related to natural and legal persons, other than liabilities in connection with public institutions (state institutions)2) (from ct.462+ from ct.472+ from ct.473)	174	235	779
- non reversed subsidies to income (from ct. 472)	175		
- Amounts payable for financial assets and short-term investments (ct.269+509)	176		
- deferred income related to assets received by transfer from customers (ct. 478)	177		
Interest to be paid (ct. 5186)	178		
Amount of loans received from economic operators *****)	179		
Capital subscribed and paid (ct. 1012), of which:	180	5.070	5.070
- listed shares 3)	181		
- unlisted shares 4)	182		
- proprietary equity	183		
- capital subscribed and paid by non-residents (from ct. 1012)	184	5.070	5.070
Patents and licenses (from ct.205)	185		
IX. Information on collaborators expenses	Nr.rd	31.12.2013	31.12.2014
A	B	1	2
Collaborators expenses (ct. 621)	186		
X. Information on property in the state public domain	Nr.rd	31.12.2013	31.12.2014
A	B	1	2
The value of public property of the state under management	187		
The value of public property of the state under concession	188		
The value of leased public property of the state	189		
XI. Capital paid	Nr.rd	31.12.2013	31.12.2014
		Amount (lei)	% 5) Amount (lei) % 5)

A	B	Col.3	Col. 2	Col.3	Col.4
Social capital paid (ct. 1012) 5) (rd.191+194+198+199+200+201)	190	5.070	X	5.070	X
- Owned by public institutions (rd.192 + 193)	191		0,0 0		0,00
- owned by public institutions of central subordination	192				
- owned by public institutions of local subordination	193				
- owned by state-owned companies, of which:	194				
- State fully owned capital	195				
- State majority owned capital	196				
- State majority owned capital	197				
- owned by autonomous administrations	198				
- owned by private companies	199	5.070	100 ,00		
- owned by natural persons	200				
- owned by other entities	201				
	No. rd.	Sum			
A	B	31.12.2013	31.12.2014		
XII. Dividends / Payments to the State or local budget to be distributed from profit of financial year by national companies, domestic companies, firms and autonomous administrations, of which:	202				
- to central public institutions	203				
- to local public institutions	204				
- to other shareholders to which the state / territorial administrative units / public institutions own direct / indirect shares or interests regardless of their share.	205				
	No. rd.	Sum			
A	B	31.12.2013	31.12.2014		
XII. Dividends / Payments to the State or local budget paid during the reporting period from the profit of national companies, firms, companies and autonomous administration, of which:	206				

- dividends / Payments from the previous fiscal year profits of which paid:	207		
- to central public institutions	208		
- to local public institutions	209		
- to other shareholders to which the state / territorial administrative units / public institutions own direct / indirect shares or interests regardless of their share.	210		
-dividends/payments from profits of financial years prior the preceding year of which transferred:	211		
- to central public institutions	212		
- to local public institutions	213		
- to other shareholders to which the state / territorial administrative units / public institutions own direct / indirect shares or interests regardless of their share.	214		
XIV. Receivables taken by concession from legal entities *****)	No. rd.	Sum	
A	B	31.12.2013	31.12.2014
Receivables taken by concession from legal entities (at nominal value), of which:	215		
- receivables taken over by concession from legal entities affiliated	216		
Receivables taken by transfer from legal entities (at cost of acquisition) of which:	217		
- receivables taken over by concession from legal entities affiliated	218		
XIV. Receivables taken by concession from legal entities *****)	No. rd.	Sum	
A	B	31.12.2013	31.12.2014
Income from agricultural activities	219		

The checksum F30: 2079630/16316993

*) For the status of "legal entities associated" it will be taken into account the provisions of Art. 124 * 20, lit. b) of Law no. 571/2003 regarding the Fiscal Code, as amended and supplemented.

**) Subsidies to stimulate employment (transfers from the state budget by the employer) - represent amounts for employers to pay to graduates of educational institutions, stimulate unemployed falling before the expiration of unemployment, encouraging employers who employ for undetermined period unemployed aged over 45, unemployed single family support providers or unemployed that within three years from the date of employment qualify for requesting or granting partial early retirement pension for old age or for other situations stipulated by legislation on unemployment insurance system and employment stimulation.

***) To be completed with the expenses incurred for research, development, and fundamental research, applied research, technological development and innovation, established under the provisions of Government Ordinance no. 57/2002 on scientific research and technological development, as amended. If completions by Law no. 324/2003, with subsequent amended and completions. Expenses will be completed according Implementing

Regulation (EU) No. 995/2012 of the Commission of 26 October 2012 laying down detailed rules for the implementation of Decision No. 1608/2003 / EC of the European Parliament and of the Council concerning the production and development of Community statistics on science and technology, published in the EU Official JUMAL, series L no 299 of October 27, 2012.

****) Will be filled with innovation expenditure under Regulation (EC) no. 995/2012 laying down detailed rules for the implementation The decisions no. 1608/2003 / 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 L series, nr. 299/27.10.2012.

***) In the category of economic operators does not include entities regulated and supervised by the National Bank of Romania and The Financial Supervisory Authority, company reclassified in the public administration and institutions aimed at serving population.

*****) For debts taken over by concession from the legal entities will complement both their nominal value, and their cost of acquisition. For the status of "legal entities affiliated" shall be taken into account the provisions of Art. 7 par. (1) section 21 let. C) of Law no. 571/2003 regarding the Fiscal Code, as amended and supplemented.

******) According to art. Delegate 11 of Regulation (EU) No. 639/2014 of 11 March 2014 supplementing Regulation CUE) No. A1 1307/2013 of the European Parliament and of the Council establishing rules for direct law schemes to farmers under the Common Agricultural Policy and amending Annex X to that Regulation '(1) ... income from agricultural activities of revenues that were obtained by a farmer in his work under Article 4 (1) (c) of Regulation [R (EU) 1307/2013], in its holding, including support from the Fund for Agriculture European guarantee (EAGF) and the European law for rural Development (EAFRD) and any national aid for agriculture for our activities, excluding complementary national regulation under Articles 18 and 19 of Regulation (EU) No. 1307/2013.

Revenues from the processing of agricultural products within the meaning of Article 4 (1) (d) of Regulation (EU) No. 1307/2013 of the holding of the activities are considered agricultural provided that the processed products remain free for farmer's property and that such processing has as a result another agricultural product within the meaning of Article 4 (1) (d) of Regulation (EU) no. 1307/2013.

Any other income is considered income from agricultural activities.

(2) For the purposes of paragraph (1), income "means is gross income before deducting costs and related taxes ..."

- 1) It will include rent paid for land occupied (crops, pastures, meadows, etc..) And related premises (terrace etc.) Belonging to private owners or government units, including rentals for the use of water surface for recreation or other purposes (fishing, etc.).
- 2) "Other liabilities related to natural and legal persons, other than liabilities in connection with public institutions (state institution)" will not register existing subsidies in the income balance 472.
- 3) Securities that confer ownership rights over companies, which are negotiable and traded under the law.
- 4) Securities that confer ownership rights over companies that are not traded.
- 5) In the "XI Social capital paid" to r. 191-201, in col. 2 and col 4 entities will enrol percentage corresponding to capital owned in the total of registered capital paid to r. 190.

ADMINISTRATOR	DRAWN
Name and surname	Name and surname
	FIN EXPERT CONSULTING SRL
	Position

Signature _____	22 - LEGAL ENTITIES AUTHORISED CECCAR MEMBER
	Signature _____

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No. of registration with the professional body:
001925/29.09.03

SITUATION OF THE FIXED ASSET						
Date of 31.12.2014						
Form 40						law
					Gross value	
Items of property	Nr. rd.	Initial balance	Increases	Total	Of which: dismantling and rescission	Final balance (col.5=1+2+3)
A	B	1	2	3	4	5
Intangible assets						
Costs of formation and development expenses	01					
Other assets	02					
Advances and intangible assets in progress	03					
TOTAL (rd. 01 la 03)	04					
Tangible assets						
Lands	05					
Construction	06					
Technical installations and machines	07	71.648				71.648
Other equipment and furniture	08	8.299				8.299
Advances and tangible assets in course	09					
TOTAL (rd.05 la 09)	10	79.947				79.947
Financial assets	11	2.378				2.378
FIXED ASSETS - TOTAL (r.04+10+11)		82.325				82.325

SITUATION OF CURRENT ASSETS DEPRECIATION

Items of property	Nr. rd.	Initial balance	Depreciation during the year	Depreciation of assets disposed of	Depreciation at the end of the year (col.9=6+7-8)
A	B	6	7	8	9
Intangible assets	13				
Costs of formation and development expenses					
Other assets	14				
TOTAL (rd.13+14)	15				
Tangible assets					
Land	16				
Construction	17				
Technical installations and machines	18	71.648			71.648
Other equipment and furniture	19	6.675	464		6.675
TOTAL (rd. 16 + 19)	20	78.323	464		78.323
DEPRECIATION - TOTAL (r.15 +20)	21	78.323	464		78.323

SITUATION OF ADJUSTMENT FOR DEPRECIATION

Items of property	Nr. rd.	Initial balance	Adjustments registered during the year	Adjustments reversed to income	Final balance (col.13=10+11-12)
A	B	10	11	12	13
Intangible assets					
Costs of formation and development expenses	22				
Other assets	23				
Advances and intangible assets in progress	24				
TOTAL (rd. 22 + 24)	25				
Tangible assets					
Land	26				

Construction	27				
Technical installations and machines	28				
Other equipment and furniture	29				
Advances and tangible assets in course	30				
TOTAL (rd. 26 + 30)	31				
Financial assets	32				
Adjustment for depreciation - TOTAL (rd.25+31+32)	33				

The checksum F40: 961916/16316993

ADMINISTRATOR		DRAWN
Name and surname		Name and surname
		FIN EXPERT CONSULTING SRL
Signature _____		Position
Stamp of the unit _____		22 - LEGAL ENTITIES AUTHORISED CECCAR MEMBER
		Signature _____

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No. of registration with the professional body: 001925/29.09.03
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