

<i>Tick only if applicable:</i> <input type="checkbox"/> Big taxpayers submitting the balance sheet in Bucharest <input type="checkbox"/> Branch <input type="checkbox"/> EIG – Economic Interest Groups <input type="checkbox"/> Net assets lower than 1/2 of the amount of the subscribed share capital	Type of Financial Situation: UU <input checked="" type="radio"/> Year <input type="radio"/> Semester Year: 2021
	Control amount 38.340

Entity:	BIOAXIS SRL					
Address	County	District		Locality		
	Bucuresti	Sector 5		Bucuresti		
	Street	No.	Building	Entrance	Ap.	Telephone
	Dr. Nanu Muscel	12				0214087800
No. in the Trade Registry	J40/7127/1995			Sole registration code	7653228	

Type of property						
Main activity (code and name according to NACE classification)						
Main activity carried out in fact (code and name according to NACE classification)						

<input checked="" type="radio"/> Annual financial statements (entities with a financial situation which coincides with the calendar year) <input type="radio"/> Medium-sized, big entities and entities of public interest <input type="radio"/> Entities of public interest <input type="radio"/> Small entities <input checked="" type="radio"/> Micro-entities	<input type="radio"/> Annual reports <input type="checkbox"/> 1. The entities have opted for a financial year different from the calendar year, according to art.27, paragraph (3) and (3 1) of Accounting Law no. 82/1991 <input type="checkbox"/> 2. Legal persons found in liquidation, under the law <input type="checkbox"/> 3. Subunits opened in Romania by resident companies in countries belonging to the European Economic Area.
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Annual financial statements ended on 31.12.2021 by the entities mentioned under point 9 para 2 in the Accounting Regulations, approved by the OMPF no. 1802/2014, as amended, whose financial year is identical to the calendar year. F10 – Abridged balance sheet F20 – Profit and loss account F30 – Information data F40 – Situation of fixed assets
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Indicators:	Equity – total		2.653
	Subscribed capital		38.340
	Profit/loss		0

ADMINISTRATOR,

Full name	CHRISTOS APOSTOLOPOULOS
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Signature,

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Electronic Signature

Validated form

DRAFTED BY,

Full name	GRIGORE NICOLETA
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Position,	22--AUTHORIZED JURIDICAL PERSONS, MEMBERS OF THE STAFF OF CHARTERED MANAGEMENT ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN ROMANIA 17021
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Signature:

Professional body registration number:	17742594
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The entity has the obligation to audit the annual financial reports?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
The entity has voluntarily opted for the audit of the annual financial reports	<input type="radio"/> Yes	<input checked="" type="radio"/> No

AUDITOR,

Full name of legal person auditor/Name of audit company

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Registration no. in CAFR Register	Fiscal code

Abbreviated BALANCE SHEET
as of 31.12.2021

Form 10

-lei-

Name of the element	Row no. OMFP nr.85/ 2022	Row no.	Balance on:	
			01.01.2021	31.12.2021
A		B	1	2
A. NON CURRENT ASSETS				
I. INTANGIBLE ASSETS (acc. 201+203+205+206+2071+4094+208-280-290)	01	01		
II. TANGIBLE ASSETS (acc.211+212+213+214+215+216+217+223+224+227+223+224+227+231+235+4093- 281-291-2931-2935)	02	02		
III. FINANCIAL ASSETS (acc. 261+262+263+265+266+267*-296*)	03	03		
NON CURRENT ASSETS – TOTAL (row 01+02+03)	04	04		
B. CURRENT ASSETS				
I. STOCKS (acc.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-from acc. 4428)	05	05		
II. RECEIVABLES 1) (Amounts to be received in more than one year must be indicated separately for each element.) (acc.267*-296*+4092+411+413+418+425+4282+431**+437**+4382+441**+ 4424+from acc. 4428**+444**+445+446**+447**+4482+451**+453**+456**+4582+461+4662 +473** - 491 - 495 - 496+5187)	06	06a (301)	4.150	4.150
Receivables representing dividends distributed during the year (acc. 463)	07	06b (302)		
Total (row 06a+06b)	08	06	4.150	4.150
III. SHORT TERM INVESTMENTS (acc. 501+505+506+507+from acc. 508+5113+5114- 591-595-596-598)	09	07		
IV. CASH AND BANK ACCOUNTS (from acc. 508 + acc. 5112+512+531+532+541+542)	10	08	3	3
CURRENT ASSETS-TOTAL (row 05+06+07+08)	11	09	4.153	4.153
C. EXPENSES IN ADVANCE (acc. 471) (row 11+12)	12	10		
Amounts to be deferred from within a period of less than one year (from acc. 471*)	13	11		
Amounts to be deferred from within a period of more than one year (from acc. 471*)	14	12		
D. DEBTS: AMOUNTS TO BE PAID IN LESS THAN ONE YEAR (acc. 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+4 661+ 473***+509+5186+519)	15	13	1.500	1.500
E. NET CURRENT ASSETS/NET CURRENT DEBTS (row 09+11-13-20-23-26)	16	14	2.653	2.653
F. TOTAL ASSETS MINUS CURRENT DEBTS (rows 04+12+14)	17	15	2.653	2.653
G. DEBTS: AMOUNTS TO BE PAID IN MORE THAN ONE YEAR (acc. 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		
H. PROVISIONS (acc. 151)	19	17		
I. INCOME IN ADVANCE (row 19+22+25+28), of which:	20	18		
1. Subsidies for investments (acc. 475) (row 20+21)	21	19		
Amounts to be deferred from within a period of less than one year (from acc. 475*)	22	20		

Amounts to be deferred from within a period of more than one year (from acc. 475*)	23	21		
2. Income booked in advance (acc. 472) – total (row 23+24):	24	22		
F10 – page 2				
Amounts to be deferred from within a period of less than one year (acc. 472*)	25	23		
Amounts to be deferred from within a period of more than one year (acc. 472*)	26	24		
3. Deferred income corresponding to assets received by transfer from clients (acc. 478) (row 26+27)	27	25		
Amounts to be deferred from within a period of less than one year (acc. 478*)	28	26		
Amounts to be deferred from within a period of more than one year (acc. 478*)	29	27		
Negative goodwill (acc. 2075)	30	28		
J. CAPITAL AND RESERVES				
I. CAPITAL (row30+31+32+33 +34)	31	29	38.340	38.340
1. Subscribed paid-up capital (acc. 1012)	32	30	38.340	38.340
2. Subscribed unpaid capital (acc. 1011)	33	31		
3. Public company patrimony (acc. 1015)	34	32		
4. National institutes for research and development patrimony(acc.1018)	35	33		
5. Other capital elements (acc. 1031)	36	34		
II. SHARE PREMIUM (acc. 104)	37	35		
III. RESERVES FROM REEVALUATION (acc. 105)	38	36		
IV. RESERVES (acc. 106)	39	37	53.616	53.616
Own shares (acc. 109)	40	38		
Gains related to own equity instruments (acc. 141)	41	39		
Losses related to own equity instruments (acc. 149)	42	40		
V. PROFIT OR LOSS CARRIED FORWARD BALANCE C (acc. 117)	43	41	0	0
BALANCE D (acc. 117)	44	42	89.303	89.303
VI. PROFIT OR LOSS IN THE FINANCIAL YEAR BALANCE C (acc. 121)	45	43	0	0
BALANCE D (acc. 121)	46	44	24	0
Distribution of profit (acc. 129)	47	45		
OWN EQUITY– TOTAL (row 29+35-36+37-38+39-40+41-42+43-44-45)	48	46	2.653	2.653
Public patrimony (acc. 1016)	49	47		
Private patrimony (acc. 1017)	50	48		
CAPITAL – TOTAL (row 46+47+48) (row 04+09+10-13-16-17-18)	51	49	2.653	2.653

Translation from Romanian

*) Accounts to be distributed according to the nature of the respective elements

**) Assets balance of the accounts

***) Liabilities balance of the accounts

- 1) Shall be filled by the entities affected by the Order of ministry of finance no. 668/2014 for the approval of the Specifications regarding the elaboration and updating the centralized inventory of the real estate properties privately owned by the state and of the property rights subject to inventory, with subsequent amendments.

ADMINISTRATOR,

Full name

CHRISTOS APOSTOLOPOULOS

Signature,

DRAFTED BY,

Full name

GRIGORE NICOLETA

Position,

22--AUTHORIZED JURIDICAL PERSONS, MEMBERS OF THE STAFF OF CHARTERED MANAGEMENT ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN ROMANIA

Signature:

Validated form

Professional body registration number:
17021

Form 20

PROFIT AND LOSS ACCOUNT
as of 31.12.2021

-lei-

Name of the element	Row no.	Financial year	
		2020	2021
A	B	1	2
1. Net turnover (acc. 701 + 702 + 703 + 704 + 705 + 706 + 708 + 707 - 709 + 741** + 766***)	01		
2. Other income (acc. 711 + 712 + 721 + 722 + 725 + 741**** + 751 + 755 + 758 + 761 + 762 + 764 + 765 + 766 + 767 + 768 + 7815)	02		
3. Expenses on raw materials and consumables (acc. 601 + 602 – 609*)	03		
4. Expenses on staff (acc. 641 + 642 + 643 + 644 + 645)	04		
5. Value adjustments (acc. 654 + 681 + 686 – 754 – 7812 – 7814 - 786)	05		
6. Other expenses***** (acc. 603 + 604 + 605 + 606 + 607+ 608 + 609* + 611 + 612 + 613 + 614 + 615 + 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628 + 635 + 651 + 652 + 655 + 658 + 663 + 664 + 665 + 667 + 668)	06	0	0
7. Taxes (acc. 691 + 698)	07		
8. NET PROFIT OR LOSS IN THE FINANCIAL YEAR:			
- Profit (row 01+02-03-04-05-06-07)	08	0	0
- Loss (row 03+04+05+06+07-01-02)	09	0	0

*) Accounts to be distributed according to the nature of the respective elements

**)Row 01- Revenues from operational grants related to turnover is recorded

***)Row 02-Revenues from operational subsidies other than to the turnover related.

ADMINISTRATOR,

Full name

CHRISTOS APOSTOLOPOULOS

Signature,

Validated form

DRAFTED BY,

Full name

GRIGORE NICOLETA

Position,

22--AUTHORIZED JURIDICAL PERSONS, MEMBERS
OF THE STAFF OF CHARTERED MANAGEMENT
ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN
ROMANIA

Signature:

Professional body registration number:
17021

INFORMATIVE DATA
on 31.12.2021

Form 30

- lei -

I. Data regarding the recorded result	Row no. OMFP nr.58/ 2021	Row no.	No. of units		Amounts
A		B	1		2
Units that recorded profit	01	01			
Units that recorded loss	02	02			
Units that have recorded neither profit nor loss	03	03	1		0
II. Data regarding the outstanding payments		Row no.	Total, of which:	For the current activity	For the investment activity
A		B	1=2+3	2	3
Outstanding payments - total (row 05+09+15 to 18)	04	04			
Outstanding suppliers - total (row 06 to 08)	05	05			
- over 30 days	06	06			
- over 90 days	07	07			
- over 1 year	08	08			
Outstanding obligations towards the social insurances budget - total (row 10 to 14)	09	09			
- contributions to the state social insurances due by employers, employees and other assimilated persons	10	10			
- contributions to the social health insurances fond	11	11			
- contribution to the additional pension	12	12			
- contributions to the unemployment insurances budget	13	13			
- other social debts	14	14			
Outstanding obligations towards the special fond budgets and other funds	15	15			
Outstanding obligations towards other creditors	16	16			
Taxes and duties unpaid at the settled term to the national budget	17	17			
-contributions of insurers to work	18	17a (301)			
Taxes and duties unpaid at the settled term to the local budgets	19	18			
III. Average number of employees		Row no.	31.12.2020		31.12.2021
A		B	1		2
Average number of employees	20	19			
Actual number of employees existing at the end of the period, namely on December 31 st	21	20			
IV. Royalties paid during the reporting period, subsidies received and outstanding receivables		Row no.	Amounts (lei)		
A		B	1		
Royalties paid during the reporting period, subsidies received and outstanding receivables, from which:	22	21			

- royalties for the goods in the public domain paid to the state budget	23	22	
Mining royalty paid to the state budget	24	23	
F30 – page 2			
Oil royalty paid to the state budget	25	24	
Rents paid during the reporting period for pieces of land 1)	26	25	
Gross income out of services paid to non-resident persons, of which:	27	26	
- tax due to the state budget	28	27	
Gross income out of services paid to non-resident persons from the member states of the European Union, of which:	29	28	
- tax due to the state budget	30	29	
Subsidies collected during the financial period, of which:	31	30	
- Subsidies collected during the financial period related to the assets	32	31	
- Subsidies related to income, of which:	33	32	
- subsidies to stimulate employment *)	34	33	
- subsidies for energy of renewable sources	35	33a (316)	
- subsidies for fossil fuels	36	33b (317)	
Outstanding receivables that haven't been collected on the terms stipulated in the commercial agreements and/or in the laws in force, of which:	37	34	
- outstanding receivables from entities out of the majority or wholly state-owned sector	38	35	
- outstanding receivables from entities in the private sector	39	36	
V. Meal tickets		Row no.	Amounts (lei)
A		B	1
Amount of the meal tickets granted to the employees	40	37	
Amount of the meal tickets granted to other categories of beneficiaries other than employees	41	37a (302)	
VI. Expenses performed for the research & development activity ***)		Row no.	31.12.2020
A		B	1
Research & development expenses	42	38	
- of which, performed in order to reduce the impact of the entity's activity on the environment or the development of new technologies or more sustainable products	43	38a (318)	
- Depending on the source of funds (row 40+41)	44	39	0
- out of public funds	45	40	
- out of private funds	46	41	

- Depending on the kind of expenses (row 43+44)	47	42	0	0
-current expenses	48	43		
-capital expenses	49	44		
VII. Innovation expenses ****)		Row no.	31.12.2020	31.12.2021
A		B	1	2
Innovation expenses	50	45		
- of which, performed in order to reduce the impact of the entity's activity on the environment or the development of new technologies or more sustainable products	51	45a (319)		
VIII. Other information		Row no.	31.12.2020	31.12.2021
A		B	1	2
Advance payments for intangible assets (acc. 4094)	52	46		
Advance payments for tangible assets (acc. 4093)	53	47		
F30 – page 3				
Financial fixed assets, in gross amounts (row 49+54)	54	48		
Shares held in affiliated entities, participation interests, other fixed titles and bonds, in gross amounts (rows 50to 53)	55	49		
- non-listed shares issued by residents	56	50		
- stock issued by residents	57	51		
- shares and stock issued by non-residents, of which:	58	52		
-holding at least 10%	59	52a (303)		
F30 – page 3				
- bonds issued by non-residents	60	53		
Fixed receivables, in gross amounts (row 55+56)	61	54		
- fixed receivables in lei and expressed in lei, whose settlement is made depending on the exchange rate of a currency (from acc.267)	62	55		
- fixed receivables in foreign currency (from acc. 267)	63	56		
Commercial receivables, advance payments granted to suppliers and other related accounts, in gross amounts (acc.4091+4092+411+ 413+418), of which:	64	57		
- external commercial receivables, advance payments for purchase of goods representing stock and for supply of services to external suppliers and other related accounts, in gross amounts (from acc. 4091 + from acc. 4092 + from acc. 411 + from acc. 413 + from acc. 418)	65	58		

Commercial receivables not collected on the set term (from acc. 4091 + from acc. 4092 + from acc. 411+ from acc. 413)	66	59		
Claims relating to staff and assimilated accounts (acc. 425 + 4282)	67	60		
Receivables in connection with the social insurance budget and with the state budget (acc. 431+437+4382+441+4424+4428+444+445+446+447+4482), (row 62 to 66)	68	61	4.150	4.150
- receivables in connection with the social insurance budget (acc.431+437+4382)	69	62		
- tax receivables in connection with the state budget (acc.441+4424+4428+444+446)	70	63	4.150	4.150
- subsidies to collect (acc.445)	71	64		
- special funds - related taxes and payments (acc.447)	72	65		
- other receivables in connection to the state budget (acc.4482)	73	66		
Entity's receivables in connection to the affiliated entities (acc.451)	74	67		
Receivables in connection with the social insurance budget and with the state budget not collected on maturity (from acc. 431 + from acc. 437 + from acc. 4382 + from acc. 441 + from acc. 4424 + from acc. 4428 + from acc. 444 + from acc. 445 + from acc. 446 + from acc. 447 + from acc. 4482)	75	68		
Other receivables (acc. 453+456+4582+461+471+4662+471+473) (row 72 to 74)	76	69		
- settlements regarding participation interests, settlements with the shareholders/associates regarding the capital, settlements out of venture operation (acc.453+456+4582)	77	70		
- other receivables in connection with natural persons and legal entities, other than the receivables in connection with public institutions (state institutions) (from acc.461+from acc.471+from acc.473+4662)	78	71		
F30 – page 4				
- amounts taken from account 542 "Treasury advances" representing treasury advances, granted by law and not settled until December 31 st (from acc. 461)	79	72		
Interests to be collected (acc. 5187), of which:	80	73		
- from non-residents	81	74		
Interest receivable from non-residents (from acc. 4518 + from acc. 4538)	82	74 a (305)		
Value of the loans granted to economic operators ****)	83	75		
Short-term investments, in gross amounts (acc. 501+505+506+507+from acc.508), (row 77 to 80)	84	76		
- non-listed shares issued by residents	85	77		
- stock issued by residents	86	78		
- shares issued by non-residents	87	79		
- bonds issued by non-residents	88	80		
- holdings of green bonds	89	80a (320)		
Other values to be collected (acc.5113+5114)	90	81		
Cash in lei and in foreign currency (row 83+84)	91	82	3	3
- in lei (acc. 5311)	92	83	3	3
- in foreign currency (acc. 5314)	93	84		
Current accounts at banks in lei and in foreign currency (row 86+88)	94	85	0	0
- in lei (acc. 5121), of which:	95	86	0	0

- current accounts in lei opened at non-resident banks	96	87		
- in foreign currency (acc. 5124), of which:	97	88		
- current accounts in foreign currency opened at non-resident banks	98	89		
Other current accounts at banks and letters of credit (row 91+92)	99	90		
- amounts in process of settlement, letters of credit and other values to be collected, in lei (acc.5112+5125+5411)	100	91		
- amounts in process of settlement and letters of credit in foreign currency (acc. 5125+5414)	101	92		
Debts (rows 94+97+100+101+104+106+108+109+111+115+118+124)	102	93	1.500	1.500
Short-term external bank credits (acc. 5193+5194+5195) (row 95+96)	103	94		
- in lei	104	95		
- in foreign currency	105	96		
Long-term bank credits (acc. 1623+1624+1625), (row 98+99)	106	97		
- in lei	107	98		
- in foreign currency	108	99		
Credits from the state treasury and related interest (acc. 1626+from acc. 1682)	109	100		
Other loans and related interests (acc.166+1685+1686+1687) (row 102+103)	110	101		
- in lei and expressed in lei, whose settlement is made depending on the exchange rate of a currency	111	102		
- in foreign currency	112	103		
Other loans and assimilated debts (acc. 167), of which	113	104		
- Value of concessions received (from acc. 167)	114	105		
F30 – page 5				
- the value of the green bonds issued by the company	115	105a (321)		
Commercial debts, advance payments received from clients and other related accounts, in gross amounts (acc.401+403+404+405+408+419), of which:	116	106		
- external commercial debts, advance payments received from external clients and other related accounts in gross amounts (from acc.401+from acc.403+from acc.404+from acc.405+from acc.408+from acc.419)	117	107		
Debts connected to the personnel and related accounts (acc. 421+423+424+426+427+4281)	118	108		
Debts connected to the social insurance budget and to the state budget (acc. 431+437+4381+441+4423+4428+444+446+447+4481) (row 110 to 113)	119	109		0
- debts in connection with the social insurance budget (acc.431+437+4381)	120	110		
- tax debts in connection with the state budget (acc.441+4423+4428+444+446)	121	111		
- special funds - related taxes and payments (acc.447)	122	112		
- other debts in connection to the state budget (acc.4481)	123	113		
Entity's debts in its connection to with the affiliated entities (acc.451)	124	114		
Amounts due to the shareholders / associates (acc.455) , of which:	125	115	1.500	1.500
- amounts due to shareholders / associates natural persons	126	116		
- amounts due to shareholders / associates legal entities	127	117	1.500	1.500

Other debts (acc.269+453+456+457+4581+4661+462+472+473+478+ 509) (row 119 to 123)	128	118				
- settlements regarding participation interests, settlements with the shareholders/associates regarding the capital, settlements out of venture operation (acc.453+456+457+4581)	129	119				
- other debts in connection with natural persons and legal entities, other than the debts in connection with public institutions (state institutions) ²⁾ (from acc.462+4661+from acc.472+from acc.473)	130	120				
- subsidies not considered as income (from acc.472)	131	121				
- payments to be made for financial assets and short-term investments (acc.269+509)	132	122				
- income in advance related to the assets received by transfer from customers (acc. 478)	133	123				
Interests to be paid (acc. 5186)	134	124				
Interest payable to non-residents (from acc.4518 + from acc. 4538)	135	124 a (306)				
Value of the loans received from economic operators *****)	136	125				
Paid-up subscribed capital (acc. 1012), of which:	137	126	38.340	38.340		
- listed shares ³⁾	138	127				
- non-listed shares ⁴⁾	139	128				
- stock	140	129	38.340	38.340		
- subscribed capital paid-up by non-residents (from acc. 1012)	141	130				
Patents and royalties (from acc.205)	142	131				
IX. Information regarding the expenses with collaborators		Row no.	31.12.2020	31.12.2021		
F30 – page 6						
A		B	1	2		
Expenses with collaborators (acc. 621)	143	132				
X. Information on goods in the state public domain		Row no.	31.12.2020	31.12.2021		
A		B	1	2		
The value of goods in the state public domain under management	144	133				
The value of goods in the state public domain under concession	145	134				
The value of goods in the state public domain that are rented	146	135				
XI. Information on goods in the state private property object of inventory as per the Order of Minister of Public Finance OMFP 668/2014		Row no.	31.12.2020	31.12.2021		
A		B	1	2		
Net accounting value of the goods ⁵⁾	147	136				
XII. Paid-up registered capital		Row no.	31.12.2020	31.12.2021		
			Amount (lei)	%⁶⁾	Amount (lei)	%⁶⁾
A		B	Col. 1	Col.2	Col.3	Col.4
Paid-up registered capital (acc. 1012) ⁶⁾ (row 142+145+149+150+151 +152)	148	137	38.340	X	38.340	X
- held by public institutions, (row 143+144)	149	138				
- held by public institutions of central subordination	150	139				
- held by public institutions of local subordination	151	140				
- held by state-owned companies, of which:	152	141				

- wholly state-owned	153	142				
- majority state-owned	154	143				
- minority state-owned	155	144				
- held by autonomous administrations	156	145				
- held by privately owned companies	157	146	37,950	98,98	37,950	98,98
- held by natural persons	158	147	390	1,02	390	1,02
- held by other entities	159	148				

		Row no.	Amounts			
A		B	2019	2020		
XIII. Dividends / payments due to the state or local budget, to be distributed from the profit of the financial year to domestic companies, domestic firms, autonomous companies and administrations, of which:	160	149				
- to central public institutions	161	150				
- to local public institutions	162	151				
- to other shareholders in which the state/ territorial administrative units/ public institutions directly/indirectly hold shares or participations, regardless of their percentage	163	152				
		Row no.	Amounts			

F30 – page 7

A		B	2020	2021		
XIV. Dividends / payments due to the state or local budget paid during the reporting period from the profit of domestic companies, domestic firms, autonomous companies and administrations, of which:	164	153				
- dividends/payments from the profit of the previous financial year, of which paid:	165	154				
- to central public institutions	166	155				
- to local public institutions	167	156				
- to other shareholders in which the state/ territorial administrative units/ public institutions directly/indirectly hold shares or participations, regardless of their percentage	168	157				
- dividends/payments from the profit afferent to the financial years prior to the previous year, of which paid:	169	158				
- to central public institutions	170	159				
- to local public institutions	171	160				
- to other shareholders in which the state/ territorial administrative units/ public institutions directly/indirectly hold shares or participations, regardless of their percentage	172	161				

XV. Dividends distributed to shareholders from the reported profit		Row no.	Amounts (lei)			
A		B	2020	2021		
Dividends distributed to shareholders during the reporting period from the reported profit	173	161a (304)				
XVI. Interim dividend distributions according to the Law no. 163/2018		Row no.	Amounts (lei)			
A		B	2021			
Interim dividends distributed 7)	174	161b (307)				
XV. Receivables taken over by assignment from legal persons *****)		Row no.	Amounts (lei)			
A		B	2020	2021		

Receivables taken over by assignment from legal entities (at their nominal value), of which:	175	162		
- receivables taken over by assignment from affiliated legal persons	176	163		
Receivables taken over by assignment from legal entities (at their acquisition cost), of which:	177	164		
- receivables taken over by assignment from affiliated legal persons	178	165		
XVI. Income from agricultural activities *****)		Row no.	Amounts (lei)	
A		B	31.12.2020	31.12.2021
Income obtained from agricultural activities	179	166		
XVII. Income and expences Report		Row no.		
		B	31.12.2020	31.12.2021
1. Net turnover (row 168+169-170+171+172)	180	167	0	0
- of which the net turnover corresponding to the preponderant activity actually carried out	181	167a (325)		
Sold production (acc. 701+702+703+704+705+706+708)	182	168		
Income from sales of goods (acc. 707)	183	169		
Commercial rebates provided (acc. 709)	184	170		
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Income from interest rates by the entities deleted from the General registry, with leasing contracts in progress (acc. 766*) 7)		171		
Income from operating subsidies related to the net turnover (acc. 7411)	185	172		
2. Income related to the cost of production in progress (acc. 711+712)				
Balance C	186	173		
Balance D	187	174		
3. Income from production of tangible and intangible assets (acc. 721+722)	188	175		
4. Revenues from tangible assets re-evaluation (acc. 755)	189	176		
5. Income from property investment production (acc. 725)	190	177		
6. Income from operation subsidies (acc. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	191	178		
7. Other operating income (acc. 751+758+7815)	192	179		
- Of which income from negative goodwill (acc. 7815)	193	180		
- Of which income from subsidies for investments (acc. 7584)	194	181		
OPERATING INCOME – TOTAL (row 167+173-174+175+176+177+178+179)	195	182	0	0
8. a) Expenses on raw materials and consumables (acc. 601+602)	196	183		
Other material expenses (acc. 603+604+606+608)	197	184		
b) Other external expenses (electricity and water) (acc. 605), of which:	198	185		
- Expenses with electricity (acc. 6051)	199	185a (326)		
c) Expenses on goods (acc. 607)	200	186		
Commercial discounts received (acc. 609)	201	187		

9. Expenses on employees and staff (row 189+190):	202	188		
a) Salaries and wages (acc. 641+642+643+644)	203	189		
b) Social security costs (acc. 645+646)	204	190		
10.a) Value adjustments concerning tangible and intangible assets (row 192-193)	205	191		
a.1) Expenses (acc. 6811+6813+6817)	206	192		
a.2) Income (acc. 7813)	207	193		
b) Value adjustments concerning the circulating assets (row 195-196)	208	194		
b.1) Expenses (acc. 654+6814)	209	195		
b.2) Income (acc. 754+7814)	210	196		
11. Other operating expenses (row 198 to 204)	211	197		
11.1 Expenses on external services (acc. 611+612+613+614+615+621+622+623+624+625+626+627+628)	212	198		
11.2 Expenses on other taxes, fiscal obligation and assimilated sums; expenses representing contributions due based on special rulings (acc. 635+6586)	213	199		
11.3 Environmental protection expenses (acc. 652)	214	200		
11.4 Expenses arising from tangible assets re-evaluation (acc. 655)	215	201		
11.5 Expenses related to natural disasters and other similar events (acc. 6587), of which:	216	202		
- floods	217	202a (322)		
- drought	218	202b (323)		
- landslides	219	202c (324)		
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11.6 Other expenses (acc. 651+6581+6582+6583+6584+6588)	220	203		
Expenses on interest rates for refinancing loans, booked by entities deleted from the General Registry, with leasing contracts still in progress (acc. 666*)		204		
Adjustments concerning provisions (row 206-207)	221	205		
- Expenses (acc. 6812)	222	206		
- Income (acc. 7812)	223	207		
OPERATING EXPENSES – TOTAL (row 183 to 186-187+188+191+194+197+205)	224	208		
OPERATING PROFIT OR LOSS				
- Profit (row 182-208)	225	209	0	0
- Loss (row 208-182)	226	210	0	0
12 Income from equities (acc. 7611+7612+7613)	227	211		
- Of which, income from affiliated entities	228	212		
13 Income from interest rates (acc. 766*)7)	229	213		
- Of which, income from affiliated entities	230	214		
14 Income from operating subsidies for interest rates due (acc. 7418)	231	215		
15 Other financial income (acc. 7615+762+764+765+767+768)	232	216		
- Of which, income from other financial assets (acc. 7615)	233	217		
FINANCIAL INCOME – TOTAL (row 211+213+215+216)	234	218		
16 Value adjustments concerning financial assets and financial investments held as circulating assets (row 220-221)	235	219		
- Expenses (acc. 686)	236	220		
- Income (acc. 786)	237	221		

17. Expenses on interest rates (acc. 666*) 7)	238	222		
- Of which, in relation with affiliated entities	239	223		
Other financial expenses (acc. 663+664+665+667+668)	240	224		
FINANCIAL EXPENSES – TOTAL (row 219+222+224)	241	225		
FINANCIAL PROFIT OR LOSS				
- Profit (row 218-225)	242	226	0	0
- Loss (row 225-218)	243	227	0	0
TOTAL INCOME (row 182+218)	244	228	0	0
TOTAL EXPENSES (row 208+225)	245	229		
18. CURRENT PROFIT OR LOSS				
- Profit (row 228-229)	246	230	0	0
- Loss (row 229-228)	247	231	0	0
19. Tax on profit (acc. 691)	248	232		
20. The specific tax for certain activities (acc.695)	249	233		
21. Other taxes not presented under the items above (acc. 698)	250	234		
22. NET PROFIT OR LOSS IN THE FINANCIAL YEAR				
- Profit (row 230-231-232-233)	251	235	0	0
- Loss (row 231+232+233-230)	252	236	0	0

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ADMINISTRATOR,

Full name

CHRISTOS APOSTOLOPOULOS

Signature,

Validated form

DRAFTED BY,

Full name

GRIGORE NICOLETA

Position,

22--AUTHORIZED JURIDICAL PERSONS, MEMBERS OF THE STAFF OF CHARTERED MANAGEMENT ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN ROMANIA

Signature:

Professional body registration number:

17021

*) Subsidies to stimulate employment (transfers from the state budget to the employer) — represent the amounts granted to employers to pay graduates of educational institutions, stimulation of unemployed persons that start employment before the expiration of the unemployment period, encouraging employers who employ for an indefinite period unemployed persons aged 45 years or more, unemployed single providers of family or unemployed, who within 3 years from the date of employment, qualify for partial early retirement or for a pension for old age or for other situations provided by the legislation in force on the unemployment insurance system and employment stimulation.

**) To be completed with the expenses performed for the research & development activity, namely the fundamental research, the applicative research, technological development and innovation, established according to the provisions of the Government Ordinance (OG) no.57/2002 on the scientific research and technological development, approved with amendments by the Law no.324/2003, with its subsequent amendments. The expenses shall be completed according to the Regulation for implementation (EU) no. 995/2012 of the Commission on October 26, 2012 establishing the norms for the implementation of the 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 Official Journal of the European Union series L no. 299/27.10.2012

***) To be completed with the expenses made for the innovation activity, according to the Regulation for implementation (EU) no. 995/2012 of the Commission on October 26, 2012 establishing the norms for the implementation of the 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 Official Journal of the European Union series L no. 299/27.10.2012.

****) The economic operators category does not include the entities regulated and surveyed by the National Bank of Romania, i.e. the Financial Survey Authority, the companies reclassified as belonging to the public administration sector and the non-profit institutions providing services for households.

*****) For the receivables taken over by assignment from legal persons, both their nominal value and their acquisition cost have to be filled in. The provisions in art. 7 item 26 letter c) and d) under the Law no227/2015 on the Tax Code, as amended, shall be taken into consideration for the status of "affiliated legal persons".

*****) According to art. 11 in the Commission Delegated Regulation (EU) no. 639/2014 of 11 March 2014 supplementing Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending Annex X to that Regulation, '(1) ... receipts obtained from agricultural activities shall be those receipts that have been received by a farmer from his agricultural activity within the meaning of Article 4(1)(c) of that Regulation (R (EU) 1307/2013) on his holding, including the Union support under the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), as well as any national aid granted for agricultural activities, except complementary national direct payments pursuant to Articles 18 and 19 of Regulation (EU) No 1307/2013.

The receipts obtained from processing agricultural products in the sense of Article 4(1)(d) in the Regulation (EU) no. 1307/2013 on the holding are considered income from agricultural activities, provided that the processed products remain in the property of the farmer and that such processing shall result in another agricultural product in the article 4(1)(d) in the Regulation (EU) no. 1307/2013.

All the other income is considered non-agricultural income.

(2) In the sense of para (1), "income" means gross income, before the deduction of taxes and costs.

1) The rents paid for the pieces of land occupied shall be included (crops, pastures, meadows, etc.) and those paid for commercial premises (terraces etc.) belonging to private owners or to public administration units, including the rents for usage of water surfaces for recreation and other purposes (fishing, etc.)

2) The subsidies related to the income existing in the balance of account 472 shall not be booked in the category "Other debts in connection to the natural persons and legal persons, other than the debts in connection to public institutions (state institutions)".

3) Securities granting proprietary rights on companies that are negotiable and marketed according to the law.

4) Securities granting proprietary rights on companies that are not marketed.

5) To be filled in by the economic operator to whom apply the provisions of the Order of the Minister of Public Finance no. 668/2014 for the approval of the Specifications on the issuance and update of the inventory of the real estate assets in the private property of the state and of the real rights object of inventory, as amended.

6) In section "XII. Paid-up registered capital" under rows 143-153, in column 2 and column 4, the entities shall enter the percentage corresponding to the registered capital held in the total of the paid-up registered capital recorded under row 142.

7) This line includes the dividends distributed according to Law no. 163/2018 for amending and completing the Accounting Law no. 82/1991, amending and supplementing the Companies Law no. 31/1990, as well as amending Law no. 1/2005 regarding the organization and functioning of the cooperation. The dividends presented at rd are not reported. 154.

8) In this respect also include the rights of the employees, established according to the labor law, which are taken from the debtor turnover of the account 621 'Expenses with the collaborators', analytically 'Collaborators individuals'.

STATEMENT OF FIXED ASSETS
on 31.12.2021

Code 40

- lei -

Items of fixed assets	Row no.	Gross values				End balance (col.5=1+2-3)
		Initial balance	Increases	Decreases		
				Total	Of which: dismemberments and cassations	
A	B	1	2	3	4	5
I. Intangible assets						
Incorporation and development expenses	01	225			X	225
Intangible assets for exploring and evaluating mineral resources	02					
Other assets	03				X	
Advances paid for intangible assets	04				X	
TOTAL (row 01 to 04)	05	225			X	225
II. Tangible assets						
Land	06				X	
Constructions	07					
Technical equipment and machines	08					
Other equipment, machinery and furniture	09					
Real estate investments	10					
Tangible assets for exploring and evaluating mineral resources	11					
Productive biological assets	12					
Tangible assets under construction	13					
Real estate investments under construction	14					
Advances given for tangible assets	15					
TOTAL (row 06 to 15)	16					
III. Financial assets	17				X	
FIXED ASSETS - TOTAL (row 05+16+17)	18	225				225

STATEMENT OF THE FIXED ASSETS DEPRECIATION

Items of fixed assets	Row no.	Initial balance	Depreciation during the year	Depreciation afferent to the fixed assets removed from the records	Depreciation at the end of the year (col.9=6+7-8)
A	B	6	7	8	9
I. Intangible assets					
Incorporation and development expenses	19	225			225
Other fixed assets	20				
Intangible assets for exploring and evaluating mineral resources	21				
TOTAL (row 19+20+21)	22	225			225
II. Tangible assets					
Land	23				
Constructions	24				
Technical equipment and machines	25				
Other equipment, machinery and furniture	26				
Real estate investments	27				
Tangible assets for exploring and evaluating mineral resources	28				
Productive biological assets	29				
TOTAL (row 23 to 29)	30				
DEPRECIATIONS - TOTAL (row 22+30)	31	225			225

STATEMENT OF THE ADJUSTMENTS FOR DEPRECIATION

Items of fixed assets	Row no.	Initial balance	Adjustments constituted during the year	Adjustments taken back at income	End balance (col. 13=10+11- 12)
A	B	10	11	12	13
I. Intangible assets					
Incorporation and development expenses	32				
Other intangible assets	33				
Intangible assets for exploring and evaluating mineral resources	34				
TOTAL (row 32 to 34)	35				
II. Tangible assets					
Land	36				
Constructions	37				
Technical equipment and machines	38				
Other equipment, machinery and furniture	39				
Real estate investments	40				
Tangible assets for exploring and evaluating mineral resources	41				
Productive biological assets	42				
Tangible assets under construction	43				
Real estate investments under construction	44				
TOTAL (row 36 to 44)	45				
III. Financial assets	46				
ADJUSTMENTS FOR DEPRECIATION - TOTAL (row 35+45+46)	47				

ADMINISTRATOR,

Full name

CHRISTOS APOSTOLOPOULOS

Signature,

Validated form

DRAFTED BY,

Full name

GRIGORE NICOLETA

Position,

22--AUTHORIZED JURIDICAL PERSONS, MEMBERS OF THE STAFF OF CHARTERED MANAGEMENT ACCOUNTANTS AND CERTIFIED ACCOUNTANTS IN ROMANIA

Signature:

Professional body registration number:

17021

ATTENTION! According to the provisions of point 1.11 paragraph 4 of Annex no. 1 to OMFP no. 58/2021, "in order to submit the annual financial statements related to the financial year 2019 in paper and electronic format or only in electronic form, signed with a qualified digital certificate, the file with the zip extension will also contain the first page from the annual financial statements listed with the assistance program developed by the Ministry of Public Finance, signed and scanned black and white, legible".

Stipulations regarding the obligations of economic operators regarding the preparation the annual reports provided by the accounting law

A. Preparation of annual reports

1. Annual financial statements, according to art. 28 paragraph (1) of the accounting law:

- deadline - 150 days from the end of the financial year;

2. Annual accounting reports, according to art. 37 of the accounting law:

- deadline - 150 days from the end of the financial year, respectively of the calendar year;
- entities that submit annual accounting reports:

- the entities applying the Accounting Regulations in accordance with the International Financial Reporting Standards, approved by OMFP no. 2844/2016 with subsequent amendments;
- entities that have opted for a different financial year from the calendar year;
- the subunits opened in Romania by companies resident in states belonging to the European Economic Area;
- the legal persons in liquidation, according to the law - within 90 days from the end of the calendar year.

Submit annual financial statements and annual accounting reports:

- the entities applying the Accounting Regulations in accordance with the International Financial Reporting Standards, approved by the OMFP no. 2.844 / 2016, with subsequent modifications and completions; and
- entities that have opted for a different financial year from the calendar year.

3. Declaration of inactivity, according to art. 36 paragraph (2) of the accounting law, filed by the entities that did not carry on activity from the establishment until the end

financial reporting year:

- deadline for submission - 60 days from the end of the financial year

B. Correction of errors included in the annual financial statements and the annual accounting reports - it can only be done under the conditions of the Error Correction Procedure included in the annual financial statements and the annual accounting reports submitted by the economic operators and the legal persons without patrimonial purpose, approved by OMFP no. 450/2016, as subsequently amended and supplemented.

The accounting errors, as defined by the applicable accounting regulations, are corrected according to the respective regulations. As a result, in the case of correction to them, another set of annual financial statements / corrected annual accounting reports cannot be submitted.

C. The mode of reporting in the case of returning to the calendar year, following the election of a financial year different from the calendar year, according to art. 27 of the law accounting

Whenever the entity chooses a different financial year from the calendar year, the provisions of art. VI paragraph (1) - (6) of OMFP no. 4.160 / 2015 regarding amending and supplementing accounting regulations.

In the case of returning to the calendar year, the accounting law does not provide for the submission of any notice in this regard.

According to the provisions of art. VI paragraph (7) of the said order, in case the entity modifies the date chosen for the preparation of annual financial statements in this way that the reporting financial year returns to the calendar year, the balance sheets reported starting with the following financial year 1) ended refers to January 1, December 31, respectively, and the revenue and expenditure accounts correspond to the current financial year 2), respectively to the financial year preceding the reporting.

For example, if a company that had the financial year other than the calendar year chooses to return to the calendar year starting January 1, 2022, it prepares accounting reports as follows:

- for December 31, 2021 - annual accounting reports;

- for December 31, 2022 - annual financial statements.

D. Accounting of the amounts received from the shareholders / associates - is made in the account 455 3) "Amounts owed to the shareholders / associates".

If the loans are received from affiliated entities, their value is recorded in the account 451 "Settlements between the affiliated entities".

- 1) It refers to the first financial year for which the annual financial statements are drawn up at the level of a calendar year.
- 2) This is the first financial year that becomes a calendar year.

Thus, according to the example presented above, the balance sheets included in the annual financial statements concluded on December 31, 2022 refer to the January 1, 2022 and December 31, 2022, respectively, and the revenue and expenditure accounts correspond to the current financial year (2022), respectively to the financial year financial prior to the reporting (2021).

3) See, in this regard, the provisions of point 349 of the accounting regulations, according to which the amounts deposited or temporarily left by the shareholders / associates at the disposition of the entity, as well as the related interests, calculated according to the law, are recorded in accounting in separate accounts (account 4551 "Shareholders / associates - current accounts ", respectively account 4558 " Shareholders / associates - interest on current accounts").

Balance / Transactions to be carried forward from the accounting balance in forms F10 and F20 col.2 (current year)

Note! Select first the type of entity (big and medium-sized / small / micro)!

Small entities accounts 1011 SC(+)F10S.R31 OK

1. Last row or row current number not filled in

No.	Account	Amount
1		

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Jump to