Translation from Romanian

S1003-A1.0.0 /28.02.2022

Tick only if applicable: □ Big taxpayers submitting the balance sheet in Bucharest □ Branch □ EIG – Economic Interest Groups □ Net assets lower than 1/2 of the amount of the subscribed share capital						Type of Financial Situation: BS ◉ Year ○ Semester Year: 2021 Control amount 1.703.820	
Entity:		MEDSANA BUCHAREST MEDICAL CENTER S.R.L.					
Address	County	District			Locality		
	Bucharest	Sector 5			Bucharest		
	Street	No.	Building	Entrance	Ap.	Telephone	
	Dr. Nanu Muscel	12				0214087800	
No. in the Trade Registry	J40/ 9685/ 1997				Sole registration code	10019809	

	Type of property
	Ownership: 35- Companies with limited liability
	Main activity (code and name according to NACE classification)
	8622 Specialized medical assistance activities
	Main activity carried out in fact (code and name according to NACE classification)
	8622 Specialized medical assistance activities

◉ **Annual financial statements** (entities with a financial situation which coincides with the calendar year) ○ **Medium-sized, big entities and entities of public interest** ○ **Entities of public interest** ◉ **Small entities** ○ **Micro-entities**		○ **Annual reports** ☐ 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 ☐ 2. Legal persons found in liquidation, under the law ☐ 3. Subunits opened in Romania by resident companies in countries belonging to the European Economic Area.

	Annual financial statements ended on 31.12.2020 by the entities mentioned under point 9 para 3 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**

Indicators:	**Equity – total**		**4.731.223**
	Subscribed capital		**1.703.820**
	Profit/loss		**-1.547.098**

ADMINISTRATOR,

Full name

CHANIOTIS VASILEIOS

Signature,

Electronic Signature

Validated form

DRAFTED BY,

Full name

OBOROCEANU CRISTINA

Position,

11- ECONOMIC MANAGER

Signature:

Professional body registration number:

The entity has the obligation to audit the annual financial reports?	○ **Yes**	◉ **No**
The entity has voluntarily opted for the audit of the annual financial reports	○ **Yes**	◉ **No**
Annual financial statements were approved by law x		

AUDITOR,

Full name of legal person auditor/Name of audit company

Registration no. in CAFR Register | Fiscal code

Form 10

Abbreviated BALANCE SHEET
as of 31.12.2021

-lei-

Name of the element	Row no. OMFP 85/2022	Row no.	Balance on: 01.01.2021	Balance on: 31.12.2021
A		B	1	2
A. NON CURRENT ASSETS				
I. INTANGIBLE ASSETS (acc. 201+203+205+206+2071+4094+208-280-290-4904)	*01*	01	70.172	51.583
II. TANGIBLE ASSETS (acc. 211+212+213+214+215+216+217+223+224+227+231+235+4093-281-291-2931-2935-4903)	*02*	02	5.320.985	4.926.430
III. FINANCIAL ASSETS (acc. 261+262+263+265+267*-296*)	*03*	03	4.830	7.324
NON CURRENT ASSETS – TOTAL (row 01+02+03)	*04*	04	5.395.987	4.985.337
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. 4428-4901)	*05*	05	1.152.855	808.006
II. RECEIVABLES (Amounts to be received in more than one year must be indicated separately for each element.) 1.(acc.267*-296*+4092+411+413+418+425+4282+431**+436**+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)	938.613	1.080.568
2. Receivables representing dividends distributed during the year (acc.463)	*07*	06b (302)		
TOTAL (row 06a+06b)	*08*	06	938.613	1.080.568
III. SHORT TERM INVESTMENTS (acc. 501+505+506+507+from acc. 508+5113+5114-591-595-596-598)	*09*	07	0	
IV. CASH AND BANK ACCOUNTS (from acc. 508 + acc. 5112+512+531+532+541+542)	*10*	08	1.363.062	567.848
CURRENT ASSETS-TOTAL (**row 05+06+07+08**)	*11*	09	3.454.530	2.456.422
C. **EXPENSES IN ADVANCE (acc. 471) (row 11+12)**	*12*	10	39.597	40.182
Amounts to be reversed in a period of maximum one year (from acc. 471*)	*13*	11	39.597	40.182
Amounts to be reversed in a period longer 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***+436***+437***+4381+441***+4423+4428***+444***+ 446***+447***+4481+451***+453***+455+456***+457+4581+462+4661+ 473***+509+5186+519)	*15*	13	2.127.033	2.648.209
E. **NET CURRENT ASSETS/NET CURRENT DEBTS (row 09+11-13-20-23-26)**	*16*	14	1.314.599	-204.654
F. **TOTAL ASSETS MINUS CURRENT DEBTS (rows 04+12+14)**	*17*	15	6.710.586	4.780.683
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	427.824	45.018
H. **PROVISIONS (acc. 151)**	*19*	17	4.442	4.442
I. **INCOME IN ADVANCE (row 19+22+25+28)**	*20*	18	52.495	53.049
1. Subsidies for investments (acc. 475) **(row 20+21)**	*21*	19		
Amounts to be reversed in a period of maximum one year (from acc. 475*)	*22*	20		
Amounts to be reversed in a period longer than one year (from acc. 475*)	*23*	21		
2. Income booked in advance (acc. 472) **(row 23+24)**	*24*	22	52.495	53.049

F10 – pag. 2

Amounts to be reversed in a period of maximum one year (acc. 472*)	*25*	23	52.495	53.049
Amounts to be reversed in a period longer 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 reversed in a period of maximum one year (acc. 478*)	*28*	26		
Amounts to be reversed in a period longer than one year (acc. 478*)	*29*	27		
Negative goodwill (acc. 2075)	*30*	28		
J. CAPITAL AND RESERVES				
I. CAPITAL **(row 30+31+32+33 +34)**	*31*	29	1.703.820	1.703.820
1. Subscribed paid-up capital (acc. 1012)	*32*	30	1.703.820	1.703.820
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 components of equity (acc. 1031)	*36*	34		
II.	**SHARE PREMIUM** (acc. 104)	*37*	35		
III.	**RESERVES FROM REEVALUATION** (acc. 105)	*38*	36	2.698.381	2.698.220
IV.	**RESERVES** (acc. 106)	*39*	37	716.258	716.420
	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	989.665	1.159.861
	BALANCE D (acc. 117)	*44*	42	0	0
	VI. **PROFIT OR LOSS IN THE FINANCIAL YEAR BALANCE C** (acc. 121)	*45*	43	170.196	0
	BALANCE D (acc. 121)	*46*	44	0	1.547.098
	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	6.278.320	4.731.223
	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	6.278.320	4.731.223

*) Accounts to be distributed according to the nature of the respective components
**) Debit balances of those accounts
***) Credit balances of those 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
CHANIOTIS VASILEIOS

Signature

VALIDATED form

DRAFTED BY,
Full name
OBOROCEANU CRISTINA
Position
11- ECONOMIC MANAGER
Signature:

Professional body registration number:

PROFIT AND LOSS ACCOUNT

Code 20 as of 31.12.2021 -lei-

Name of the element	Row no. OMFP 85/2022	Row no.	Financial year	
			2020	2021
A		B	1	2
1. Net turnover (row 02+03-04+05+06)	*01*	01	18.173.990	20.886.303
- Of which, net turnover corresponding to the preponderant activity actually carried out	*02*	01a (301)		
Sold production **(acc. 701+702+703+704+705+706+708)**	*03*	02	18.173.990	20.886.303
Income from sales of goods (acc. 707)	*04*	03		
Commercial rebates provided (acc. 709)	*05*	04		
~~Income from interest rates by the entities deleted from the General registry, with leasing contracts in progress (acc. 766*)~~		~~05~~		
Revenues from operating subsidies related to the net turnover (acc. 7411)	*06*	06		
2. Revenues related to the cost of in progress production (acc. 711+712)				
Balance C	*07*	07		
Balance D	*08*	08		
3. Income from production of tangible and intangible assets (acc. 721+722)	*09*	09		
4. Revenues from re-evaluation tangible assets (acc. 755)	*10*	10		
5. Revenues from production of property investment (acc. 725)	*11*	11		
6. Revenues from operation subsidies (acc. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	*12*	12	560.084	4.087
7. Other operating revenues (acc. 751+758+7815)	*13*	13	96.963	50.284
- Of which income from subsidies for investments (acc. 7584)	*14*	14		
- Of which income from negative goodwill (acc. 7815)	*15*	15		
OPERATING INCOME – TOTAL (row 01+07-08+09+10+11+12+13)	*16*	16	18.831.037	20.940.674
8. a) Expenses on raw materials and consumables (acc. 601+602)	*17*	17	2.798.494	3.757.237
Other material expenses (acc. 603+604+606+608)	*18*	18	61.098	122.018
b) Other external expenses (electricity and water) (acc. 605)	*19*	19	137.992	135.804
- Of which, expenses regarding the energy (acc.6051)	*20*	19a (302)		
c) Expenses on goods (acc. 607)	*21*	20		
Commercial discounts received (acc 609)	*22*	21		
9. Expenses on employees **(row 23+24)**	*23*	22	5.160.483	5.728.815
a) Salaries and wages (acc. 641+642+643+644)	*24*	23	5.025.949	5.570.421
b) Insurance and social security expenses (acc. 645+646)	*25*	24	134.534	158.394
10. a) Value adjustments concerning tangible and intangible assets **(row 26-27)**	*26*	25	684.178	654.109

F20 – page 2

a.1) Expenses (acc. 6811+6813+6817+6818)	*27*	26	684.178	654.109
a.2) Revenues (acc. 7813+7818)	*28*	27		
b) Value adjustments concerning the circulating assets **(row 29-30)**	*29*	28	3.304	215
b.1) Expenses (acc. 654+6814+from acc. 6818)	*30*	29	5.979	215
b.2) Revenues (acc. 754+7814+from acc. 7818)	*31*	30	2.675	
11. Other operating expenses **(row 32 to 37)**	*32*	31	9.783.190	12.056.626
11.1. Expenses on external services (acc. 611+612+613+614+615+621+622+623+624+625+626+627+628)	*33*	32	9.616.838	11.915.789
11.2. Expenses on other taxes, fees and assimilated sums; expenses representing transfers and contributions due based on special rulings (acc. 635+6586*)	*34*	33	116.450	132.835
11.3. Environmental protection expenses (acc. 652)	*35*	34		
11.4. Expenses arising from tangible assets re-evaluation (acc. 655)	*36*	35		
11.5. Expenses related to natural disasters and other similar events (acc. 6587)	*37*	36		
11.6. Other expenses (acc. 651+6581+6582+6583+6584+6588)	*38*	37	49.902	8.002
~~Expenses on interest rates for refinancing loans, booked by entities deleted from the General Registry, with leasing contracts still in progress (acc. 666*)~~		~~38~~		
Adjustments concerning provisions (row 40-41)	*39*	39		
- Expenses (acc. 6812)	*40*	40		
- Income (acc. 7812)	*41*	41		
OPERATING EXPENSES – TOTAL (row 17 to 20-21+22+25+28+31+39)	*42*	42	18.628.739	22.454.824

OPERATING PROFIT OR LOSS				
- Profit (row 16-42)	*43*	43	202.298	0
- Loss (row 42-16)	*44*	44	0	1.514.150
12. Revenues from equities (acc. 7611+7612+7613)	*45*	45		
- of which, revenues from affiliated entities	*46*	46		
13. Income from interest rates (acc. 766)	*47*	47	932	414
- of which, income from affiliated entities	*48*	48		
14. Revenues from operating subsidies for interest rates due (acc. 7418)	*49*	49		
15. Other financial revenues (acc. 762+764+765+767+768+7615)	*50*	50	3.617	2.263
- Of which, income from other financial assets (acc. 7615)	*51*	51		
FINANCIAL REVENUES – TOTAL (row 45+47+49+50)	*52*	52	4.549	2.677
16. Value adjustments concerning financial assets and financial investments held as circulating assets (row 54-55)	*53*	53		
- Expenses (acc. 686)	*54*	54		
- Income (acc. 786)	*55*	55		
17. Expenses on interest rates (acc. 666)	*56*	56	9.016	7.226
- of which, expenses in relation with affiliated entities	*57*	57		
18. Other financial expenses (acc. 663+664+665+667+668)	*58*	58	27.635	28.399
FINANCIAL EXPENSES – TOTAL (row 53+56+58)	*59*	59	36.651	35.625
				F20 – page 3
FINANCIAL PROFIT OR LOSS				
- Profit (row 52-59)	*60*	60	0	0
- Loss (row 59-52)	*61*	61	32.102	32.948
TOTAL INCOME (row 16+52)	*62*	62	18.835.586	20.943.351
TOTAL EXPENSES (row 42+59)	*63*	63	18.665.390	22.490.449
19. GROSS PROFIT OR LOSS				
- Profit (row 62-63)	*64*	64	170.196	0
- Loss (row 63-62)	*65*	65	0	1.547.098
20. Tax on profit (acc. 691)	*66*	66		
21. Specific tax certain activities (acc.695)	*67*	67		
22. Other taxes not mentioned under the items above (acc. 698)	*68*	68		
23. NET PROFIT OR LOSS IN THE FINANCIAL YEAR				
- Profit **(row 64-65-66-67-68)**	*69*	69	170.196	0
- Loss **(row 65+66+67+68-64)**	*70*	70		1.547.098

*) Accounts to be distributed according to the nature of the related components
Row 22 (according to OMFP no. 85/2022) – comprises the rights of the collaborators, established according to the labour legislation, taken from the debit side of the account 621 "Expenses with collaborators", analytical account "Individual collaborators".
Row 34 – (according to OMFP no. 85/2022) – in account 6586 "Expenses representing transfers and contributions due based on special rulings" are emphasized the expenses representing transfers and contributions due based on special rulings, others than the ones regulated by Fiscal Code.

ADMINISTRATOR,
Full name
CHANIOTIS VASILEIOS

Signature,

DRAFTED BY,
Full name
OBOROCEANU CRISTINA
Position,
11- ECONOMIC MANAGER
Signature:

VALIDATED Form

Professional body registration number:

INFORMATIVE DATA
on 31.12.2021

Code 30 (accounting formulas are referred to **row No.** of column B) - lei -

I. Data regarding the recorded result	**Row no. OMFP 58/2021**	**Row no.**	**No. of units**	**Amounts**
A		B	1	2
Units that recorded profit	*01*	01		
Units that recorded loss	*02*	02	1	1.547.098
Units that have recorded neither profit nor loss	*03*	03		

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 17+ 18)**	*04*	04	85.602	85.602	
Outstanding suppliers - total **(row 06 to 08)**	*05*	05	85.602	85.602	
- over 30 days	*06*	06			
- over 90 days	*07*	07			
- over 1 year	*08*	08	85.602	85.602	
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, contributions and fees unpaid at the settled term to the national budget, of which:	*17*	17			
-insurance contribution for work	*18*	17a (301)			
Taxes and fees 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	86	88
Actual number of employees existing at the end of the period, namely on December 31	*21*	20	102	104

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 for the goods in the public domain, of 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 lands 1)	*26*	25	

Gross revenues out of **services** paid to **non-resident persons**, of which:	*27*	26		
- tax due to the state budget	*28*	27		
Gross revenues 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		13.471
- subsidies collected during the financial period related to the assets	*32*	31		
- subsidies related to income, of which:	*33*	32		13.471
- subsidies to stimulate employment *)	*34*	33		13.471
- 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 legal regulations in force, of which:	*37*	34		27.738
- outstanding receivables from entities of the majority or wholly state-owned sector	*38*	35		594
- outstanding receivables from entities of the private sector	*39*	36		27.144
V. Meal tickets for employees		**Row no.**	**Amounts (lei)**	
A		**B**	**1**	
Amount of the meal tickets granted to the employees	*40*	37		288.540
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**	**31.12.2021**
A		**B**	**1**	**2**
Research & development expenses	*42*	38		
	43	38a (318)		
- Depending on the source of funds (row 40+41)	*44*	39	0	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), of which:	*52*	46		
-advance payments for intangible assets to non-affiliated entities non-residents (from acc.4094)	*53*	46a (303)		

-advance payments for intangible assets to affiliated non-residents entities (from acc.4094)	*54*	46b (304)		
Advance payments for tangible assets (acc. 4093), of which:	*55*	47	202.845	164.197
-advance payments for tangible assets to non-affiliated entities non-residents (from acc.4093)	*56*	47a (305)		
-advance payments for tangible assets to affiliated non-residents entities (from acc.4093)	*57*	47b (306)		
Financial fixed assets, in gross amounts **(row 49+54)**	*58*	48	4.830	7.324
Shares owned in affiliated entities, participation interests, other fixed titles and bonds, in gross amounts **(rows 50+51+52+53)**	*59*	49		
- non-listed shares issued by residents	*60*	50		
- social parts issued by residents	*61*	51		
- shares and social parts issued by non-residents, of which:	*62*	52		
-interests of at least 10%	*63*	52a (307)		
- bonds issued by non-residents	*64*	53		
Fixed receivables, in gross amounts **(row 55+56)**	*65*	54	4.830	7.324
- fixed receivables in lei and expressed in lei, whose settlement is made depending on the exchange rate of a currency (from acc.267)	*66*	55	4.830	7.324
- fixed receivables in foreign currency (from acc. 267)	*67*	56		
Commercial receivables, advance payments for acquisition of goods as inventories and for services granted to suppliers and other related accounts, in gross amounts (acc.4091+4092+411+413+418), of which:	*68*	57	633.701	786.934
- commercial receivables in relation with non-resident non-affiliated entities, advance payments for purchase of goods representing stocks and for services granted to non-resident non-affiliated suppliers and other assimilated accounts, in gross amounts in relation with non-resident non-affiliates (from acc. 4091 + from acc. 4092 + from acc. 411 + from acc. 413 + from acc. 418)	*69*	58		
- commercial receivables in relation with non-resident affiliated entities, advance payments for purchase of goods representing stocks and for services granted to non-resident affiliated suppliers and other assimilated accounts, in gross amounts in relation with non-resident affiliates (from acc. 4091 + from acc. 4092 + from acc. 411 + from acc. 413 + from acc. 418)	*70*	58a (308)		
Commercial receivables not collected on the set term (from acc. 4091 + from acc. 4092 + from acc. 411+ from acc. 413)	*71*	59	1.948	22.681
Claims relating to staff and assimilated accounts (acc. 425 + 4282)	*72*	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)**	*73*	61	140.073	124.944
- receivables in connection with the social insurance budget (acc.431+437+4382)	*74*	62	87.457	81.712
- tax receivables in connection with the state budget (acc.441+ 4424+4428+444+446)	*75*	63	43.232	43.232
- subsidies to collect (acc.445)	*76*	64	9.384	0
- special funds - taxes and assimilated payments (acc.447)	*77*	65		
- other receivables in connection to the state budget (acc.4482)	*78*	66		
Entity's receivables in connection to the affiliated entities (acc.451), of which:	*79*	67		
- receivables with affiliated non-resident entities (from acc. 451), of which:	*80*	68		

- commercial receivables with affiliated non-resident entities (from acc. 451)	*81*	69		
Receivables in connection with the social insurance budget and with the state budget not collected on maturity (from acc. 431 +	*82*	70		

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)				
Other receivables (acc. 453+456+4582+461+4662+471+473) (row **72 to 74)**	*83*	71	229.999	237.733
- settlements regarding participation interests, settlements with the shareholders/associates regarding the capital, settlements of venture operation (acc.453+456+4582)	*84*	72		
- 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)	*85*	73	62.871	70.605
- amounts taken from account 542 "Treasury advances" representing treasury advances, granted by law and not settled until December 31 (from acc. 461)	*86*	74	167.128	167.128
Interests to be collected (acc. 5187) of which:	*87*	75		
- from non-residents	*88*	76		
Interests to be collected from non-residents (from acc. 4518+from acc. 4538)	*89*	76a (313)		
Value of the loans granted to economic operators ****)	*90*	77		
Short-term investments, in gross amounts (acc. 501+505+506+507+from acc.508), **(row 79 to 82)**	*91*	78		
- non-listed shares issued by residents	*92*	79		
- social parts issued by residents	*93*	80		
- shares issued by non-residents	*94*	81		
- bonds issued by non-residents	*95*	82		
- holdings of green bonds	*96*	82a (320)		
Other values to be collected (acc.5113+5114)	*97*	83		
Cash in lei and in foreign currency **(row 85+86)**	*98*	84	9.537	11.259
- in lei (acc. 5311)	*99*	85	9.537	11.259
- in foreign currency (acc. 5314)	*100*	86		
Current accounts at banks in lei and in foreign currency **(row 88+90)**	*101*	87	1.349.244	554.101
- in lei (acc. 5121) of which:	*102*	88	1.328.787	543.626
- current accounts in lei opened at non-resident banks	*103*	89		
- in foreign currency (acc. 5124) of which:	*104*	90	20.457	10.475
- current accounts in foreign currency opened at non-resident banks	*105*	91	20.457	10.475
Other current accounts at banks and letters of credit **(row 93+94)**	*106*	92	1.636	2.049
- amounts in process of settlement, letters of credit and other values to be collected, in lei (acc.5112+from acc. 5125+5411)	*107*	93	1.636	2.049
- amounts in process of settlement and letters of credit in foreign currency (acc. 5125+5414)	*108*	94		
Debts **(rows 96+99+102+103+106+108+110+111+116+119+122+128)**	*109*	95	2.607.352	2.746.276
Short-term external bank credits (credits granted by non-resident financial institutions for which the period of the credit agreement is shorter than 1 year) (from acc. 519), **(row 97+98)**	*110*	96		
				F30 – page 5
- in lei	*111*	97		
- in foreign currency	*112*	98		
Long-term external bank credits (credits granted by non-resident financial institutions for which the period of the credit agreement is longer than or equal to 1 year) (from acc. 162), **(row 100+101)**	*113*	99		
- in lei	*114*	100		
- in foreign currency	*115*	101		
Credits from the state treasury and related interest (acc. 1626+from acc. 1682)	*116*	102		
Other loans and related interests (acc.166+1685+1686+1687) **(row 104+105)**	*117*	103		
- in lei and expressed in lei, whose settlement is made depending on the exchange rate of a currency	*118*	104		
- in foreign currency	*119*	105		

Other loans and assimilated debts (acc. 167), of which	*120*	106	792.157	434.737
- Value of concessions received (from acc. 167)	*121*	107		
- Value of the green bonds issued by the company	*122*	107a		
Commercial debts, advance payments received from clients and other assimilated accounts, in gross amounts (acc.401+403+404+405+ 408+419), of which:	*123*	108	1.237.369	1.692.923
- commercial debts in relation to non-resident non-affiliated entities, advance payments received from non-resident non-affiliated clients and other assimilated accounts in gross amounts in relation to non-resident non-affiliates (from acc.401+from acc.403+from accc.404+from acc.405+from acc.408+from acc.419)	*124*	109	246.716	395.280
- commercial debts in relation to non-resident affiliated entities, advance payments received from non-resident affiliated clients and other assimilated accounts, in gross amounts in relation to non-resident affiliates (from acc.401+from acc.403+from accc.404+from acc.405+from acc.408+from acc.419)	*125*	109a (309)		
Debts connected to the personnel and related accounts (acc. 421+423+424+426+427+4281)	*126*	110	315.835	330.992
Debts connected to the social insurance budget and to the state budget (acc. 431+437+4381+441+4423+4428+444+446+447 +4481)**(row 112 to 115)**	*127*	111	209.496	234.575
- debts in connection with the social insurance budget (acc.431+437+4381)	*128*	112	153.478	173.688
- tax debts in connection with the state budget (acc.441+4423+ 4428+444+446)	*129*	113	48.347	54.674
- special funds - fees and assimilated payments (acc.447)	*130*	114	7.671	6.213
- other debts in connection to the state budget (acc.4481)	*131*	115		
Entity's debts in its connection to with the affiliated entities (acc.451), of which:	*132*	116		
- debts in connection with affiliated non-resident entities *2)* (from acc. 451), of which:	*133*	117		
- with initial maturities higher than one year	*134*	118		
- commercial debts with affiliated non-resident entities, independent of maturity term (from acc. 451)	*134*	118a (310)		
Amounts due to the shareholders / associates (acc.455), of which:	*136*	119		
- amounts due to shareholders / associates natural persons	*137*	120		
- amounts due to shareholders / associates legal entities	*138*	121		

Other debts (acc.269+453+456+457+4581+4661+462+472+473+478+509) **(row 123 to 127**)	*139*	122	52.495	53.049
- settlements regarding participation interests, settlements with the shareholders/associates regarding the capital, settlements out of venture operation (acc.453+456+457+4581)	*140*	123		
- other debts in connection with natural persons and legal entities, other than the debts in connection with public institutions (state institutions)[3)] (from acc.462+4661+from acc.472+from acc.473)	*141*	124	52.495	53.049
- subsidies not considered as incomes (from acc.472)	*142*	125		
- payments to be made for financial assets and short-term investments (acc.269+509)	*143*	126		
- incomes in advance related to the assets received by transfer from customers (acc. 478)	*144*	127		
Interests to be paid (acc. 5186)	*145*	128		
-to non-residents	*146*	128a		
Interests to be paid to non-residents (from acc. 4518+from acc. 4538)	*147*	128b (314)		
Value of the loans received from economic operators ****)	*148*	129		
Paid-up subscribed capital (acc. 1012), of which:	*149*	130	1.703.820	1.703.820
- listed shares [4)]	*150*	131		
- non-listed shares [5)]	*151*	132		
- social parts	*152*	133	1.703.820	1.703.820
- subscribed capital paid-up by non-residents (from acc. 1012)	*153*	134		
Patents and royalties (from acc.205)	*154*	135		
IX. Information regarding the expenses with collaborators		**Row no.**	**31.12.2020**	**31.12.2021**
A		**B**	**1**	**2**
Expenses with collaborators (acc. 621)	*155*	136		

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	*156*	137				
The value of goods in the state public domain under concession	*157*	138				
The value of goods in the state public domain which are rented	*158*	139				
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 [6)]	*159*	140				
XII. Paid-up registered capital		**Row no.**	**31.12.2020**		**31.12.2021**	
			Amount (lei)	**%[7)]**	**Amount (lei)**	**%[7)]**
A		**B**	**Col. 1**	**Col.2**	**Col.3**	**Col.4**
Paid-up registered capital (acc. 1012)[7)] (row 142+145+149+150+151 +152)	*160*	141	1.703.820	X	1.703.820	X

- held by public institutions, **(row 143+144)**	*161*	142				
- held by public institutions of central subordination	*162*	143				
- held by public institutions of local subordination	*163*	144				
- held by state-owned companies, of which:	*164*	145				
- wholly state-owned	*165*	146				
- majority state-owned	*166*	147				
- minority state-owned	*167*	148				
- held by autonomous administrations	*168*	149				
- held by privately owned companies	*169*	150	1.703.820	100,00	1.703.820	100,00
- held by natural persons	*170*	151				
- held by other entities	*171*	152				

		Row no.	Amounts (lei)	
A		**B**	**2020**	**2021**
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:	*172*	153		
- to central public institutions	*173*	154		
- to local public institutions	*174*	155		
- to other shareholders within the state/ territorial administrative units/ public institutions directly/indirectly hold shares or participations, regardless of their percentage	*175*	156		

		Row no.	Amounts	
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:	*176*	157		
- dividends/payments from the profit of the previous financial year, of which paid:	*177*	158		
- to central public institutions	*178*	159		
- to local public institutions	*179*	160		
- to other shareholders in which the state/ territorial administrative units/ public institutions directly/indirectly hold shares or participations, regardless of their percentage	*180*	161		
- dividends/payments from the profit afferent to the financial years prior to the previous year, of which paid:	*181*	162		
- to central public institutions	*182*	163		
- to local public institutions	*183*	164		
- to other shareholders within the state/ territorial administrative units/ public institutions directly/indirectly hold shares or participations, regardless of their percentage	*184*	165		

XV. Dividends distributed to the shareholders from the profit carried forward		**Row no.**	**Amounts (lei)**	
A		**B**	**2020**	**2021**

Dividends distributed to the shareholders from the profit carried forward within the financial year	*185*	165a (312)		

XVI. Interim dividends distributions according to the Law no.163/2018		**Row no.**		**Amounts (lei)**
A		**B**		**2021**
- interim dividends distributions [8)]	*186*	165b (315)		

XVII. Receivables taken over by assignment from legal persons ***)**		**Row no.**	**Amounts (lei)**	
A		**B**	**31.12.2020**	**31.12.2021**
Receivables overtaken by assignment from legal entities (at their nominal value), of which:	*187*	166		
- receivables overtaken by assignment from affiliated legal persons	*188*	167		
Receivables overtaken by assignment from legal entities (at their acquisition cost), of which:	*189*	168		
- receivables overtaken by assignment from affiliated legal persons	*190*	169		

XVIII. Income from agricultural activities ****)**		**Row no.**	**Amounts (lei)**	
A		**B**	**31.12.2020**	**31.12.2021**
Income obtained from agricultural activities	*191*	170		
XVIV. Expenses related to natural disasters and other similar events (acc. 6587), of which:	*192*	170a (322)		
- floods	*193*	170b (323)		
- drought	*194*	170c (324)		
- landslides	*195*	170d (325)		

ADMINISTRATOR,
Full name
CHANIOTIS VASILEIOS

Signature,

DRAFTED BY,
Full name
OBOROCEANU CRISTINA
Position,
11- ECONOMIC MANAGER
Signature:

VALIDATED form

Professional body registration number:

*) 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 older than 45 years, unemployed single providers of family or unemployed, who within 3 years from the date of employment, qualify for partial early retirement or for a retirement pension or for other situations provided by the legislation in force on the unemployment insurance system and employment stimulation.
**) To be filled 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 filled 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, respectively the Financial Survey Authority, the companies reclassified in the public administration sector and the non-profit institutions providing services for households.

*****) For the receivables overtaken 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 no. 227/2015 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 deduction of related taxes and costs.

1) The rents paid for lands 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 value from the row “debts with the non-resident affiliated entities (from acc. 451), of which:” will NOT be calculated by summation of the values from the rows “with initial maturity longer than one year” and “commercial debts with non-resident affiliated entities, independent of the maturity term (from acc. 451)”

3) 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) ".

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

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

6) 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.

7) In section "XII. Paid-up registered capital" under rows 155-165, 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 154 (according the Order of the Minister of Public Finance no. 85/26.01.2022).

8) In this row will be recorded the dividends distributed according to the Law no. 163/2018 amending the Accounting Law no. 82/1991, amending the Companies Law no. 31/1990, as well as amending the Law no. 1/2005 regarding organization and operating the cooperative. The dividends recorded under row 166 will not be reported.

STATEMENT OF FIXED ASSETS

on 31.12.2021

Code 40 - lei -

Items of fixed assets	Row no.	Gross values				
		Initial balance	Increases	Decreases		End balance (col.5=I+2-3)
				Total	Of which: dismember-ments and cassations	
A	B	1	2	3	4	5
I. Intangible assets						
Incorporation and development expenses	01	189			X	189
Intangible assets for exploring and evaluating mineral resources	02					
Other assets	03	731.536	13.496	2.107	X	742.925
Advances paid for intangible assets	04	0			X	0
TOTAL **(row 01 to 04)**	05	731.725	13.496	2.107	X	743.114
II. Tangible assets						
Land and land arrangements	06	1.543.404			X	1.543.404
Buildings	07	3.994.022				3.994.022
Technical equipment and machines	08	7.911.000	60.239	2.809	2.809	7.968.430
Other equipment, machinery and furniture	09	780.159	21.490			801.649
Real estate investments	10					
Tangible assets for exploring and evaluating mineral resources	11					
Productive biological assets	12					
Tangible assets in progress	13		184.388			184.388
Real estate investments in progress	14					
Advances given for tangible assets	15	202.845		38.648		164.197
TOTAL **(row 06 to 15)**	16	14.431.430	266.117	41.457	2.809	14.656.090
III. Financial assets	17	4.830	2.494		X	7.324
FIXED ASSETS - TOTAL **(row 05+16+17)**	18	15.167.985	282.107	43.564	2.809	15.406.528

STATEMENT OF THE FIXED ASSETS DEPRECIATION

Items of fixed assets	Ro w no.	Initial balance	Depreciation during the year	Depreciation afferent to the 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	189			189
Intangible assets for exploring and evaluating mineral resources	20				
Other assets	21	661.364	32.085	2.107	691.342
TOTAL **(row 19+20+21)**	22	661.553	32.085	2.107	691.531
II. Tangible assets					
Land arrangements	23	1.248	4.992		6.240
Buildings	24	1.588.013	79.757		1.667.770
Technical equipment and machines	25	6.850.023	507.144	2.809	7.354.358
Other equipment, machinery and furniture	26	671.161	30.131		701.292
Real estate investments	27				
Tangible assets for exploring and evaluating mineral resources	28				
Productive biological assets	29				
TOTAL **(row 23 to 29)**	30	9.110.445	622.024	2.809	9.729.660
DEPRECIATIONS - TOTAL **(row 22+30)**	31	9.771.998	654.109	4.916	10.421.191

STATEMENT OF THE ADJUSTMENTS FOR DEPRECIATION

Items of fixed assets	Row no.	Initial balance	Adjustments constituted during the year	Write-back of adjustments	End balance (col. 13=10+11- 12)
A	B	10	11	12	13
I. Intangible assets					
Incorporation and development expenses	32				
Intangible assets for exploring and evaluating mineral resources	32a (301)				
Other intangible assets	33				
Advances paid for intangible assets	34				
TOTAL (row 32 to 34)	35				
II. Tangible assets					
Land and land arrangements	36				
Buildings	37				
Technical equipments and machines	38				
Other equipments, machinery and furniture	39				
Real estate investments	40				
Tangible assets for exploring and evaluating mineral resources	41				
Productive biological assets	42				
Tangible assets in progress	43				
Real estate investments in progress	44				
Advances paid for tangible assets	44a (302)				
TOTAL (row 36 to 44)	45				
III. Financial assets	46				
ADJUSTMENTS FOR DEPRECIATION - TOTAL **(row 35+45+46)**	47				

ADMINISTRATOR,
Full name
CHANIOTIS VASILEIOS

Signature,

DRAFTED BY,
Full name
OBOROCEANU CRISTINA
Position,
11- ECONOMIC MANAGER
Signature:

VALIDATED form

Professional body registration number:

ATTENTION!
According to the provisions of point 1.11 paragraph 4 of Annex no. 1 to OMFP no. 85/2022, "*in order to submit the annual financial statements for the financial year 2021 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 of the annual financial statements listed with the help the assistance program developed by the Ministry of Public Finance, signed and scanned black and white, legible*".

Provisions referring to the obligations of economic operators regarding the preparation of 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. 2.844 / 2016, with subsequent modifications and completions;
- 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 OMFP no. 2844/2016 with subsequent amendments; and
- entities that have opted for a different financial year from the calendar year.

3. Statement of inactivity, according to art. 36 paragraph (2) of the accounting law, submitted by the entities that have not performed activity since the establishment until the end of the 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 performed under the Procedure for correcting the errors contained in the annual financial statements and the annual accounting reports submitted by the economic operators and 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 case of their correction, 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 accounting law

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 the modification and completion of some accounting regulations shall be applicable.

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, if the entity modifies the date chosen for the preparation of annual financial statements so that the reporting financial year returns to the calendar year, the balance sheets reported starting with the next financial year[1)] ended refers to January 1 , December 31, respectively, and the revenue and expenditure accounts are in line with the current financial year[2)], respectively to the financial year preceding the reporting year.

For example, if a company that had the financial year other than the calendar year, chooses to return to the calendar year starting with January 1, 2022, it draws up 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) This refers to the first financial year for which the annual financial statements are redrafted 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 ended on December 31, 2022 refer to January 1, 2022 and December 31, 2022, respectively, and the revenue and expenditure accounts correspond to the current financial year (2021), respectively to the financial year preceding the reporting year (2021).

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

-

+ **Jump to**