

Tick only if applicable: <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: BS <input checked="" type="radio"/> Year <input type="radio"/> 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							
<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 checked="" type="radio"/> Small entities <input 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.					
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?	<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
Annual financial statements were approved by law x		

AUDITOR,

Full name of legal person auditor/Name of audit company

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	31.12.2021
A		B	1	2
A. NON CURRENT ASSETS				
I. INTANGIBLE ASSETS (acc. 201+203+205+206+207+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
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:

Code 20

PROFIT AND LOSS ACCOUNT
 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
<i>F20 – page 2</i>				
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
<i>F20 – page 3</i>				
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,

VALIDATED Form

DRAFTED BY,

Full name

OBOROCEANU CRISTINA

Position,

11- ECONOMIC MANAGER

Signature:

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			
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		
F30 – page 4				
- 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 acc.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 acc.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		
F30 – page 6				
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	
A		B	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
F30 – page 7						
- 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)		
F30 – page 8				
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		
XIV. 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)		

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ADMINISTRATOR,

Full name

CHANOTIS VASILEIOS

Signature,

VALIDATED form

DRAFTED BY,

Full name

OBOROCEANU CRISTINA

Position,

11- ECONOMIC MANAGER

Signature:

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				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	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,

VALIDATED form

DRAFTED BY,

Full name

OBOROCEANU CRISTINA

Position,

11- ECONOMIC MANAGER

Signature:

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 year¹ ended refers to January 1 , December 31, respectively, and the revenue and expenditure accounts are in line with the current financial year², 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 455³⁾ "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		

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Jump to