

STATEMENT OF FINANCIAL POSITION
for the financial period ending at 31.12.2018

RON

Indicators	Nr.		
	rd.	31.12.2017	31.12.2018
A	B	1	2
A. FIXED ASSETS			
1. Set-up costs (acc. 201-2801)	01	0	0
2. Development expenses (acc. 203-2803-2903)	02	0	0
assets and other intangible assets (acc. 2051+2052+208-2805-2808-2905-2908)	03	238,157	1,060,574
4. Goodwill (acc. 2071-2807)	04	0	0
5. Intangible assets for exploration and evaluation of mineral resources (206-2806-2906)	05		
6. Advances (acc. 4094)	06	0	0
I. TOTAL INTANGIBLE ASSETS	07	238,157	1,060,574
II. TANGIBLE ASSETS			
1. Land and buildings (acc. 211+212-2811-2812-2911-2912)	08	94,629,862	257,435,775
2. Machinery and vehicles (acc. 213-2813-2913)	09	109,608,030	540,953,572
3. Other technical equipment, machinery and furniture (acc. 214-2814-2914)	10	477,539	1,998,496
4. Investment property (acc.215-2815-2915)	11		
5. Tangible assets in progress (acc. 231-2931)	12	2,177,341	41,985,327
6. Investment property in progress (acc.235-2935)	13		
7. Tangible assets for exploration and evaluation of mineral resources (acc.216-2816-2916)	14		
8. Productive biological assets (acc.217+227-2817-2917)	15	30,054	26,715
9. Advances (acc.4093)	16	319,122	6,022,196
II. TOTAL TANGIBLE ASSETS	17	207,241,948	848,422,081
III. FINANCIAL ASSETS			
1. Shares held in affiliated entities (acc. 261-2961)	18	40,398,270	45,625,270
2. Loans granted to affiliated entities (acc. 2671+2672-2964)	19	0	0
3. Shares in associated companies (acc. 262+263-2962)	20	0	0
4. Loans granted to associates and jointly controlled (acc. 2673+2674-2965)	21	0	0
5. Investments held as fixed assets (acc. 265-2963)	22	1,000	1,000
6. Other loans granted (acc.2675+2676+2677+2678+2679-2966-2968)	23	116,599,835	4,076,697
III. TOTAL FINANCIAL ASSETS	24	156,999,105	49,702,967
FIXED ASSETS - TOTAL (rows 07+17+24)	25	364,479,210	899,185,622
B. CURRENT ASSETS		0	0
1. Raw materials and consumables (acc.301+3021+3022+3023+3024+3025+3026+3028+303+/-308+ 351+358+381+/-388-391-3921-3922-3951-3958-398)	26	10,229,737	22,753,364
2. Production in progress (acc. 331+332+341+/-3481+3541-393-3941-3952)	27	1,301,460	5,923,259
3. Finished goods and merchandise (acc. 378-3945-3946-3953-3954-3956-3957-396-397-4428)	28	12,081,513	48,197,702
4. Advances for purchase of inventory (acc. 4091)	29	73,406	2,427,952
I. TOTAL INVENTORIES	30	23,686,116	79,302,277
II. RECEIVABLES			
1. Trade receivables (acc. 2675+2676+2678+2679-2966-2968+4092+4111+4118+413+418-491)	31	15,919,225	27,453,873

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A	B	1	2
2. Inter-group settlements (acc. 4511+4518-4951)	32	3,588,098	23,056,932
3. Receivables from participation interests (acc. 453-495)	33	0	0
4. Other receivables (acc.425+4282+431+437+4382+441+4424+ 4428+444+445+446+447+4482+4582+461+473-496+5187)	34	1,675,659	99,372,879
5.Receivables related to subscribed and not paid in share capital (acc. 456- 4953)	35	0	0
II. TOTAL RECEIVABLES	36	21,182,982	149,883,684
III. SHORT TERM FINANCIAL INVESTMENTS			
1. Shares in related parties (acc. 501-591)	37	0	0
2. Other short-term financial investments (acc. 505+5061+5062+5081+5088-595-596-598+5113+5114)	38	0	0
TOTAL: (row 31+32)	39	0	0
IV. CASH AND BANK ACCOUNTS (acc.5112+5121+5124+5125+5311+ 5314+5321+5322+5323+5328+5411+5412+542)	40	1,405,914	52,310,219
CURRENT ASSETS - TOTAL (rows 30+36+39+40)	41	46,275,012	281,496,180
C. ADVANCE PAYMENTS (acc. 471) (rows 43+44)	42	335,475	15,358,083
Amounts up to one year	43	335,475	4,277,418
Amounts over one year	44		11,080,665
D. SHORT TERM LIABILITIES			
1. Debenture loans (acc. 1614+1615+1617+1618+1681-169)	45	0	0
2. Amounts owed to credit institutions (acc.1621+1622+ 1624+1625+1627+1682+5191+5192+5198)	46	14,543,447	129,250,279
3. Advance payments from customers (acc. 419)	47	28,999,251	24,080,373
4. Trade liabilities (acc. 401+404+408)	48	36,651,850	57,187,101
5. Bills of exchange payable (acc. 403+405)	49	0	0
6. Amounts due to group entities (acc.1661+1685+2691+4511+4518)	50	10,733,947	4,896,603
7. Amounts due to associated entities (acc. 1663+1686+2692+2693+453)	51	0	0
8. Other liabilities, including tax and other debts for social security (acc.1623+1626+167+1687+2698+421+423+424+426+427+4281 +431+437+4381+441+4423+4428+444+446+447+4481+4551+4558+456+ 457+4581+462+473+509+5186+5193+5194+5195+5196+5197)	52	6,491,300	40,075,003
TOTAL LIABILITIES UP TO 1 YEAR: (row 45 to 52)	53	97,419,795	255,489,359
E. NET CURRENT ASSETS LESS NET CURRENT DEBTS (rows 41+43- 53-70-73-76)	54	-53,252,886	15,386,892
F. TOTAL ASSETS LESS CURRENT DEBTS (rows 25+44+54)	55	311,226,324	914,572,514
G. DEBTS PAYABLE WITHIN A PERIOD LONGER THAN ONE YEAR			
1. Debenture loans (acc. 1614+1615+1617+1618+1681-169)	56	0	0
2. Amounts owed to credit institutions (acc.1621+ 1622+1624+1625+1627+1682+5191+5192+5198)	57	23,412,609	570,861,360
3. Advance payments from customers (acc. 419)	58	0	0
4. Trade liabilities (acc. 401+404+408)	59	0	0
5. Bills of exchange payable (acc. 403+405)	60	0	0
6. Amounts due to group entities (acc. 1661+1685+2691+4511+4518)	61	0	0
7. Amounts due to associated entities (acc. 1663+1686+2692+2693+4521+4528)	62	0	0
8. Other liabilities, including tax and other debts for social security (acc.1623+1626+167+1687+2698+421+423+424+426+427+4281+431+43 7+4381+441+4423+4428+444+446+447+4481+4551+4558+456+457+458 1+462+473+509+5186+5193+5194+5195+5196+5197)	63	22,662,600	0
TOTAL: (rows 56 to 63)	64	46,075,209	570,861,360
H. PROVISIONS FOR RISKS AND CHARGES			
1.Provisions for employee benefits (acc.1515+1517)	65	0	0

Indicators	Nr.		
	rd.	31.12.2017	31.12.2018
A	B	1	2
2.Provisions for taxes (acc.1516)	66	0	0
3. Other provisions (acc.1511+1512+1513+1514+1518)	67	765,679	832,154
TOTAL PROVISIONS: (rows 65 to 67)	68	765,679	832,154
I. REVENUES REGISTERED IN ADVANCE			
1. Subsidies for investment (acc 475)(rows70+71)	69	23,587,220	21,341,739
Amounts less than 1 year	70	2,280,003	2,245,481
Amounts more than 1 year	71	21,307,217	19,096,258
2. Revenues registered in advance (acc. 472) (rows 73+74)	72	163,575	23,732,531
Amounts less than 1 year (acc.472)	73	163,575	4,748,975
Amounts more than 1 year (acc.472)	74		18,983,556
3. Deferred income related to assets received from customers transfer (acc. 478) (rows 76+77)	75	0	0
Amounts less than 1 year (acc.478)	76		
Amounts more than 1 year (acc.478)	77		
Negative goodwill (acc.2075)	78		
TOTAL REVENUES IN ADVANCE (rows69+72+75+78)	79	23,750,795	45,074,270
J. CAPITAL AND RESERVES			
I. CAPITAL			
1. Subscribed and paid-in share capital (acc.1012)	80	185,557,669	296,504,061
2. Subscribed and not paid-in share capital (acc. 1011)	81		
3. Patrimony (acc.1015)	82		
development(acc.1018)	83		
5.Other items of equity (1031)	84		
TOTAL CAPITAL (rows 80 to 84)	85	185,557,669	296,504,061
II. SHARE PREMIUM (acc. 104)	86		844,028
III. REVALUATION RESERVES (acc. 105)			
Sold C	87	43,606,567	43,606,529
IV. RESERVES			
1. Legal reserves (acc.1061)	88	6,708,903	8,927,310
2. Statutory or contractual reserves (acc. 1063)	89	0	0
3. Other reserves (acc. 1068)	90	74,323,323	33,995,546
TOTAL RESERVES (rows 88 to 90)	91	81,032,226	42,922,856
Own shares (acc.109)	92		
Gains related to equity instruments(acc.141)	93		
Losses related to equity instruments(acc.149)	94		
V.RETAINED PROFIT OR LOSS(A) Balance C (acc.117)	95		
D (acc.117)	96	94,720,397	90,409,706
VI.PROFIT OR LOSS OF THE FINANCIAL YEAR			
Balance C (acc. 121)	97	31,253,370	32,686,389
Balance D (acc. 121)	98		
Profit allocation (acc. 129)	99	3,651,216	2,371,415
EQUITY -TOTAL (rows85+86+87+91-92+93-94+95-96+97-98-99)	100	243,078,219	323,782,742
Public patrimony (acc. 1016)	101	0	0
Public patrimony (acc. 1017)	102		
CAPITAL-TOTAL (rows 100+101+102) rows25+41+42-53-64-68-79	103	243,078,219	323,782,742

ADMINISTRATOR,
VUZA STEFAN

ECONOMIC DIRECTOR,
ANISOARA ALEXA
ALIN SMEU

SC CHIMCOMPLEX SA BORZESTI

PROFIT AND LOSS ACCOUNT
31.12.2018

RON

INDICATORS	Nr. rd.	Financial year	
		Previous	Current
A	B	C	D
1. Net turnover (row 02+03-04+05+06)	01	242,476,720	294,300,863
Sales of finished goods (acc.701+702+703+704+705+706+708)	02	239,953,755	285,927,969
Revenues obtained from merchandise sold (acc. 707)	03	2,522,965	8,372,894
Granted commercial discounts (acc.709)	04		
Revenues associated with the costs of the production in progress			
Balance C acc.711+712	07		35,383,617
Balance D acc.711+712	08	1,966,855	
3.Capitalised costs of intangible/tangible non-current assets	09	4,180,240	1,137,154
4. Revenues from tangible fixed assets revaluation (acc.755)	10		
5. Revenues from production of investment property (acc.725)	11		
6. Revenues from subsidies for operating activities (acc. 7412+7413+7414+7415+7416+7417+7419)	12	8,100	17,550
7. Other operating revenues (acc. 751+758+7815)	13	13,460,171	12,906,002
OPERATING REVENUES - TOTAL (row 01+07+08+09+10+11+12+13)	16	258,158,376	343,745,186
8.a) Expenses with raw materials and consumables (acc. 601+602-7412)	17	68,836,963	96,136,798
Expenses with other materials (acc. 603+604+606+608)	18	2,071,838	2,552,096
b) Other external expenses (power and water supply) (acc. 605)	19	44,261,804	59,434,804
Cost of merchandise sold (acc.607)	20	2,020,943	7,653,251
Received commercial discounts (acc.609)	21	12,811	252,073
6. Staff expenses (row 23+24)	22	42,468,170	64,216,133
a) Wages and benefits (acc. 641+642+643+644)	23	34,037,439	61,136,443
b) Expenses related to insurances and social protection (acc. 645+646)	24	8,430,731	3,079,690
7.a) Adjustment of tangible and intangible assets (row 18-19)	25	16,468,831	15,316,452
a.1) Expenses (acc. 6811+6813+6817)	26	16,468,831	15,316,452
a.2) Revenues (acc. 7813)	27		
7.b) Adjustment of current assets (row 29-30)	28	-5,981	-30,982
b.1) Expenses (acc. 654+6814)	29	142,516	94,570
b.2) Revenues (acc. 754+7814)	30	148,497	125,552
8. Other operating expenses (row 32 la 38)	31	43,822,312	46,420,542
8.1. Expenses related to foreign services (acc.611+612+613+614+621+622+623+624+625+626+627+628)	32	38,372,376	38,306,316
11.2 Expenses related to other taxes and charges (acc.635+6586)	33	1,367,152	2,210,863
11.3 Expenses with environment protection (acc.652)	34	575,724	315,121
11.6 Alte cheltuieli(acc.651+6581+6582+6583+6588)	37	3,507,060	5,588,242
Adjustments related to provisions (row40-41)	39	765,679	71,067
- Expenses (acc. 6812)	40	765,679	836,746
- Revenues (acc. 7812)	41	0	765,679
OPERATING EXPENSES - TOTAL (row17 la 20-21+22+25+28+31+39)	30	220,697,748	291,518,088

INDICATORS	Nr. rd.	Financial year	
		Previous	Current
A	B	C	D
-OPERATING RESULT Profit (row 9-30)	31	37,460,628	52,227,098
- Loss (row 30-09)	32		
9. Revenues from participation interests (acc.7613+7614+7615+7616) of which:	33		
- Revenues from affiliated entities	34		
10. Revenues from other financial investments and receivables which are part of the fixed assets (acc.7611+7612), of which:	35		
- Revenues from affiliated entities	36		
11. Revenues from interests (acc. 766), of which:	37	178,276	447,052
- Revenues from affiliated entities	38		
Other financial revenues (acc. 7617+762+763+764+765+767+768+788)	39	3,117,409	3,807,520
FINANCIAL REVENUES - TOTAL (row 33+35+37+39)	40	3,295,685	4,254,572
12. Adjustment of financial assets and of investments held as current assets (row 42-43)	41	0	0
Expenses (acc. 686)	42		
Revenues (acc. 786)	43		
13. Interest expenses (acc. 666-7418), of which:	44	847,088	9,617,025
- from affiliated entities	45		
Other financial expenses (acc.663+664+665+667+668+688)	46	3,836,732	7,898,371
FINANCIAL EXPENSES - TOTAL (row 41+44+46)	47	4,683,820	17,515,396
FINANCIAL RESULT: - Profit (row 40-47)	48		
- Loss (row 47-40)	49	1,388,135	13,260,824
14. CURRENT RESULT: - Profit (row 31+48)	50	36,072,493	38,966,274
- Loss (row 32+49)	51		
15. Extraordinary revenues (acc. 771)	52		
16. Extraordinary expenses (acc. 671)	53		
17. EXTRAORDINARY RESULT - Profit (row 52-53)	54	0	0
- Loss (row 53-52)	55		
TOTAL REVENUES (row 09+40+52)	56	261,454,061	347,999,758
TOTAL EXPENSES (row 30+47+53)	57	225,381,568	309,033,484
GROSS RESULT: - Profit (row 56-57)	58	36,072,493	38,966,274
- Loss (row 57-56)	59		
18. TAX ON PROFIT (acc. 691-791)	60	4,819,123	6,279,885
Tax on current profit (acc 6911)	61	4,819,123	6,279,885
Deferred profit tax (acc 6912)	62		
Income from deferred profit tax (acc 791)	63		
19. Other taxes not included in items above (acc.698)	64		
20. NET PROFIT OR LOSS OF THE FINANCIAL YEAR:			
- Profit	65	31,253,370	32,686,389
- Loss	66		

ADMINISTRATOR,
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ECONOMIC DIRECTOR,
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