

## STATEMENT

**according to the provisions of Article 30 of the Accounting Law no.82/1991,  
republished, as subsequently amended and supplemented**

The annual financial statements as of 31.12.2018 for:

Entity: **A4 IMPEX SRL ONESTI**

County: 04-BACAU

Address: City of Onesti, 3, Industriilor Street, telephone 0234/302100

Trade Register Number: J04/2/2004

Ownership: 35-Limited liability companies

Main activity (NACE code and class name): 2013-Manufacture of other inorganic basic chemicals

Unique registration code: 16030164

The undersigned, **COMAN DUMITRU**, according to Article 10 paragraph (1) of the Accounting Law no.82/1991, republished, as subsequently amended and supplemented, in my capacity as:

### **ADMINISTRATOR,**

I hereby take full responsibility for the preparation of the annual financial statements as of 31.12.2018 and confirm the following:

- a) The accounting policies used when preparing the annual financial statements are in accordance with the applicable accounting regulations;
- b) The annual financial statements provide a fair view of the financial position, financial performance and of the other information related to the activity carried out.
- c) The legal entity operates in a continuous manner.

**Signature**

**THE ADMINISTRATOR REPORT**  
**concerning the economic – financial activity carried out,**  
**based on the balance-sheet and on the profit and loss account**  
**prepared as of 31.12.2018**

Considering the provisions of Law no. 31/1990, of Accounting Law no.82/1991, republished, of Order no. 1802/2014 of the Ministry of Public Finances on the approval of the accounting regulations on the individual and consolidated annual financial statements, in force starting with 01.01.2015, and of Order no.10/2019 on the main aspects regarding the preparation and submission of the annual financial statements and of the annual accounting reports of the economic operators to the territorial units of the Ministry of Public Finance, the balance sheet, the profit and loss account with annexes were prepared as of 31.12.2018.

Analyzing the data from the balance sheet as of 31.12.2018, the economic-financial activity for the year 2018 is as follows:

	Balance 01.01.2018	Balance 31.12.2018
<b>ASSETS</b>		
<b>Fixed assets – total, of which:</b>	<b>4,526,319</b>	<b>4,526,319</b>
- intangible assets	0	0
- tangible assets	0	0
- financial assets	4,526,319	4,526,319
<b>Current assets – total, of which:</b>	<b>310,472</b>	<b>311,813</b>
- inventories	0	0
- trade receivables	17,397	10,857
- cash and cash equivalents	293,075	300,956
<b>TOTAL ASSETS</b>	<b>4,836,791</b>	<b>4,838,132</b>
<b>LIABILITIES</b>		
Equity	4,833,156	4,835,160
Liabilities	3,365	2,972
<b>TOTAL LIABILITIES</b>	<b>4,836,791</b>	<b>4,838,132</b>

### ASSET ITEMS

#### **Fixed assets**

The company A4 Impex SRL Onesti has not recorded tangible or intangible fixed assets as of 31.12.2018.

Financial fixed assets as of 31.12.2018 are in amount of 4,526,319 lei and represent shareholdings in the following companies:

- Somes S.A. Dej 4,493,989 lei
- Contactoare S.A. Buzau 32,330 lei

There were no changes in the financial fixed assets during 2018, so their balance as of 31.12.2018 is equal to the balance as of 31.12.2017.

## **Inventories**

As of 31.12.2018, the company A4 Impex SRL Onesti has not recorded inventories.

## **Trade receivables**

As of 31.12.2018, the company A4 Impex SRL Onesti recorded trade receivables in amount of 10,857 lei representing amounts to be collected from intra-group companies.

## **Cash and cash equivalents**

As of 31.12.2018, A4 Impex SRL Onesti has cash of 300,956 lei, consisting of cash at banks and in hand.

## **LIABILITIES**

### **Equity**

As of 31.12.2018, the equity structure is as follows:

- subscribed and paid-up capital	4,733,040 lei
- total reserves	100,262 lei
- profit allocation	146 lei
- <u>result of the financial year (profit)</u>	<u>2,004 lei</u>
Total equity	4,835,160 lei

The subscribed and paid-up capital is of 4,733,040 lei, divided into 473,304 shares, each with a nominal value of 10 lei/ share.

There were no movements in the share capital during 2018.

A positive result was recorded following the activity performed during 2018 – profit in amount of 2,004 lei.

### **Liabilities**

As of 31.12.2018, the liabilities of A4 Impex SRL Onesti are in amount of 2,972 lei and divided as follows:

- personnel-related debts	910 lei
- company's work insurance contribution	35 lei
- amounts payable to the state budget and to special funds	2,027 lei

The amounts payable to the state budget represent: micro-enterprise tax: 347 lei; VAT payable: 1,032 lei; tax on salaries: 102 lei, and social insurance: 546 lei, amounts due on 25.01.2019.

The main economic-financial indicators of A4 Impex SRL Onesti as of 31.12.2018 are as follows:

	<b>Realized 2017</b>	<b>Realized 2018</b>
<b>I. Turnover</b>	<b>24,000</b>	<b>29,000</b>
<b>II. Total income, of which:</b>	<b>25,069</b>	<b>30,744</b>
1. Operating income	24,000	29,000
2. Financial income	1,069	1,744
<b>III. Total expenses, of which:</b>	<b>20,184</b>	<b>27,819</b>
1. Operating expenses	20,184	27,756
2. Financial expenses	0	63
3. Extraordinary expenses	0	0

<b>IV. Gross result - profit</b>	<b>4,885</b>	<b>2,925</b>
1. Operating result	3,816	1,244
2. Financial result	1,069	1,681
<b>V. Income tax, of which:</b>	<b>734</b>	<b>921</b>
- micro-enterprise tax	734	921
<b>VI. Net result - profit</b>	<b>4,151</b>	<b>2,004</b>

The analysis of the above mentioned data related to the economic-financial ratios for the year 2018 shows as follows:

The turnover as of 31.12.2018 is of 29,000 lei.

The total income was realized based on operating income and financial income.

The total expenses were realized based on operating expenses.

The gross result as of 31.12.2018 in amount of 2,925 lei represents profit.

The net result as at 31.12.2018 in amount of 2,004 lei represents profit.

The results recorded for the financial year 2018 are in accordance with the legislation in force as follows:

- the provisions of Accounting Law no.82/1991 republished, on updating and complementing the general accounting status were observed;

- the provisions of Order no. 1802/2014 on the annual financial statements, in force starting with 01.01.2015, were observed.

During the financial year 2018, the economic-financial transactions recorded in the accounting of the company A4 Impex SRL Onesti, in the balance sheet as well in the profit and loss account are based on legal documents and are correctly drawn up.

No offsetting of balance accounts or of income against expenses was made.

Based on Decision no.1/12.02.2019, the general inventory of the assets and liabilities accounts was performed.

No differences were found between the accounting records and those resulting from inventory.

Considering the above, I do hereby declare that the information shown in the balance sheet, in the profit and loss account is true and correct to the best of my knowledge and belief.

**ADMINISTRATOR,  
COMAN DUMITRU**