

## STATEMENT

### **In accordance with Art. 30 of the Accounting Law no.82 / 1991, republished, with the subsequent modifications and completions**

The annual financial statements as at 31/12/2018 were prepared for:

Entity: S.C. A5 INVEST SRL ONESTI

County: 04-BACAU

Address: ONESTI, INDUSTRIILOR Street, no. 3, tel. 0234/302098

Trade registry number: J04 / 1096/2012

Form of ownership: 35 - Limited liability companies

Main business (CAEN code and class name): 2562 – general mechanical operations  
mecanica generala

Unique registration code: 17701390

I, the undersigned **DUMITRU COMAN**, according to art.10 paragraph (1) of the Accounting Law no.82 / 1991, republished, with the subsequent amendments and supplements, in the capacity of:

### **ADMINISTRATOR,**

I undertake the responsibility for the preparation of the annual financial statements as 31/12/2018 and I confirm the following:

a) The accounting policies used to prepare the annual financial statements are in accordance with applicable accounting regulations;

b) The annual financial statements provide a true picture of the financial position, financial performance and other information about the business;

c) The legal person is operating based on ongoing business conditions.

**Signature**

**ADMINISTRATOR'S REPORT**  
**regarding the economic and financial activity**  
**based on the Balance Sheet and the Profit and Loss Account**  
**drawn up on 31.12.2018**

Considering the provisions of Law no. 31/1990, the Accounting Law no.82 / 1991 republished, the Order of the Minister of Public Finance for the approval of the Accounting Regulations regarding the Stand Alone annual Financial Statements and Consolidated Annual Financial Statements no.1802 din 2014, in force since 01.01.2015, and the Order no.10/2019 on the main issues related to the drawing up and submission of annual financial statements and annual accounting reports of the economic operators to the territorial units of the Ministry of Public Finance, proceeded to the drawing up of the Balance Sheet, of the Profit and Loss Account and its Annexes as at 31.12.2018.

According to the analysis of the Balance Sheet data as of 31.12.2018, the economic and financial activity during 2018 is as follows:

- lei -

	<b>Balance 01.01.2018</b>	<b>Balance 31.12.2018</b>
<b>ASSET</b>		
<b>Total fixed assets - of which:</b>	<b>6,011,333</b>	<b>6,008,667</b>
- intangible assets	0	0
- tangible assets	11,333	8,667
- financial assets	6,000,000	6,000,000
<b>Total current assets - of which:</b>	<b>587,560</b>	<b>664,109</b>
- stocks	0	0
- receivables	582,124	644,271
- cash and bank accounts	5,436	19,838
<b>TOTAL ASSET</b>	<b>6,598,893</b>	<b>6,672,776</b>
<b>LIABILITIES</b>		
Equity	6,198,183	6,325,933
Debts	400,710	346,843
<b>TOTAL LIABILITIES</b>	<b>6,598,893</b>	<b>6,672,776</b>

**ASSETS**

**Fixed assets**

On 31.12.2018 SC A5 Invest SRL Onesti has nom intangible fixed assets.

SC A5 Invest has tangible fixed assets in the amount of 16,000 lei and the depreciation calculated up to 31.12.2018 is in the amount of 7,333 lei.

The financial fixed assets at 31.12.2018 amount to 6,000,000 lei and represent the shares held at SC UZUC SA PLOIESTI.

During 2018 no tangible fixed assets or financial fixed assets were purchased.

**Stocks**

On 31.12.2018 SC A5 Invest SRL Onesti does not register stocks.

## Receivables

As of 31.12.2018 SC A5 Invest SRL Onesti has total receivables in the amount of 644,271 lei with the following structure:

- amounts to be collected from companies within the group	631,937.00 lei
- tax receivables related to the state budget	10,134.00 lei
- other receivables related to the personnel	2,200.00 lei
<b>Total receivables to be collected</b>	<b>644,271.00 lei</b>

The receivables related to the state budget in the amount of 10,134 lei represent:

- medical leave to be collected in the amount of 9,527 lei;
- VAT under settlement in amount of 607 lei.

Other receivables related to personnel amounting 2,200 lei represent repayable loans granted to employees.

## Cash and bank accounts

On 31.12.2018 SC A5 Invest SRL Onesti has liquidities of 19,838 lei with the following structure:

- in bank accounts in lei and in foreign currency	18,002 lei
- in cash	1,827 lei
- undistributed meal tickets	9 lei
<b>Total cash and bank accounts</b>	<b>19,838 lei</b>

## LIABILITIES

### Equity

On 31.12.2018 the equity structure is as follows:

- subscribed and paid-up capital	6,100,000 lei
- total reserves	106,517 lei
-the result of the exercise (profit)	127,749 lei
- distribution of profit	8,333 lei
<b>Total equity</b>	<b>6,325,933 lei</b>

The subscribed and paid-up share capital is 6,100,000 lei, divided into 610,000 shares, , with a nominal value of 10 lei/share.

During 2018, the share capital was not increased or decreased.

As a result of the activity in the year 2018, a positive result was registered - net profit in amount of 127,749 lei.

### Debts to be paid in a one-year period

On 31.12.2018 the debts of A5 Invest SRL Onesti amount to 346,843 lei and have the following structure:

- commercial debts	23,358.00 lei
- debts related to the personnel	76,101.00 lei
- debts related to the social insurance budget	122,774.00 lei
- tax debts related to the state budget	124,610.00 lei
<b>Total debts</b>	<b>346,843.00 lei</b>

The debts related to the personnel represent personnel salaries due, in amount of 75,961 lei and retained amounts from salaries due to third parties amounting to 140 lei, amounts paid in January 2019.

The debts related to the social insurance budget amounting to 122,744 lei have the following structure:

- social insurance contribution	87,837 lei
- health insurance contribution	34,937 lei

The fiscal debts related to the state budget in the amount of 124,610 lei have the following structure:

- VAT to be paid	77,185 lei
- salary tax	23,885 lei
- environmental sanitation fee	670 lei
- micro-enterprise income tax	10,127 lei

- payments from legal entities, 4,864 lei  
for unemployed disabled people

- work insurance contribution 7,879 lei

Liabilities related to the social insurance budget and state budget are due on 25.01.2019.

The situation of the main economic and financial indicators of SC A5 Invest SRL Onesti on 31.12.2018 is as follows:

- lei -

Indicators	Achievements 2017	Achievements 2018
<b>I. Turnover</b>	<b>3,448,459</b>	<b>3,891,150</b>
<b>II. Total income, of which:</b>	<b>3,464,659</b>	<b>3,896,608</b>
1.Venituri din exploatare	3,464,659	3,896,600
2.Financial income	0	8
<b>III. Total expenses, of which:</b>	<b>3,286,272</b>	<b>3,729,947</b>
1.Operating expenses	3,286,272	3,729,884
2.Financial expenses	0	63
<b>IV. Gross result - profit</b>	<b>178,387</b>	<b>166,661</b>
1. Operating result	178,387	166,716
2.Financial result	0	-55
<b>V. Tax on micro-entreprise profit/income</b>	<b>27,627</b>	<b>38,912</b>
<b>VI. Net result</b>	<b>150,760</b>	<b>127,749</b>

The analysis of the data presented above regarding the achievement of the economic and financial for 2018 shows:

**Turnover on 31.12.2018** amounts to 3,891,150 lei and was made based on the revenues from maintenance services.

**Total income** is based on operating income, respectively on financial income.

**Total expenses are based on operating expenses, respectively on financial expenses.**

**Gross result on 31.12.2018** amounts to 166,661 lei and is profit.

**Net result on 31.12.2018** amounts to 127,749 lei and is profit.

For the year 2018 SC A5 Invest SRL Onesti calculated a micro enterprise income tax in the amount of 38,912 lei.

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

- the provisions of Accounting Law no.82/1991, republished, regarding the organization and fair management and up-to-date of the accounting records, was met.

-Order 1802/2014 regarding the annual financial statements, in force in force since 01.01.2015 was observed.

During the period ended, the economic and financial operations recorded in the accounting records of A5 Invest SRL Onesti, in the Balance Sheet as well as in the Profit and Loss Account are based on legal and correctly drawn up documents.

No offsets have been made between balance sheets accounts or between incomes and expenses.

On the basis of the Decision no. 3 / 12.02.2019, the general inventory of of assets and liabilities was made.

Following the inventory, there were no differences between the data recorded in the accounting and the inventory data.

As far as the presented situation is concerned, I declare on my own responsibility that the data contained in the Balance Sheet, in the Profit and Loss Account are correct and correspond to the reality.

**ADMINISTRATOR,  
COMAN DUMITRU**