

**PROFIT AND LOSS ACCOUNT**  
As at 30 September 2012

lei

Name of ratio	No. row	Achievements 01.07.- 30.09.2011	Achievements 01.07.- 30.09.2012
0	1	2	3
1. Net turnover (rdow 02+03-04+05+06)	01	227 858 767	227 309 712
Sold output (ct.701+702+703+704+705+706+708)	02	227 858 767	227 309 712
Revenues from sales of commodity (ct.707)	03		
Commercial discounts granted (ct.709)	04		
Revenues from interests registred by leasing entities deregistered from the General Registry but still running leasing contracts(ct.766)	05		
Revenues from operating subsidies related to the turnover (ct. 7411)	06		
2. Variation of finite product stocks and (ct. 711+712) Balance C	07	1 292 277	225 741
Balance D	08		
3. Output capitalized and achived for the company's own purposes (ct. 721+722)	09	743 704	1 287 787
4. Other operating revenues(ct. 758+7417+7815)	10	10 445 251	6 318 636
of which, revenues from the negative commercial fund	11		
<b>OPERATING REVENUES - TOTAL (rows 01+07-08+09+10)</b>	<b>12</b>	<b>240 339 999</b>	<b>235 141 876</b>
5.a) Raw material and consumable expenses (ct.601+602-7412)	13	26 335 543	29 276 925
Other material expenses (ct.603+604+606+608)	14	684 523	765 399
b) Other external expenses (energy and water) (ct.605-7413)	15	1 150 257	1 232 856
c) Commodity expenses (ct. 607)	16		
Commercial discounts granted (ct.609)	17	19 009	388
6. Personnel expenses (rows 19+20), of which:	18	68 645 924	81 815 046
a) Salaries (ct. 641+642+643+644-7414)	19	52 900 092	63 290 698
b) Insurance and social protection expenses (ct. 645-7415)	20	15 745 832	18 524 348
7.a) Adjustments of the tangible and intangible asset value (rows 22-23)	21	37 032 525	53 400 708
a.1) Expenses (ct.6811+6813)	22	37 032 525	53 400 708
a.2)Revenues (ct.7813)	23		
7.b) Adjustemnt of the current asset value (rows 25-26)	24	-6 975 505	- 428 258
b.1) Expenses (ct.654+6814)	25	4	
b.2)Revenues (ct.754+7814)	26	6 975 509	428 258
8. Other operating expenses (rows 28 to 31)	27	<b>96 104 079</b>	<b>69 491 029</b>
8.1. External performance expenses (ct.611+612+613+614+621+622+623+624+625+626+627+628-7416)	28	49 089 977	30 259 958
8.2. Other tax and assimilated payment expenses (ct.635)	29	26 020 898	29 921 994
8.3. Other expenses (ct.652 + 658)	30	20 993 204	9 309 077
Refinancing interest expenses incurred by leasing entities deregistered from the General Registry but still running leasing contracts (ct.666)	31		
Adjustments of provisions (rows 33-34)	32	- 332 518	283 443
Expenses(ct.6812)	33	53 227	283 443
Revenues (ct.7812)	34	385 745	
<b>OPERATING EXPENSES - TOTAL (rows 13 to 16-17+18+21+24+27+32)</b>	<b>35</b>	<b>222 625 819</b>	<b>235 836 760</b>
<b>OPERATING PROFIT OR LOSS:</b>			
- Profit (rows 12-35)	36	<b>17 714 180</b>	
- Loss (rows 35-12)	37		<b>694 884</b>
9. Revenues from participating interests (ct.7611+7613)	38		

Name of ratio	No. row	Achievements 01.07.- 30.09.2011	Achievements 01.07.- 30.09.2012
0	1	2	3
- of which, revenues from affiliated entities	39		
10. Revenues from other financial investments and loans, part of fixed assets (ct.763)	40		1 852
- of which, revenues from affiliated entities	41		
11. Revenues from interests (ct. 766)	42	4 756 249	3 103 466
- of which, revenues from affiliated entities	43		
Other financial revenues (ct.762+764+765+767+768)	44	16 708 759	14 818 589
<b>FINANCIAL REVENUES - TOTAL (rows 38+40+42+44)</b>	<b>45</b>	<b>21 465 008</b>	<b>17 923 907</b>
12. Value adjustments of financial assets and investments held as current assets (rows 47-48)	46		- 11 497
Expenses (ct. 686)	47		
Revenues (ct.786)	48		11 497
13. Interest expenses (ct.666-7418)	49	2 094 098	1 716 502
-of witch, expenses related to affiliated entities	50		
Other financial expenses (ct.663+664+665+667+668)	51	2 404 132	4 542 672
<b>FINANCIAL EXPENSES - TOTAL (rows 46+49+51)</b>	<b>52</b>	<b>4 498 230</b>	<b>6 247 677</b>
<b>FINANCIAL PROFIT OR LOSS :</b>			
<b>- Profit (rows 45-52)</b>	<b>53</b>	<b>16 966 778</b>	<b>11 676 230</b>
<b>- Loss (rows 52-45)</b>	<b>54</b>		
<b>14. CURRENT PROFIT OR LOSS:</b>			
<b>- Profit (rows 12+45-35-52)</b>	<b>55</b>	<b>34 680 958</b>	<b>10 981 346</b>
<b>- Loss (rows 35+52-12-45)</b>	<b>56</b>		
15. Extraordinary revenues (ct. 771)	57		
16. . Extraordinary expenses (ct. 671)	58		
17. PROFIT OR LOSS FROM EXTRAORDINARY ACTIVITY :			
-Profit (rows 57-58)	59		
-Loss (rows 58-57)	60		
<b>TOTAL REVENUES (rows 12+45+57)</b>	<b>61</b>	<b>261 805 007</b>	<b>253 065 783</b>
<b>TOTAL EXPENSES (rows 35+52+58)</b>	<b>62</b>	<b>227 124 049</b>	<b>242 084 437</b>
<b>GROSS PROFIT OR LOSS:</b>			
<b>-Profit (rows 61-62)</b>	<b>63</b>	<b>34 680 958</b>	<b>10 981 346</b>
<b>-Loss (rows 62-61)</b>	<b>64</b>		
<b>18. TAX ON PROFIT (ct. 691)</b>	<b>65</b>	<b>6 028 266</b>	<b>6 107 387</b>
19. Other tax non-included in the above mentioned items (ct.698)	66		
<b>20. NET PROFIT OR LOSS OF THE FINANCIAL YEAR :</b>			
<b>-Profit (rows 63-64-65-66)</b>	<b>67</b>	<b>28 652 692</b>	<b>4 873 959</b>
<b>-Loss (rows 64+65+66-63)</b>	<b>68</b>		

**Rd. 19** - in this row the rights of the associates are also included, they are set according to the labour legislation, to be taken from the debit account 621 "Expenses related to the associates", analytical "Associates natural persons"

MANAGER,  
NAME AND SURNAME:  
**IOAN RUSU**  
Signature

DRAWN UP,  
Name and surname: **IOAN STEFANESCU**  
Position: ECONOMIC MANAGER  
Signature

Company's seal