

**SOCIETATEA NAȚIONALĂ DE TRANSPORT GAZE NATURALE  
„TRANSGAZ” S.A.**

**SITUAȚII FINANCIARE INDIVIDUALE PENTRU ANUL ÎNCHEIAT  
LA 31 DECEMBRIE 2022**

**ÎNTOCMITE ÎN CONFORMITATE CU  
STANDARDELE INTERNAȚIONALE DE RAPORTARE FINANCIARĂ  
ADOPTATE DE UNIUNEA EUROPEANĂ**

## **SITUAȚII FINANCIARE**

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**SITUAȚIA POZIȚIEI FINANCIARE**  
**(exprimată în lei, dacă nu se specifică contrariul)**



	<u>Nota</u>	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
<b>ACTIV</b>			
<b>Active imobilizate</b>			
Imobilizări corporale	7	418.131.904	454.058.620
Drepturi de utilizare a activelor luate in leasing	9	16.934.813	19.617.136
Imobilizări necorporale	9	3.909.577.432	3.997.028.494
Imobilizări financiare	10	191.122.702	296.576.170
Creanțe comerciale și alte creanțe	12	2.141.205.427	1.788.570.507
Impozit amânat	18	-	1.442.960
		<b>6.676.972.278</b>	<b>6.557.293.887</b>
<b>Active circulante</b>			
Stocuri	11	609.876.837	308.541.252
Creanțe comerciale și alte creanțe	12	335.331.267	536.070.089
Numerar și echivalent de numerar	13	384.237.135	321.185.261
		<b>1.329.445.239</b>	<b>1.165.796.602</b>
<b>Total activ</b>		<b>8.006.417.517</b>	<b>7.723.090.489</b>
<b>CAPITALURI PROPRII ȘI DATORII</b>			
<b>Capitaluri proprii</b>			
Capital social	14	1.883.815.040	117.738.440
Ajustări ale capitalului social la hiperinflație	14	441.418.396	441.418.396
Primă de emisiune	14	247.478.865	247.478.865
Alte rezerve	15	1.265.796.861	1.265.796.861
Rezultatul reportat	15	244.236.598	1.816.594.475
		<b>4.082.745.760</b>	<b>3.889.027.037</b>
<b>Datorii pe termen lung</b>			
Imprumuturi pe termen lung	16	1.871.382.547	1.711.802.456
Provizion pentru beneficiile angajaților	21	110.895.341	106.041.177
Venituri înregistrate în avans	17	969.150.112	1.069.813.639
Impozit amânat	18	1.206.204	-
Datorii comerciale și alte datorii	19	14.178.481	16.699.325
		<b>2.966.812.685</b>	<b>2.904.356.597</b>

Notele al turate de la 1 la 33 sunt parte integrant din aceste situații financiare

**SITUAȚIA POZIȚIEI FINANCIARE**  
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	<b><u>Nota</u></b>	<b><u>31 decembrie 2022</u></b>	<b><u>31 decembrie 2021</u></b>
<b>Datorii curente</b>			
Datorii comerciale și alte datorii	19	631.538.978	634.477.008
Venituri înregistrate în avans	17	107.439.092	91.671.887
Impozit curent de plată	18	-	-
Provizion pentru riscuri și cheltuieli	20	81.197.994	67.446.364
Împrumuturi pe termen Scurt	16	132.098.774	132.104.365
Provizion pentru beneficiile angajaților	21	<u>4.584.234</u>	<u>4.007.231</u>
		<b><u>956.859.072</u></b>	<b><u>929.706.855</u></b>
<b>Total datorii</b>		<b><u>3.923.671.757</u></b>	<b><u>3.834.063.452</u></b>
<b>Total capitaluri proprii și datorii</b>		<b>8.006.417.517</b>	<b>7.723.090.489</b>

Avizate și semnate în numele Consiliului de Administrație la data 21 martie 2023 de către:

Președinte Consiliul de Administrație  
Văduva Petru Ion

Director General  
Sterian Ion

Director Financiar  
Lupean Marius

**SITUAȚIA REZULTATULUI GLOBAL**  
**(exprimată în lei, dacă nu se specifică contrariul)**



	<u>Nota</u>	<u>Anul încheiat la</u> <u>31 decembrie</u> <u>2022</u>	<u>Anul încheiat la</u> <u>31 decembrie</u> <u>2021</u>
Venituri din activitatea de transport intern		1.351.930.670	1.164.418.613
Venituri din activitatea de transport internațional și asimilate		73.926.517	72.037.147
Alte venituri	0	<u>149.328.948</u>	<u>128.055.482</u>
<b>Venituri din exploatare înainte de echilibrare și de activitatea de construcții conform cu IFRIC12</b>		<b>1.575.186.135</b>	<b>1.364.511.242</b>
Amortizare	7, 9	(423.649.671)	(351.054.254)
Cheltuieli cu angajații	24	(491.588.137)	(464.596.008)
Consum gaze SNT, materiale și consumabile utilizate		(180.267.951)	(112.818.316)
Cheltuieli cu redevențe		(5.703.430)	(4.945.824)
Întreținere și transport		(36.913.734)	(32.769.283)
Impozite și alte sume datorate statului		(86.781.521)	(86.200.670)
Venituri/ (Cheltuieli) cu provizioane pentru riscuri și cheltuieli		(18.088.348)	7.308.411
Alte cheltuieli de exploatare	23	<u>(172.561.046)</u>	<u>(185.042.332)</u>
<b>Profit din exploatare înainte de echilibrare și de activitatea de construcții conform cu IFRIC12</b>		<b>159.632.297</b>	<b>134.392.966</b>
Venituri din activitatea de echilibrare		1.005.543.977	442.199.967
Cheltuieli cu gazele de echilibrare		(1.005.543.977)	(442.199.967)
Venituri din activitatea de construcții conform cu IFRIC12	32	299.868.442	704.026.548
Costul activelor construite conform cu IFRIC12	32	<u>(299.868.442)</u>	<u>(704.026.548)</u>
<b>Profit din exploatare</b>		<b>159.632.297</b>	<b>134.392.966</b>
Venituri financiare	25	461.287.140	130.012.861
Cheltuieli financiare	25	<u>(183.445.916)</u>	<u>(25.137.500)</u>
<b>Venituri financiare, net</b>		<b><u>277.841.224</u></b>	<b><u>104.875.361</u></b>
<b>Profit înainte de impozitare</b>		<b>437.473.521</b>	<b>239.268.327</b>
Cheltuiala cu impozitul pe profit	18	<u>(71.718.653)</u>	<u>(52.326.855)</u>
<b>Profit net aferent perioadei</b>		<b><u>365.754.868</u></b>	<b><u>186.941.472</u></b>
Număr de acțiuni		188.381.504	11.773.844
Rezultatul pe acțiune, de bază și diluat (exprimat în lei pe acțiune)	28	1,94	15,88
(Câștig)/Pierdere actuarială aferentă perioadei		2.452.222	15.782.924
<b>Rezultatul global total aferent perioadei</b>		<b><u>368.207.090</u></b>	<b><u>202.724.396</u></b>

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**SITUAȚIA MODIFICĂRILOR CAPITALURILOR PROPRII**  
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	<u>Nota</u>	<u>Capital social</u>	<u>Ajustări ale capitalului social</u>	<u>Primă de emisiune</u>	<u>Alte rezerve</u>	<u>Rezultatul reportat</u>	<u>Total capitaluri proprii</u>
<b>Sold la 1 ianuarie 2021</b>		<b><u>117.738.440</u></b>	<b><u>441.418.396</u></b>	<b><u>247.478.865</u></b>	<b><u>1.265.796.861</u></b>	<b><u>1.709.709.168</u></b>	<b><u>3.782.141.730</u></b>
<i>Elemente ale rezultatului global</i>							
Profit net aferent perioadei		-	-	-	-	186.941.472	186.941.472
Câștigul/pierdereă actuarială aferentă perioadei		-	-	-	-	15.782.924	15.782.924
						202.724.396	202.724.396
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Dividende aferente anului 2020	15	-	-	-	-	(95.839.089)	(95.839.089)
<b>Sold la 31 decembrie 2021</b>		<b><u>117.738.440</u></b>	<b><u>441.418.396</u></b>	<b><u>247.478.865</u></b>	<b><u>1.265.796.861</u></b>	<b><u>1.816.594.475</u></b>	<b><u>3.889.027.037</u></b>
<i>Elemente ale rezultatului global</i>							
Profit net aferent perioadei		-	-	-	-	365.754.868	365.754.868
Câștigul/pierdereă actuarială aferentă perioadei		-	-	-	-	2.452.222	2.452.222
		-	-	-	-	368.207.090	368.207.090
Constituire rezerve din profit		-	-	-	-	(21.873.676)	(21.873.676)
Majorare rezervă legală		-	-	-	-	21.873.676	21.873.676
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Majorare capital social prin încorporarea rezervelor		1.766.076.600	-	-	-	(1.766.076.600)	-
Dividende aferente anului 2021	15	-	-	-	-	(174.488.367)	(174.488.367)
		1.766.076.600	-	-	-	(1.940.564.967)	(174.488.367)
<b>Sold la 31 decembrie 2022</b>		<b><u>1.883.815.040</u></b>	<b><u>441.418.396</u></b>	<b><u>247.478.865</u></b>	<b><u>1.265.796.861</u></b>	<b><u>244.236.598</u></b>	<b><u>4.082.745.760</u></b>

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**SITUAȚIA FLUXURILOR DE TREZORERIE**  
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	<u>Nota</u>	<u>Anul încheiat la 31 decembrie 2022</u>	<u>Anul încheiat la 31 decembrie 2021</u>
<b>Numerar generat din exploatare</b>	26	<b>614.373.376</b>	<b>637.756.213</b>
Dobânzi primite		1.277.835	972.988
Dobânzi plătite		(66.822.526)	(5.088.953)
Impozit pe profit plătit		<u>(77.532.781)</u>	<u>(24.095.578)</u>
<b>Intrări de numerar net generat din activitatea de exploatare</b>		<b>471.295.904</b>	<b>609.544.670</b>
<b>Flux de trezorerie din activități de Investiții</b>			
Plăți pentru achiziția de imobilizări necorporale		(596.593.415)	(840.718.251)
Plăți pentru achiziția de imobilizări corporale		(18.801.250)	(47.304.652)
Investiții financiare/participații		105.453.468	(12.303.322)
Incasări din cedarea de imobilizări corporale		479.363	861.814
Numerar din taxe de racordare și fonduri nerambursabile		<u>133.208.997</u>	<u>206.422.259</u>
<b>Numerar net utilizat în activități de Investiții</b>		<b><u>(376.252.837)</u></b>	<b><u>(693.042.152)</u></b>
<b>Flux de trezorerie din activități de finanțare</b>			
Trageri împrumuturi termen lung		-	320.000.000
Rambursări împrumuturi termen lung		(143.485.273)	(70.179.940)
Trageri/rambursări credit pentru capital de lucru		291.740.052	(20.285.208)
Plăți leasing (IFRS 16)		(5.157.454)	(4.704.239)
Dividende plătite		<u>(175.088.518)</u>	<u>(96.322.140)</u>
<b>Numerar net utilizat în activități de finanțare</b>		<b><u>(31.991.193)</u></b>	<b><u>128.508.473</u></b>
<b>Modificarea netă a numerarului și echivalentului de numerar</b>		<b><u>63.051.874</u></b>	<b><u>45.010.991</u></b>
<b>Numerar și echivalent de numerar la început de an</b>	13	<b><u>321.185.261</u></b>	<b><u>276.174.270</u></b>
<b>Numerar și echivalent de numerar la sfârșit de perioadă</b>	13	<b><u>384.237.135</u></b>	<b><u>321.185.261</u></b>

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(i) Potrivit previziunilor Comisiei Europene, GXS XQ DQ FX R F U H G M U H I P S R U M Q W H F R Q R P I D 5 R P k Q L H X U P H J V V Q F H M Q H D V F H M P k Q G X V H F 3, % X O U H D O Y D F U H G M F X D S U R J I P D M Y V Q X U P V R U L D Q L G Q F D X J D L Q I O I H L V Q X U F D U H D V Q V S U L L F R O G L I L O R U I L Q D Q F L D U H G L D X U P U O R U U J E R L X O L G H D U H M X Q H D O 5 X V L H V P S R M L Y D 8 F U L Q L 6 H S U H F R Q J H J F L Q I O I D Y D D M Q J H X Q Q L Y H P D J I P O V k L U V X O D Q X O L G L F Y D U P k Q H O X Q Q L Y H O U G L F D W Q V Q D L Q M G H D V F G H D V Q F R P D X X O H Y D P H Q L Q H O D S U R J I P D M Y 5-6 %. Se estimeaz F G H I L F V X O S X E O F Y D V F G H D W H S V M S k Q O V Q F D X U P D U H D Y H Q L X U O R U U L G L F D M G L D V F G H U L F K H O X L H O R U F X U H Q M F D S R O G H U H G L Q 3, % V Q S U L Q F S D O S H I R O G X O X H L F U H G M U L V P Q U I L F D M Y H D 3, % X O L Q R P I Q D O 3 R O G H U H D G D V R U L H V Q 3, % Y D I L G H t i r c a V Q I Q D Q M P E O X V H H M P H J F 3, % X O U H D O Y D V Q U H U L M D R F U H G M U H F X V Q F X V Q G L F X V Q

(ii) I Q G H Q D G L Q I D Q X D U H & R Q M O X O G H D G P I Q L V M D I H D O % Q F L 1 D I R Q D O I D 5 R P k Q L H D K R W U k W f m a j o r a e a U D M L G R E K Q I L G H S R O M F P R C H M U O O Q L Y H O X O G H O V X W S H D Q G H O O V X W S H D Q V Q F H S k Q G F X G D M G H I D Q X D U H f P D V R U D U H D U D M L G R E K Q I L S H Q M X I D F L O M M D G H F U H G M U H / R P E D U G O O V X W S H D Q G H O O V X W S H D Q G L F U H G M U H D U D M L G R E K Q I L O I D F L O M M D G H G H S R J L V O O V X W G H O O V X W S H D Q V Q F H S k Q G F X G D M G H I D Q X D U H f P H Q L Q H U D Q L Y H O X O U O R U D F X D O H I D O I D M O R U U H J U Y H O R U P I Q P H R E Q J D V R U L S H Q M X S D M Y H O V Q O L G L V Q Y D O X W D O H I Q M M X I l o r d e c r e d i t .

(iii) \$ Y k Q G V Q Y H G H U H 5 D S R U X O % I 5 D X S U D I Q I O I H L G L Q O X Q D 1 R I P E U H U M D D O X D O D I Q I O I H L , 3 & D D Y D Q M D A S k Q O O V X W V Q O X Q D V H S M P E U H Y D O R U H V X S H U R D U F X S X Q F M S U R F H Q X D O H I F O L D M Q M H V Q I X Q L H V Q F H M Q L O G X G L V Q V Y L M J D G H F U H G M U H F R P S D U M Y F X V M P H M X O D Q M U R U \$ F I X Q H G H J I Q I O I R Q L W D H J H F U M M V U K S D F R P E X V M E L O R U F D X U P D U H D P V X U L g u v e r n a m e n t a l e d e c o m p e n s a r e c u 5 0 d e b a n i a S U H X O L u n u i l i t r u d e c a r b u r a n t V Q F H S k Q G G L Q I X O H G D U G L D S R J L I R Q U L F R M I H L % U H Q M S H R S D Q W X G R U G H M F H Q G H Q W G H a l u n g u l t r i m e s t r u l u i I I I . T o t l a n i v e l u l s e g m e n t u l u i e n e r g e t i c , s c h e m a d e s p r i j i n p e n t r u p l a t a I D F X U O R U O H O F M F L V M G L J D H Q D M X D O H D F R Q M O X D W D M Q X H J H S X M L Q L F W D Q M P L M U H D G R F X U O R U V X F F H M Y H G H S H S L H H O H G H S U R I L O Q S U H X U O H I L Q D O H 0 H G L X O F R Q R P I F U P k Q H J U H Y M D G H S U H M X Q L L I Q I O I R Q L W M S U R Y H Q L M S H I L O H L D F R W X U O R U G H S U R G X F I H W D Q M P L M D D F H W R U D V Q S U H X U O H G H F R Q X P I L Q G I D F L O M M G H U H J I O H Q D F H U J I L ) H O R P H Q X O H M M P D L S U R O X Q D M O Q L Y H O X O P U X U O R U D O P H Q M U H ± P D L D O M D O F H O R U S U R F H M M F X R F R Q M I E X I H V X E M O Q I D O O P D V R U D U H D I Q I O I H L G H E D J & 2 5 ( D X V M W D F U H L Y D U D I H D O X D O D D M Q V O O V X W V Q s e p t e m b r i e .

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 ( H S U L P D M V Q O H L G D F Q X V H V S H F U L F F R Q W D U L X O )

2. & \$ ' 5 8 / 2 3 ( 5 \$ Q , 2 1 \$ / \$ / 6 2 & , ( 7 Q , , & 2 1 7 , 1 8 \$ 5 (

(iv) \$ J H Q I D , Q M L Q D I R Q D O G H 5 D M Q J ) L V K D F R Q I L P D M L Q G D M G H U D M Q X O D F R U G D W 6 R F L H W R L 1 D I R Q D O G H 7 U D Q S R U W D O \* D J H O R U 1 D M X U D O H 7 U D Q W D J O % % % F X S H U S H F M Y W A E L O A & R Q I L P D U H D U M Q X O L 7 U D Q W D J H W M I X Q G D P H Q M W S H S U R I L O X O V X G H I D F H L V R O G V Q F D O M M I G H F R Q F M R Q D U U L R S H L D M R U D O U H O L G H W D Q S R U W D J H G L Q 5 R P K Q D S U F X P U L S H D J M S W U O H Q R D M M H S U L Y G G F R Q M Q X L V M M D F D G X O L G H U H O P H Q M U H V Q Q R X D S H U R D G G H U H O P H Q M U H G L Q R F M P E U H ' V H D U W V Q U D S R U X O D J H Q I L H

(v) ) L V K 5 D M Q J V D F R Q I L P D M U D M Q X O X Y H D Q D O 5 R P K Q L H O A % % % ' F X S H U S H F M Y Q H J D M Y D F H D M D I L L G G X O M P D Q R W G L Q F D M J R U D A Q Y H M P H Q M U D G H U H R P D Q G D W S H Q M X L Q Y H M R L V H D U W V Q M X Q F R P X Q L F D W D O D J H Q I L H G H H Y D X D U H I L Q D Q F D U G L Q G D M G H 3 H U S H F M Y D Q H J D M Y U H O F W U L F X U O H Q H J D M Y H S H F D U H O U S U H L Q W U J E R L X G L Q 8 F U L Q D G L F U J D H Q H J H M F H K U R S H D Q D X S L D S H U R L P D Q H O R U H F R Q R P L F H I L V F D O H G L H V M Q H D O H 5 R P K Q L H D J U D Y D M I G H S H U S H F M Y H O H G H F U H Q M U H P X O P D L V O E H D O H R Q L H K U R G L G H F R Q L I L O H G H I L Q D Q D U H H V M L Q P D L G I L F O H G F K V W Q P R P H Q M X O X O P H L U H M J X L L G L Q D S U O H \$ F H M M U L F X U L V X Q A D J U D Y D M I G H R E I H F M Y H O H G H S R O M F F R Q F X U H Q M F D U H V M X O E D J D G H H F K L O E U H O R U macroeconom L F H S H U L V M Q M ' H D M P H Q D U H O F W L Q F H U M X G L Q D F R O M Q X V Q F H D F H S U L Y H G M S X Q H U D V Q D S O F D U H D S R O M F O R U G H D E R U G D U H D G H H F K L O E U H O R U I L V F D O H V M K F X U D O H S H V M L P H Q P H G X V Q F L X G D S U R J U H H O R U V Q U H I L V M D M V Q D F H W D Q

La finalul anului 2021 I H X O D V I H U L V G S U F L H L D M W D G H ( 8 5 2 A 8 5 ' F K W G L I D G H G R O U K O 6 8 \$ A 8 6 ' ' \$ V M H O I D G H V k L G V X O D Q X O L O X O V D G H Y D O R U J D M F X I D G H ( 8 5 O G H F P E U H O G H F P E U H G L V D G H S U F L D W F X I D G H 8 6 ' O decembrie 2021; 3,9660 la 31 decembrie 2020).

La finalul anului 2022 leul s- D D S U F L D W D G H ( 8 5 2 A 8 5 ' G L V D G H S U F L D W I D G H G R O U K O 6 8 \$ A 8 6 ' ' \$ V M H O I D G H V k L G V X O D Q X O L O X O V D D S U F L D W F X I D G H E U R ( 4 , 9 4 7 4 la 31 decembrie 2022; O G H F P E U H G L V D G H S U F L D W F X I D G H 8 6 ' 4 , 6 3 4 6 la 31 decembrie 2022; 4,3707 la 31 decembrie 2021).

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 ( H ] SULP DVM V Q ØHL GDF QX VH VSHFLIF FRQWDLXØ

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE

6LVXDRLOH ILQDQFLDUHDX IRWVQVRFPLM SHEDJ D SUQFLSLXQXLFROMQXILVRLDFMVLVRL

3ULQFLSDØH SRØMFLFRQVDELOHDSØFDMØVQVRFPLUHD SUH HQMØRUMLVXDRLI ILQDQFLDUHVXQVSHUHQMMVQ  
FRQMQXDUH \$ FHMM SRØMFLDX IRWVDSØFDMVQ P RG FRQVFIHQVSHQMK VRDM H HFLRLØH SUzentate,  
H FH-SWQGFJ XUØVQ FDUHVH VSHFLIF FRQWDLXØ

3.1 Ba ] HQH VQVRFPLUL

6LVXDRLOH ILQDQFLDUHDX 6RFLHVRLEDX IRWVQVRFPLMVQFRQIRLP LVMMFX 6VØQGDUGHØ, QMLQDRRQDØGH  
Raportare ) ILQDQFLDU adoptate de 8 QLXQHD( XURSHQ Ä) 56 8 ( ' 6LVXDRLOHfinanciare au fost  
VQVRFPLMVQ EDJ D FRQVFIHQVSHQMKLVRLIF FX H FH-SRD DFMYHØRUI ILQDQFLDUHcare sunt m surate la  
YDØDUHMXWV SUQFRQVØGH SURILVØX SILHGHUH VØX ØYDØDUHMXWV SUQDOMHØP HQMDØHUH XØVØX  
global.

ØVRFPLUHD VLVXDRLOH ILQDQFLDUHVQFRQIRLP LVMMFX ,) 56 8 ( QHFMWV XØVØXDUHD XGRUHMVPLUL  
contabilecritice. ' HDVPHQHD VRØFLVFRQGXFHLLV IRØVDFV UDRRQDP HQVØQ SURFHØØGHSDØFDUH  
a politi FLØUFRQVDELOHØH6RFLHVRLEDomeniile care pr HXVXQXQJUDG P DLP DUHGHUDRRQDP HQVØX  
FRP ØØ LVMM VØX GRP HQLOH VQ FDUHLSRMJHØ ÚL HMVPLUØH VXQVVF QILFDMYH SHQMK VLVXDRLOH  
ILQDQFLDUHVXQVSHUHQMMVQ1 RMØ.

5 HJØP HQWULFRQVDELOHDSØFDELOHVQFHskQG FX DQXØ

Amendamente la diverse Ä P EXQ W LLØH,) 56 FLØXØ - ' FDUHUH XØV GLQ SURLHVØØGH  
VP EXQ W LLHD,) 56 ,) 56 ,) 56 GL,\$6 FX VFRSXOSULQFLSDØGHØHØP LQDQFLFRQVFIHQVHØGL  
GHDFØUFLFDØXP LVMI RLP XØUL \$ P HQØDP HQMØ,) 56 VXQVDSØFDELOHSHQMK Serioadele anuale  
VQFHskQGFX VØX GXS LDQXDUH LDUDP HQØDP HQMØ,) 56 GL,\$6 VXQVDSØFDELOHSHQMK  
SHURDGHØDQXØHØVQFHskQGFX VØX GXS LDQXDUH

(a) 6VØQGDUGHÚLLQVHUSUHWULFDUHDX LQVØVWQ YLWRDUHVQ DQXØ

8 LP VRØVØH VØQGDUGH ÚL DP HQØDP HQM ØH VØQGDUGHØRUI H LVMMØM HP LVH GH &RP LVVØSULYØG  
6VØQGDUGHØ, QMLQD IRQDØGH&RQVDELOVMM , QMLQDVRQDØ\$ FFRQMQØ 6VØQGDUG%RDUG±', \$6% ÚL  
DGRSVØMØGH8 QLXQHD( XURSHQ 8( DX LQVØVWQ YLWRDUHVQ DQXØ

Amendam HQMØ,\$6 Ä P SRJ LVXØSH SURILV

5 HFXQRØGMUHD DFMYHØRUFIP SRJ LVXØDP kQVASHQMK SILHGHUHØGHUHØØ DM DSØFDELOSHQMK  
SHURDGHØDQXØHØVQFHskQGFX VØX GXS LDQXDUH

Amendamentele in Recunoasterea impozitelor amanate pentru activele nerealizate clarifica urmatoarele aspecte :

- x Pierderile nerealizate din instrumentele de datorie masurate la valoarea justa si la cost in scop fiscal vor da nastere unei diferente temporale deductibile indiferent daca posesorul instrumentului de debit se asteapta sa recupereze valoarea contabila a instrumentului de debit prin vanzare sau prin utilizare.
- x 9 DØDUHFRQVDELO DØXQLDFMYQX ØP LVØØ HMVPLUHD XGRUSURILVØULIP SRJ DELOHYLWRDUH
- x ( VMP UØH SULYØG SURILVØUHØIP SRJ DELOHYLWRDUH H FØGdeducerile de taxe rezultate din DØXØUHØGHUHØRULP SRJ DELOHMP SRØØH
- x Entitate estimeaza un impozit amanat in combinatie cu alte impozite amanate. Acolo unde legislatia fiscala restrictioneaza utilizarea pierderilor fiscale, o entitate va estima un impozit DP DQVØFRP ELQDMHFX DOMLP SRJ LVMDP DQVØGHØFHØØGLMS

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 ( H I S U L P D M I V Q O H L G D F Q X V H V S H F L I L F F R Q W D L X O )

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

\$ P H Q G D P H Q M D I V X Q W D S O F D E L O I S H Q W X S H U R D G D V Q F S K Q G F X V D X G X S D Q X O \$ S O F D U H D Q M I R D U D H M M S H P L V

A P H Q G D P H Q M I O , \$ 6 Ä 6 L V X D L O H I O X I X U L O R U G H V H I R U H U H ' ± , Q L L D M Y D S U L Y Q G F H U L Q H O I G H S U H I H Q W D U H D S O F D E L O I S H Q W X S H U R D G H O I D Q X D O I V Q F S K Q G F X V D X G X S ianuarie 2017);

b) 6 V D Q G D U G H U L L Q W M U S U H W U L F D U H D X L Q W D W Q Y L J R D U H V Q D Q X O

La G D M U D S R U W U L D F H M R U M X D R L I L Q D Q F D U H X U P V R D U H O I W D Q G D U G H U H I J X I L L U L L Q W M U S U H W U L D X L Q M D W V Q Y L J R D U H

, ) 5 6 ' , Q W X P H Q M I ) L Q D Q F D U H ' ± adoptate de UE pe 22 noiembrie 2016 (aplicabil pentru perioadele D Q X D O I V Q F S K Q G F X V D X G X S I D Q X D U H , Q O F X I H G M , \$ 6 - Instrumente financiare, recunoastere si masurare;

I F R S 9 L Q F O G H F H U Q H S U L Y Q G L Q W X P H Q M D I I L Q D Q F D U H U H I L V R D U H O U F X Q R D G M U H D F O M I I F D U H D G L H Y D X D U H S I L U G H U O I G L Q G S U F L U H G H U F X Q R D G M U H D G L F R O M E L O M M D G H D F R S H U H V P S R M L Y D riscurilor:

x & O M I I F D U H U L H Y D X D U H , ) 5 6 L Q M R G X F H R Q R X D E R U G D U H S U L Y Q G F O M I I F D U H D F M Y H R U I L Q D Q F D U H U L F X S U Q G H V H L F D M J R U L S U Q F L S D O I G H D F M Y H I L Q D Q F D U H P V X U D M O F R W D P R U M J D W O Y D O R D U H M W W S U Q D O M H O P H Q M D O I U H X O W X O L J O R E D O O Y D O R D U H M W W S U Q F R O M X O G profit sau S I L U G H U H & O M I I F D U H S H , ) 5 6 H M M G H M L P L Q D W G H F D U F M U L M A F O I O X I X U L O U G H Q X P H U J U L G H P R G H O G H E X M Q H W V Q F D G U K O F U X I D H M M G H R O X W X Q D F M Y \$ F H W W D E R U G D U H X Q M U E D J D W S H S U Q F L S I L H O P L Q F D M J R U L O I G H F O M I I F D U H D F M Y H R U I L Q D Q F D U H G L Q , \$ 6 G H L Q X M S K Q O V D G H Q F U H G L V M G L D Y D Q X U L G L D F M Y H I L Q D Q F D U H G L V S R Q E L O I V Q Y H G H D Y K Q I U L 1 R X O P R G H O Y D G H M L P L Q D G H D M P H Q D H I L V M O F D X Q X L V L Q X U P R G H O G H G S U F L U H D S O F D E L O V M X U R U instrumentelor financiare.

C R Q I R P , ) 5 6 G H U Y D M Y H O I V Q F R U S R U D M V Q F R O M D F M V Q F D U H L Q W X P H Q M O J D J G H M M X Q L Q W X P H Q M I L Q D Q F D U V Q V F R S X O D F M X L W O G G D U G Q X V X Q W S D U D M F L V Q M H I X Q L Q W X P H Q M K L E I G este considerat pentru clasificare.

x Pierderi din depreciere: IFRS 9 introduce un model nou privind anticiparea pierderilor din G S U F L U H E D J D A S H S I L U G H U O I D G M S V D M F D U H Y D I P S X Q H U F X Q R D U M U H D D Q M F L S D W D S I L U G H U O R U G L Q G S U F L U H D F U D Q H O R U 6 V D Q G D U G X O S U H Y G H F D H Q M I V R O I V V Q U H I L W M H I H S I L U G H U O I D Q M F L S D M d I Q G S U F L U H F U D Q H O R U G L Q P R P H Q M O U F X Q R D U M U L L I Q I R D O I D L Q W X P H Q M O R U I L Q D Q F D U H U L V M R G D W V U F X Q R D V F S I L U G H U O I D Q M F L S D M G L Q G S U F L U H S H V Q M H D J D G X U D W G H Y L D R D D F H M R U D 9 D O R D U H S I L U G H U O R U D Q M F L S D M Y D I L D F M D Q I D W S H Q W X I I L F D U H S H U R D G G H U D S R U M U H D M M H O C F K W V U H O F M P R G I L F U O I V Q U V F X O G H F U H G L W D W G H U F X Q R D G M U H D I Q I R D O

x Depreciere: se aplica in cazul creantelor comerciale care nu contin o componenta de finantare se evalueaza la cost amortizat ( conditia este ca activele sa fie detinute in cadrul unui model de afacere al carui obiectiv este de a colecta fluxurile de trezorerie;

x Contabilitatea de acoperire: , ) 5 6 L Q M R G X F H X Q P R G H O V P Q I I F D M Y V P E X Q W I W S U L Y Q G F R O M E L O M M D G H D F R S H U H F H F X S U Q G H F H U Q H V X S O P H Q M U H G H S U H I H Q M U H D I L Q I R P D I L O R U

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 ( H ) SULP DMI V Q OHL GDF QX VH VSHFLI LF FRQWDXLXQ

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### 3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

privind activitatea de administrare a UMFURU 1 RXOP RG-HU-SUH LQWRUHMJ XLHVFP QULFDMY D  
SUGLSUCURFRQWDELQVRLGHDFRSHLULH FDJSHLP LMDQLHJ-DWMDP HQXOLFRQWDELQX DFVYLV LQI  
de administrare a riscurilor.

,) 56 39 HQLXULGLQ FRQWDFWDFX FQHQ LL'cu amendamen WDXOMJRUH Gamendamente  
(,) 56 3' DMD HFWY D,) 56 ± adoptate de UE pe 22 septembrie 2016 (aplicabil pentru  
perioadele DQXDHVQF-SkQG FX VDX GXS IDQXDUH

,) 56 WDELQGM XQ P RG-H XQLF SHQMK HQMVRV VQ FRQWELQ DUH YHQLXULRU UJ XOVQG GLQ  
FRQWDFWDFX FQHML VQGFYXQG XLP VRDUH WQGDUGH G LQMLSUHWUL GH Q GMD LQM UL VQ  
aplicabilitate:

- IAS 18- Venituri;
- IAS 11- &RQDFM GHFRQWDFRL
- IFRIC 13- 3URJUDP HGHI LGHI DUHDFHQORU
- IFRIC 15- Acorduri pr LYQGFRQWDFLD SURSLHVRORULP RELQDUH
- IFRIC 18- 7UDQM HXULGHDFWYHGHDFHQRL
- SIC 31- Venituri- 7UDQDFRLEDUMJDUHSUHXSXQVHJYFLGH SXEQFVMDM

3ULQSLXOHMHQDODO,) 56 HMM F R HQMMDM UFXQRDGM YHQLXUL SHQMK D LOXVMD WQDMHXO  
EXQXULRU VDX VJYFLRU SURP LVH F VH FQHRL Q R YDQDUH FDJ UHDFW FRQMDSUHWMDR Q FDJ  
HQMMDM VH DGMSW V DE GUHSXOQ VFILP EXODFRU EXQXUL VDX VJYFL 2 HQMMDM UFXQRDGM  
YHQLXUL VQ FRQRLP LVMM FX DFHMSUGLSIX HVQRDOSUQ DSOFDUH XLP VRURU SDG LGHQMIFDUH  
FRQWDFWDXL LGHQMIFDUH REWDRIRUGHI HFXVUHGLQ FRQWDFWGHMUP LQDUH SUHXOLWQJ DFRH  
alocarea SUHXOLWQJ DFRH SHQMK REWDRIRUGHI HFXVUHGLQ FRQWDFWUFXQRDGMUHD YHQLXULRU  
DXQLFKQG VDX SHP VXU FH VQGSDQHMR REWDRIRUGHI HFXVUH  
9HQLXULRUGLQ SUHWULGHVJYFL VQWUFXQRVFXMDMHO

- pe baza tarifelor reglementate de ANRE pentru servicii ferme/interruptibile de transport al  
JDJ HURQDXUDHISUQ6LVMP XOI D LRQDGH7UDQSRUV
- SHEDJ DVJUHURUGH WQVSRUWSDUREDMGH \$ 15 ( SHQMK UJ HJYDUH FDSDFLWRLGH WQVSRUWASH  
SXQFMDIGHILQMDUH LHGLVQ GLQFRQGFWDFGH transport gaze naturale Isaccea 2- 1 HJUX 9 RG
- SHEDJ DVJUHURUGHJRFDMVQ FDGUKOFRQWDFWDXLGH WQVSRUWASHQMK UJ HJYDUH FDSDFLWRLGH  
transport pe conducta de transport gaze naturale Isaccea 3- 1 HJUX 9 RG
- SULQDFLMD LH SH 3DMRUP D5 HJLRQDO GH5 HJYDUH DSDFLW LL 5% SHQMK WQJ DF LRQDUH  
FDSDFLW LLJUXSDM G QHJUXSDM VQ SXQFMDIGHILQMFRGHFMAUH WQMLRQMDHU FX VLVMP HDGH  
WQVSRUWGLQ ULP HP EUHDX8 QXQLL ( XURSHH

6WQGDUGH UL LQMLSUHWUL FDJ YRULQMD VQ YLJRUH/ aplicabile din anul 2019 sau la o  
GDW YLVVRDUH

- pe baza t DUHURU UHOP HQMMD SHQMK DFVYLV LQI FRQH H FHDL GH RSHDUH D VLVMP XOL GH  
transport al gazelor naturale;
- SUHXULRU GHMUP LQDM VQ EDJ DUHOP HQVURU \$ 15 ( SHQMK DFVYVMDM GH HFKLQELDUH G  
QHVMDDMM VQ FDGUKOSUHWUL VJYFLXOLGH WQVSRUW
- tarifelor determinate VQEDJ Dreglementarilor ANRE pentru administrarea pie RLGHIHFKLQELDUH

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 ( H I S U L P D M V Q O H L G D F Q X V H V S H F L I L F F R Q W D U L X O )

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

3 H Q M K E X Q X L O H G H Y R O T M V Q F D G U X O S F R L G X O L G H F R Q F M X Q H U H O I J D M F X I R U H S U R S U L Y H Q V X O V H U F X Q R D G M O Q L Y H X O F R V M U L O R U bfectuate.

\$ P H Q G D P H Q M O , \$ 6 Ä Q Y H M L L I P R E L O D U H ± 7 U D Q M H X U L G H L Q Y H M L L I P R E L O D U H (aplicabil pentru perioade O H D Q X D O H V Q F S k Q G F X V D X G X S I D Q X D U H

, ) 5 , & Ä 7 U D Q J D F I L F X Y D O X W G L D Y D Q V X U L ' D S O F D E L O S H Q M K S H U R D G H O H D Q X D O H V Q F S k Q G F X V D X G X S I D Q X D U H I Q M L S U H M U H D V H U H U O G H M L P I Q D U H G D M L M D Q J D F R H L V Q Y H G H U D V M E L O U L F X U X O L G H V F K L P E F H W H E X L H I R O R V M O U F X Q R D M U H D I Q L R D O D X Q X L D F M Y D X Q L F K H O X L H O sau D X Q X L Y H Q V W D X S D U M G L Q D F H M O O G H U F X Q R M U H D X Q X L D F M Y Q H m o n e t a r sau a unei datorii ne- P R Q H M U H J H Q H L D M G H R S O W V Q D Y D Q V V Q Y D O X W , ) 5 , & Q X R I H U L Q G F D R L S U L Y Q G G H I Q L U H D H O P H Q M O R U P R Q H M U H U L Q H P R Q H M U H 2 S O W V D X R V Q F D M U H V Q D Y D Q V V Q J H Q H L D O G X F H O U F X Q R V M U H D unui activ/unei datorii ne- P R Q H M U H V Q V S R D M F R Q G X F H U L O U F X Q R M U H D X Q X L D F M Y X Q L G D M R U L m o n e t a r e .

/ D G D M U D S R U V U L D F H W R U V M X D R L I I Q D Q F D U H X U P V R D U H O H M O G G D U G H G L Q M L S H V U L Q X V X Q M D S O F D E L O H urmand a intra in vigoare V Q F S k Q G F X V D X G X S I D Q X D U H :

x , ) 5 6 Ä H D M L Q J ' (aplicabil pentru perioadele D Q X D O H V Q F S k Q G F X V D X G X S I D Q X D U H / D G D M D S O F U L , ) 5 6 Y D V Q R F X L X U P V R D U H O H M O G G D U G H G L Q M L S U H V U L

IAS 17 ±Leasing;

IFRIC 4- ' H M L P I Q D U H D P V X U L V Q F D U H X Q D Q J D M P H Q M F R R Q H X Q F R Q M D F V G H O D M L Q J

SIC 15- / H D M L Q J R S H D R R Q D S t i m u l e n t e ;

SIC 27- ( Y D O X D U H I R Q G X O L H F R Q R P I F D O M D Q J D F R L O R U F D U H I P S O F I R U P D O H J D O D X Q X L F R Q M D F V G H leasing.

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x , ) 5 , & Ä 7 U D Q J D F I L F X Y D O X W G L D Y D Q V X U L ' D S O F D E L O S H Q M K S H U R D G H O H D Q X D O H V Q F S k Q G F X V D X G X S I D Q X D U H I Q M L S U H M U H D V H U H U O G H M L P I Q D U H G D M L M D Q J D F R H L V Q Y H G H U D V M E L O U L F X U X O L G H V F K L P E F H W H E X L H I R O R V M O U F X Q R D M U H D I Q L R D O D X Q X L D F M Y D X Q L F K H O X L H O sau D X Q X L Y H Q V W D X S D U M G L Q D F H M O O G H U F X Q R M U H D X Q X L D F M Y Q H m o n e t a r sau a unei datorii ne- P R Q H M U H J H Q H L D M G H R S O W V Q D Y D Q V V Q Y D O X W , ) 5 , & Q X R I H U L Q G F D R L S U L Y Q G G H I Q L U H D H O P H Q M O R U P R Q H M U H U L Q H P R Q H M U H 2 S O W V D X R V Q F D M U H V Q D Y D Q V V Q J H Q H L D O G X F H O r e c u n o s t e r e a unui activ/unei datorii ne- P R Q H M U H V Q V S R D M F R Q G X F H U L O U F X Q R M U H D X Q X L a c t i v / u n e i d a t o r i i m o n e t a r e .

/ D G D M U D S R U V U L D F H W R U V M X D R L I I Q D Q F D U H X U P V R D U H O H M O G G D U G H G L Q M L S H V U L Q X V X Q M D S O F D E L O H urmand a intra in vigoare V Q F S k Q G F X V D X G X S I D Q X D U H :

x , ) 5 6 Ä H D M L Q J ' (aplicabil pentru perioadele D Q X D O H V Q F S k Q G F X V D X G X S I D Q X D U H / D G D M D S O F U L , ) 5 6 Y D V Q R F X L X U P V R D U H O H M O G G D U G H G L Q M L S U H V U L

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IFRIC 4- ' H M L P I Q D U H D P V X U L V Q F D U H X Q D Q J D M P H Q M F R R Q H X Q F R Q M D F V G H O D M L Q J

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

SIC 15- / H M Q J R S H L D R R Q D Stimulente;

SIC 27- ( Y O X D U H D I R G G X O L F R G R P I F D O M D Q J D F R L O R U F D U H I P S O F I R U P D O J D O Dunui contract de leasing.

,) 56 R I H J X Q P R G H D G H F R O M R O S H O r u i d e n t i f i c a r e a l e a s i n g u l u i ( v o f k l u i h u l o r u s t a b i l i n d S U I Q F S I L S H Q M K U F X Q R D G M U H D H Y O X D U H D G S U H J H Q M U H D F R Q M D F M R U G H O D M Q J U H S H F M Y G U H S V X O de a controla utilizarea unui D F M Y I G H Q M I L F D V S H Q M K R D O X P L W S H U R D G G H M P S V Q V F K I P E X O X Q L F R Q M D Y D R U L ' U H S V X O G H D F R Q M R O D X M Q J D U H D F M Y X O L I G H Q M I L F D V H J L W G D F O H Q M X O D U H G U H S V X O G H D R E R Q H V Q P D U H P V X U V R D M E H Q H I L F L O H I F R G R P I F H G L G H D M P H Q H D G U H S V X O G a s t a b i l i m o d u l G L V F R S X O Q F D U H H M M I R O R V L D F M Y X O U H S H F M Y

,) 56 I Q M R G X F H P R G I I F U L V P Q U I F D M Y H V Q F R Q M E L O J D U H O D M Q J X O L V Q V S H F L D O H P I Q K G G G L V M Q F R D V Q M H O D M Q J X O I L Q D Q F L D U G F H O R S H L D R R Q D O V L F H U H O F D M U K O X L V U F X Q R D M F X n a c t i v D I H J Q W G U H S V X O L G H X M Q J D U H G L R G D M R U H D I H J Q M D V O F K L U I H U L O D G M D V Q F S H U L F R Q M D F M X O L F X H J F S R D V O F K L U I H U L O R U S H M L P H Q V F X U V D X V Q F D J X O F K L U I H U L X Q R U D F M Y H G H Y D O R D U H V F J X W

I Q F H S k Q G F X L X Q L H , I F R S 16 a f o s t m o d i f i c a t p e n t r u a o f e r i u n i n s t r u m e n t p r a c t i c p e n t r u O F D M U L F D U H F R Q M E L O J H J F R Q F M X Q L O H G H F K L U I H F D U H D S D U F D R F R Q M F L Q G L U F W D S D Q G P I L L C O V I D - G L V G G S O Q H F X L P V R D U H I F U L M U L

0 R G I I F D U H D S O L O R U G H O D M Q J D U H F D U H X O M R F R Q M D S U H M D I H U H J X L W S H Q M K O D M Q J F D U H H M M V Q P R G V X E W D Q I D O D F H D G V D X P D L P I F G H K V F R Q M D S U H M D I D S H Q M K O D M Q J X O L P H G L D V D Q M U R U V F K I P E U L E 5 H G X F H U D G D F S O L O H G H O D M Q J D I F M D J Q X P D L S O L O H G D M R L D M I Q L I D O O 1 d e c e m b r i e V D X V Q D L Q M G H D F H M D G L F 1 X H J L W Q L F R P R G I I F D U H V X E W D Q I D O D D O M U M P H Q L G L F R Q G L I L D O H F R Q M D F M X O L G H V O F K L U I H U H

& R Q F M X Q L O H G H F K L U I H F D U H V G G S O Q H F D F H M F U L M U L S R M I L F R Q M E L O J D M V Q F R Q I R U P L V D M F X R S R U X Q L V M D S U D F M F F H D F H V Q M D P Q F O F D M U K O Q X H Y O X H J G D F F R Q F M X Q H D G H F K L U I H V G G S O Q H G M G H I Q L I D X Q L P R G I I F U L D F R Q M D F M X O L G H V O F K L U I H U H & K L U I D G L D S O F D O M F H U Q H V Q ,) 56 V Q F R Q M E L O M M D F R Q F M X Q L L

\$ P H Q G D P H Q M O ,) 56 A 3 O M D S H E D J G H D F L X Q L ' ± C l a s i f i c a r H D G H Y O X D U H D M D Q J D F L L O R U F X S O W S H E D J G H D F L X Q L D S O F D E L O S H Q M K S H U R D G H I D O X D O H V O F S k Q G F X V D X G X S I D Q X D U H 2018);

x \$ P H Q G D P H Q M O ,) 56 A & R Q M D F M G H D M J X U D U H ± A p l i c a r e a I F R S 9 I n s t r u m e n t e f i n a n c i a r e v P S U H X Q F X ,) 56 & R Q M D F M G H D M J X U D U H D S O F D E L O S H Q M K S H U R D G H I D O X D O H V O F S k Q G F X V D X G X S I D Q X D U H V D X O D S O F D U H D S H Q M K S U P D G D W D ,) 56 3, Q M M X P H Q M I I L Q D Q F L D U H

x \$ P H Q G D P H Q M O ,) 56 A 6 L V M D I L I L Q D Q F L D U H F R Q V R O G D M G L , \$ 6 A Q Y H M I L V Q H Q M V L D V R F L D M G L D V R F L U L V Q S D U M F L S D I H - 9 k Q J D U H D G H V D X F R Q M E X I D F X D F M Y H V Q M H X Q I Q Y H M M R U U L H Q M V L O H D V R F L D M V D X D V R F L U O H V Q S D U M F L S D I H D O H D F H M X I D G L D P H Q G D P H Q M O H X O M U R D U H G E M D L Q M U L V Q Y I J R D U H D I R W D P K O D W S H S H U R D G G H G H M L P L Q D W S k Q F k Q G s e v a f i n a l i z a p r o i e c t u l d e c e r c e t a r e S U L Y Q G P H R G D S X Q H U L V Q H F K L Y D O Q

x I F R I C 23- A Q F H M Y G L G H O J D W G H W D M P H Q M O I I L V D O H D I R W H O D E R U D W F D R I Q M S U H M U H S U L Y Q G I A S 12 I m p o z i t u l p e p r o f i t , p e n t r u a s p e c i f i c a m o d u l d e p r e z e n t a r e a i n c e r t i V X G L Q L V Q F H D F H S U L Y H G M F R Q M E L O J D U H D I P S R J L M O R U S H S U R I L W

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 ( H J S U L P D M H V Q O H L G D F Q X V H V S H F L I L F F R O W D U L X O )

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

& R P L M X O S H Q M X , Q M L S U H V U L , ) 5 6 D H O E R L D W , ) 5 & S H Q M X D W D M S R M Q I D O H Q H F O U L W L O U D M G H P R G X O Q F D U H O U L V O I D I L V F D O V H D S O F X Q H L D O X P L M W D Q J D F I L V D X F L F X P W D Q H R L L G H P V X L D V Q F D U H R D X V R U L V M M I L V F D O Y D D F F S V D W D M P H Q X O I L V F D O X M O J D A G H R F R P S D Q L H , \$ 6 , P S R J L M X O S H S U R I L W S H F L I L F P R G X O G H F R O M D E L O J D U H D I P S R J L M D R U F X U H Q M G L D P K Q D M G D U Q X G L P R G X O Q F D U H W F E X L H U H O F V M M H H F M D I L Q F U M X G L Q L

, Q D Q X O , \$ 6 % I L Q D Q H J D D P H Q G D P H Q M O , \$ 6 G L , \$ 6 S U L Y Q G G H I Q L I D 3 V H P Q U I F D M X O L 3 , Q I R U P D I D H M M I P S R U D Q W G D F R P L M U H D G F O U D I D J U H G W V D X D M F X Q G H D D F H M M D D U p u t e D V Q P R G U H R O D E L O V L Q O X H J H G F L J I L O H S H F D U H X M O J D M R U L S U L Q F L S D Q D L G F O U D I L O R U I L Q D G F L D U H F X V F R S J H Q H L D O H I D X S H E D J D D F H O L W X D I L I L Q D G F L D U H F D U H R I H U L Q I R U P D I L I L Q D G F L D U H G H V S U H R D Q X P L W H Q M M M U D S R U R D U H

8 U P V R D U H O H P R G I L F U L V X Q W Y D O D E L O H V Q F H S k n d c u 1 i a n u a r i e 2 0 2 2 :

- x Contracte oneroase - & R W X O V Q G S O Q L U L X O X L F R O M D F W \$ P H Q G D P H Q M O , \$ 6 I A S 3 7 3 U R Y I J I R D Q H G D M R U L F R O M Q J H Q M G L D F W Y H F R O M Q J H Q M \$ P H Q G D P H Q M ± Contracte oneroase ± & R W X O V Q G S O Q L U L X O X L ( c o n t r a c t ) - Ì Q P D L , \$ 6 % D H P L V D P H Q G D P H Q M O , \$ 6 F D U H V S H F L I L F F R W X U O H S H F D U H R F R P S D Q L H O I L Q F O X G H D M X Q L F k Q G H Y D O X H J G D F X Q F R O M D F W Y D S U R G X F H S I L U G H U H G L S U I Q X U P D U H H M M U F X Q R V F X W F D X Q F R O M D F W R Q H U R V 6 H S U F R Q J H J F a c e s t e P R G I L F U L Y R U D Y D F D U H J X O M F R O M D E L O J D U H D P D L P X O R U F R O M D F M F D F R O M D F M R Q H R D M H G R D U H F H P U H F V I H D F R W X U O H F D U H V X Q M V Q F O X V H V Q H Y D O X D U H D F R O M D F X O L R Q H U R V
- x Ì P E X Q W I L L D O X D O H D O H , ) 5 6 & I F O X O - 2 0 2 0 - Ì Q P D L , \$ 6 % D H P L V P R G I L F U L P I Q R U H O , ) 5 6 \$ G R S M U H D S H Q M X S U P D G D W D W O G G D U G H R U I Q M L Q D I R Q D O H G H U D S R U M U H I L Q D Q F L D U , ) 5 6 , Q M M X P H Q M I L Q D Q F L D U H , \$ 6 \$ J U F X O X U G L H P S O H I O X W D M Y H F D U H V Q R H V F , ) 5 6 L e a s i n g .
- x & D G U K O F R Q F S V X D O G H U D S R U M U H I L Q D Q F L D U \$ m e n d a m e n t e l a I F R S 3 ) - Ì Q P D L , \$ 6 % D H P L V D P H Q G D P H Q M O , ) 5 6 F D U H D F X D Q J H J R U H H L Q O & D G U K O F R Q F S V X D O G H U D S R U M U H I L Q D Q F L D U I U D P R G I L F D F H U Q H O F R O M D E L O H S H Q M X F R P E L Q U O H G H V Q M H S U L Q G H L O R G I L F U O H I Q M V Q Y J R D U H S H Q M X S H I R D G H O I D O X D O H G H U D S R U M U H F D U H V Q F S O V D X G X S I D Q X D U H \$ S O F D U H D D Q M U R D U H M M S H P L V
- x , \$ 6 , P R E L O J U L F R L S R U D O H P R G I L F D U H ± Ì Q F D V U L V Q D Q M G H X M O J D U H D I Q M Q I R Q D W - Ì Q P D L 2 0 2 0 , I A S B a e m i s a m e n d a m e n t e l a I A S 1 6 , c a r e i n t e r z I F X Q L F R P S D Q L V G H G X F V X P H O S U L P L M G L Q Y k Q J D U H D U M F R O R U S U R G X V H V Q M P S F H F R P S D Q L D S U H J W G M D F M Y X O S H Q M X M O J D U H D S U H J X W D D F H M M D G L Q F R W X O L P R E L O J U O R U F R L S R U D O H Ì Q V F K I P E R F R P S D Q L H Y D U F X Q R D G M D M H O G H Y H Q V X U L G L Q Y k Q J U L G R U I F H F R W X U L D I H J H Q M V Q S U R I L W D X S I L U G H U H

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3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

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 0 RGLIF UGH GLQ &QMLIFDUH SDLYHQRU VQ FXUHQM VDX QFXUHQM \$ P HQGDP HQM Q , \$6   
 afect HJ GRDUSUH HQMUHDSDLYHQRUQVXVD LQSRJ LHLILQDQFLDUH nu cuantumul sau momentul   
 UFXQRDGMULRUF UKLDFMY YHQVULVX FKHXVH VQ LQIRUP D LQGH SHFDUH HQMV LQGH SUHJ LQW   
 GH SUHDFHMHOP HQM 6HFQULIF XLP VRDUH

- 9 Clasifica UH SDLYHQRU VQ FXUHQM VDX QFXUHQM DUWEXLV VHEDJ HJ HSH GU-SVMUL FDUH   
 HJ LW Q VIKUGVXOSHURDGHGHGHSRUMUH G. VH DQDQJ IRUP XQDUH VQ VRDM SLDJ LQGH   
 DHHQMH SHQMX D VH IDFH UH HULH Q ÆGHSVXO GH D DP KQD GHFRQMUHD FX FDSX LQ   
 dou VSUHJFH QQL G. VH FQULIF IDSVXOF QXP DL GU-SVXUQH VQ YJRDUH ÆD VIKUGVXO   
 SHURDGHGHGHSRUMUH DUWEXLV DIFVMJ HFQMLIFDUH XGHGDMRL
- 9 &QMLIFDUHDOX HMMDFMVW GH DGMSVULFX SULYLH Q IDSVXOF R HQMMV G. YDHJ HJLV   
 drep VQGHDDP KQDGHFRQMUHD XGHGDMRL
- 9 ' HFRQMUHDVHUHU Q WDMQHLXOF WHFRQMSDUAG DQXP HLUKXL LQWKP HQMBRUGH   
 capitaluri proprii, altor active sau servicii.
- 9 HQMMV DSOE SUHJ HQM LQMLSUHMAH SHQMX SHURDGHGHGHSRUMUHDOXDQVQF VQ FHS   
 Q LDQXDUH VDX XOMURUDFMM LGDM \$ SOFDUH DQMURUDFMM LGDMHMM SHLP LV
- 9 7HP HQXQVHJLP ILVFDQFHUVGHMP GHJ XQWDM P HQMLVDOQQOH VQU FX FDUHJ LW   
 R LQFHVMXGLGH UH HJVRDUH Q IDSVXOF DXVRUMMD ILVDO FRP SHMQW VOYD DFHSVD VQ   
 VMP HXQBUVQ LHLILVDO

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3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

- x Prezentarea politicilor contabile (Amendament la IAS 1 G.) 56 3 UDFMFH 6 VØMP HQW - ÌQ IHEUKDUH , \$6% D H P L V D P H Q G D P H Q M Ø , \$6 F D U H P R G I I F F H U Q H Ø G H S U H H Q M Ø H F X S U L Y L H Ø S R Ø M F Ø F R Q M E L Ø G H Ø Å S R Ø M F L F R Q M E L Ø V P Q I I F D M Y H Ø Å Q I R U P D I L S U L Y L G S R Ø M F Ø F R Q M E L Ø P D M I D Ø \$ P H Q G D P H Q M Ø H R I H U V Q G U X P U L F X S U L Y L H Ø P R P H Q X Ø Q F D U H I Q I R U P D I L Ø G H S R Ø M F F R Q M E L Ø S R M L F R Q M G L D M P D M I D Ø Ø R G I I F U Ø Ø , \$6 L Q M V Q Y L J R D U H S H Q M K S H U R D G H Ø D Q X D Ø G H U D S R U M Ø H F D U H V Ø F H S Ø V D X G X S I D Q X D U H F X a p l i c a r e a D Q M U R D U S H P L V ' H R D U F H ' H F Ø U D I L Ø G H S U D F M F , ) 5 6 V X Q M K I G X U L Q R E Q J D M R U L Q X D I R W W S H F L I L F D W Q L F R G D W R E Q J D M R U H G H I Q M D U H V Q Y L J R D U H S H Q M K P R G I I F U Ø Ø ' H F Ø U D I D G H S U D F M F , ) 5 6
- x ' H I Q L I D H M P U Ø Ø F R Q M E L Ø P R G I I F D U H Ø ( I A S 8 ) - ÌQ I H E U K D U H , \$6% D H P L V D P H Q G D P H Q M Ø , \$6 F D U H D X D G X J D V Ø G H I Q L I D H M P U Ø Ø F R Q M E L Ø V Q , \$6 Ø R G I I F U Ø Ø D X F Ø U I I F D V G H D M P H Q H D F H H F M Ø X Q H L P R G I I F U L V Q M un input sau a unei tehnici de evaluare V X Q M P R G I I F U L D Ø H H M P U Ø Ø F R Q M E L Ø F X H F H S I D F Ø X Ø L V Q F D U H U H X Ø V G L Q F R U F V Ø U H D e r o r i l o r p e r i o a d e i a n t e r i o a r e .
- x , P S R J L W D P K Q D W D I H U H Q W D F M Y H Ø Ø G L G E M R U L Ø Ø F D U H G F X U J G L Q M R V L Q X U W D Q J D F I H ( a m e n d a m e n t e l a I A S 1 2 ) - ÌQ P D L , \$6% D H P L V D P H Q G D P H Q M Ø , \$6 F D U H F Ø U I I F G D F V F X M U H D G H U F X Q R D G M U H I Q L I D Ø V H D S Ø F D Q X P I M R U M D Q J D F I L G L Q F D U H D X F D U H X Ø M Ø M V X Q D F M Y G L R G D M R U H U F X Q R V F X M V P X Ø M Ø G H I H P S Ø X X Q Ø D M L Q V Q G R P H Q X Ø G H D S Ø F D U H D Ø ) 5 6 A m e n d a m e n t e l e i n t r o d u c u n c r I M U X V X S Ø P H Q M Ø S H Q M K V F X M U H D G H U F X Q R D G M U H I Q L I D Ø F R Q I R U P , \$6 S U I Q F D U H V F X M U H D Q X V H D S Ø F U F X Q R D G M U L I Q L I D Ø H D X Ø L D F M Y V D X D X Q L G E M R U L F D U H Ø P R P H Q X Ø M D Q J D F I L L G Q D G M U H Ø G I I H U Q H M P S R U D U H I D Ø Ø I P S R J D E L Ø Ø G d e d u c t i b i l e .

3.2 Raportarea pe segmente

5 D S R U M Ø H D S H V H P H Q M G H D F M Y M Ø M V H I D F H V Q M X Q P R G F R Q M F Y H Q M F X U D S R U M Ø H D I Q M L Q F V H p r i n c i p a l u l I D F M R U G H F I J I R Q D Ø R S H U D R R Q D Ø 3 U Q L F S D Ø X Ø I D F M R U G H F I J I R Q D Ø R S H U D R R Q D Ø F D U H H M M U H S R Q M E L Ø F X D Ø F D U H U H X U H Ø Ø U L H Y Ø X D U H D S H U R U P D Ø R L V H P H Q M Ø Ø G H D F M Y M Ø M D I R W W i d e n t i f i c a t c a f i i n d c o n s i l i u l G H D G P I Q L W D R I H t a r e i a d e c i z i i l e s t r a t e g i c e .

3.3 7 U D Q J D F R L V Q P R Q H G W M L Q

- a) 0 R Q H G D I X Q F R R Q D Ø ( Ø P H Q M Ø I L Q F Ø X V H V Q V V X D R I Ø Ø I L Q D Q F L D U H D Ø 6 R F L H V R L V X Q M Y H Ø X Ø M I R Ø V L Q G P R Q H G D P H G L X Ø L H F R Q R P I F V Q F D U H R S H U H J H Q M Ø M Ø D Å P R Q H G D I X Q F R R Q D Ø 6 V X D R I Ø Ø I L Q D Q F L D U H V X Q M S U H H Q M Ø M V Q Ø X Ø R P K Q H F Å Ø L F D U H U S U H L Q W P R Q H G D I X Q F R R Q D Ø Ø L G H S U H H Q M Ø H D 6 R F L H V R L
- b) 1 L Y H Ø X Ø G H U R V X Q M L H X M Ø J D W Q S U H H Q M Ø H D V V X D I L Ø Ø I L Q D Q F L D U H ÌQ V V X D I L Ø Ø I L Q D Q F L D U H Y D Ø R Ø Ø V X Q M S U H H Q M Ø M U R V X Q M Ø X Q L W L
- c) 7 U D Q J D F R L Ø L V R Ø X U L 7 U D Q J D F R L Ø V Q P R Q H G W M L Q V X Q M F R Q Y H M M V Q P R Q H G I X Q F R R Q D Ø I R Ø V L Q G F X U X Ø G H V F K I P E Y D Ø E L Ø Ø G D M Ø M D Q J D F R L Ø Ø V D X H Y D X U L Ø G D M Ø E L Ø Ø Q R X Ø L 3 U R I L X Ø L S I H G H U H D U H X Ø M Ø G L Q G I I H U Q R Ø Ø G H F X U G H V F K I P E V Q X I P D V Q F K I H U L D F M R U W D Q J D F R L Ø L G L Q c o n v e r s i a l a c u r s u l d e s c h I P E G H Ø M k Ø U L V X Ø S H U R D G L G H U D S R U M Ø H D D F M Y H Ø Ø R U P R Q M Ø H Ø L R E Q J D R I Ø Ø Ø Ø Ø R P I Q M Ø V Q P R Q H G W M L Q V H U H Ø F W V Q V V X D R I D U H X Ø M Ø X Ø L J Ø R E D Ø

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3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

3.4 Contabilitatea efectelor KLSHULQI ODRHL

5 RP KQID D WHFXWSUQ SHURDGH GH LQI ODRH UHDMY UGLFDW UL D IRWFRQMGHLDW KLSHULQI ODRQLW FRQIRUP , \$6 Å5 DSRUWUHD ILQDQFDU VQ HFRQRP LLQ KLSHULQI ODRQLVM \$ FHWMMQGDUG LP SXQHD FD VVXDRLOH ILQDQFDUH VQMF P LM VQ P RQHGD XQL HFRQRP IL KLSHULQI ODRQLVM V ILH SUH HQMM VQ MLP HQLSXMMULGHFXP S UDUH OGDMDGH GFFP EUH IQMFKVFDU FVLMVFLQHP HGLXQL HFRQRP LF GLQ 5 RP KQID LQGLF VGFMMUHD KLSHULQI ODRHL VGF SkQG FX ianuarie 2004, Societatea nu mai ap OEF SUHYGHUOH, \$629.

3 UQ XLP DUH YDORLOH UDSRUWMM VQ MLP HQLSXMMULGHFXP S UDUH OGDMDGH GFFP EUH VXQW WDMMDMFD ED] SHQMX YDORLOH FRQMELOH GLQ DFHMM VVXDRLOH ILQDQFDUH

3.5 I P RELOJ ULQHFRUSRUDOH

Programe informatice

/ IFRQHD DFKI] IRRQDM DIHQMM GUHSXULORUGH XMO] DUHD SURJUDP HBUHQIRUP DMFH VXQVFDSDMO] DM SHED] DFRWUORU VQHJLVMDM FX DFKI] IRRQDUHD UL SXQHJD VQ IXQFRXQH D SURJUDP HBUHQIRUP DMFH respective. Aceste costuri sunt amortizate pe durata GHYDR XMO HMP DW DDFHMRUD WHLDQL & RWXULOH DIHQMM GH YROVUL VDX VQMRQHUL SURJUDP HBUHQIRUP DMFH VXQVUFXQRVFXM FD UL FKHXOXLHD VQ SHURDGD VQ FDUH VXQVUHQJLVMDM

Acordul de concesiune a serviciilor

IQFSKQGFX DQXO 6RFLHMMMD DVQFSXVW DSOFH,) 5, & 12, Angajamente de concesiune a serviciilor, DGRSMVGH F MH 8( Domeniul de aplicare al IFRIC 12 cuprinde: infrastructura HJLVMDQW O P RP HQXO V P Q UL DFRUGXOL GH FRQFMXQH UL GH DM P HQD P RGHQJ UL OH UL VP EXQ WRUOH DGXVH VLVMP XOLQDRQDOGH WDOQSRUWID] HQDMUDOH FDUH VXQVMDQM HLDMDXMRUWRL de reglem HQMUH O V k ULXODFRUGXOL de concesiune.

\$ UDFXP HVM SUH HQMMVQ Nota 8, Societatea are d UHSMOGHDMV] DXMO] DMRULVHUMFLXOOLSXEDE UL VQ FRQVFLQR XQDFMY QFRUSRUDOD IRWUHFQRFVFXVSHQMX DFHWGUHSW

' DMRUW IDSVXOLF \$FRUGXOGH & RQFMXQH D 6HJMFLORU Å\$ & 6' QX D DYXWWEVMDQR FRP HJDO DGLF QX D P RGLIFDQLP LF VXEWDQRDOQ P RGXOQ FDUH 6RFLHMMMD D RSHLDVDFMYOH IQ] XUOH GH numerar s- DX P RGLIFDQXP DLFX SOMUHGMYHQRL GDU SHGHDOV SDUM VUUXOGH WDOQSRUWDFUHFVW SHQMX D DFRSHUL UHGMYHQPD DFMYXOGHFRUSRUDOD IRWV VXDVOD YDORUHD QHW U P DV DDFMYHBU GHUFXQRVFXM FOMLIFDM VQ VVXDRLOH ILQDQFDUH FD UL IP RELOJ ULFRUSRUDOH OGDMDSOE ULL,) 5, &

IQFRQVFLQR 6RFLHMMMD D FRQMQXDWV UFXQRDF DFMYXO GDU OD UHOMLIFDWF D UL DFMY necorporal. Societatea a testat ac MYOH QFRUSRUDOH UFXQRVFXM O DFHD GDW I U D LGQMIFD deprecie.

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3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

3.6 , P R E L O J U L F R U S R U D O H

, P R E L O J U L O H F R U S R U D O H F X S U L Q G F O G L U L V M H O X U L D F W Y H I R O M V M S H Q M K activitatea de transport  
 L Q M L O D R R Q D O Q H U J O P H Q M W H J & R Q G X F M F R P S U H V R D U H L Q M W D R L G H I L O M D U H G L V S R J L M Y H

3 R O M F D V R F L H W I L H M M G H D U H O F M D I P R E L O J U L O H F R U S R U D O H O F R W X O R U P P L Q X V R U F H D P R U M J D U H  
 D F X P X O W G L R U F H S I L G H L D F X P X e din deprecieri

& O G L U O H F X S U L Q G V Q V S H F L D O F O G L U D X J L O D U H D F W Y H O B U R S H U D R R Q D O H X Q F H Q M K G H F H U F M U H U L F O G L U L  
 de birouri.

& K H O X L H O H X O M L R D U H V X Q M Q F O X V H V Q Y D O R D U H D F R Q M E L O D D F W Y X O L V D X U F X Q R V F X M F D D F W Y V S D U D W  
 G X S F D J G R D U F K Q G L Q M D U H D G H E H Q H I L L H F R Q R P I F H Y L L V R D U H S H Q M K 6 R F L H M M D V R F L D M H O P H Q M X O L  
 H M M S U R E D E L O I D U F R W X O H O P H Q M X O L U H V S H F M Y S R D M I L H Y D O X D W Q P R G F U H G E L O 9 D O R D U H D F R Q M E L O D  
 D F W Y X O L V O B F X L W H M M V R D V G L Q H Y L G H R 7 R D M F H O D O M F K H O X L H O F X U S D U R L U L V Q M F R Q H U H V X Q V  
 U F X Q R V F X M V Q V L X D R D U H X O M X O L J O R E D O Q S H U R D G D I L Q D Q F D U V Q F D U H D F H M M D D S D U

7 H U H Q X U O H Q X V H D P R U M J H J \$ P R U M J D U H D O R U H O P H Q M G H I P R E L O J U L F R U S R U D O H H M M F D O X O W S H  
 E D J D P H M G H L O Q D U H V Q Y H G H U D D O F U L F R W X O L O R U P D L S X R Q Y D O R D U H U J I G X D O S H S D U F X U X O G X U M L  
 O R U G H Y L D R X M O G X S F X P X U P H J :

1 X P U G H D Q L

& O G L U	50
Active din sistemul de transport al gazelor	20
Alte mijloace fixe	4 ±20

ì Q D L Q M G H G H F P E U H F R W X U O H V Q G D M R U U L H U D X V X S R U M M S H P V X U F H D S U H X ì Q F S K Q G  
 cu 1 I D Q X D U H F R W X U O H V Q G D M R U U L F D U H V X Q M D M E X I E L O H G L U F W D F K J I R H L F R Q M M F R H L V D X  
 S U R G X F R H X O X L D F W Y F X F L O X O Q G H S U R G X F R H V X Q M F D S t alizate ca parte a costului respectivului  
 D F W Y & R W X U O H V Q G D M R U U L F D U H V X Q M D M E X I E L O H G L U F W D F K J I R H L F R Q M M F R H L V D X S U R G X F R H X O X L D F W Y  
 F X F L O X O Q G H S U R G X F R H V X Q M F H O H F R W X U L G H V Q G D M R U D U H F D U H D U I L I R W H H F W X D M ì Q P V X U D V Q F D U H I R Q G X U O H V X Q M P S U X P X M M V S H F L D O  
 che O X L H O H F X D F W Y X O Q X D U I L I R W H H F W X D M ì Q P V X U D V Q F D U H I R Q G X U O H V X Q M P S U X P X M M V S H F L D O  
 S H Q M K R E R Q H U H D X O X L D F W Y F X F L O X O Q G H S U R G X F R H Y D O R D U H F R W X U O H V Q G D M R U U L H U L E L O H S H Q M K  
 F D S L M O J D U H D D F W Y X O L V Q F D X J H M M G H M L P I Q D W S U Q F R W X O U H D O J H Q H L D W G H D F H O V P S U X P X M M V S H F L D O  
 G F X U X O S H U R D G H L P D L S X R Q Y H Q M X U O H G L Q L Q Y H M R L O H V M P S R U D U H D O H D F H M R U V P S U X P X M M V S H F L D O  
 P V X U D V Q F D U H I R Q G X U O H V X Q M P S U X P X M M V S H F L D O ì L X M O J D M V Q V F R S X O R E R Q H U L X O X L D F W Y F X  
 ciclu lung de p U R G X F R H Y D O R D U H F R W X U O H V Q G D M R U U L H U L E L O H S H Q M K F D S L M O J D U H H M M G H M L P I Q D W  
 prin aplicarea unei rate de capitalizare a cheltuielilor pentru acel activ.

5 D M D G H F D S L M O J D U H H M M P H G L D S R Q G H L D W D F R W X U O H V Q G D M R U U L D S O F D E L O H P S U X P X M M V S H F L D O H Q M V R L  
 F D U H V X Q M F D G H Q M V Q G F X U X O S H U R D G H L D O M D H G F K V P S U X P X M M V S H F L D O S H Q M K R E R Q H U H D  
 D F W Y X O L F X F L O X O Q G H S U R G X F R H

& R O M X U O H I R Q G X U O H V P S U X P X M M V S H F L D O S H Q M K R E L Q H U H D X O X L D F W Y F X F L O X O Q G H S U R G X F L H  
 U H O J D U H D G H I L Q Y H M I L V X Q M F D S L M O J D M G H V R F L H M M D V X S U D D F W Y X O L F D G L I H J Q V Q M H F R W X U O H

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

DFVXDOH DDI VGGDMRU ULL VXSURUAM VQ OBU VXU FX VP SUKP XVXOUHSHFMY VQ FXUUXOSHURDGH L G RUFH YHQVXULGLQ LOYHMMILRE LOXVMGLQ LOYHMMUHDVMP SRUDU DDFHGRUP SUKP XVXUL

&RVMXUOH VGGDMRU ULL DMEXIELOH DOJDMIP HQXOXL VH UFXQRF GUHSWFKHDXDO VQ SHURDGD VQ FDUH DFHMMD VXQVXSURUAM FX HJ FH S LD FQJ XOXL VQ FDUH RSHLDVRLKOGH LQH GUHSVXCFRQMDVXDOGH D SUP LR IP RELOJ DUHQFRUSRUJO FQJ VQ FDUH FRVMXUOH VGGDMRU ULL DMEXIELOH XOXL DFRUG VXQVFSLVMOJ DM SH parcursul etapei de elaborare a angajamentului.

9 DORUOH UH LGXDOH DDI DFVMHBU UL GXUDMOH GH YLDR XMO VXQVUHYJ XVM UL DMXVMM VQ P RG FRUHSXQJ VRU O VIKUUVXOILF UH SHURDGH GH UDSRUUJH

9 DORUOH FRQMELO DXOXLDFMY HMMUHGXV LP HGDVMD YDORUOH UFXSHLELO GDF YDORUOH FRQMELO DDFMYXOXLUHSHFMY HMM P DLP DUHGFRVYDORUOH UFXSHLELO HMM DW(Nota 3.7).

&kUVXUOH UL SILHGHUOH UH XODM VQ XLP D FHG ULL VXQVGHMMP bate prin compararea sumelor de VQFDVAF YDORUOH FRQMELO UL VXQVUFXQRFVXV VQ VVXDRD UH XODM XOXL J OREDOQ SHURDGD VQ FDUH D YXVDF YKQ DUH

3.7 Deprecierea activelor nefinanciare

\$ FMYHDI VXSXVDP RUJ ULL VXQVUHYJ XVM SHQMK LGQMILFDUH SILHGHUOHUGLQ GHSUFLUH RULGHFKVM RULHYHQLP HQM VDX VFKL P E UL VQ FLUXP VDOGH LQGLF IDSVXOF YDORUOH FRQMELO QX P DL SRDM IL UFXSHLDV

3ILHGHUOH GLQ GHSUFLUH HMM UFSUH HQMOW GH GILHOFD GLQMH YDORUOH FRQMELO UL YDORUOH UFXSHLELO D DFMYXOXL UHSHFMY 9 DORUOH UFXSHLELO HMM P DQ IP XOGQM H YDORUOH MXW D DFMYXOXLP LOXV FRVMXUOH GH YKQ DUH UL YDORUOH GH XMOJ DUH 2 SILHGHUOH GLQ GHSUFLUH UFXQRFVXV SHQMK XQDFMY VQ SHURDGH OI DQMURDUH HMM VRUCDW GDF DSDUP RGLIF ULDOHMM P UORUXMOJ DM O determin DUH YDORUOH UFXSHLELO D DFMYXOXL GH O GDM O FDUH D IRWU UFXQRFVXV XOM P D SILHGHUOH GLQ GHSUFLUH 3 HQMK FDOXOXDFHMMLSILHGHUOH DFMYHDI VXQVUFXQRFVXV XOM P D FOP DLP IF QLYHOGHGHVXK pentru care pot fi identificate fluxuri independente d HMMH RUHJH XQVRLJH QHLDVMDUH GH QXP HDU \$ FMYHDI GH LQDQFDUH FDUH DX VXiHUVGHSUFLUH VXQVUHYJ XVM VQ YHGHUOH XQH SRVLEOH VRUQ UL D GHSUFLUH UL O I LFDUHGDW GH UDSRUUJH

3.8 \$ FMYH DSDURQKQG GRP HQLXOXLSXEOF

IQFRQRUP LVMMFX / HJHD' RP HQLXOXLSXEOF FRQGXFMDSHQMK VDOQSRUOXOJ HBU VXQV SRSUHVMM SXEOF + RVUKUHDGH\* XYHLQ FRQILUP DW GH+ RVUKUHDGH\* XYHLQ SUFLJHJ F P LVDFHDI ILI H FX R YDORUOH FRQMELO LVRLIF VMMXUJ EUKW GH474.952.575 lei (31 GHFP EUH O L UFSUH HQMCG FRQGXFM GH JDJ VH DIO VQ DGP LQVMDUHD 6RFLHWRL 3ULQ XLP DUH 6RFLHWMD DUH GUHSXOHJ FOXVLY GH XMOJ DUH D DFHWRU DFMYH SH SHURDGD FRQFMQRQ UL UL OI YDUHMMXL6VXOXLO VIKUUVXODFHMMLSHURDGH YHJ L1 RM 6RFLHWMD VQFDVFDJ FHDP DLP DUHSDUMGLQ EHQHILFOH D VRFDMDFMYHBU UL HMMHJ SXV FH OLP DLP DLS URGLQM HULVXUL LQFOXVLY REOJDRD GH DP HQRQH DFMYHDI UH O L SH SDUFUXOXQH SHURDGH FHOSXRQ HJDOH FX GXUDM GHYDR XMO U P DV IDU SHURUP DORUOH financiare ale 6RFLHWRL sunt direct LQ OXHQFDM GH starea DFHMM UH OI 3ULQ XLP DUH VQDLQM GH IDQDUH 6RFLHWMD D UFXQRFVXVDFHMM DFMYH FD IP RELOJ ULFRUSRUJOH VP SUHQ FX R UHJLY FRUHSXQJ VRUHVQFDSLVMOXUOH SRSUL YHJ L1 RM

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H J S U L P D M I V Q Q H L G D F Q X V H V S H F U I L F F R Q W D U L X Q )

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

3 R O M F L O H F R Q M E L O H D S O F D M D F H W R U D F W Y H D X I R W D F H O D U L F X F H O H D S O F D M I P R E L O J U O R U F R L S R U D O H D O H   
 6 R F L H V R L 1 R M O H U L   
 6 R F L H V M M D D D G R S V A W , ) 5 , & G L Q I D Q X D U H U L D U H F O M I L F D W D F H M M D F W Y H U L V P E X Q W R U L O H   
 X O M I R D U H F D F W Y H G F R L S R U D O H F X H J F H S R D F R Q G X F M D R U S H Q M X W D Q S R U W Q M L Q D R R Q D O

Ì Q F S K Q G F X D G H Y H Q W S O F D E L O Q 5 R P D Q I D F R S 1 5 3 9 H Q W X L G L Q F R Q M D F M O H F X F O H Q I L '   
 \$ F H W W M Q G D U G V Q O F X I L H G M R V H U H G H W M Q G D U G H P D L Y F K L F X P D U I L , \$ 6 , \$ 6 G L P R G I I F , ) 5 , &   
 D G X F K Q G L Q M L S U H W U L Q R L Q R L X Q L G H F R Q M D F W ' U H S W X U P D U H V R F L H V M M D D V Q U H I L W M D W F U H D Q D   
 D F V X D Q J D W D I H U H Q W Y D O R U L U H J O P H Q M M U P D V H G H P R U M J D M O V I K U G V X O D F R U G X O L G H F R Q F H M X Q H F D   
 R F R Q M D S U H M O I H G L X Q D F W Y G F R L S R U D O O R Y D O R D U H G L P L Q X D W F X V X P D F U H D Q H L D F V X D Q J D M

Ì Q F R Q R U P L a e cu Legea Concesiunii Publice nr. 238/2004, e VM G D M R U D W R U H G H Y H Q R S H Q M X   
 bunurile publice administrate de V R F L H V R altele G F K W F H O H e stat. 5 D M U H G H Y H Q R L S H Q M X X M O J D U H   
 F R Q G X F M D R U G H W M D Q S R U W D Q J D H O R U H M M W M E L O W G H J X Y H Q J Ì Q F S K Q G G L Q R F V R P E U H U H G H Y H Q R D   
 D I R W W M E L O W O 1 0 % din venituri. Durata acordului G H F R Q F H M X Q H H M M G H G H D Q L S k Q v Q .   
 8 O M I R U L Q M U L n vigoare a prevederilor art. 103 alin. 2 din Legea nr. 123/2012, v Q F S K Q G F X   
 noiembrie 2020 U H G H Y H Q D D I R W W M E L O W O O , 4 % , din serviciile de transport intern G interna ional   
 gaze naturale realizate de societate.

3.9 Active financiare

6 R F L H V M M D v L F O M I I F D F W Y H O H I L Q D Q F D U H V Q X U P V R D U H O H F D M I R U L P V X U D M O D Y D O R D U H M X W S U Q   
 S U R I L W D X S I L H G H U H P V X U D M O D F R W A D P R U M J D A G L P V X U D M O D Y D O R D U H M X W S U Q D O M H O P H Q M D O H   
 U H X O M X O L J O B E D O & O M I I F D U H V H I D F H V Q I X Q F R I H G H V F R S X O Q F D U H D X I R W D F K I J I R R O D M D F W Y H O H   
 I L Q D Q F D U H & R Q G X F H U H D W M E L O H M F O M I I F D U H D F H W R U L P R E L O J U L O P R P H Q M X O U F X Q R D M U L L I Q R D O H

(a) Ì P S U X P X M X U L U L F U H D Q R H   
 Ì P S U X P X M X U L U L F U H D Q R H O H V X Q M D F W Y H I L Q D Q F D U H G H G H U Y D M F X S O R L I I H V D X G H M L P L Q D E L O H   
 U L F D U H Q X V X Q M F R W A M S H R S L D R D F W Y ( O H V X Q M L Q F O X V H V Q D F W Y H O H I F L F X O D Q M F X H J F H S R D   
 F H O R U F D U H D X R S H U R D G G H P D M X U D M M P D L P D U H G H O X Q L G H O V I K U U V X O S H U R D G L G H   
 U D S R U M U H \$ F H M M D V X Q M F O M I I F D M F D F W Y H I L P R E L O J D M Ì P S U X P X M X U L U L F U H D Q R H O H 6 R F L H V R L   
 F X S U I Q G A F U H D Q R H F R P H U F D O H U L D O M F U H D Q R H U L Q X P H U D U L H F K L Y D O Q M Q X P H U D V Q V X X D R D   
 S R J I R H I L Q D Q F D U H 1 R M O H U L

Lege D L Q M D W V Q Y J R D U H G L Q R F V R P E U H P H Q R R G H J F V Q F D J X O Q F H W U L   
 F R Q M D F V X O L G H F R Q F H M X Q H G L Q R U F H P R M Y V D X O D W M P L Q D U H D F R Q M D F V X O L L Q Y H M R D   
 H H F V X D V G H F W H R S H U D M R U K O L V M P X O L Q D R R Q D O G H W D Q S R U W H W M D Q M H U F W H S I d p r i e t a r u l   
 V L M P X O L Q D R R Q D O G H W D Q S R U W V D X F W H X Q D O V F R Q F H G H Q W V Q V F K I P E X O S O R L X Q H   
 F R P S H Q M R L H J D O H F X Y D O R D U H U H J O P H Q M W U P D V G H P R U M J D W W M E L O W G H F W H \$ 1 5 (   
 6 R F L H V M M D D U H F X Q R V F X W S H Q M X L Q Y H M R L O H H H F V X D M S k Q O G D M E L O Q R I u i o F U H D Q   
 D F V X D Q J D W D I H U H Q W Y D O R U L U H J O P H Q M M U P D V H G H P R U M J D M O V I K U G V X O D F R U G X O L G H   
 F R Q F H M X Q H F D R F R Q M D S U H M O I H G u n D F W Y G F R L S R U D O O R Y D O R D U H G L P L Q X D W F X V X P D   
 F U H D Q H L D F V X D Q J D M 5 D M G H D F V X D Q J D U H I R O R L W S H Q M X D F D O X O D Y D O R D U H S U H J H Q W D F U H D Q H L   
 H M M F H D D R E Q W D L X Q L O R U J X Y H U C P H Q M O H S H W M P H Q O X Q J F X F X S R Q J H U R S H R S H U R D G   
 D S U R S I D W G H G X U D M U P D V D D F R U G X O L G H F R Q F H M X Q H ( Y D O X D U H D I L Q I D O D F R P S H Q M D I L V H   
 I D F H O D Y D O R D U H M X W F D U H U H O F W U F X O G H F U H G L W F H V H D S O F O D Y D O R D U H U H J O P H Q M W   
 U P D V G H P R U M J D W O V I U G V X O F R Q M D F V X O L ( Y D O X D U H X O M I R D U V H I D F H O D F R W X O   
 D P R U M J D W I R O R L Q G P H M R G D G R E K Q J I L H F W Y H 5 D M G R E K Q J I L H F W Y H X M O J D W H M M E D J D W S H   
 G D M I L W R U F H G L Q X V H P R G I I F V Q I X Q F I H G H U D M G R E K Q J I L S H S I D

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

ÎQ DQXO D LQMDWQ YLJREDU2 UGLOXO\$15( QU FDUH SUHYGH DIXWUHD YDORUL UHJOP HQMM D DFVYHBU FX UDM IQD IHL 6RFLHMDM vQUJLVMHDJ YDORUHD DFVXDQJ DW D fluxurilor de V H J R U H U H F R Q M D F V X D O H U F D O X O M M F D X U P D U H D D I X W U L Y D o r i i a c t i v e l o r U H J O P H Q M M F X L Q D I D G L U F X Q R G M X Q F k G M J V D X S I H G H U H G L Q P R G L I F D U H V Q F R Q M O G H S U R I L W sau pierdere.

- (b) Active financiare P \XUDM O YDORUHD MXW SUQ FRQXOGH SURILWDX SIHGHU VDX P \XUDM O YDORUHD MXW SUQ DOMHOP HQM ale rezultatului global , ) 56 LQMRGXFR R QRX DERUGDUH SULYQG FOMIFDUHD DFVYHBU I L Q D Q F D U H U L F X S U Q Q H V H L F D M J R U L S U Q L S D O I G H D F V Y H I L Q D Q F D U H P \ X U D M O F R W D P R U M J D W O Y D O R U H M X W S U Q D O M e l e m e n t e a l e r e z u l t a t u l u i g l o b a l , l a v a l o a U H M X W S U Q F R Q X O G H S U R I L W V D X S I H G H U H & O M I F D U H D S H , ) 56 H M M G H M L P L Q D W G H F D U F M U L M F O H I O X J U L O R U G H Q X P H D U U L G H P R G H O G H E X V L Q H W V Q F D G U X C F U X I D H M M G H R Q X V X Q D F M Y \$ F H D W D E R U G D U H X Q L M U E D J D V S H S U Q L S I L H O P L Q F D M J R U L O I G H F O M I F D U H D D F V Y H B U I L Q D Q F D U H G L Q , \$ 6 G H L Q X M S k Q O V F D G H Q F U H G L M G L D Y D Q X U L G L D F V Y H I L Q D Q F D U H G L S R Q L E L O H V Q Y H G H U D Y k Q J U L 1 R X O P R G H O Y D G H M L P L Q D G H D M P H Q H D H J L M M Q F D X Q L V L Q J X U P R G H O G H G S U F L H U H D S O F D E L O M X M U R U instrumentelor financiare.

/ D U F X Q R D G M U H D I Q L I D O R H Q M M M S R D M I D F H R D O H U H U H Y R F E L O S H Q M K D S U H J H Q M O D O M H O P H Q M D O H U J X O M X O L J O R E D O P R G L I L F U O H X O M U R D U H V Q Y D O R U D M X W D X Q H L I Q Y H M L L V Q M un instrument de capitaluri proprii care n X H M M Q L F L G H L Q X W Q Y H G H U H D W D Q J D F I R Q D U L G L Q L F Q X H M M R F R Q M D S U H M D L H F R Q M Q H Q W U F X Q R V F X W G H X Q G R E K Q G L V R U V Q M o c o m b i n a r e d e L Q M S U Q Q H L O F D U H V H D S O F D , ) 56 ÎQ D F H M V F J Y D U F X Q R D G M V Q S U R I L W D X S I H G H U H G L Y L G H G H O H G L Q L Q Y H M L D U H S H F M Y

- (c) Deprecierea activelor financiare

/ D I I F D U H G D W G H U D S R U M U H 6 R F L H M D M D H Y O X H J G D F H J L W S U R E H R E L F M Y H F R Q J R U P F U R U D un activ financiar sau un grup de active financiare a suferit o depreciere. Un activ financiar sau un grup de DFVYH I L Q D Q F D U H H M M G S U F L D V G L V X Q W X S R U M M S I H G H U L G L Q G S U F L H U H Q X P D L G D F H J L W G R Y H J L R E L F M Y H D O H G S U F L H U L F D U H X O M W D O X O X I D V D X P D L P X O R U H Y H Q L P H Q M F D U H D X D S U K W G X S U F X Q R D M U H D I Q L R D O D D F W Y X O L X Q A H Y H Q L P H Q M F D U H ocaziune D] S I H G H U L U L G D F D F H O Y H Q L P H Q M V D X H Y H Q L P H Q M F D U H R F D J I R Q H J S I H G H U L D U H (au) un impact asupra fluxurilor de trezorerie viitoare estimate ale activului financiar sau ale J U K S X O L G H D F V Y H I L Q D Q F D U H F D U H S R D M I L H M P D W Q P R G F U H G L E O

Crite U L O H S H F D U H 6 R F L H M D M O H I R O V H M S H Q M K D G H M L P L Q D F H J L W G R Y H J L R E L F M Y H D O H X Q L pierderi din depreciere includ:

- G L I F X O M M I L Q D Q F D U V P Q I I F D M Y D H P L M Q M X O L V D X G H E L V R U X O L
- R V Q F O D U H D F R Q M D F V X O L F X P D U I L G H S O M D V D X V Q M U J I H L O S O M D G R E K Q J I L V D X D creditului;
- V R F L H M D M G L Q P R M Y H H F R Q R P L F H V D X M U L G L F H O U D M G H G L I F X O M M I L Q D Q F D U D G H E L V R U X O L D F R U G G H E L V R U X O L R F R Q F M X Q H S H F D U H F U H G L V R U X O Q X D U I L D Y X V o altfel V Q Y H G H U H
- H M M S U R E D E L O F D G H E L V R U X O V L Q M H V Q I D O P H Q M V D X D O V I R U P G H U R U J D Q J D U H I L Q D Q F D U
-

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

- GLVSDURD SILHFLDFMYSHQMX DFHDFM Y ILQDQFLDUGLQ FDXJ D GLIFXQVRORUI ILQDQFLDUH sau
- GDM REVHUYDELOI LQGLF IDSVXOF H J LWV R GLP LOXDUH P VXUDELO D IOXJ XULORUde trezorerie viitoare estimate dintr-un portofoliu de active financiare de la UFXQRDMUHD LQIRDO D DFORU DFMYH FKLDU GDF GLP LOXDUH QX SRDM IL vQF LGHQMIFDW SHQMX Ditivele financiare individuale din portofoliu, inclusiv:
- VKLP E ULQH DYRUDELOI VVXDRD SORORUGHELVRLORUGLQ SRUVRORX UL
- FRQGLRL HFRQP LFH Q QLYHOQDRRQDOVDX ORFDO FRUHDMM FX QHSDMD UHFLVARDUH Q activele din portofoliu.

Societatea HYDXXHJ vQ SUP XQJ KGG GDF H J LWV SUREH RELHFM YHDQIG-SU-FLHUL

(i) \$ FMYH VQLHJ LVMDMM Q FRWDP RUWJ DW

7 HWUJHD G-SU-FLHUL FUHQROUFRP HJLDQIHMMGHMFLV mai sus.

3HQMX vP SUXP XVUL UL FUHQRH YDQDUH SILHGHULHMMP VXUDW FDGLIHQRD dintre valoarea FRQVDELO D DFMYXOL UL YDQDUH DFVDDJ DW D IOXJ XULORU GH WHJ RUHJH YLVARDUH HMMP DM H J FOXJ KGG YLVARDUH SILHGHULGHFUHGLVFDUHQX DX IRWFRQMDM MM DFVDDJ DM QDUVQLRDO a activului; rata de actualizare pentru evaluarea RUJ UH SILHGHUL GLQ G-SU-FLHULHM UDM DFVDDO D GREKQJ LLH FMYHGHMMP LQDW vQ FRQIRUP LVMDMM FX FRQMDFXOI Q SUDFV VRFHMMMD SRDMMP VXUD G-SU-FLHULH SHEDJ DYDORULXVMIXQLLQMMKP HQVXMDJ KGG XQ SUHREVHUYDELO SHSIDR

' DF vQMB SHURDG XOMURDU YDQDUH SILHGHUL GLQ G-SU-FLHULH VFDGH UL V F GHU D SRDMIL FRUHDMM RELHFM Y FX XQ HYHQLP HQVFDUHUH QF GXS FH G-SU-FLHULH D IRWUHFQRVFXW FXP DUJLR vP EXQ WRUH vQ SXQFMMXOGH FUHGLVD GHELVRLKXOL UHXDUH SILHGHUL GLQ depreciera UHFQRVFXW DQMLIRUHM UHFQRVFXW FD SURILVWDX SILHGHUL

(ii) \$ FMYHP VXUDMM Q FRW

3DUJFSD ID GHRQXW Q ( XURMDQDJ 65/ HMM UHFQRVFXW Q YDQDUH VD MXW GH Q GDM VMDQ DFRRQ UL ILQG HYDXXW GXS UHFQRDGMUHD LQIRDO Q FRWVQ FRQIRUP LVMDMM FX art.4.1.2 din IFRS9 respectiv art.10.a AS 27-Situatii financiare individuale:

' \$ VXQFL FDQG R HQMMDM VQRFP HGM VVXDRL ILQDQFLDUH LQGLYLGXDI LQYHMRLDI vQ ILQDI D VRFHLL vQ SDJFSDRH G HQMVR D VRFDM VHEXILH contabilizate la cost in conformitate cu ,) 56 VDX XMDJ KGGP HMGDSXQHLL vQ HFKLYDOR '

IQ DQXO 6RFLHMMMD D HYDXXW SDJFSD ID GH LQXW vQ ( XURMDQDJ 65/ SHQMX identificarea posibilelor depreciere de valoare. Nu au fost constatate depreciere.

3.10 Stocuri

6VRFXULDI VXQVQUHJLVMDMM Q FHP DLP LF YDQDUH GLQMHFRWVIL YDQDUH UHQJ DELO GHV

&RP SRQHMMDI UFXSHLDM GLQ GHJ P HP EU UL UHSHFM Y UHSDUD IL GH FRQGXFM FRQWKLMM GH F WH 6RFLHMM VXQVQUHJLVMDMM FDGL VRFXULOR YDQDUHGHMMP LQDW GHF WHRFRP LVHVMKQLF 9DQDUH GHMMP LQDW DVMHQX GHS GHMM YDQDUH UHQJ DELO GHV



1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H ) S U L P D M V Q Q H L G D F Q X V H V S H F U L F F R Q W D U L X Q

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

&RWAOHMM GHMUP LQDASH EDJ DP HVRGHL SUP XOLQMDW SUP XOLHULW\$ FRQ XQG Heste necesar, sunt  
VQUHLVMDM DIXWUL SHQMK WRFXULQ XJ DM P RUDO UL FX P LIFDUH QW 6 WRFXULQ XJ DM P RUDO  
LGHQMILFDM LQGLYLGXDOXQVNDXWAM Q YDQDUHLQMUJDO VDX HOP LQDMGLQ ELQGR 3 HQMK WRFXULQIFX  
P LIFDUH QW HMM HIFXDW R HMMP DUH D YFKLP IL SHILFDUH FDMURUH SUCFLSDO SH EDJ D UMRHL  
stocurilor.

&DQXOXO DIXWUL JHGHDD SHQMK GHSUFLHJD WRFXULRU VH IDFH QXDU VQ IXQFRH GH YFKLP HD  
DUAFRQBUH LVMQMVQ WRF DQDFKQXUP VRDUHDSURFQM GH DIXWULHVQIXQFGHG vechime: 0 - 12  
luni 0%; 1 - 2 ani 10%; 2 - 3 ani 30% - 40%; peste 3 ani 75% - 80%.

Costul JDJ HBU QDMUDH XMDJ DM VQ DFVMDMD GH HFKLQDUH D VMMP QX QD LRQDOGH WQVSRUWHMM  
determinat pe baza metodei costului mediu ponderat.

Stocul minim de JDJ H QDMUDH SH FDUH VRFHMMD DUH REQD ID V VQGHILQ VQ GHSRJ LMDH GH  
VQD DJD LQDUH VQ FQDM GH WAXDU DOOFHQ HL GH RSHLDUH D VMMP XOXL QD LRQDOGH WQVSRUWHMM H  
QDMUDH VMDLQGM SUQGFUJ IHD3UHGLQMOX\$ XVRUW IL1 D LRQDGH5 HJOP HQMUHVQ' RP HQXO  
( QHJLHL 3UQ' HJ ID3UHGLQMOX\$ 15 ( QU V DLP SXV VRFHMW ILREQD IDGH D  
GH LQH Q RFMP EUH XQ QLYHOP LQP DQWFXQLGH JDJ H QDMUDH GH 660.724,517 MWh, iar  
SUQ' HJ ID3UHGLQMOX\$ 15 ( QU V DLP SXV VRFHMW ILREQD IDGH DGH LQHSKQ  
la 31 octombrie 2021 un nivel al stocului de gaze naturale de 597.115,143 MWh.

3.11 &UHQRH FRP HULDDH

&UHQRH FRP HULDDH VQVXP HBDMDM GH FQHQRL SHQMK VHMFLQSHMMVQ FQKORSHLDRXQLRU  
GH DDFHL ' DF SHURDGDH FRQFVUHMM GH XQDQ VDX P DLSXRQ VDX VQFLQQRUP DOGHIF SRDMUH  
D DFVMDRL HBI VQVFDMLFDM FD DFVH FLFXQMM ' DF QX HBI VQVSHJ HQMM FD DFVH  
imobilizate.

&UHQRH FRP HULDDH VQVUFQRFVIM LQRDO Q YDQDUH MW IDU XOMURU HYQDM Q FRWKO  
DP RUJ DVSHEDJ DP HVRGLGREKQ ILHIFVH P DLSXRQ DIXWULQ pentru depreciere.  
3 RQDFGH DIXWULHDFUHQ HBUFRQRUP ,) 56 HMMSUJ HQMM la nota 12.

3.12 7DJ DSHYDQDUH DG XJDW

7DJ DSHYDQDUH DG XJDW WHEXHSOVM DIXWULVROU ILVDDHSHEDJ DGFQXOXL79\$ QXDU SkQ Q  
GDVGH DOQLXUP VRDUH LQGLHJQVGH QLYHXQGHUFXSHLDUHDFUHQHUGHQDFQRL \$ XVRUWRQ  
ILVDDHSHLP LVGFRQMUH79\$ SHREDJ QHW ' DF 79\$ GHGXVMELOHMM DP DUHGFKW79\$ FRQFVW  
GLHJHQDMMUDP EXUDELO QFHJHD6RFLHWR 5HSHFVXQ79\$ SRDMLUDP EXUDVGS HIFXDUH  
XQXLRQVRCILVDOVX FKLDUQ DEVHQDFHMXLD GDF VQVQMKQMDQXP LMFRRQL 79\$ DIHJQV  
YKQ UDUULDFKJ LRLQDFUHQX DX IRWGHFRQMM QVkuLVXOSHURDGLGH UDSRUHMMUFXQRVFXW  
VQVMXDRD SRJ LRLILQDFDUH Q YDQDUHQW UL SUJ HQMM VSHUDVFDXQ DFV VDX REQDRHFXUHQW

IQDJ XUQVQ FDUHX IRWFUDDM DIXWULSHQMK GHSUFLHJD FUDQHQU pierderea din depreciere este  
VQUHLVMDW SHQMK YDQDUH EUKW DG ELVUXOXL LQFOXLY79\$ 79\$ DIHJQVWHEXHSOVM W6VMDL  
poate fi recuperat, VQFSKQGFQ GMDVHQMLV DX GXS FJ DVQFKHHL SUQFDUH Va decis intrarea  
VQIDQ HQVFRQRUP QULVQ LHL SLYLQGLQVROHQ D

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 ( H J S U L P D M V Q O H L G D F Q X V H V S H F L I L F F R Q W D U L X O )

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

3.13 1 XP HUDU ÚL HFKLYD O H Q M G H Q X P HUDU

1 XP HUDU ÚL HFKLYD O H Q M G H Q X P HUDU F X S U L Q G Q X P HUDU K O Q F D V G L V S R Q L E L O X O G L Q F R Q W X U O H F X U H Q M O E Q F L D O M L Q Y H W R L S H V M P H Q V F X U V X O F K L G L V M M U L G L F D W Ú L F X V M P H Q H G H P D X U L V M M L Q L R D O H G H S k Q O W H L O X L Ú L G H F R S H U V G H F R Q W O E Q F L Ì Q V L X D R D S R J L R H L I L Q D Q F D U H I D F L O W R O H G H G H F R S H U V G H F R Q W X Q W H Y L G H Q R D M O V P S U X P X V X U L V Q F D G U X O G D M U L L O R U F X U H Q M

3.14 Capitaluri proprii

Capital social

\$ F R X Q L O H R U G L O D U H V X Q W F O M I L F D M G U S W F D S L V O X U L S U R S U L

Costurile suplimentare F D U H S R V I L D M E X L M G L U F W H P L V X Q L L G H Q R L D F R X Q L V D X R S R X Q L V X Q W H Y L G H Q R D M V Q F D S L V O X U O H S U R S U L F D G H G X F H L Q H V G H I P S R J L V G L Q V Q F D V U L

Dividende

' L Y L G H G H O H V X Q W H F X Q R V F X M F D R E O J D R L Ú L V X Q W G H X V H G L Q F D S L V O X U O H S U R S U L O V k U Ú L V X O p e r i o a d e i d e r a p o r t a r e G R D U G D F D X I R W G H F O D M V Q D L Q M G H V D X O V k U Ú L V X O S H U R D G H L G H U D S R U M U H D i v i d e n d e l e V X Q W H F X Q R V F X M D M Q F L F k G G D X I R W S U R S X V H V Q D L Q M D V k U Ú L V X O L S H U R D G H L G H U D S R U M U H V D X F k G G D X I R W S U R S X V H V D X G H F O D M G X S V k U Ú L V M p e r i o a d e i d e r a p o r t a r e G D U V Q D L Q M G H G E M O F D U H V L X D R L O H f i n a n c i a r e a u f o s t a v i z a t e s p r e a f i e m i s e .

Societatea nu a distribuit S D U R D O G L Y L G H G H V Q F X U X O D O X O L I L Q D Q F D U

3.15 Ì P S U X P X V X U L

Ì P S U X P X V X U O H V X Q W H F X Q R V F X M L Q L R D O O Y D O R D U H M W Q H V G H F R V X U O H G H W D Q D F R R Q D U H V Q U H L V M M 8 O M U R U V P S U X P X V X U O H V X Q W H Y L G H Q R D M O F R W D P R U M J D W R U I F H G I H J Q R G L Q M H V X P H O H V Q F D M M Q H V G H F R V X U O H G H W D Q D F R R Q D U H Ú L Y D O R D U H U V E P S U U L L H M M U H F X Q R V F X W V Q S U R I L V W D X p i e r d e r e p e d u r a t D V P S U X P X V X U O R U S H E D J D P H M G H L G R E K Q J I L H F W M H

Ì P S U X P X V X U O H V X Q W F O M I L F D M F D G D M U L F X U H Q M F X H J F H S R D V L X D R L V Q F D U H 6 R F L H M M D D U H X Q G U S W Q F R Q G L R R Q D W G H D D P K Q D D F K L V U H D G D M U L S H Q M X P L Q L P X P O X L G H O V k U Ú L V X O S H U R D G H L G H r a p o r t a r e .

3.16 , P S R J L V A S H S U R I L V F X U H Q W Ú L D P k Q D W

& K H O M L D O F X I P S R J L V X O D I H U H Q W S H U R D G H L Q F O X G H I P S R J L V X O F X U H Q W Ú L I P S R J L V X O D P K Q D W Ú L H M M U H F X Q R V F X W V Q S U R I L V W D X S I L H G H U H F X H J F H S R D F J X O X L V Q F D U H H M M U H F X Q R V F X W Q D O M H O P H Q M D O H r e z u l t a t u l u i g O R E D O V D X G L U F W Q F D S L V O X U O H S U R S U L S H Q M X F V H U H J O W D Q J D F R L F D U H V X Q W O U K G G X O R U U H F X Q R V F X M V Q D F H D Ú L S H U R D G V D X V Q D O V S H U R D G V Q D O M H O P H Q M D O H U H X O W X O L J O R E D O V D X G L U F W Q F D S L V O X U O H S U R S U L

Cheltuiala cu impozitu O S H S U R I L V F X U H Q W H F D O X O D J S H E D J D U H O P H Q M U O R U I L V F D O H V Q Y L J R D U H O V k U Ú L V X O S H U R D G H L G H U D S R U M U H S o c i e t a t e a H Y D O X H J S H U R G F V L X D R L O H V Q F D U H U H O P H Q M U O H I L V F D O H D S O F D E L O H V X Q W Q M L S U H M E L O H Ú L F R Q W X L H S U R Y J L R D O H a j u s t a r i d e d e p r e c i e r e , d a c a e s t e c a z u l , p e n t r u v a l o r i l e c u i m p a c t c o n t a b i l / f i s c a l .

, P S R J L V X O S H S U R I L V D P K Q D W H M M U H F X Q R V F X W S H E D J D P H M G H L R E O J D R H L E O Q R H U H S H Q M X G L I H J Q R H O V M P S R L D U H L Q M U Y H Q M V Q M H E D J H O H I L V F D O H D O H D F W Y H O R U Ú L G D M U L L O R U Ú L Y D O R L O H F R Q M E L O H D O H D F H W R U D G L Q V L X D R L O H I L Q D Q F D U H 7 R M Ú L I P S R J L V X O S H S U R I L V D P K Q D W F D U H J X O V V Q X U P D U H F X Q R D M U L L I L Q L R D O H

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3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

a unui activ sau pasiv dintr- R W D Q J D F R H D O D G F K V R F R P E L Q D U H G H V Q M H S U C G H L L U L F D U H Q P R P H Q M X O W D Q J D F R H L Q X D I H F M D J S U R I L V X O F R Q M D E L O L Q L F L F H Q L P S R J D E L O Q X H M M U F X Q R V F X W , P S R J L V X O S H S U R I L W D P K Q D W H M M G H M L P L Q D A S H E D J D U D M D R U G H I P S R J L V X O H U L U H Q P H Q M V U C R U Q U D Q H L Q M D M V Q Y L J R D U H S k Q Q W I K U L V X O S H U R D G H L G H U D S R U M U H U L F D U H X U P H Q J V I L H D S Q F D M V Q S H U R D G D V Q F D U H I P S R J L V X O D P K Q D W G H U F X S H U D W Y D I L Y D Q R U I L F D W D X I P S R J L V X O D P K Q D W G H S O W Y D I L D F K L W D W , P S R J L V X O D P K Q D W G H U F X S H U D W H M M U F X Q R V F X W Q X P D L V Q P V X U D V Q F D U H M M S U R E D E L O V V H R E R Q V Q Y L V R U X Q S U R I L W P S R J D E L O Q Q F D U H V I L H G G X V H G L I H U Q R Q H M P S R L D U H

3.14 ' D M R U L L F R P H U F L D Q H U L D O M G D M R U L L

) X U Q J R U L U L D O M G D M R U L L V X Q W U F X Q R V F X M I L Q R D O D Y D Q R U D H M X W U L H Y D O D M X O M U R U O F R W D P R U M J D W S H E D J D P H M G H L G R E K Q I L H H F M Y H & R Q M X U Q H G H G D M R U L L F R P H U F L D Q H G L D O M G D M R U L L V H V Q F K I G F D X U P D U H D S O R L G D M R U L L Q U D F R P S H Q V U L F X F U D Q R H U F L S U R F H V D X Q S U H V U L U H D Q U S U Q F R Q M X O G H S U R I L V Q L pierdere.

3.15 9 H Q L V X U L V Q U H J L W D M V Q D Y D Q V

9 H Q L V X U Q H V Q D Y D Q V V X Q M Q U H J L W D M S H Q M X W J H Q H G H U D F R U G D U H D S Q F D M F Q H Q R U R la racordarea D F H M R L D O U H R D X D G H W D Q S R U W D J Q X O X L S H Q M X R E I L F M Y H Q S U P L M F X W X Q J U D M X L V G L S H Q M X I R Q G X U L Q H L D P E X U D E L Q H V Q F D M D M

) R Q G X U Q H Q H L D P E X U D E L Q H V Q F D M D M V X Q M D M P L O M M V X E Y H Q R L Q R U J X Y H L Q D P H Q M Q H

6 X E Y H Q R L Q H J X Y H L Q D P H Q M Q H V X Q M U F X Q R V F X M Q Y D Q R U D H G H S L D R D M X Q L F K Q G H J L W R D M J X L U D H U H R Q D E L O F D F H M M D Y R U I L S U P L M U L F Y R U I L V G G H S Q Q L M F R Q G L R L Q H D I H U H Q M

3 H Q M X W J H Q H G H U D F R U G D U H D S Q F D M F Q H Q R U R U D F R U G D U H D F H M R L D O U H R D X D G H W D Q S R U W D J Q X O X , pentru obiectivele primite cu titlu gratuit, pentru fonduri nerambursabile Societatea a ales sa V Q U H J L W M H J H Y D Q R U D H V R M D O D D F M Y X O X L U L X Q Y H Q L V Q D Y D Q V

/ H J H D L Q M D W V Q Y L J R D U H G L Q R F V R P E U H P H Q R R Q H J F V Q F Q J X O Q F H W U L L F R Q ractului G H F R Q F H M X Q H G L Q R U F H P R M Y V D X Q W M L P L Q D U D F R Q M D F X O L L Q Y H M A R D H I F V X D W G H F W H R S H U D M R U K O V L M P X O L Q D R R Q D O G H W D Q S R U W H W D Q M H U F W H S U R S U H M U X O L M M P X O L Q D R R Q D O G H W D Q S R U W D X F W H X Q D O V F R Q F H G H Q M Q V F K L P E X O S O R L X Q L F R P S H Q M R L H J D Q H F X Y D Q R U D H U H Q P H Q M W U P D V Q H D P R U M J D W W A E L O W G H F W H \$ 1 5 ( 6 R F L H W M D D U F X Q R V F X V S H Q M X L Q Y H M A R L Q H I H F V X D M S k Q Q G D M D E L O Q R X O L R F U H Q D F V X D Q J D W D I H U H Q W Y D Q R U L U H Q P H Q M M U P D M H G H D P R U M J D M Q W I K U G V M D F R U G X O L G H F R Q F H M X Q H F D R F R Q M D S U H W D I H G u n D F M Y Q F R L S R U D O D R Y D Q R U H G L P L Q X D W F X V X P D F U H Q H L D F M X D Q J D M

3.16 % H Q H I L F L L Q H D Q J D M D R L Q R U

Q F U X U Q O G R U P D O D O D F M Y L V R L 6 R F L H W M D I D F H S O R L F W H 6 W A X O U R P K Q V Q Q X P H Q H D Q J D M D R L Q R U V L pentr X I R Q G X U Q H G H V Q W M M S H Q M L U L U R P D M 7 R R L D Q J D M D R L 6 R F L H V R L V X Q M P H P E U L D L S O Q X O L G H S H Q M L D O M M X O L U R P K Q F D U H H M M X Q S O Q I L Q G H F R Q M E X R L \$ F H M M F R W X U L V X Q W U F X Q R V F X M V Q F R Q M X O G H S U R I L W L S I L H G H U H R G D W F X U F X Q R D M U J D F K H O X L H D or salariale.

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### 3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

Beneficii acordate la pensionare

& R Q I R P F R Q M D F V X O L F R O F W Y G H P X Q F 6 R F L H V M M D W H E X L H V S O M D F D Q J D M R O U O P R P H Q X O S H Q M R Q U L L R V X P F R P S H Q M D M U H H J D O F X X Q D Q X P L V Q X P U G H V D O U L L E U K M V Q I X Q F R I H G H S H U R D G D O X F U D W V Q L Q G X W M D G H J D J F R Q G R L O H G H O X F U K H M Societ D M M D V Q U H J L V M D V X Q S U R Y I J I R Q S H Q M K D M F H O G H S O R L Y H J L 1 R M D 2 1). Obliga Ra recunoscut m bilan Re prezint valoarea prezent a obliga Re la data bilan Blui. Obliga Ra este calculat anual de c tre speciali ti independen Rutiliz Ind Metoda

) D F V R U X O L G H & U H G V B U R L H F V D W 9 D O R D U H S U H J H Q W H M M G H M L P L Q D W S U L Q D F V X D J D U H D I O X J U L O R U G H Q X P H U D U Y L V R D U H F X U D M G R E K Q J U L R E Q W D R X Q L O R U J X Y H L Q D P H Q M D H S H W L P H Q O X Q J

& R W X O H U J L F X O L F X U H Q W H M M U F X Q R V F X W Q F R Q M X O G H S U R I L W L S I H G H U H V Q F K H O X L D O F X D Q J D M R L & K H O X L D O F X G R E K Q G D H M M L Q F O V V Q F R Q M X O G H S U R I L W L S I H G H U H V Q F K H O X L H Q I L Q D Q F D U H

& k u W X U O H V D X S I H G H U H D F V X D U D O H G D M R D M P R G I L F U O R U V Q L S R M J H O D F V X D U D O H V X Q M U F X Q R V F X M V Q V M X D R D U H J X O M X O L J O R E D O Q p e r i o a d a p e n t r u c a r e e s t e e f e c t u a t c a l c u l u l a c t u a r i a l .

\$ V J X U U L V R F D O H

6 R F L H V M M D V Q U H J L V M D J F K H O X L H O O U D M G H D Q J D M R L V L F D X U P D U H D D F R U G U L X Q R U E H Q H I L L O U D M G H D M J X U U L V R F D O H \$ F H M M V X P H F X S U C G V Q S U G F L S D O F R W X U O H I P S O F L M D O H D Q J D M U L G H P X Q F L R L U L F D X U P D U H V X Q M Q F O X V H V Q F K H O X L H O H V D O U D O H

3 D U M F L S D U H D O S U R I L W L S U P H

6 R F L H V M M D U F X Q R D M M R R E Q W D R H U L R F K H O X L D O S H Q M K S U P H U L S D U M F L S D U H O S U R I L W S H E D J D X Q L I R U P X O H F D U H R Q H F R Q M G H S U R I L V X O D M E X L E O D F R R Q D U O R U 6 R F L H V R L G X S D O X P L M D M X W W U L 6 R F L H V M M D U F X Q R D M M R R E Q W D R H D F R O R X Q G H H M M R E Q W D V S U L Q F R Q M D F W D X X Q G H J L W R S U D F M F W H F X W F D U H D F U H D V R R E Q W D R H I P S O F L W

#### 3.17 Provizioane pentru ULVFXUL ul FKHOXLHO

3 U R Y I J I R D Q H O H S H Q M K U L V F X U L U L F K H O X L H O V X Q M U F X Q R V F X M V Q P R P H Q M X O V F D U H 6 R F L H V M M D D U H R R E Q W D R H O U D O V D X I P S O F L W F D X U P D U H D X Q R U H Y H Q L P H Q M G L Q W H F X W F k Q G S H Q M K G H F R Q M U H D R E Q W D R L H M M Q F H M D U R I H U L H G H U H X U H F D U H V Q F R L S R U H J E H Q H I L L H F R O R P I F H U L S H Q M K F D U H S R D M I L I F X W R H M P D U H F U G L E L O V Q F H D F H S U L Y H M Y D O R D U H R E Q W D R L \$ F R O R X Q G H J L W R V H U H G H R E Q W D R L V P L O U H S U R E D E L O M M D F D R I H U L H G H U H X U H V I L H Q F H M D U S H Q M K G H F R Q M U H H M M W O E L O W V Q X U P D H Y O X U L F O M L G H R E Q W D R L F D V Q M H J 3 U R Y I J I R Q X H M M U F X Q R V F X W F K I D U G D F S U R E D E L O M M D X Q L L I H U L L G H U H X U H O U D M G H R U I F H O P H Q M Q F O X V V Q R U I F H O V G H R E Q W D R L H M M U H G X V \$ F R O R X Q G H

6 R F L H V M M D D M D S W r e a l u a r e a l a v e n i t u r i a u n u i p r o v i z i o n , d e e x e m p l u p r i n t r - X Q F R Q M D F V G H D M J X U U L U D P E X U D U H D H M M U F X Q R V F X W F D D F W Y V H S D U W G D U Q X P D L D M X Q L F k Q G U D n b u r s a r e a e s t e t e o r e t i c V J X U

3 U R Y I J I R D Q H O H V X Q M H Y O X D M O D Y D O R D U H D F V X D J D W D F K H O X L H O O R U H M P D M F D I L L Q G Q F H M D U H S H Q M K G H F R Q M U H D R E Q W D R L X M O J k Q G R U D W S U H I P S R J L M O U H F D U H V U H O F M H Y O X U O H G H S L D R F X U H Q M D O H Y D O R U L W P S R L D O H D E D Q O R U U L D U L V F X U O R U V S H F L I F H R E Q W D R L O D M R U D U H D S U R Y I J I R Q X O L G E M R U D W W H F H U L W P S X O L H M M U F X Q R V F X W F D U L F K H O X L D O F X G R E K Q G D

#### 3.18 Re FXQRDúMUHD YHQLVXULORU

9 H Q L V X U O H F X S U C G Y D O R D U H M X W D V X P H O R U V Q F D M M V D X G H V Q F D M A G L Q Y k Q J D U H D G H V H U M F L U L V D X E X Q X U L U L V Q F X U X O D F W M V W R L Q R U P D O H D 6 R F L H V R L 9 H Q L V X U O H V X Q M Q U H J L V M D M Q H V G H M J D S H Y D O R D U H D G X J D W U H X U K U L U E D E X U L U L U H G X F H L G H S U R

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 ( H J S U L P D M V Q Q L G D F Q X V H V S H F U L F F R Q W D U L X Q )

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

6 R F L H V M M D U F X Q R D M M Y H Q L V X U L Q H V Q P R P H Q M X O V Q F D U H Y D Q R D U H D F H W R U D S R D M I L H M P D W F X F H U M X G L Q H F k Q G H M M S U R E D E L O F D H Q M M M M D V V Q F D M H H E H Q H L F L F R Q R P L F H Y L L V R D U H U L F K Q G V H V Q G F S Q Q H V F D Q X P L M F U L M U L S H Q M K I L H F D U H G L Q D F M M V L V R Q H 6 R F L H V R L D U D F X P V H D U D W V Q F H Q H F H X I U P H Q J 9 D Q R D U H Y H Q L V X U L Q R U Q X V H F R Q M G H U H M P D E L O V Q P R G F U H G E L O S k Q F k Q G Q X V H V R Q R R Q H Q J V R D M F R Q M Q J H Q R H Q H D I H U H Q M Y k Q J U L 6 R F L H V M M D V U L E D J H Q J H M P U Q H S H U H X O D M M L V R U L F H R Q k Q G V H D P D G H V M S X Q F Q H Q M X O L M S X O M D Q J D F R L U L V S H F U L F X Q I L F U X L D Q J D M P H Q W

a) Venituri din servicii

Veniturile din transportul intern al gazului sunt constituite di Q U H J H U Y D U H D F D S D F L W I L G H W D Q S R U J V G L W D Q S R U J X O S U L Q 6 1 7 D O F D Q M W L Q R U G H M L P L Q D M G H J D J H Q D X U D Q H J S U L P D M V Q X Q L W L G H H Q H U J I L H S H S H U R D G D G H Y D D E L O M M M D X Q L F R Q M D F V G H W D Q S R U J D Q J D J H Q R U Q D X U D Q H U L V X Q M U F X Q R V F X M V Q P R P H Q M X O Y U U L Q R U 3 H G X U D M D G P L Q L W U L F R Q M D F M R U G H

W D Q S R U J 2 7 6 H P L M U L W D Q P L M 8 5 S k Q Q D G M D G H D Q Q L X U P V R D U H F Q L S H Q M K F D U H D S U H W D M W H U L F X O G H W D Q S R U V R I D F X U D I H U H Q W V H U L F L Q R U G H W D Q S R U J S U H M M M S H Q M K Q X Q D S U F H G H Q W V Q M R P L W V Q E D J D D Q F U Q R U I L Q D H R I D F X U D I H U H Q W G H H F K L Q E U H Q R U J L Q L F H I L Q D H Q U H U L W D M M V Q Q X Q D S U F H G H Q W G L R I D F X U D I H U H Q W F R Q M D Y D Q R U L V M U X O L G H G S U L H D F D S D F L W R L U H J H U Y D M

Veniturile G L Q D F M M V M M D G H W D Q S R U J V L Q M L Q D R R Q D O G L D M P L Q M M V X Q M U F S U H H Q M M M G H U H J H U Y D U H D F D S D F L W I L G H W D Q S R U J V S H F R Q G X F M Q H G H W D Q S R U J L Q M L Q D I R Q D O V D F F D ± 1 H U X 9 R G G L G H s u m e l e G H V Q F D M D i f e r e n t e p e r i o a d e i d e r a p o r t a r e c o n f o r m A c o r d u l u i G H V Q F H M U H D & R Q M D F M X O L L V R U L F G L Q M H 6 1 7 \* 1 7 U D Q M D J 6 \$ G L \* 3 ( V Q F K H D W S H Q M K W D Q S R U J X O J D J H Q R U Q D X U D H S U L Q F R Q G X F M D G H W D Q J L V 7 S H M U L V R U X O 5 R P k Q L L F V H M U H U L & R Q I R L P \$ F R U G X O L G H V Q F H M U H D & R Q M D F M X O L L V R U L F G L Q M H 6 1 7 \* 1 7 U D Q M D J 6 \$ G L \* 3 ( p l a t a V X P H Q R U U P D M H G H D F K L M W H Y D H H F V X D H Q D Q D A S H R S H U R D G G H P D J I P W H L D Q I a r v H Q L V X U L Q H V Q F D M M G L Q W D Q S R U J V X Q M U H J Q P H Q M M F R Q I R L P 2 U G L Q \$ 1 5 ( G L U H S H F M Y 2 U G L Q \$ 1 5 ( V Q I X Q F I H G H S X Q F M Q H V Q F D U H V H U J H U Y c a p a c i t a t e G I H U H Q D Q X Q D U f i i n d c l a s i I L F D W e n i t u r i a s i m i l a t e .

Ì Q F R Q I R L P L M M F X & R G X O U R H Q L J L X D J D J I H U G H Q Y D U H H M M G H I Q L W F D L Q M Y D Q X O G H M P S F D U H V Q F H e l a o r a 7 : R U D Q F D O D 5 R P k Q L L G L Q R U F D U H J L U L V H M L P L Q Q R U D : 0 0 , o r a Q F D O D 5 R P k Q L L G L Q J L X D X U P V R D U H = L X D J D J I H U H M M U H G X V Q G H R U H Q D W H F H U H D Q R U D G H Y D U U L H M M P D V R U D W Q G H R U H Q D W H F H U H D Q R U D G H I D U Q , a s t f e l V R D M G U H S V X U L Q H U L R E Q U D R L Q H D I H U H Q M S R M L Y L V F R Q M D F M R U S U L Y L Q G W D Q S R U J X O G H g a z e n a t u r a l e s u n t m a j o r a t e V D X U H G X V H V Q P R G F R U H S X Q J V R U V Q U H S H F M Y H Q H J L Q H J D J I H U H

b) 9 H Q L V X U L Q H G L Q Y k Q J D U H D G H E X Q X L  
9 H Q L V X U L Q H G L Q Y k Q J D U H D G H E X Q X L V H V Q U H U L M M H Q J V Q P R P H Q M X O Y U U L E X Q X U Q R U

c) 9 H Q L V X U L G L Q G R E k Q J L  
9 H Q L V X U L Q H G L Q G R E k Q J L V X Q M U F X Q R V F X M S U R S R U R R Q D O S H E D J D P H M G L G R E k Q J I L H F M Y H

d) Venituri din dividende  
' L Y L G H Q G H Q V X Q M U F X Q R V F X M D M X Q L F k Q G G U H S V X O G H D S U L P L S O M D H M M U F X Q R V F X W

e) & R P S H Q V U L P X M D Q H U L W D Q J D F R L M S E D U M U

3. REZUMATUL POLITICILOR CONTABILE SEMNIFICATIVE (CONTINUARE)

2 S C U M U H O M Y U H G X V G L Q Y k Q J U L U D F K I J I R L V X Q W F R P S H Q M D M S U L Q D F R U G X U L P u t u a l e , b a r t e r s a u n o n - n u m e r a r . \$ F H M M W D Q J D F R L D X Q F V Q J H C H L D O V X E I R U P D D O X O U L V R Q X U L Q R U I L H b i l a t e r a l , f i e p r i n t r - X Q Q R F D U H I P S O F P D L P X O M V R F L H W R L

9 k Q J U Q H U L D F K I J I R L Q H F D U H V X Q A S U H Y J X M V I L H F R P S H Q M D M S U L Q D F R U G X U L P X V X D H E D U M U s a u n o n - n u m e r a r s u n t r e c X Q R V F X M S H E D J D H M P U Q R U F R Q G X F H U L U H H U M R D U H Q Y D Q R D U H M X W D D F H M R L D F D U H W H E X L H S U L P L W V D X F G D W V Q F D G U K O F R P S H Q V U Q R U Q R Q n u m e r a r . 9 D Q R D U H M X W H M M W D E L Q W S H E D J D I Q R U P D R I Q R U G L V S R Q L E L Q H S H S L D R .

7 U Q J D F R L Q H Q R Q n u m e r a r a u f o s V H J F O X V H G L Q V X X D R D I Q X U L Q R U G H W H J R U H J H D M H O Q F K W D F V M L W R Q H G H L Q Y H M R L G H I L Q D Q R D U H S U F X P U L V R M D M M D D F V M L W R Q R U R S H L D R R Q D H U S U J L Q W I Q X U L G H W H J R U H J H D F V X D H

1 X D X I R W H H F V X D M W D Q J D F R L E D U M U V Q D Q X O 2 G . D Q X O 0 2 1 .

f) 9 H Q V X U L G L Q S H Q D Q V R L

9 H Q V X U L Q H G L Q S H Q D Q V R L S H Q M K S O M D F X V Q M U J I L H U H V X Q W U F X Q R V F X M D X Q F L F k Q G V X Q W S U F R Q J D M E H Q H I L L H F R Q R P I F H Y L W R D U H V Q I D Y R D U J D 6 R F L H W R L

4. MANAGEMENTUL RISCULUI FINANCIAR

Factori de risc financiar

3 U L Q Q D X U D D F V M L W R Q R U H H F V X D M 6 R F L H M M D H M M H S X V X Q R U U V F X U L Y D U D M F D U H I Q F O X G U V F X O G H S L D R L Q F O X L Y U V F X O P R Q H M U U V F X O G H U D W D G R E K Q J I L S U L Y Q G Y D Q R D U H M X W U V F X O G H U D W D G R E K Q J I L p r i v i n d f l u x u l d e t r e z o r e r i e U L U V F X O G H S U R U V F X O G H F U H G L W U L U V F X O G H Q F K L G a t e . P r o g r a m u l 6 R F L H W R L S U L Y Q G P D Q D J H P H Q X O U V F X O L V H F R Q F H Q M H J D X S U D I P S U H M J I E L Q W R L S I H R Q R U I L Q D Q F L D U H U L F D X W V P L Q L P D Q J H J H S R M Q R D Q H I H F M D G Y L U H D V X S U D S H U R U P D Q R Q R U I L Q D Q F L D U H D Q H 6 R F L H W R L 6 R F L H M M D Q X X M Q H J L Q M M P H Q M I L Q D Q F L D U H G H L Y D M S H Q M K D V H S U R M M D G H D O X P L M H J S X Q H L Q D r i s c .

(a) 5 U V F X O G H S L D R

(i) Riscul valutar

6 R F L H M M D H M M H S X V U V F X O L Y D X M U S U L Q H J S X Q H U Q H Q G I H U M G H M J H V Q s p e c i a l I a E U R . R i s c u l v a l u t a r e s t e a s o c i a t a c t i v e l o r ( N o t a 1 2 ) U L R E Q J D R I Q R U U H F X Q R V F X M

6 R F L H M M D Q X V Q M S U L Q G H D F R X Q L I R U P D H G H P L Q L P D Q J D U H D U V F X O L Y D X M U D I H U H Q W R S H L D R X Q L Q R U V D H 6 R F L H M M D Q X D S O F F R Q M E L Q M M D D F R S H U L U L V P S R M L Y D U V F X O L & R Q G X F H U D F R Q M G H U F 6 R F L H M M D H M M D F R S H U W V Q F H S U L Y H M I U V F X O Y D X M U D Y K Q G V Q Y H G L H F V Q F D V r i l e V Q G H M J H V Q V S H F L D O Y Q U X U Q H G L Q W D Q S R U W Q M L Q D R R Q D s u n t u t i l i z a t e p e n t r u V M Q J H J D R E Q D R I o r H J S U L P D M V Q G H M J H

4. MANAGEMENTUL RISCULUI FINANCIAR (CONTINUARE)

8 UP V R U K O W E H S U H L Q W V H Q I M Y M M M D S U R I L V X O L Ø L S I H G H U L S U F X P Ø L D F D S L V Ø X U Ø R U S U R S U L I D R G H S R M E L Ø Ø I P R G I L F U L U H J R O D E L Ø Ø I D Ø F X U X O L G H V K I P E D S Ø F D A Ø V I K U L V X Ø perioadei de raportare mo Q H G L I X Q F R R Q Ø Ø I D 6 R F L H W R L F X V R D M Y Ø U D E L Ø Ø I P H Q R Q X M constante:

31 decembrie 2022 31 decembrie 2021

, P S D F M Ø D V X S U D S U R I L V X O L Ø L S I H G H U L Ø L D F D S L V Ø X U Ø R U S U R S U L D

Aprecierii USD cu 10%	717.466	130.464
Deprecierii USD cu 10%	(717.466)	(130.464)
Aprecierii EUR cu 10%	(32.592.226)	(36.386.664)
Deprecierii EUR cu 10%	32.592.226	36.386.664

(ii) 5 LVFXOGHSUR

6 R F L H W M M D H M M H S X V U L V F X O L S U F X O L P U X U Ø R U D I H J H Q W J Ø X O L D F K I J I R R Q Ø W S H Q M K F R Q X P X O S U R S U X ' D F S U F X Q gazului ar fi fost cu 5% mai mare/mai mic, profitul net al perioadei ar fi fost mai mic/mai mare cu 6.204.117 lei (decembrie 2021: 3.040.424 lei).

(iii) 5 LVFXOGHUDW DGREKQ ILSULQG IØX XØGHWHJ RUHJHØLYDØØDUHDMWW

6 R F L H W M M D H M M H S X V U L V F X O L U D M L G R E K Q I L S U Q G H S R J L M Ø Ø E Q F L G L P S U K P X V X U Ø H V Ø F K H D M F X G R E K Q G Y Ø U D E L Ø 6 R F L H W M M D Q X D V Ø F K H D V Ø L F L X Q I H Ø G H D Q J D M P H Q M V Q Y H G H J D G P L Q X U L U L V F X O L 3 H Q M K H S X Q H J D P H G H D S H J R D G L G D F U D M Ø I G R E K Q I L D U I L I R W F X G H S X Q F M G H E D J P D L P I F L P D L P D U L F X V R D M F Ø Ø Ø M Y Ø U D E L Ø Ø I P H Q R Q X M F R Q W Ø Q M S U R I L V X O I H U H Q M S H J R D G L Ø L F D S L V Ø X U Ø S U R S U L D U I L I R W Ø 7.916.887 lei mai mare/mai mic (decembrie 2021: 6.981.227 lei mai mare/mai mic F D H H F V G H W Ø P R G I L F U L U D M L G R E K Q I L Ø Ø V P S U K P X V X U Ø H F X G R E K Q G Y Ø U D E L Ø U H S H F M Y D Ø U D M L G R E K Q I L Ø Ø G H S R J L M Ø Ø E D Q F D U H

(b) Riscul de credit

5 LVFXOGH FUHGUVHMM ØJUDWQ VSHFDØGH QXP H Ø U Ø L H F K L Y Ø Ø Q M G H Q X P H Ø U Ø L G H F U H D Q R Ø Ø I F R P H J L Ø Ø I 6 R F L H W M M D D H Ø E R U D W R V H J H G H S R Ø M F L S U Q D S Ø F D U H F U R U D V H D M J X U F Y K Q U Ø Ø I G H S U R G X V H Ø L V H J M F L V H H F M Ø Ø J F W H F Ø H Ø L F R U H S X Q V R U L 9 Ø Ø Ø U H F R Ø M Ø L Ø D F U H D Q R Ø Ø I Q H W G H D I X W U Ø Ø I S H Q M K F U H D Q R Ø I Ø F U M U S U H J L Q W Y Ø Ø Ø U H P Ø I P H S X V U L V F X O L G H F U H G U V 5 LVFXOGH FUHGUV Ø 6 R F L H W R L H M M F R Q F H Q M D V S H F L F Ø H Ø R S U Q F L S Ø Ø F D U H V P S U H Q U S U H J L Q W / 50% din soldurile de c U H D Q R Ø I F R P H J L Ø Ø I Ø 31 decembrie 2022 (31 decembrie 2021: 45 ' H Ø L F R Ø F W Ø U H F U H D Q R Ø Ø I Ø S R D M I L L Q I Ø H Ø F Ø W de factori economici,

1 2 7 ( / \$ 6 , 7 8 \$ Q , , / ( ) , 1 \$ 1 & , \$ 5 ( )  
 ( H J S U L P D M V Q O H L G D F Q X V H V S H F U L F F R Q W D U L X O )

4. MANAGEMENTUL RISCULUI FINANCIAR (CONTINUARE)

FRQGXFHUHD FRQMGHU F QX HJ LWX XQ ULF VHP QUILFDNY GH SHLGHUH FDUH V GHS UHDMF  
 ajust rile deja create. La 31 decembrie 2022 VRFHMMDDUH DGLVSRJ LHLJDUDQ ILGHGXQ SDW  
 GHDFHU LQYDQDUHDG B46.445.075 lei.

Numerarul este plasat la LQWXLRLIQDFDUH FDUH V XQ FRQMGHDMFD ILQG D VRFDMXQXLULF  
 P LQ P GHSHURUP DGR.

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
) U DMAQJ	336.387	331.743
BB+	146.038.192	168.175.800
BBB-	147.205.763	1.250.380
BBB+	90.012.913	151.020.967
A+	135.448	136.085
AA	<u>319.570</u>	<u>112.021</u>
	<u><u>384.048.273</u></u>	<u><u>321.026.996</u></u>

Toate LQWXLRLIQDFDUH sunt prezentate la rating Fitch sau echivalent.

(c) Riscul de lichiditate

O DQDJHP HQXCSUXG HQM DULFXOLGH OFKLGVMMLP SOF P HQRRQHHD GH QXP HDUJXILFLHQWL  
 disponibilitatea de fonduri printr- RYDQDUHDG FYDW DIDLQWRUGHFUHG LVDQJDNMM

Societatea SUHYLRQHJ IOX XULDN trezorerie.) XQFRDinanc IDJ D6RFLHWRL monitor IJHDJ  
 continuu FHURHD GH OFKLGWRDOP Societ RL SHQMK DVHD MJ XUDF HJ LWX QXP HDUJ suficient  
 SHQMK DU VSXQGHFHURHD Jopera Ronale, P HQRRQGQG VQ DFHDU timp un nivel suficient al  
 IDFLQWRUGHFUHG VP SUKP XWGHXMDJ DM 1 RMD VQRUFHP RP HQWDMHQ QFKV6RFLHWMDV QX  
 VFDFHOP LMDIVX DFRLGXULGH VP SUKP XWXQGH HFDJ XO SHQMK QFLXQDGLQ IDFLQWRGHV DGH  
 GH VP SUKP XW\$ FHMM SUHYLXQLLDX VQ DFQXOSDQXULGH 6RFLHWRL GH ILQDFDUH D GDMUHL  
 respectarea acordurilor, respectarea obiectivelor interne referitoare la indicatorii din  
 ELQRFKFRQVLEOL GDF HFDJ XODUHJOP HQWUGRUHJ VMLGHVX DGLVSRJ LRLURJUDH

' HSDUWP HQXOIQDFDU DO6RFLHWRL LQYMMMM QXP HDUJXOVXSO P HQWU VQ FRQXULFXUHQM  
 SXUWRDUHGHGREKQG ULVQGHSRJ LMDVMHP HQ DDUKQGLQWKP HQMFX P DXULVRLDGFYDM  
 VDX OFKLGVMML VXILFLQW SHQMK D RHLL FDGXODG FYDW VQELQWRQRUP prevederilor  
 P HQRRQDMP DLVX

Tabelul XUP VRLP UJLQW REQWRILQ D31 decembrie 2022 GXS P DXULVMD FRQMPXCO  
 U P DV 6XP HDJ SUJ HQMM VQ VQHXO VDFGHORHU UHSUJLQW IOX XUL GH WHJRUHJ  
 contractuale neactualizate.



1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H S U L P D M V Q Ø L G D F Q X V H V S H F U L F F R Q W D U L X Ø )

4. MANAGEMENTUL RISCULUI FINANCIAR (CONTINUARE)

Analiza maturit R L G M R U L Ø R U I L Q D Q F D U H Ø B 1 decembrie 2022 H M M X U P V R D U H D

	Suma T R V Ø D O	P D L S X R Q de 1 an	1-5 ani	peste 5 ani
Ì P S U X P X V X U L	2.634.794.054	263.429.208	1.446.470.332	924.894.514
' D M R U L F R P H F D Ø H Û L D O M G D M R U L	<u>560.594.670</u>	<u>546.416.189</u>	<u>14.178.481</u>	-
	<u>3.195.388.724</u>	<u>809.845.397</u>	<u>1.460.648.813</u>	<u>924.894.514</u>

\$ Q D Ø D P D M X U W R L G M R U L Ø R U I L Q D Q F D U H Ø G F F P E U H 21 H M M X U P V R D U H D

	Suma V R V Ø D O	P D L S X R Q de 1 an	1-5 ani	peste 5 ani
Ì P S U X P X V X U L	2.071.100.560	169.478.217	924.070.250	977.552.093
' D M R U L F R P H F D Ø H Û L D O M G D M R U L	<u>572.954.064</u>	<u>556.254.739</u>	<u>16.699.325</u>	-
	<u>2.644.054.624</u>	<u>725.732.956</u>	<u>940.769.575</u>	<u>977.552.093</u>

' D M R U L Ø F R P H F D Ø H Û L D O M G D M R U L Q F O X G D M R U L F R P H F D Ø H furnizori de mijloace fixe, dividende de S O W Û L D O M G D M R U L Y H L 1 R M Ø Û L Q X V X Q M Q F O X V H G D M R U L Ø J H Q L D M F D U H X O M D O G L V S R J L L Ø R U Ø U D Ø H P S X V H G H D X V R U V L G D M R U L Ø F V H V D Ø U D L Û L Y H Q V X U L Ø H Q U H I L V M D M V Q D Y D Q V

Categoriile de instrumente financiare:

	31 decembrie 2022	31 decembrie 2021
Active financiare		
1 X P H D U Û L F K L Y D Ø Q M G H Q X P H D U	199.548.510	155.425.430
Depozite bancare la termen & U H G L M Û L F U H Q H	184.688.625	165.759.831
Active financiare - participatii	2.420.601.205	2.268.837.728
\$ M X W U Ø privind activele financiare-participatii	215.700.939	321.154.407
	<u>(24.578.237)</u>	<u>(24.578.237)</u>
	<u>2.995.961.042</u>	<u>2.886.599.159</u>

	31 decembrie 2022	31 decembrie 2021
Datorii financiare		
Datorii evaluate la cost amortizat:		
Ì P S U X P X V X U L	2.003.481.321	1.843.906.821
' D M R U L H Y D Ø X D M Ø Y D Ø R U H I X W W		
* D U D Q L L I L Q D Q F D U H F R Q M D F M	44.668.511	50.028.771
' D M R U L F R P H F D Ø H Û L D O M G D M R U L	<u>501.747.678</u>	<u>506.225.968</u>
	<u>2.549.897.510</u>	<u>2.400.161.560</u>



127( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H ) SULP DMVQ ØHL GDF QX VHVSHFLIF FRQWDULXØ

5. ( 67,0 5, ù, 5 \$ Q, 21 \$ 0 ( 17( & 217 \$ % / ( ( 6 ( 1 Q, \$ / ( ì 1 \$ 3 / , & \$ 5 ( \$   
 POLITICILOR CONTABILE

( VMP UL ÒLLSRM] H FRQVDELOH HMQRDOH

6RFLHMMD HØERUH] HMP UL ÒLLSRM] H FX SULYUH Ø YLVRU ( VMP UØH ÒLLSRM] HØH VXQVHYØØDM   
 SHLP DØHQVÙL VH ED] H] SH H] SHUHØD GLQ WFXWÙL SH DØL IDVRUL LQFOXVY SUHGLRIL DØH XQRU   
 evenimente din YLVRUHVSUHFDUHVHFUHFH VXQVUH RQDELOHVQ DQXP LMFLUXP WØRH

( VMP UØH FRQVDELOH UH XØDM SULQ GH LQRH YRU HUDØ UDUUH XØDMØH UØH RERQVM ( VMP UØH ÒLL   
 SRM] HØH FDUH SUH LQV XQ ULV VØP QILFDVY GH D FD] D R DMVMUH LP SRVØQW D YØorii contabile a   
 DFVHØRÙLSDVYHØRUVXUP VRUXØ] HJLRX ILQØFDUVXQVUH] HQMMVQ FRQVØXDUH

5.1 ,SRM] H SHQWV WDELOHD YØRUL SURY] LRQXØL SHQWV EHQHILFL GX   
 pensionare

\$ FHMSURY] LRQ DIRWFDØØWASH ED] D HMP UØRUSULYQGSalariul mediu, DQXP UKØLP HGLX GH   
 DQJØR ÒLDQXP UKØLP HGLX GHVØULGHSDW ØP RP HQMØSHQMRQ UL SUFXP ÒLDVFKP HLGH   
 SDW DEHQHILflor. Provizionul a fost adus Ø YØRØUHDFVØDØ] DV SUB aplicarea unui factor de   
 actualizare calculat SHED] DUDMLGREKQ ILI U ULV GH] UDØGREKQ ILØREØDRXQLGHVØW

9ØØUHDSUH] HQW DREØJ D ØRØØØ GHFP EUH HMMGH115.479.575 lei (la 31 decembrie 2021:   
 110.048.408 lei) (Nota 21).

Prezentarea valorii prezente pentru anul 2022 VQIXØFRHGHXUP VRØUHØYDUDELOH

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
Rata inflatie +1%	126.823.240	123.853.864
Rata inflatie -1%	105.427.034	98.056.517
5 DQØDP HQWQYHMM/LRQØØ	107.561.146	104.052.637
5 DQØDP HQWQYHMM/LRQØØ10%	124.374.482	116.610.244

\$ QØØ] DP DMUW ILSØ ØRØGHEHQHILFL

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
3kQ ØXQDQ	5.282.194	4.592.018
,QMH ÒL DQL	3.249.417	2.785.733
,QMH ÒL DQL	12.661.427	10.993.273
,QMH ÒL DQL	104.323.736	72.309.686

1 27( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H ) SUP DMH VQ QHL GDF QX VHVSHFLIF FRQWDULXQ

5. ( 67,0 5 , ù , 5 \$ Q, 21 \$ 0 ( 17( & 217 \$ % , / ( ( 6 ( 1 Q, \$ / ( ì 1 \$ 3 / , & \$ 5 ( \$ 32 / , 7 , & , / 25   
CONTABILE (CONTINUARE)

5.2 Tratamentul contabil al acordului de concesiune

' XS FXP VHDUDW VQ1 RMB, VQP DL , Societatea D VQFKHDVKQ \$ FRUG de concesiune cu \$ JHQRD   
Na RRQDO SHQW 5 HXUHO LQHDDH Ä NRM ´ , FDUHLG 6RFLHWRLGH SVXOGHXWQ DUHDSUCFLSDORU   
conduce din s LVMP XOQDRQDOGH WDQSRUW DJ SHR SHURDG GH GH DQL Ì QDQMGH VQFKHHD   
acestui acord, conductele erau VQ DGP LQVMDUH 6RFLHWRL conform Legii Domeniului Public nr.   
213/1998, + RWUKULGH\* XYHQ Ä \* ´ QU 1998 ù L+ \* QU GQ SUQ FDUHVH VQ Ì QRHJ   
Societatea. Conform clauzelor prezentului acord, 6RFLHWMD SUP HMM P DVRLVDea beneficiilor   
DVRLDM DFMYHQR ù LHM HJ SXV P DVRLVRLU VFXUQRU Prin urmare, Societatea a recunoscut aceste   
DFMYHVQ VMDRD SRJ LRHLIQQDFDUH V P SUHQ FX RUHJ HJ FRUH SXQ VDUHVQ FDSLMDXULSUSUL

Referitor la infrastructura deja HJ LVMDW Q GDMD VHP Q UL \$ FRUGXOL GH & RQFMXQH GDMLQG F   
6RFLHWMDQX DUHREQJDRLGSDW QP RP HQXOMUP LQ UL \$ FRUGXOLGH & RQFMXQH FLGRDUREQJDRL   
UH HVMRUH Q VQ UHRQH ù L P RGHUQJ DUH LQYHMRIL VQ QRL (conduce), managementul Socie WRL D   
FRQMGHDMF DFHDMD HMM VQ VKEVQR, R FRP SRQHQW GH FDSLMDXUL SURSUL definit ca interesul   
UH LGXDO VQ DFMYHQR 6RFLHWRL GXS deducerea tuturor datoriilor. Ì Q SOXV GDMRUW IDSVXOL F   
Soc LHMDMD ù L SUHG FHRDUH VQ SNGN Romgaz SA, DX IRMFRQWRDM GH 6VMDX5 RP kQ publicarea   
/ HJLL 3 DM P RQXOL 3XEQF LH SHGHUH SRSUHWRL ù L URUJDUJ DUH SNGN 5 RP JDJ 6 \$ VQ   
VRFHWRL SRWL FRQMGHDM WDQJ DFRL FX DFRROXO VQ FSDFLVMD VQ GH DFRROJ FH D FH VXVQH   
UFXQRDMUHDWDQJ DFRLRU VQ FDSLMDXULSUSUL Ì QF-SkQGFX DQXO 010, Societatea a aplicat IFRIC12   
(Nota 3.5).

5.3 7 UDMDP HQWKO FRQVDELO DO UHGHYHQRORU GH SOW SHQW XWQJ DUHD VLWMP XOL   
QDRRQDOGH WDQVSRUWDOJ DJ HORU

' XS FXP VHDUDW VQ1 RMB , 6RFLHWMD DFKLW UHGMYHQR, calculate ca procentaj din veniturile brute   
realizate din operarea conductelor din s LVMP XOQDRQDOGH WDQSRUW gaz. Aceste costuri au fost   
recunoscute drept cheltuieli, P DL GHJUDE GHFKWFD GHGXFHJ GQ YHQWUL deoarece ele nu sunt de   
QDMXDM HORUFRDFVMD GH QFQR ù LWDQV LVHVMXOLDYKQG VQ YHG-HQDMUD DFMYLVRL ù L P HGLXO   
de reglementare:

- YHQWUL 6RFLHWRL VHEJ HJ SHVUWHQDSUREDMMGHXQ DOWUHQP HQVWRUGFKVHFDUH   
WAEQUMQLYHQJGHYHQRORU
- FKHXLDQ FX UHGMYHQR HMM XQ HOP HQWODWQ FRQMGHDM Q FDQJarea tarifului de   
transport.

Ì QF-SkQGFX LDQDUH FRQIRUP 2 UGQXOL \$ 15 ( QU 6RFLHWMD DUHREQJDRDGHDSOW   
anual ANRE un tarif pentru GHM ù XDUHD DFMYLVROUGLQV FVRUKOJ DJ HORUQDMXDM SHEDJ GHQFQR   
VQFXDQMP GH QLO : K DQDFDWDXSUFDQMW ILGHJDJ HQDMXDMWDQSRUWMD

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 ( H ) S U L P D V M V Q Ø L G D F Q X V H V S H F U I L F F R Q W D U L X Ø

5. ( 67,0 5 , ù , 5 \$ Q, 2 1 \$ 0 ( 17( & 2 17 \$ % , / ( ( 6 ( 1 Q , \$ / ( ì 1 \$ 3 / , & \$ 5 ( \$ 32 / , 7 , & , / 2 5   
CONTABILE (CONTINUARE)

5.4 & U H D Q R H S H V M L P H Q Ø Q J

/ H J H D L Q M D W V Q Y L J R D U H G L Q R F V R P E U H P H Q R R Q H J F V Q F D J X Q Q F W U L F R Q M D F V X Ø L   
G H F R Q F M X Q H G L Q R U I F H P R M Y V D X Ø V M L P L Q D U H D F R Q M D F V X Ø L L Q Y H M R D H I F V X D W G H F W H R S H J D M R U K O   
sistemului n D R R Q D O G H W D Q V S R U W H W D Q M H U F W H S U R S U H M X Ø L V M P X Ø L Q D R R Q D O G H W D Q V S R U W D X   
F W H X Q D Ø V R Q F H G H W Q V F K I P E X O S O R L X Q L F R P S H Q V R L H J D Ø F X Y D Ø D U H D U H J Ø P H Q M M U P D V   
Q H P R U M J D W W Ø L Ø W G H F W H \$ 1 5 (

6 R F L H M M D F R Q M G H U F P R G L I F D U H D Ø U L V Ø M Y U S U J L Q W R F R P S H Q V R H S H Q M X Y D Ø D U H D L Q Y H M R L Ø U   
efectuate pe care Societatea nu le va recupera prin tarif, implicit valoarea activului necorporal   
nerecuperat prin tarif, recunoscut pentru dreptul de a taxa utilizatorii.

ì Q F S k Q G F X D G H Y H Q L V D S Ø F D E L Ø Q 5 R P D Q L D , ) 5 6 ³ 9 H Q L X L G L Q F R Q M D F M Ø F X F Ø H Q L L '   
\$ F H W W Ø Q G D U G V Q Ø F X L H G M R V H U H G H W Ø Q D U G H P D L Y F K L F X P D U I L , \$ 6 , , \$ 6 G L P R G L I F , ) 5 , &   
D G X F k Q G L Q M L S U H W U L Q R L Q R L X Q L G H F R Q M D F W ' U H S urmare Societatea, D S Ø F P R G H X Ø C E L L X U F D W   
V Q U H L V M K G G F U H D Q D D F V X Ø J D W D I H J H Q W Y D Ø R U L U H J Ø P H Q M M U P D V H Q H P R U M J D M Ø V I K U G V X Ø   
acordului de concesiune ca un activ financiar, activul necorporal X P k Q G D I l prezentat V Q V V X D L L Ø I   
financiare prin metoda U J L G X Ø Q , U J X Ø W prin diminuarea Y D Ø R U L Ø F U U Ø R U G H F R Q M X F L L   
U H Ø J D M Ø Y D Ø D U H D M W Ø F X V X P D F U H D Q H pe termen lung F R P S H Q M D I L L actualizate la data   
S X Q H L L V Q I X Q F L X Q H D L Q Y H M I L L

9 Ø Ø D U H D S U J H Q W D I R W G H M L P L Q D W S H S H J R D G D U P D V D F R Q M D F V X Ø L G H F R Q F M X Q H (anul 2032),   
deoarece V H H M P H J F acesta nu va fi terminat V Q L Q M G H V M L P H Q D V H Y H G D 1 o t a 3.9 (a).

ì Q D Ø X Ø D L Q M D W V Q Y L J R D U H 2 U G Ø X Ø \$ 1 5 ( Q U F D U H S U H Y G H D X W Ø U H D Y D Ø R U L   
U H J Ø P H Q M M D D F M Y H Ø R U F X U D Ø L Q Ø I L L 6 R F L H M M D V Q U H L V M H J Y D Ø D U H D D F V X Ø J D W D I Ø X L U Ø R U G H   
trezorerie contractuale U H F Ø X Ø M F D X P D U H D D X W W U L Y D Ø R U L D F M Y H Ø R U H J Ø P H Q M M F X L Q Ø I D G L   
recunoa G M X Q F k G M V D X S I L H G H U H G L Q P R G L I F D U H V Q F R Q M X Ø G H S U R I L W D X S I L H G H U

ìncep lnd cu anul 2021 Societatea a schimbat modul de estimare privind rata de actualizare pentru   
calculul valorii prezente, X M Ø J k Q G V Q Ø F X Ø D M L % Ø R P E H J U D Ø G H U H J Ø R % ò 5 S H Q M X W Ø Ø L G H   
stat I I J L Q F R Q M G H K G G F D F D W U D W U H Ø F W F X I L G H Ø M M F U H F X W F R Q M V Ø L Q M L Q n care se   
G H X Ø D J W Ø J D F R L Ø H S U Q X M Ø J D U H X Q H L D M W Ø L Ø M S H Q M X R S H J R D G de 10 ani nu este necesar   
o analiz de senzitivitate asociat acestui calcul.

1 2 7 ( / \$ 6,78 \$ Q,, / ( ) , 1 \$ 1 &, \$ 5 (   
 ( H I S U L P D M V Q O H L G D F Q X V H V S H F L I L F F R Q W D U L X O )

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6 H I P H Q M O H G H U D S R U M U H V X Q W W M E L O M V Q I X Q F R H G H Q D M U D D F M Y L W R O R U S H F D U H Societatea Ie  
 G H M ũ R D U D F M Y L V M M U H J O P H Q M V D F M Y L V M M Q H U J O P H Q M V ũ L D O M D F M Y L W R L ĩn calitate de operator  
 G H M D Q S R U V ũ L G H V L M P , S R F L H A M D U D S R U M U J D O X D O \$ X V R U V R L 1 D R R Q D O H G H 5 H J O P H Q M U H  
 acti Y L V M M D G H M ũ X U D W S H F H O H S D M X segmente de raportare.  
 , Q I R U P D R L O H S H V H I P H Q M I X U Q I J D M F R O M O X O L G H D G P L Q L V M D R H care ia deciziile strategice pentru  
 segmentele raportabile, aferente perioadei V Q F K H D M a 31 decembrie 2022 sunt:

	Transport intern de gaz	Transport L Q W L Q D R R Q D O de gaz	Echilibrare	Nealocat	Total
Venituri din activitatea de transport intern	1.351.930.670	-	-	-	1.351.930.670
Venituri din activitatea de M D Q S R U V ũ L Q M U D R R Q D O G D M P L O M M	-	73.926.517	-	-	73.926.517
Alte venituri	64.311.465	-	-	85.017.483	149.328.948
Venituri din exploatare V Q D L Q M H G H H F K L O E U D U H G L G H D F M Y L V M M D G H F R Q W W X F I L conform IFRIC12	1.416.242.135	73.926.517	-	85.017.483	1.575.186.135
Amortizare	(392.636.059)	(29.334.202)	-	(1.679.410)	(423.649.671)
Cheltuieli de exploatare altele G F K V D P R U M J U H D	(892.220.675)	(24.216.023)	-	(75.467.469)	(991.904.167)
Profit din exploatare V Q D L Q M H G H H F K L O E U D U H G L G H D F M Y L V M M D G H F R Q W W X F I L conform IFRIC12	131.385.401	20.376.292	-	7.870.604	159.632.297
Venituri din activitatea de echilibrare	-	-	1.005.543.977	-	1.005.543.977
Cheltuieli cu activitatea de echilibrare	-	-	(1.005.543.977)	-	(1.005.543.977)
Venituri din activitatea de F R Q W W X F I L F R Q I R U P F X IFRIC12	-	-	-	299.868.442	299.868.442
Costul activelor construite conform cu IFRIC12	-	-	-	(299.868.442)	(299.868.442)
Profit din exploatare	131.385.401	20.376.292	-	7.870.604	159.632.297
& k ũ M J I L Q D Q F D U G H W	-	-	-	-	277.841.224
3 U R I L W Q D L Q M H G H I P S R J L V D U H	-	-	-	-	437.473.521
Impozit pe profit	-	-	-	-	(71.718.653)
Profit net	-	-	-	-	365.754.868
Active pe segmente	6.560.071.640	175.201.017	646.355.866	624.788.994	8.006.417.517
Datorii pe segmente	3.426.729.582	558.370	492.686.382	3.697.423	3.923.671.757
Cheltuieli de capital ± F U H M L L D O H D F M Y H O R U V Q F X U V G H H F X R H	335.905.595	812.328	-	82.421	336.800.344
Cheltuieli nemonetare altele decat amortizarea	48.601.989	22.035.187	9.544.329	497.538	80.679.043

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 ( H ) S U L P D M V Q Q H L G D F Q X V H V S H F U L F F R Q W D U L X Q

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\$ F M Y H D H S U H ) H Q M M S H Q M X F H D H G R X V H J P H Q M R S H U D R R Q D H S U Q F L S D H F X S U Q G V Q S U Q F L S D O I P R E L Q U L F R U S R U D H U L Q F R U S R U D H V M F X U U L F U D Q R H U L H ) F O X G V Q S U Q F L S D O Q X P H U D X O U L F R Q M U D H Q D E Q F L A c t i v e l e p r e z e n t a t e p e n t r u s e g m e n t u l e c h i l i b r e c u p r i n d V Q S U Q F L S D O s t o c u r i d e g a z e Q D M U D H D F K I J I R R Q D M V F R S X O F K L O E U U L 6 1 7 G L F U D Q R c o m e r c i a l e d i n a c t i v i t a t e a d e e c h i l i b r e .

Activele nealocate includ:

, P R E L Q U c o r p o r a l e U L Q F R U S R U D H	32.149.041
' U S V X C G H X M Q D U H D F M Y H B U X D M V Q Q D M L Q	16.934.813
, P R E L Q U L I L Q D Q F L D H	191.122.702
Numerar	384.237.135
Alte active	<u>345.303</u>
	624.788.994

Datoriile nealocate includ:

' L Y G H Q G H G H S O W	1.627.487
, P S R J L V D P K Q D W	1.206.204
Alte datorii	<u>863.732</u>
	3.697.423

' D M U L D H S U H ) H Q M M S H Q M X F H D H G R X V H J P H Q M R S H U D R R Q D H S U Q F L S D H F R Q M X V Q G E M U L L G L Q H ) S O R D M U H U L V P S U X P X M U D H F R Q M D F V M G H 6 R F L H M S H Q M X D F K I J I R R Q D U D F M Y H B U G H M Q D M s e g m e n t e l o r r e s p e c t i v e . ' D M U L D H S U H ) H Q M M S H Q M X V H J P H Q M O F K L O E U D H F X S U Q G V Q S U Q F L S D O d a t o r i i c o m e r c i a l e d i n a c t i v i t a t e a d e e c h i l i b r e G L P S U X P X M C F R Q M D F V M S H Q M X I L Q D Q D U H D F M Y L W I L d e e c h i l i b r e .

Cheltuielile nemonetare, D O M D I G H F K W D P R U M D U H D F R Q M X V Q F K H O X L D D F X G S U F L H U D F U D Q R H B U U L c h e l t u i a l a c u d e p r e c i e r e a s t o c u r i l o r , p r o v i z i o a n e p e n t r u r i s c u r i .

6 H M F L D H G H W D Q S R U W X Q W H F V X D M S H Q M X P D L P X O L F O H Q I n t e r n i G e x t e r n i .

	<u>&amp; Q H Q R L Q V M U Q L</u>	<u>&amp; Q H Q R L H ) V M U Q L</u>	<u>Total</u>
Venituri din activitatea de transport intern	1.146.821.286	205.109.384	1.351.930.670
Venituri din activitatea de W D Q S R U W X Q W H F V X D M S H Q M X P D L P X O L F O H Q	-	73.926.517	73.926.517
Alte venituri	<u>149.327.077</u>	<u>1.871</u>	<u>149.328.948</u>
	1.296.148.363	279.037.772	1.575.186.135

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 ( H S U L P D M V Q O L G D F Q X V H V S H F L I L F F R Q W D U L X O )

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& Q H Q R L L Q M V U Q L F X S H W H	G L Q V R V O Y H Q L V X U L	<u>Procent din total venit</u>
includ:		
OMV PETROM SA		12%
ENGIE ROMANIA S.A.		11%
SNGN ROMGAZ SA		10%

7 R D M D F M Y H O I 6 R F L H W R L V H D I O V Q 5 R P K Q L D 7 R D M D F M Y W R O I 6 R F L H W R L V H G M U R D U V Q 5 R P K Q L D

6 R F L H M M D D U H F U D O R H comerciale externe v Q X P de 30.908.640 lei (31 decembrie 2021: 20.783.737 lei).

Segmentul transport intern de gaz FXSUCGH LQI RUP D LLOI DI HJQM DFVWLV IL GH WDQSRUW LQMLQ DO JDJ HBUQDXUDH FDUHMM UHJOP HQMW GHF VHS XVRUVMMD 1 D LRQDO GH 5 HJOP HQMU, precum G veniturile din H SORDMUH UL ILQDQFDUH DI HJQM FUDQ HL SHQMK YDQDUH UHJOP HQMW U P DV QHP RUW DW D EDJ HL GH DFVYH UHJOP HQMM O MkuULXO \$ FRUGXOL GH & RQFMXQH; segmentul WDQSRUW LQMLQD LRQDOGH JDJ FXSUCGH LQI RUP D LLOI DI HJQM DFVWLV IL GH M UXUDM prin conducte GH WDQSRUW U WDQVERUGUH SHVUVRUXO 5 RP KQLH G DMP LOM segmentul echilibrare cuprinde FKHXLHDI ULYHQLXUO DI HJQM DFVWLV IL GH HFKLQEUHDVWMP XOLQD LRQDOGH WDQSRUW activitate GH M UXUDW VQF SkQG FX GHFP Eie 2015, QXW GLQ SXQFVGH YHGUH ILQDQFDU Jorice profit sau SLHGUH GLQ DFHDW DFVYVMMXUP KQG D ILGLVMEXLW FQHQ LRUSHQMK FDUH VQVSHVMM VHJYFLGH transport intern; segmentul nealocat FXSUCGH DFVWLV LFX R SROGHUVF ] XW VQ YHQLXUO VRFLHW IL FXP VQWYkQ ULGHDFVYH; chirii, UGHYHQ H



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 ( H I S U L P D M I V Q O H L G D F Q X V H V S H F L I L F F R Q W D U L X O )

6. , 1 ) 2 5 0 \$ Q,, 3 ( 6 ( \* 0 ( 1 7 ( & 2 1 7, 1 8 \$ 5 (

, Q I R U P D R I O H S H V H I P H Q M I X U Q I J D M F R Q M O X O L G H D G P L Q L W D R H F D U H I D G H F I J I L O H V M D M I L F H S H Q M K  
 segmentele raportabile, D I H I Q M H J H J R X O L Q F K H D M O B 1 decembrie 2021 sunt:

	Transport intern de gaz	Transport de gaz	Echilibrare	Nealocat	Total
Venituri din activitatea de transport intern	1.164.418.613	-	-	-	1.164.418.613
Venituri din activitatea de transport intern	-	72.037.147	-	-	72.037.147
Alte venituri	64.537.492	-	-	63.517.990	128.055.482
Venituri din exploatare conform IFRIC12	1.228.956.105	72.037.147	-	63.517.990	1.364.511.242
Amortizare	(317.241.421)	(32.197.050)	-	(1.615.783)	(351.054.254)
Cheltuieli de exploatare altele	(803.300.547)	(14.099.924)	-	(61.663.551)	(879.064.022)
Profit din exploatare conform IFRIC12	108.414.137	25.740.173	-	238.656	134.392.966
Venituri din activitatea de echilibrare	-	-	442.199.967	-	442.199.967
Cheltuieli cu gazele de echilibrare	-	-	(442.199.967)	-	(442.199.967)
Venituri din activitatea de exploatare conform IFRIC12	-	-	-	704.026.548	704.026.548
Costul activelor construite conform cu IFRIC12	-	-	-	(704.026.548)	(704.026.548)
Profit din exploatare conform IFRIC12	108.414.137	25.740.173	-	238.656	134.392.966
Cheltuieli de capital	-	-	-	-	104.875.361
Cheltuieli de capital	-	-	-	-	239.268.327
Impozit pe profit	-	-	-	-	(52.326.855)
Profit net	-	-	-	-	186.941.472
Active pe segmente	6.355.911.803	201.129.595	494.208.099	671.840.992	7.723.090.489
Datorii pe segmente	3.523.771.217	566.587	306.561.727	3.163.921	3.834.063.452
Cheltuieli de capital	794.706.329	318.145	-	117.891	795.142.365
Cheltuieli nemonetare altele	28.228.266	1.896	56.173.700	46.486	84.450.348

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 ( H ) S U L P D M H V Q Q L G D F Q X V H V S H F L I L F F R Q W D U L X Q

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\$ F M Y H D I S U H J H Q M M S H Q M K F H D I G R X V H J P H Q M R S H L D R R Q D D I S U C F L S D D I F X S U I Q G V Q S U C F L S D D I P R E L Q U L F R L S R U D D I U L Q F R L S R U D D I W R F X U L U L F U H D Q R H U L H F O X G V Q S U C F L S D D Q X P H U D X Q L F R Q M U Q H D E Q F L A c t i v e l e S U H J H Q M M S H Q M K V H J P H Q M X C F K L Q E D U H F X S U I Q G V Q S U C F L S D D W R F X U L G H J D J H Q D X U D D I D F K I J L R R Q D M V Q V F R S X C F K L Q E U U L 6 1 7 G L F U H D Q R H F R P H F L D D I G L Q D F M Y M M D G H e c h i l i b r a r e .

Activele nealocate includ:

, P R E L Q U c o r p o r a l e u l Q F R L S R U D D I	32.602.593
Dreptul de utilizare a activelor luate in leasing	19.617.136
, P R E L Q U L I L Q D Q F L D U H	296.576.170
Numerar	321.185.261
Alte active	416.872
, P S R J L V D P K Q D W	<u>1.442.960</u>
	671.840.992

Datoriile nealocate includ:

' L Y L G H Q G H G H S O W	2.227.637
Alte datorii	<u>936.284</u>
	3.163.921

' D M R U L Q I S U H J H Q M M S H Q M K F H D I G R X V H J P H Q M R S H L D R R Q D D I S U C F L S D D I F R Q M X V Q G D M U L G L Q H S O D M U H U L V P S U X P X M U Q I F R Q M D F M M G H 6 R F L H W R L V H D I O V Q 5 R P K Q D D F M Y H B U G H M Q D M V H J P H Q M B U r e s p e c t i v e . ' D M R U L Q I S U H J H Q M M S H Q M K V H J P H Q M X C F K L Q E D U H F X S U I Q G V Q S U C F L S D D G D M R U L F R P H F L D D I d i n a c t i v i t a t e a d e e c h i l i b r a r e .

Cheltuielile nemonetare, D O M D I G H F k W D P R U Z a r e a , F R Q M X V Q F K H O M I D D F X G S U F L H U D F U H D Q R H U U L c h e l t u i a l a c u d e p r e c i e r e a s t o c u r i l o r , a l t e p r o v i z i o a n e p e n t r u r i s c u r i .

6 H J M F L Q I G H W D Q V S R U W Q M L Q D I R Q D O V X Q M H H F X D M S H Q M K P D L P X O L F Q H Q L H J W L Q L V Q M P S F H D F M Y M M D G H W D Q V S R U W Q M L Q H M M H H F X D V S H Q M K P D L P X O L F Q H Q L I Q M L Q L

	<u>&amp; Q H Q R L L Q M U Q L</u>	<u>&amp; Q H Q R L H J W U Q L</u>	<u>Total</u>
Venituri din activitatea de transport intern	1.092.860.930	71.557.683	1.164.418.613
Venituri din activitatea de W D Q V S R U W Q M L Q D R R Q D O	-	72.037.147	72.037.147
Alte venituri	<u>126.615.605</u>	<u>1.439.877</u>	<u>128.055.482</u>
	1.219.476.535	145.034.707	1.364.511.242

<u>&amp; Q H Q R L L Q M U Q L F X S H W H</u>	<u>GLQ V R V D O Y H Q L V X U L L Q F O X G</u>	<u>Procent din total venit</u>
ENGIE ROMANIA S.A.		16%
OMV PETROM S.A.		12%
SNGN ROMGAZ S.A.		12%
E.ON ENERGIE ROMANIA SA		10%
7 R D M D F M Y H D I 6 R F L H W R L V H D I O V Q 5 R P K Q D 7 R D M D F M Y L V R Q I 6 R F L H W R L V H G M U R D U V Q 5 R P K Q D		

1 2 7 ( / \$ 6,78 \$ Q,, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H S U L P D M H V Q Ø L G D F Q X V H V S H F L I L F F R Q W D U L X Ø )

7. , 0 2 % / , = 5 , & 2 5 3 2 5 \$ / (

	7 H U H Q X U L Ú L FO G L U	Active din sistemul de transport	Alte mijloace fixe	\$ F M Y H V Q curs	Total
La 31 decembrie 2021					
Cost la 1 ianuarie 2021	283.683.016	961.742.372	306.625.921	10.720.302	1.562.771.611
\$ P R U M J D U H F X P X Ø W	(166.527.564)	(698.136.920)	(246.733.074)	-	(1.111.397.558)
Ajustari pentru depreciere	-	-	-	(1.656.182)	(1.656.182)
9 D Ø R D U H F R Q V Ø E L O Q H W L Q L I D O	<u>117.155.452</u>	<u>263.605.452</u>	<u>59.892.847</u>	<u>9.064.120</u>	<u>449.717.871</u>
, Q M U L	-	-	-	64.749.729	64.749.729
5 H Ø M I L F U L	671.248	-	12.270	-	683.518
Transferuri	7.048.509	11.899.327	40.924.800	(59.872.636)	-
, H Ú L L Y D Ø R D U H Q H W	(1.539)	(19.490)	(91.093)	-	(112.122)
Cheltuiala cu amortizarea	<u>(6.286.766)</u>	<u>(31.478.796)</u>	<u>(23.214.814)</u>	-	<u>(60.980.376)</u>
9 D Ø R D U H F R Q V Ø E L O Q H W I L Q D O	118.586.904	244.006.493	77.524.010	13.941.213	454.058.620
Cost	292.759.786	972.044.444	336.535.669	15.597.395	1.616.937.294
\$ P R U M J D U H F X P X Ø W	(174.172.882)	(728.037.951)	(259.011.659)	-	(1.161.222.492)
\$ M X W L S H Q M X G S U F L I H J	-	-	-	(1.656.182)	(1.656.182)
9 D Ø R D U H F R Q V Ø E L O Q H W I L Q D O	118.586.904	244.006.493	77.524.010	13.941.213	454.058.620
La 31 decembrie 2022					
9 D Ø R D U H F R Q V Ø E L O Q H W L Q L I a l	118.586.904	244.006.493	77.524.010	13.941.213	454.058.620
, Q M U L	-	-	-	29.246.843	29.246.843
Reclasificare	(4.155.654)	4.092.161	(37.456)	-	(100.949)
Transferuri	7.269.245	8.843.457	16.286.606	(32.399.308)	-
, H Ú L L Y D Ø R D U H Q H W	(6.170)	-	(21.443)	-	(27.613)
Cheltuiala cu amortizarea	(5.781.472)	(32.625.704)	(26.637.821)	-	(65.044.997)
9 D Ø R D U H F R Q V Ø E L O Q H W I L Q D O	<u>115.912.853</u>	<u>224.316.407</u>	<u>67.113.896</u>	<u>10.788.748</u>	<u>418.131.904</u>
Cost	295.234.035	984.844.069	347.853.482	12.444.930	1.640.376.516
Amortizare F X P X Ø W	(179.321.182)	(760.527.662)	(280.739.586)	-	(1.220.588.430)
\$ M X W L S H Q M X G S U F L I H J	-	-	-	(1.656.182)	(1.656.182)
9 D Ø R D U H F R Q V Ø E L O Q H W I L Q D O	<u>115.912.853</u>	<u>224.316.407</u>	<u>67.113.896</u>	<u>10.788.748</u>	<u>418.131.904</u>

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H ) S U L P D M V Q O L G D F Q X V H V S H F L I F F R Q W D U L X O

7. , 0 2 % / , = 5 , & 2 5 3 2 5 \$ / ( C O N T I N U A R E )

9 D O U H F R O M E L O E U X W D D F M H O U D P R U M D M L Q M U L D O X M O D M V Q F R O M Q X D U H e s t e d e 3 6 2 . 2 8 5 . 4 2 8   
 l e i ( 3 1 d e c e m b r i e 2 0 2 1 : 3 2 7 . 4 5 2 . 0 2 6 l e i ) .

L a 3 1 d e c e m b r i e 2 0 2 2 n u s u n t m e g i s t r a t e a v a n s u r i D F R U G D M S H Q M K D F K I J L I D G H I P R E I O U   
 c o r p o r a l e .

C u p r i v e l a a c t i v e l e d e z v o l t a t e d e S o c i e t a t e c a r e s u n t c o m p l e m e n t a r e S U H W U L s e r v i c i i l o r c o n f o r m   
 a c o r d u l u i d e c o n c e s i u n e , W M X O D U H R S R X Q D G H D F K I J L R H D D F H M R U D F M Y H O V I K U L V X O D F R U G X O L G H   
 c R Q F M X Q H 6 R F L H M M D Q X D U H R E Q D R D G H D S W M D F H M M D F M Y H S k Q O V I K U L V X O D F R U G X O L G H   
 F R Q F M X Q H U L V L H M M S H P L V V O Y K G G \$ F H M M D F M Y H Q X V H V Q F D G U H J V Q G R P H Q L X O G H D F M V M M D O   
 I F R I C 1 2 . T o a t e c e l a l t e a c t i v e D I H Q M G H U X U U L D F W i t R L G H W D Q S R U W Q M L Q u l c a r e f a c p a r t e   
 d i n s i s t e m u l Q D R R Q D O G H W D Q S R U W D O J D J H O R U L Q F O X V L Y v P E X Q W R U L O I F X M X O M U R U V P Q U L   
 D F R U G X O L G H F R Q F M X Q H U L F D U H W E X I L S U H G D M F W H \$ 1 5 0 O V I K U L V X O D F R U G X O L G H F R Q F M X Q H V H   
 V Q F D G U H J V Q G R P H Q L X O G H D F M V M M D Q ) 5 , &

6 R F L H M M D Q X D P R U M H J I P R E I O U U O F R L S R U D O I D S U R E D e l a c a s a r e G L Q X G H L Q H m i j l o a c e f i x e g a j a t e .

8. A C O R D U L D E C O N C E S I U N E A S E R V I C I I L O R

İ Q P D L , S o c i e t a t e a D v Q F K H D M X Q D F R U G d e c o n c e s i u n e a s e r v i c i i l o r Ä \$ & 6 ' F X \$ 1 5 0 , F D U H L G   
 6 R F L H W R L G U H S V X O / R S H U J H F R Q G X F M O H S U L Q F L S D O H F R Q G X F M O H P D J L W M D O H D O H V L V M P X O L Q D R R Q D O G H   
 W D Q S R U W J D J S H R S H U R D G G H G H D Q L İ Q D L Q M G H V Q F K H L H U H D F H M X l a c o r d , c o n d u c t e l e e r a u v Q   
 a d m i n i s t r a r e a 6 R F L H W R L c o n f o r m L e g i i D o m e n i u l u i P u b l i c n r . 2 1 3 / 1 9 9 8 , H G n r . 4 9 1 / 1 9 9 8 u l H G n r .   
 G L Q S U L Q F D U H V H V I L Q R H J 6 R F L H M M D 7 R D M P R G H U J U O H V D X v P E X Q W R U L O H I H F M X M M G H   
 6 R F L H M M D O V L V M P V X Q V F R Q M G H L D M S D U M D V L V M P X O L u l G Y L Q S U R S U H M M D \$ 1 5 0 O V I K U L V X O G l a t e i   
 O U G H Y L D R X M O 6 R F L H M M D Q X S R D M Y L Q G H V D X F M D Q L F L X Q D F M Y F D U H I D F H S D U M G L Q V L V M P X O Q D R R Q D O   
 d e t r a n s p o r t ; I H U L O s e p o t f a c e n u m a i c u a p r o b a r e a S t a t u l u i .

L a e x p i r a r e a a c o r d u l u i , D F M Y H O I D S D U R Q K G G R P H Q L X O L S X E O F H İ t e n t e l a P R P H Q M O V P Q U L   
 a c o r d u l u i u l V R D M L Q Y H M R L O H U D O J D M V Q V L V M P Y R U U H Y Q L 6 V M X O L 6 R F L H M M D G R G H u l Y D G H Y R O O   
 D O M D F M Y H F D U H Q X I D F S D U M G L U F W G L Q V L V M P X O Q D R R Q D O G H W D Q S R U W J D J , F L U S U H J L Q W D F M Y H   
 F R P S O P H Q M U H S H Q M K R S H L D R X Q L O H G H W D Q S R U W G H J D J \$ 1 5 0 D U H R S R X Q D G H D F X P S U D D F H M M   
 D F M Y H O I L Q D X O D F R U G X O L G H F R Q F M X Q H O Y D O U H D M V W

T e r m e n i i p r i n c i p a l i a i A c o r d u l u i G H F R Q F M X Q H V X Q V X U P V R U L

- x 6 R F L H M M D D U H G U H S V X O G H D R S H U D G L U F W D F M Y H O I F D U H I D F R E I F V X O \$ F R U G X O L G H F R Q F M X Q H U L   
 G H D D S O F D u l F R O F V O V U I H G H W D Q S R U W Q M L Q u l L Q M L Q D R R Q D O G H O F O H Q R L v Q V F K I P E X O   
 V H U Y F L O R U I X U Q J D M 6 R F L H M M D H M M V L Q J X U D H Q M M M D X V R U J D W V R S H U J H F R Q G X F M O H   
 V L V M P X O L Q D R R Q D O G H W D Q S R U W J D J G H I L Q G S H P L V H Q L F L X Q I H O G H V X E F R Q F M R Q U L
- x 2 U F H P R G I L F D U H D V U I H O R U M F E X I L S U R S X V G H 6 R F L H M M u l D S R L D S U R E D W G H \$ 1 5 (
- x 6 R F L H M M D H M M V F X M V G H O S O M D V J H O R U G H I P S R U A S H Q M K D F M Y H O I D F K I J L R R Q D M V Q V F R S X O   
 R S H U U L v P E X Q W R U L V D X G H Y R O V U L V L V M P X O L

8. ACORDUL DE CONCESIUNE A SERVICIILOR (CONTINUARE)

- x anual, 6RFLHMMD WHEXIH V SXEQH FDSDFLMMD GLVSRQLELO D VMWP XOL SHQMK DOXO XLP VRU SkQ Ø RFVP EUH
- x anual, WHEXIHV VHU VSXQG FRP HQJLQUPHQRQUSkQ Ø QRLP EUH iar ANRM trebuie LQIRP DV VQØU VXU FX VRDMFRP HQJLQHUHXJ DMGFLVHGFRQGXFHLD6RFLHWRL
- x 6RFLHMMD WHEXIHV P HQRQ XQ QLYHVSFLIF GHIXQFRQDUH JDJQMMVSUQMM un program P LQP REQJDRUX GHILQYHMR
- x UGHYHQH VXQWSOWMM FD SURFHMM SkQ Ø septembrie 2007: 5%, vQ SHURGD octombrie 2007 ± 11 noiembrie 2020: 10% vQH-SkQG FX 12 noiembrie 2020: 0,4%) din venitul brut din operarea VMWP XOLQRROG transport (transport LQMLUQLQMLQRROG)
- x toate cheltuielile de exploatare pentru operarea sistemului sunt suportate de Societate;
- x Societatea poate anula acordul SUQQRMLFDUH\$1 50 FX ØQLVQLQM
- x ANRM poate anula acordul printr- RQRMLFDUHF ØQLVQLQM GDF 6RFLHMMDQX UHSHFW clauzele contractuale DFHDMDUHULRSRXGHGHDDQXØDFRUGXØ o notificare de 30 de zile GLQ P RMH GH ÅQMUHV QRRODO vQ DFHWFDJ, 6RFLHMMD YD SUP L FRP SHQDRIL HJØH FX SURILXOP HGLX QHDOXØP LØU DQLVQP XØWFX GXUDU P DV Dacordului.

Acordul GHFRQHMXQHGX LQFOXGHRFØXJ GHSUHØQJLHDXMRP DW

Nu s- DXI FXWP RGLIF ULØHMMUP HQlor Acordului de concesiune d XS luna iunie 2003, FX H F-SRD DSURE ULSØQXUØUP LQP DØGHILQYHMR

1 2 7 ( / \$ 6,78 \$ Q,, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H SULP DMV VQ QHL GDF QX VHVSHFLIF FRQWDULXØ

9. , 0 2 % / , = 5 , 1 ( & 2 5 3 2 5 \$ / (

	Active afereate <u>ACS</u>	Programa informatice	, P RELQJ UL necorporale <u>vQ FXUV</u>	<u>Total</u>
La 31 decembrie 2021				
Cost la 1 ianuarie 2021	8.171.222.202	58.488.655	1.062.450.559	9.292.161.416
\$ P RUW DUHFXP XOW	(4.337.236.324)	(55.092.001)	-	(4.392.328.325)
Ajustare pentru depreciere	-	-	(9.142.777)	(9.142.777)
Creanta Acord de concesiune	(1.159.196.071)	-	-	(1.159.196.071)
Amortizare active creanta AC	<u>200.168.159</u>	-	-	<u>200.168.159</u>
9 DORDUH FRQVDELO QHW	2.874.957.966	3.396.654	1.053.307.782	3.931.662.402
, QM UL	-	-	652.514.874	652.514.874
Reclasificari	(683.518)	-	-	(683.518)
Transferuri	1.300.435.881	16.314.633	(1.316.750.514)	-
Iesiri	(13.356)	-	-	(13.356)
Amortizare	(375.359.164)	(1.886.335)	-	(377.245.499)
Creanta Acord de concesiune	(298.769.079)	-	-	(298.769.079)
Amortizare DFMYHFUHQ \$ &	<u>89.562.670</u>	-	-	<u>89.562.670</u>
9 DORDUH FRQVDELO QHW ILQDO	3.590.131.400	17.824.952	389.072.142	3.997.028.494
Cost	9.470.896.188	74.238.546	398.214.919	9.943.349.653
\$ P RUW DUHFXP XOW	(4.712.530.466)	(56.413.594)	-	(4.768.944.060)
Ajustare pentru depreciere	-	-	(9.142.777)	(9.142.777)
Creanta Acord de concesiune	(1.457.965.151)	-	-	(1.457.965.151)
Amortizare active creanta AC	<u>289.730.829</u>	-	-	<u>289.730.829</u>
9 DORDUH FRQVDELO QHW	3.590.131.400	17.824.952	389.072.142	3.997.028.494
La 31 decembrie 2022				
9 DORDUH FRQVDELO QHW	3.590.131.400	17.824.952	389.072.142	3.997.028.494
LQLRDO	-	3.345.386	280.342.343	283.687.729
, QM UL	-	-	-	-
Reclasificari	100.948	-	-	100.948
Transferuri	138.653.823	3.907.201	(142.561.024)	-
Iesiri	-	-	-	-
Amortizare	(459.406.384)	(5.342.719)	-	(464.749.103)
Creanta Acord de concesiune	(16.426.221)	-	-	(16.426.221)
\$ P RUW DUHDFMYHFUHQ \$ &	<u>109.935.585</u>	-	-	<u>109.935.585</u>
9 DORDUH FRQVDELO QHW ILQDO	3.362.989.151	19.734.820	526.853.461	3.909.577.432
Cost	9.609.650.958	81.484.939	535.996.238	10.227.132.135
\$ P RUW DUHFXP XOW	(5.171.936.850)	(61.750.119)	-	(5.233.686.969)
Ajustare pentru depreciere	-	-	(9.142.777)	(9.142.777)
Creanta Acord de concesiune	(1.474.391.371)	-	-	(1.474.391.371)
Amortizare DFMYHFUHQ \$ &	<u>399.666.414</u>	-	-	<u>399.666.414</u>
9 DORDUH FRQVDELO QHW ILQDO	3.362.989.151	19.734.820	526.853.461	3.909.577.432

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H I S U L P D M H V Q Ø L G D F Q X V H V S H F U L F F R Q W D U L X Ø )

9. , 0 2 % / , = 5 , 1 ( & 2 5 3 2 5 \$ / ( & 2 1 7 , 1 8 \$ 5 (

& D Q M M M D P I Q L P G H J D J H Q D M U D Ø G L Q 6 1 7 Q H F M D U D M J X U U L S U H X Q L Ø R U G L G H E L M Ø R U Ø   
 F R Q X P D V R U L I L Q D Ø V Q F R Q G L I L F R Q M D F X D Ø J H M M D 6 1 7 H M M U H F X Q R V F X W V Q Y D Ø R U H D G U H S X Ø L G H   
 utilizare, ca activ necorporal. La 31 decembrie 2022 valoarea line pack este de 837.142 0 : K G L D U H R   
 valoare de 84.633.624 lei, din care zestrea SNT este de 692.629 0 : K G L D U H R Y D Ø R U H G H 55.557.837   
 lei. / D G H F P E U H Y D Ø R U H D Ø Q H S D F N H M M G H 0 : K G L D U H R Y D Ø R U H G H Ø L   
 din care zestrea SNT H M M G H 0 : K G L D U H R Y D Ø R U H G H Ø L

La data de 31 decembrie 2022 Societatea a capitalizat cheltuieli cu amortizarea de 94.282 lei G L   
 F K H Ø M L H D F X G R E K Q G D V Q Y D Ø R U H G H 20.128.777 lei m anul 2021 a capitalizat cheltuieli cu amortizarea   
 G H Ø L G F K H Ø M L H D F X G R E K Q G D V Q Y D Ø R U H G H Ø L

La data de 31 decembrie 2022, D Y D Q X U Ø H D F R L G D M S H Q M X D F K I J L I D G H Ø F U U L G H G H Y R Ø M U H D   
 V L M P X Ø L Q D I R Q D Ø G H M D Q V S R U V Q Y D Ø R U H G H e 6.689.361 lei sunt prezentate Ø I P R E L Ø J U L Q F R L S R U D Ø H   
 V Q F X U ( 27.533.952 lei la 31 decembrie 2021).

' X U D Ø G H Y I D U P D V Ø I P R E L Ø J U L Q F R L S R U D Ø H M M S U H J H Q M W Ø 1 R M Ø L 1 R M Ø

La data de 31 decembrie 2022 Societatea a capitalizat valoarea de 3.345.386 Ø L U S U H J H Q M Q G costuri   
 V X S Ø P H Q M U H F X D F K I J L I D G H J D J H Q D M U D Ø H Ø D Ø J D M V Q S H U R D G Ø I D Q X D U H ± 31 decembrie   
 V Q Y H G U H D D F R S H U L L F R X P X Ø L S U R S U X V M K Q R Ø J I F I D G H F R M X U Ø H L Ø F Ø V H V Q V Ø L I H Ø H   
 reglementate, conform prevederilor Ordinului Mini V M U X Ø L L Q D Q H Ø R U Q U R F M P E U H ,   
 D 2 U G Q X Ø L 3 U H G H G Q M Ø L \$ 1 5 ( Q U R F M P E U H G L D S U F I J U Ø R U \$ 1 5 ( p o t r L Y V F U R D   
 gazele Q D M U D Ø H S U H J X W Ø D U W Ø V U G L Q 2 U G Q X Ø L \$ 1 5 ( Q U Q X U S U H J L Q W J D J H Q D M U D Ø H   
 G H M Q D M D F R S H U L L F R Q X P X Ø L V M K Q R Ø J I F D Ø 6 1 7 G L S U Q X U P D U H F R M X U Ø H V X S Ø P H Q M U H F X D F K I J L I D   
 lor nu pot fi capitalizate.

' U H S V X U L G H X V Ø J D U H D D F V M Y H Ø R U Ø X D M H V Q Ø H D J L Q J , ) 5 6

De la 1 ianuarie 2019 societatea aplic IFRS 16 pentru contractele de mchirie care mdeplinesc   
 criteriile de recunoa G e r e G l a recunoscut ca activ necorporal un drept de utilizare aferent contractelor   
 de mchirie:

	\$ F M Y H Ø X D M H V Q Ø H D M L Q J conform IFRS16
Cost la 1 ianuarie 2022	30.660.861
\$ P R U M J D U H F X P X Ø W	(11.043.725)
9 D Ø R U H F R Q M E L O G H W	<u>19.617.136</u>
, Q M U L	1.517.869
, H U L L	(560.701)
Amortizare	(3.639.491)
9 D Ø R U H F R Q M E L O G H W I L Q D Ø Ø G H F P E U H	<u>16.934.813</u>

' H M Ø H J H D I Q I R U P D I L Ø R U S U L Y Q G , ) 5 6 la 31 decembrie 2022:

	31 decembrie 2022	Din care aferente grupei - & R Q Y H Q R L I R U H M M H U H
Valoare drept utilizare (DU)	31.618.029	15.944.147
\$ P R U M J D U H D I H Q W ' 8	14.683.216	4.055.249
' R E K Q G D I H Q W ' 8	732.980	474.687
Datoria privind DU	17.929.828	12.577.841
Din care:		
Termen scurt	3.751.347	1.152.956
Termen lung	14.178.481	11.424.885

127( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H SULP DMVQ QIL GDF QX VHVSHFLIF FRQWDLXQ )

9. , 0 2 % / , = 5 , 1 ( & 2 5 3 2 5 \$ / ( & 2 1 7 , 1 8 \$ 5 (

	\$ FMVH Q DMVQ Q DMQJ conform IFRS16
Cost la 1 ianuarie 2021	26.397.047
\$ P RUM DUHFXP XOW	(7.204.978)
Valoare FRQWELQ QHW	<u>19.192.069</u>
, QM UL	4.439.371
, HLL	(175.556)
Amortizare	(3.838.748)
9 DDUHFRQWELQ QHW ILQDO Q decembrie 2021	<u>19.617.136</u>

' HMDLHDIQRUP DILQJ privind IFRS 16 la 31 decembrie 2021:

	31 decembrie 2021	Din care aferente grupeii - & RQYHQRL forestiere
Valoare drept utilizare (DU)	30.660.861	14.997.449
\$ P RUM DUHDIHQW' 8	11.043.725	2.804.014
' REKQG DIHQW' 8	777.546	453.814
Datoria privind DU	20.470.837	12.722.651
Din care		
Termen scurt	3.771.512	1.037.891
Termen lung	16.699.325	11.684.760

Datoria FRQIRUP , ) 56 HMMSUH HQWV QELQQRD' DMULFRP HFLDDISHWLP HQXQJ QVFXUW

Societatea recunoa Ge R FQV GH DFVH VXSRLVFX YDQDUH FXP XOW P DL P DUH GH 000 USD ±  
 FRQYHQRL forestiere.



1 2 7 ( / \$ 6,78 \$ Q,, / ( ) , 1 \$ 1 &, \$ 5 (   
 ( H S U L P D M V Q O H L G D F Q X V H V S H F L I L F F R Q W D L X O )

10. IMOBILIZARI FINANCIARE

\$ F M Y H O H I L Q D Q F L D U H F R Q W D X V Q S D U M F L S D R L Q F R M V M V Q X U P V R D U H O H V R F L H V R L

<u>Societatea</u>	<u>Activitate</u>	Procent G H R Q X V A <u>2022</u>	Procent G H R Q X V A <u>2021</u>	<u>31 decembrie</u> <u>2022</u>	<u>31 decembrie</u> <u>2021</u>
Resial SA	3 U R G X F R H	68,16	68,16	18.116.501	18.116.501
Mebis SA	3 U R G X F R H	17,47	17,47	6.461.736	6.461.736
	G L V M E X R H U L furnizare gaz				
Eurotransgaz	Transport gaz	100	100	191.122.702	296.576.170
Minus D X W U pentru deprecierea L Q Y H M R I O U V Q Resial SA, Mebis SA				(24.578.237)	(24.578.237)
				<u>191.122.702</u>	<u>296.576.170</u>

3 D U M F L S D R D V Q 5 H M D O 6 \$

\$ F R X Q L O H G H R Q X M O 5 H M D O 6 \$ D X I R W R E R Q X M V Q G H F P E U H F D X U P D U H D X Q H L S U R F H G X U L G H  
 U F X S H D U H D F U H D Q R H O U G D V R L D M G H X Q F O H Q W 5 H M D O 6 \$ D I L Q M D W Q S U R F H G X U G H O F K L G D U H V Q  
 S U R F H G X U D H M M G H M U X U D W G H X Q H F X V R U M G H F V R U H F Q X P L V G H L Q M D O F D G H M X G F D W U L H M M V Q D I D U D  
 F R Q M R O X L 6 R F L H V R L P R M Y S H Q M K F D U H S D U M F L S D R D Q X H M M F R Q V R O G D W U L H M M V Q U H U L M D W O F R W W  
 P D L S X R Q a j u s t a r e a S H Q M K G S U F L H U H F R Q M M X L V O D G L Q F R W I P S U X P X V X O F R U G D V O 5 H M D O 6 \$  
 H M M G H D V P H Q H D D X W D W V Q V M H U L P H & R Q G X F L U D Q X V H D U M D S W F D 6 R F L H V M D V U F X S H U H H Y U R  
 V X P G L Q D F D W S D U M F L S D R H U L 6 R F L H V M D Q X J D U D Q M D J Q L F X Q I H O G H R E Q D R L U H I G X D O H S H Q M K  
 Resial SA.

3 D U M F L S D R D V Q 0 H E L V 6 \$

\$ F R X Q L O H G H R Q X M O 0 H E L V 6 \$ D X I R W R E R Q X M V Q I H E U K D U H F D X U P D U H D X Q H L S U R F H G X U L G H  
 U F X S H D U H D F U H D Q R H O U G D V R L D M G H X Q F O H Q W 0 H E L V 6 \$ H M M V Q S U R F H G X U G H O F K L G D U H m o t i v p e n t r u  
 F D U H S D U M F L S D R D V Q 0 H E L V 6 \$ D I R W D X W D W V Q V M H U L P H 6 R F L H V M D Q X D U H Q L F L X Q I H O G H R E Q D R L I D R  
 de Mebis SA.

3 D U M F L S D R D V Q 6 R F L H V M D F X 5 V S X Q G H U H / I P L V D W A X U R M D Q W D J ' 6 5 /

Prin HAGEA nr. 10 din data de 12.12.2017 s- D D S U R E D V Q I L Q D U H D p e t e r i t o r i u l R e p u b l i c i i M o l d o v a ,  
 D V R F L H V I L ( 8 5 2 7 5 \$ 1 6 \* \$ = 6 5 / V Q Y H G H U D S D U M F L S U L F X V X F F H V O S U R F H G X U D G H S U L Y D M J D U H D  
 I Q M H S U C G H U L G H 6 V D W O H M P R O B M D Q W D J

I Q D O X O 7 U D Q W D J D S D U M F L S D W O P D V R L D U H D F D S L M O X O L V R F L D O D Q ( 8 5 2 7 5 \$ 1 6 \* \$ = F X s u m a d e  
 H X U V Q Y H G H U D I X Q F I R Q U L G L D M J X U U L V X U H O U I L Q D Q F L D U H G H F H D U H D F K I J L I H L  
 I Q M H S U C G H U L G H 6 V D W O H M P R O B M D Q W D J

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H ) S U L P D M V Q Q L G D F Q X V H V S H F U L F F R Q W D U L X Q

10. IMOBILIZARI FINANCIARE (CONTINUARE)

În anul 2020 Transgaz a participat la majorarea capitalului social al EUROTRANSGAZ cu suma de 14.236.983 euro în valoare de 13,15 milioane lei (13,15 milioane Euro) în urma emisiunii de Stat Vestmoldtransgaz.

În anul 2020 Transgaz a participat la majorarea capitalului social al EUROTRANSGAZ cu suma de 14.236.983 euro în valoare de 13,15 milioane lei (13,15 milioane Euro) în urma emisiunii de Stat Vestmoldtransgaz.

În anul 2021 Transgaz a participat la majorarea capitalului social al EUROTRANSGAZ cu suma de 2.503.871 euro în valoare de 2,5 milioane lei (2,5 milioane Euro) în urma emisiunii de Stat Vestmoldtransgaz.

În anul 2021 Transgaz a participat la majorarea capitalului social al EUROTRANSGAZ cu suma de 649.460 euro în valoare de 649.460 lei (649.460 lei) în urma emisiunii de Stat Vestmoldtransgaz.

Prin HCA nr. 39/2021 Transgaz a aprobat reducerea capitalului social Eurotransgaz în valoare de 66.117.064 lei (66,11 milioane Euro) în urma emisiunii de Stat Vestmoldtransgaz.

Prin HCA nr. 19/2022 Transgaz a aprobat reducerea capitalului social Eurotransgaz cu suma de 172.024.718 MDL (echivalent a 8,5 milioane Euro).

Transgaz a emis în anul 2021 un total de 65 milioane lei în valoare de 65 milioane lei (65 milioane Euro) în urma emisiunii de Stat Vestmoldtransgaz.

Transgaz, respectiv Mebis SA și Resial SA aplicarea IFRS 9 nu are nici un impact, în valoare de 172.024.718 MDL (echivalent a 8,5 milioane Euro) în urma emisiunii de Stat Vestmoldtransgaz.

11. STOCURI

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
Stoc de gaze	358.874.907	227.158.062
Gaze naturale pentru consum tehnologic	177.148.436	13.257.485
Stocuri de gaze	115.259.616	90.419.949
Stocuri de gaze	1.229.524	7.092.278
Stocuri de gaze	<u>(42.635.646)</u>	<u>(29.386.522)</u>
	<u>609.876.837</u>	<u>308.541.252</u>

Prin Ordinul ANRE nr. 100/2022 privind echilibrarea sistemului de gaze, în valoare de 9.718.830 lei (9.143.403 lei la 31 decembrie 2021).

Societatea Transgaz a emis în anul 2022 un total de 9.718.830 lei în valoare de 9.718.830 lei (9.143.403 lei la 31 decembrie 2021).

1 2 7 ( / \$ 6,78 \$ Q,, / ( ) , 1 \$ 1 &, \$ 5 (   
 ( H ) S U L P D M V Q Q H L G D F Q X V H V S H F L I L F F R Q W D U L X Q

11. STOCURI (CONTINUARE)

0 LúF U Q H V Q F R Q M Q G H D M V W U sunt analizate mai jos:

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
Ajustare la 1 ianuarie	29.386.522	28.537.680
9 H Q L W F K H D M L D O F X D M V W U pentru deprecierea stocurilor (Nota 23)	<u>13.249.124</u>	<u>848.842</u>
Ajustare D M K U G V X O S H U R D G H L	<u>42.635.646</u>	<u>29.386.522</u>

Ì Q F X U X C D Q X O L 2022 au fost constituite D M V W U pentru deprecierea stocurilor conform Notei 3.10. 6 R F L H M M D D V Q H J L W M D V Q D Q X O provizion pentru diferen a G H J D M Y G L Q M H F D Q M V L Q H G H J D J H Q D M U D H I D F M U D M F X W O X G H G H J F K L O E U X L Q L I D O G L G H J F K L O E U H D I X Q D U H I L Q D Q H valoare care va fi V R O F L M V \$ 1 5 ( S H Q M K D I L U F X S H L D W S U Q M U L X O G H G H K M D M M M

12. & 5 ( \$ 1 Q ( & 2 0 ( 5 &, \$ / ( ù, \$ / 7 ( & 5 ( \$ 1 Q (

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
& U H D Q R H F R P H U F L D H	790.439.416	855.854.996
\$ Y D Q X U L F W H I X U Q J R U L G H E X Q X U L G V H U M F L	103.307	151.077
Ì P S U X P X W F W H 5 H M D O 6 \$ 1 R M D	1.770.346	1.770.346
& U H D Q R D S U L Y Q G Y D Q R D U H D U H J O P H Q M W U P D V Q H P R U M J D W D V Q F M U H D D F R U G X O L G H concesiune	2.141.205.427	1.788.570.507
Ì P S U X P X M U L G H D P E X U D E L Q H F X F K D U F M U G H V X E Y H Q I L	17.564.563	143.149.971
& U H D Q H E X J H X O M M X O L	48.901.899	54.639.636
\$ O M F U H D Q R H	116.211.223	78.037.398
Ajustare S H Q M K G H S U F L H U D F U H D Q R H R U comerciale	(554.671.720)	(542.126.364)
\$ M V W U L S H Q M K G H S U F L H U D D O R U F U H D Q R H	<u>(84.987.767)</u>	<u>(55.406.971)</u>
	<u>2.476.536.694</u>	<u>2.324.640.596</u>
\$ F M Y H I L Q D Q F L U H & U H G L M Ù L F U H D Q H 1 R M D	<u>2.423.462.073</u>	<u>2.268.837.728</u>

Societatea a contestat administrativ decizia G H I P S X Q H J S U L Y Q G R E Q W D I L I L V D H V X S O P H Q M U H G H S O W V Q Y D Q R D U H G H O L e m i s d e A N A F V Q D Q X O F R Q M M Q G V Q I P S R J L V S H S U R I L V T V A, S H Q D W L ù L P D M R U U L G H V Q M U J I H U H ù L D F R Q M M X L V ajustare. 6 R F L H M M D D D F K L M W X P H D P H Q I R Q D M V Q G F L J I D G H I P S X Q H J S H Q M K D S X M D G H M ù X U D F M V M M D V Q G L U F L Q H I P S X V H G H P D Q D H P H Q V G L S H Q M K D I D F L O M R E I Q H U D I L Q D Q R U L S U R I L F M O R U I t o a r e .

Ì Q D Q X O S R F L H M M D D F R Q M M M V D G P I Q L M D M Y G F L J I D G H I P S X Q H J S U L Y Q G R E Q W D I L I L V D H V X S O P H Q M U H G H S O W V Q Y D Q R D U H G H 6 4 O L P L V G H \$ 1 \$ ) V Q D Q X O F R Q M M Q G V Q I P S R J L V S H S U R I L V T V A p e p r o f i t G 7 9 \$ ù L D F R Q M M X L V R D M V M U H Ì Q D Q X O Y D Q R D U H G F L J I L G H I P S X Q H J D I R W U H G X V l a 7.023.213 O L G a f o s t U H G X V d e S o c i e t a t e G v a l o a r e a a j u s t U L

La 31 decembrie 2022 Societatea V Q H J L W M D J 7 9 \$ G H U D P E X U D W Q Y D Q R D U H G H 16.424.377 lei care H M S U H J H Q M W O \$ O M F U H D Q H (31 decembrie 2021: 21.546.877 lei).

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H I S U L P D M V Q O L G D F Q X V H V S H F L I F F R Q W D U L X O )

12. & 5 ( \$ 1 Q ( & 2 0 ( 5 & , \$ / ( ù , \$ / 7 ( & 5 ( \$ 1 Q ( & 2 1 7 , 1 8 \$ 5 (

Ì Q O Q D I X O H 6 R F L H M M D D D F K L V M W X P D G H O L O F D U H D I R W R E Q J D W S U Q 6 H Q M Q D  
 D U E L W D O Q U S U R Q X Q D W G H 7 U E X Q D X O S U E L W D O Q d o s a r u l n r . 1 0 7 / 2 0 1 8 , c a u r m a r e a  
 I L Q D I U L S U R F H G X U L G H D U E L W D M D Y K G G F D R E L F W Q H Q G S O Q L U H R E Q J D I L O R U G L Q F R Q M D F M O G H  
 I X U Q J D U H S H Q M K ' / I F Q H V R I V Z D U H S H Q M K , 2 V X S O P H Q M U H 0 D V R U D U H D O I P I L G H E D Q G S H Q M K  
 6 L V M P X O 6 & \$ ' \$ ' F R Q M D F M Q F K H D W G H 7 U D Q W J Q F X \$ V R F L R D I R U P D W G L Q 5 0 \* 5 ( \* ( / 8 1 '  
 0 ( 6 6 7 ( & + 1 , . \* P E + \* H P D Q L D , ' 6 \* P E + \* H P D Q L D G \* H Q H D O ) O I G 6 \$ % X F U H M 6 R F L H M M D  
 D D M F D W Q L Q M Q K R W U K U H D M E X Q D X O X L D U E L W D O G L D V Q U H I L W M D W O D G H F P E U H R D Y M U H  
 p e n W X G S U F L H U H V Q X P G H O L

\$ Y D Q X U O H D F R U G D M G H 6 R F L H M M V Q F D G X O U H O I L O R U F R Q M D F M D O H V X Q W J D U D Q M M G H I X U Q J R U L F X  
 V F U V R U L G H J D U D Q I H E D Q F D U

La 31 decembrie 2022, suma de 30.908.640 lei (31 decembrie 2021: 110.805.049 O L U H S U H H Q M Q G  
 F U H D Q R H F R P H U F D O H U L D O M F U H D Q R H Q H W H M H S U L P D W V Q P R O H G V M I Q G L Q M H F U H 2 3 V Q U S D (31  
 d e c e m b r i e 2 0 2 1 : 1 ù 7 7 V Q ( 8 5 G H F P E U H 2 1 : 9 9 % ) .

3 R M Y L V 2 U G Q X O L \$ 1 5 ( Q U Y D O R U H D F M Y H O R U U F X Q R F X M V Q % D J D G H \$ F M Y H 5 H I O P H Q M W  
 V H D Y M M Q F X I Q O I D 6 R F L H M M D D U H F O X O M Y D O R U H D F U H Q H L S U Y L Q G \$ F R U G X O G H & R Q F H X Q H G L D  
 U H F X Q R F X V X Q F k G M V Q Y D O R U H G H 2 8 6 . 8 7 7 . 2 5 8 O L V Q R Q R U P L M M F X , ) 5 6 ( 3 1 d e c e m b r i e 2 0 2 1 :  
 8 7 . 9 6 9 . 8 2 1 l e i ) .

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
Sold initial	1.788.570.507	1.364.268.828
, Q M U L	16.426.221	298.769.079
' R E K Q G	49.353.233	37.810.509
\$ F M D Q J D U H I Q O I H	286.877.258	87.969.821
, H G U L	<u>(21.792)</u>	<u>(247.730)</u>
	<u>2.141.205.427</u>	<u>1.788.570.507</u>

\$ Q D Q J D F U H D Q R H O R U F R P H U F D O H c o n f o r m I F R S 9 H M M X U P V R U H D

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
& X U H Q M U L Q H G H S U H F L D M H		
& U H D Q H W M D Q J L V	23.303.149	4.792.478
& U H D Q H I Q F H U M G V Q L Q V R O Y H Q	168.036.776	169.099.079
& U H D Q H S U L D I O D M	261.704.717	312.197.817
\$ O M F U H D Q H F R P H U F D O H	337.394.775	369.494.488
& U H D Q H G E L V R U L G L Y H G	<u>52.980.353</u>	<u>15.636.334</u>
	843.419.770	871.220.196
Depreciere		
& U H D Q H W M D Q J L V	23.303.149	-
& U H D Q H I Q F H U M G V Q L Q V R O Y H Q	168.036.776	169.091.680
& U H D Q H S U L D I O D M	161.978.362	226.218.824
\$ O M F U H D Q H F R P H U F D O H	201.353.434	146.815.860
& U H D Q M G E L V R U L G L Y H G	<u>45.565.452</u>	<u>15.365.200</u>
Total depreciere	600.237.173	557.491.564
7 R M D F U H D Q R H Q H G H S U R Y I J I R Q	243.182.597	313.728.632

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 &, \$ 5 (   
 ( H ) S U L P D M V Q O H L G D F Q X V H V S H F U L F F R Q W D U L X O )

12. &5 ( \$ 1 Q ( & 2 0 ( 5 &, \$ / ( ù, \$ / 7 ( & 5 ( \$ 1 Q ( & 2 1 7, 1 8 \$ 5 (

IFRS 9 introduce un model nou privind anticiparea pierderilor din depreciere, bazat pe pierderile  
 D G M S V M M P R G H O F D U H S U H V X S X C H U F X Q R D M U H D D Q M F L S D W D S I L G H U C R U G L Q G H S U F L U H D F U H D Q H O R U  
 6 V O G D U G X O S U H M G H F D H Q M V R O H V V Q U H J L W M H H S I L G H U C H D Q M F L S D M G L Q G H S U F L U H D F U H D Q H O R U  
 G L Q P R P H Q M C O U F X Q R D M U L L Q L R D O H D L Q M M K P H Q M B R U I L Q D Q F D U H U L V M R G D W V U F X Q R D V F S I L G H U C H  
 D Q M F L S D M G L Q G H S U F L U H S H V Q M H D J D G X U W G H Y L D R D D F M R U D 9 D O R D U H S I L G H U C R U D Q M F L S D M Y D I L  
 a F X D Q J D V S H Q M K I L F D U H S H U R D G G H U D S R U M U H D M M H O G F K W U H O F M P R G L I F U O H V Q U V F X O G H F U G L V  
 I D G H U F X Q R D M U H D L Q R D O  
 I Q Y G H U H D S O F U L , ) 5 6 D V X S L D F U H D Q R H O R U G H L O X M V Q E D J D D S O F U L X Q X L P R G H O G H M M P D U H D  
 pierderii, au fost reconsidera M F D M U R U L O H G H F O H L S R U L Q G G H O S U Q F L S I X O , ) 5 6 G H D Q M F L S D U H  
 D X Q X L U V F G H Q H Q F D M U H D I H U Q M F U H D Q H O R U F X U H Q M

3 H Q M K H M P D U H U V F X O L G H Q H Q F D M U H D I H U Q M F U H D Q H O R U F R P H U L D e s-a aplicat un procent de  
 Q H i c a V D U H V Q I X Q F i e de categoriile de risc astfel:

- & U H D Q H W D Q S R U M L Q M U C D I R Q D O ± F U H D Q e I U U V F G H V Q F D M U H V Q D Q X O G c u r i s c d e  
 n e v o a s a r e l a t e r m e n v Q D Q X O . L a 3 1 d e c e m b r i e 2 0 2 2 s X Q M F D O X O M D M X W U L S H Q M K  
 G H S U F L U H V Q S U R F Q M G H G L Q Y D O R D U H D F U H D Q H L
- C r e D Q H L Q F L U M V D X V Q O M L X D O M D I G F K V S U a f i l i a t e - F U H D Q H c u r i s c F U H F X V G H Q H i c a s a r e  
 F D U H I D F R E L F M X O X Q R U D F L X Q L V Q L Q M D Q . 6 X Q M F D O X O M D M X W U L S H Q M K G H S U F L U H i n p r o c e n t  
 d e 1 0 0 % d i n Y D O R D U H D F U H D Q e i ;
- & U H D Q H S U a f i l i a t e ± F U H D Q H O H I U U V F V X Q M i j u s t a t e S H W D Q G H G H Y F K L P H U H S H F M Y i n  
 i n t e r v a l u l 3 1 - 6 0 u n p r o c e n t d e 1 0 % , 6 1 - 9 0 u n p r o c e n t d e 2 0 % , 9 1 - 1 2 0 u n p r o c e n t d e 3 0 % , 1 2 1 -  
 1 5 0 u n p r o c e n t d e 3 5 % , 1 5 1 - 1 8 0 u n p r o c e n t d e 6 0 % i a r c e l e p e s t e 1 8 1 c u u n p r o c e n t d e 1 0 0 % .  
 C r e a C e l e i n c e r t e G L F D U H I D F R E L F M X O X Q R U D F L X Q L V Q L Q M D Q V X Q M S U R Y I J I R Q D M F X S k Q l a 1 0 0 %  
 G L Q Y D O R D U H D F U H D Q e i . 3 H Q M K F U H D Q H O H F D U H Q X I D F R E L F M X O X Q R U D F L X Q L V Q L Q M D Q G L S U H L Q W  
 U V F G H Q H Q F D M U H V H F R Q M X L H i j u s t a r e d e v Q F D J X O F H O R U F D U H G H S G M F G H J L O H G L G H  
 v Q F D J X O F H O R U F X U H Q M
- C l i e n i d i v e r G - F U H D Q H O H I U U V F V X Q M i j u s t a t e S H W D Q G H G H Y F K L P H V Q L Q M U Y D O X O - 6 0 u n  
 p r o c e n t d e 1 0 % , 6 1 - 9 0 u n p r o c e n t d e 2 0 % , 9 1 - 1 2 0 u n p r o c e n t d e 3 0 % , 1 2 1 - 1 5 0 u n p r o c e n t d e  
 3 5 % , 1 5 1 - 1 8 0 u n p r o c e n t d e 6 0 % i a r c e l e p e s t e 1 8 1 c u u n p r o c e n t d e 1 0 0 % . C r e a Q H O i n c e r t e G L  
 F D U H I D F R E L F M X O X Q R U D F L X Q L V Q L Q M D Q V X Q M i j u s t a t e F X S k Q O G L Q Y D O R D U H D F U H D Q H L  
 3 H Q M K F U H D Q H O H F D U H Q X I D F R E L F M X O X Q R U D F L X Q L V Q L Q M D Q G L S U H L Q W U V F G H Q H Q F D M U H V H  
 c o n t i n u i e a j u s t a r e G H v Q F D J X O F H O R U F D U H G H S G M F G H J L O H G L G H v Q F D J X O F H O R U F X U H Q M

Categorie	10% 31-60	20% 61-90	30% 91-120	35% 121-150	60% 151-180	100% SHMM G LQFHJL	IFRS9	TOTAL
& U H D Q H W D Q L W	-	-	-	-	-	-	23.303.149	23.303.149
& U H D Q H L Q F L U M G L V Q L Q R O Y H Q	-	-	-	-	-	168.036.776	-	168.036.776
& U H D Q H S U L D I O D M	38.190	742.688	3.228	2.461.142	28.324.913	100.663.457	29.744.744	161.978.362
& U H D Q H G L Y H U H	96.792	204.606	157.524	266.421	454.553	196.427.200	3.746.338	201.353.434
& U H D Q H G H E L V R L L G L Y H U L	99.385	14.761	-	-	17.569.105	15.406.029	12.476.172	45.565.452
Total depreciere	234.367	962.055	160.752	2.727.563	46.348.571	480.533.462	69.270.403	600.237.173

Societatea D Q D Q J H J S H P D Q H Q M L X D I D F O H Q L O R U G L Q U H J L W M H J D M X W U L D M Q F L F K Q G V X Q M Q G F L  
 S U L Y Q G F U H G M U H D U V F X O L G H Q H Q F D M U H

Plata contravalorii facturilor pentru serviciile de transport gaze naturale, emise conform prevederilor  
 G L Q & R G X O U F R O L V H I D F H V Q M L P H Q G H J L O H F D O Q G D U L M F H G H O G M D H P L M U L I D F V X U L I Q F D J X O Q  
 F D U H G M D V F D G O R L H M M J L Q H O F U V R D U H M L P H Q X O H V R F R M M M V P S O Q L V Q X L P V R D U H J L O F U V R D U H  
 0 L U F U O H V Q F R Q M X O G H D M X W U s u n t a n a l i z a t e m a i j o s :

	31 decembrie 2022	31 decembrie 2021
Ajustare la 1 ianuarie	597.533.335	506.940.947
(Venit)/ cheltuiala cu ajustarea pentru F O H Q R L Q F H U L 1 R M D	42.126.152	90.592.388
\$ M X M A U H O M k L G V X O S H U R D G H L	639.659.487	597.533.335

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H ) S U L P D M H V Q Ø L G D F Q X V H V S H F U L F F R Q W D U L X Ø

12. & 5 ( \$ 1 Q ( & 2 0 ( 5 & , \$ / ( ù , \$ / 7 ( & 5 ( \$ 1 Q ( & 2 1 7 , 1 8 \$ 5 (

6 R F L H M M D F R Q M M X L M D I X W V L S H Q M K F U H Q R H G H Ø V R F L H W R V Q L Q V R O Y H Q R V D X V R F L H W R F D U H D X V Q M P S I Q D V G L I F X O V R I I Q D Q F D U H V P Q U I F D M H

6 R F L H M M D D V Q U H L V M D V D G H F P E U H F K H Ø X L H Q F X D I X W V U H D S H Q M K F Ø H Q L F D U H V Q U H L V M H D J U L F F U H F X V G H Q H Q F D U H V Q S U Q F L S D O S H Q M K F U H Q H Ø ( Ø F W R F H Q M D Ø H & R Q M M Q M D 59.360.566 lei), Black Sea Oil & Gaz SA (29.355.298 lei) & Gazprom Export LLC (23.303.149 lei) & a diminuat D I X W V U H D Ø ( Ø F W R F H Q M D Ø H % X F U H M M F X Ø L G D V R U V V Q F D V U L F U H Q H Ø R U U H M Q M

Ì Q Ø Q Ø X Ø H 6 R F L H M M D D D F K L V M W X P D G H Ø L Ø F D U H D I R W R E Q J D W S U Q 6 H Q M Q D D U E L W D O Q U S U R Q X Q D W G H 7 U E X Q D X Ø S U E L W D O Q G R V D X Ø Q U F D X U P D U H D I I Q D Q U L S U R F G X U L G H D U E L W D M D Y K G G F D R E L F W Q H Q G S Ø Q U H D R E Q J D I L Ø R U G L Q F R Q M D F M Ø G H I X U Q J D U H S H Q M K / I F H Q H V R I V Z D U H p e n t r u I / O s s u p l i m e n t a r e / M a j o r a r e a O I P I L d e E D Q G p e n t r u S L V M P X O 6 & \$ ' \$ ' F R Q M D F W Q F K H D W G H 7 U D Q W J D J F X \$ V R F L D R D I R U P D W G L Q 5 0 \* 5 ( \* / 8 1 ' 0 ( 6 6 7 ( & + 1 , . \* P E + \* H U P D Q D , ' 6 \* P E + \* H U P D Q D G e n e r a l F l u i d 6 \$ % X F U H M M S o c i e t a t e a a a t a c a t v Q L Q M M Q K R W U K U H D W I E X Q D X Ø L D U E L W D O G a m r e g i s t r a t l a 3 1 d e c e m b r i e 2 0 2 2 o a j u t a r e p e n t r u d e p r e c i e r e m s u m d e 2 9 . 2 7 7 . 7 2 6 l e i .

13. 1 8 0 ( 5 \$ 5 ù , ( & + , 9 \$ / ( 1 7 ( ' ( 1 8 0 ( 5 \$ 5

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
1 XP H D U Q E D Q F V Q Ø L	255.822.046	311.808.782
1 XP H D U Q E D Q F V Q G H M J H	128.226.227	9.218.214
Alte echivalente de numerar	<u>188.862</u>	<u>158.265</u>
	<u>384.237.135</u>	<u>321.185.261</u>

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
Numerar U H M M F I R Q D W J D U D Q I l s a l a r i a R l	1.562.607	1.020.791

1 X P H D U X O Q E D Q F V Q G H M J H H M M G H R P L Q D W Q P D V R U M M V Q ( 8 5 5 D M P H G L H S R Q G H D W D G R E K Q I L H I F M H D I H U Q M G H S R J L M D R U E D Q F D U H S H W L P H Q V F X U A D I R W G H 3,13% l a 3 1 d e c e m b r i e 2 0 2 2 ( 1,50% l a 3 1 d e c e m b r i e 2 0 2 1 I D U D F H M M G H S R J L M D X V F D G Q R D P Q I P G H 3 0 z i l e .

14. & \$ 3,7 \$ / 6 2 & , \$ / ù , 3 5 , 0 ' ( ( 0 , 6 , 8 1 (

	1 XP UGH a FRXQL ordinare	Capital social	P U P Ø emisiune	Total
IFRS				
La 31 decembrie 2021	11.773.844	117.738.440	247.478.865	365.217.305
Ajustarea capitalului social Ø K L S H L Q Ø R H F X P X Ø W Ø				
31 decembrie 2003	-	441.418.396	-	441.418.396
La 31 decembrie 2021	<u>11.773.844</u>	<u>559.156.836</u>	<u>247.478.865</u>	<u>806.635.701</u>
Majorare capital social prin V F R L S R L U H D U H H J H Ø R U		1.766.076.600	-	1.766.076.600
La 31 decembrie 2022	188.381.504	2.325.233.436	247.478.865	2.572.712.301

1 27( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H ) SULP DMH VQ QHL GDF QX VH VSHFLIF FRQWDULXQ

14. &\$3,7\$/ 62 &,\$/ ù, 35,0 ' ( ( 0 ,6,81( &2 17,18 \$5(

\$ GXQDUHD\* HQHDO ( [ WDRUGLQDU D \$ F IRQDUQRUD DSUREDWQ GDM de 7 decembrie 2022 majorarea FDSLMOXOL VRFLDOD 6RFLHW IL SUQ VFRUSRUUDUH UH HUHQRU FRQMMXLMM GLQ SURILVXOQHWDODQLQRU ILQDQFLDUL DQMUURUL VQ YDQRDUH GH QHL SUQ HP LMXGH D DF LXQL QRL FX YDQRDUH QRP LQDO GH QHL DF LXGH Data de 03 mai 2023 este data GH VQUHJLVMDUH D DF IRQDUQRU D XSUD F URUD VH U VUKQH H HFWOH + RWUKUL \$ GXQ UL \* HQHDOH ( [ WDRUGLQDU D \$ F IRQDUQRU 0 DNRUDUH FDSLMOXOL VRFLDOD IRWVQUHJLVMDW Q 2 ILFXOI D IRQDOD 5 HJLVMOXOL & RP HJXOXLO GDM de 19 decembrie 2022.

1 XP UKCDXVRUJ DVGH DFRXQLRUGLQDUH VQUHJLVMDW Q 2 ILFXOI D IRQDOD 5 HJLVMOXOL & RP HJXOXLO este GH GHFP EUH FX R YDQRDUH QRP LQDO GH QHL ILFDUH ) LFDUH DFRXGHUHSUHJ LQV XQ YRW

6VMXG5 RP kQ UHSUHJ HQMDVGH HSRJ LMOXO&HQMDOD GHFP EUH HMMXUP VRDUH

	1 XP UGH DFRXQLRUGLQDUH	Valoare WDMXVDU (lei)	Procentaj (%)
6VMXG5 RP kQ UHSUHJ HQMDVGH Secretariatul General al Guvernului	6.888.840	68.888.400	58,5097
\$ QLDFFRQDU	4.885.004	48.850.040	41,4903
	<u>11.773.844</u>	<u>117.738.440</u>	<u>100,0000</u>

Stru FMUDDF bnariatului la 31 decembrie 2021 este urm toarea:

	1 XP UGH DFRXQLRUGLQDUH	Valoare WDMXVDU (lei)	Procentaj (%)
6VMXG5 RP kQ reprezentat de Secretariatul General al Guvernului	6.888.840	68.888.400	58,5097
\$ QLDFFRQDU	4.885.004	48.850.040	41,4903
	<u>11.773.844</u>	<u>117.738.440</u>	<u>100,0000</u>

IQ FRQVLEQMDMD WDMXDU, VQDLQMGH LDQXDUH , Societatea a LQFOXV VQ FDSLMOXO VRFLDOD ezerve GLQ UHYDOXDUH SHQMK UHYDOX ULGH H HFWMDM VQDLQMGH GHFP EUH IQ VFRSXOVMRFP LUL SUHJ HQMDRU VMDRL ILQDQFLDUH VQ FRQIRUP LVMFX ) 5 6EU, DMHOGHP DNRU ULQX DX IRWUHFXQRVFXM VQMKFK WDMXVULGH QKLSHLQI QRHSHQMK P LMRDFHIL HHLX UFXQRVFXMDQXDOQ VMDRDUH XODMOXOL JQEDOSkQ Q 81 decembrie 2003. Prin urmare, VQDFMM VMDRL ILQDQFLDUH 6RFLHWMD D VQUHJLVMDW doar FDSLMOXO VRFLDOD GLQ DSRUWQ QXP HJDUVX VQ QDMU, DVMMD LQI QRHGH Q GMD DSRUWQ LQIRDO la 31 decembrie 2003 iar majorarea capitalului social FDUH D DYXWRF GXS ianuarie 2004 a fost UFXQRVFXW VQ MLP HQLQRP LQDO

15. ALTE REZERVE. 5 ( = ( 59 ( / ( \* \$ / ( ù, 5 ( = 8 / 7 \$ 78 / 5 ( 32 57 \$ 7

Alte rezerve

IQDLQMGH DGRSMUHD ) 5 , & , R UHJ HJY FRUHVSQJ VRDUH DFMMHQRU DSDURQKQG GRP HQLXOL SXEQF (Notele 3.8 UL DIRWLGFOXV VQ FDSLMOXOLGH SURSUL FX WMOXGH AS HJ HJYD GRP HQLXOL SXEQF Q YDQRDUH DFMMHQRU UHSHFWMH UHMDMM VQ IXQRHGH LQI QRH SkQ Q ianuarie 2004. Aceasta a fost UHGQXP LW AS QMUHJ HJYH Q DGRSMUHD ) 5 , & 1 RM , pentru a reflecta modificarea statusului activelor aferente. Societatea nu inten IRQHJ V P RGLIFHGH MQRD rezultatului raportat provenit GLQ DGRSMUHD SHQMK SUP DGDW D , \$ 6 .

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H J S U L P D M V Q O H L G D F Q X V H V S H F U L F F R Q W D U L X O )

15. \$ / 7 ( 5 ( = ( 5 9 ( 5 ( = ( 5 9 ( / ( \* \$ / ( ù , 5 ( = 8 / 7 \$ 7 8 / 5 ( 3 2 5 7 \$ 7 (CONTINUARE)

5 H J H U Y D O H J D O

Ì Q F R Q R L P L V M M F X O H L V O R D U R P K G H D F ù L F X D F X O F R Q W M X M Y D O 6 R F L H W R L D F H M M W H E X L H V W D Q M H U H F L Q F L S U R F Q M G L Q S U R I L V X O G L Q V L X D R L O H I L Q D Q F L D U H W D X M U H V Q M R U H J H Y W D X M U G H S K Q la 20% din capitalul social statutar. Soldul rezervei statutare, care nu este disponibil pentru G L V M E X R H O D G F F P E U H H M M V Q V X P de 45.421.364 lei (31 decembrie 2021: 23.547.688 lei).

5 H J H U Y D O H J D O H M M L Q F O X V V Q Ä 5 H X O D X O U S R U M V V Q D F H M M V L X D R L I L Q D Q F L D U H 6 R F L H M M e a nu inten IRQHJ V P R G I L F H G M Q D R D U H H U Y L O U D O H

5 H J H U Y D D I H U H Q W S U R I L V X O X L U H L Q Y H M M V

Societatea Y D V X S Q H D S U R E U L \$ \* 2 \$ F R Q W M X L U D G L Q S U R I L V X O D Q X O L D X Q L U H J H M H V Q Y D O R D U H de 17.275.596 lei U S U H J O M M G I D F O V R L I L V D O H S U H Y J X M G H / H J D S U L Y Q G & R G X O I L V F D O privind S U R I L V X O Q Y H M M V Q H F K L S D P H Q M M K Q R Q R J L F H P D ù L Q L X M D M I ù L Q W D O R L G H O F L X F D O X O M R D U H H D F W R Q L F H ù L H F K L S D P H Q M S H U H H U F H P D ù L Q L ù L D S D U M G H F D V G H F R Q M R O ù L G H I D F X U D U H S U F X P ù L V Q S U R J U D P H L Q R L P D M F H S U R G X V H ù L V D X D F K I J I R R Q D M ù L S X V H V Q I X Q F R X Q H I R O V M M V Q V F R S X O G H M ù X U U L D F W M V R L H F R Q R P L F H

( Y L G O R H U D V Q F R O M E L O M M M D r e z e r v e i a f e r e n t e p r o f i t u l u i r e i n v e s t i t V H H F W H D J G X S c e a d u n a r e a J H Q H D O D D F R R Q D U C R U D D S U R E D V H S D U M J D U H D S U R I L V X O L S R M L Y L W O J I L

' L W M E X R D G L Y L G H Q G H O R U

Ì Q F X U X O D Q X O L 2, 6 R F L H M M M D D G F O U D W I L G L V M E X L V X Q G L Y L G H Q G V Q Y D O R D U H G H 14,82 O L D F R X Q H a f e r e n t p r o f i t u l u i a n u l u i a n t e r i o r (2021: 8,14 O L D F R X Q H 7 R M O X O G L Y L G H Q G H R U G F O U D M G L Q S U R I L V X O a n u l u i 2021 e s t e d e 174.488.368 lei (dividende declarate din profitul anului 2020: 95.839.090,16 lei).

16. Ì 0 3 5 8 0 8 7 8 5 , 3 ( 7 ( 5 0 ( 1 L U N G

9 D O R D U H V P S U X P X M U C R U S H M P H Q X Q J V Q U H I L W D M M G h o c i e t a t e l a 31 d e c e m b r i e 2022:

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
BEI 83644RO	204.822.360	224.643.740
BEI 88825RO	227.642.534	247.405.000
BCR 20190409029	156.240.000	171.120.000
BCR 20201028056	316.800.000	345.600.000
BCR 20210817030	91.666.666	100.000.000
BCR 20211124044	201.666.666	220.000.000
BERD	233.467.920	255.702.960
BT	271.175.175	279.435.121
Raiffeisen Bank	<u>300.000.000</u>	-
	<u>2.003.481.321</u>	<u>1.843.906.821</u>

Detalierea v P S U X P X M U C R U S H I L Q M U Y D O H V F D G H Q

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
Ì Q M L P H Q G H D Q	132.098.774	132.104.365
Peste 1 an	<u>1.871.382.547</u>	<u>1.711.802.456</u>
	<u>2.003.481.321</u>	<u>1.843.906.821</u>



1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H I S U L P D M I V Q Q H L G D F Q X V H V S H F U L F F R Q W D U L X Q )

16. 10 35 80 8785, 3( 7( 50 ( 1 LUNG (CONTINUARE)

%DQFD( XURSHDQ GH, QYHMM IL ' % , '

Societatea a semnat cu BEI XLP V R O U H D I V S U K P X V X L S H Q M K I L Q D Q F U H D S U R L I F V X O L 3 ' H Y R O U H D S H 7 H U M R U X O 5 R P K Q L H D 6 L W M P X O L 1 D M R Q D O G H 7 U D Q M S R U W \* D J H 1 D M U D O I S H & R U G R U K O % X O D U I D ± 5 R P K Q L D ± U n g a r i a ± \$ X V M M D ' % 8 \$ ) D J D '

- x & R Q M D F W G H v P S U K P X W Q U 52 v Q F K H D W Q G D a de 27.10.2017 pentru suma de 50 P L O R D Q H ( 8 5 G R E K Q G I I P D M X U M M D Q L S H U R D G D G H J U D I H G H D Q L O U D P E X U U D H D p r i n c i p a l u l u i .
- x & R Q M D F W G H v P S U K P X W Q U 52 v Q F K H D W Q G D M D G H S H Q M K V X P D G H P L O R D Q H ( 8 5 F X W D J H U H V Q / H L V D X ( 8 5 O D O U H U D 6 R F L H W I L F X G R E K Q G D I I V D X Y D U D E L O O D O U H U D 6 R F L H W I L P D M X U M M D Q L S H U R D G D G H J U D I H G H D Q L O U D P E X U U D H D p r i n c i p a l u l u i .

6 R F L H M M D D V P Q D A F X % , & R Q M D F V X O G H v P S U K P X W Q U 52 v Q G D M D G H v Q V F P u l I L Q D Q U L S U R L I F V X O L A H Y R O U H D S H V M U M R U X O 5 R P K Q L H D C o r i d o r u l u i S u d i c d e T r a n s p o r t p e n t r u S U H O D U H D J D J H O R U C D M U D O I G H O R U P X O O U L 1 H U H 0 D U H D 1 H D J U ± 3 R G L G R U , p e n t r u s u m a d e 50 m i l i o a n e E U R , m a t u r i t a t e 15 a n i , S H U R D G D G H J U D I H G H D Q L O U D P E X U U D H D S U Q F L S D X O L & R Q M D F V X O I L Q G G H M S G H V F K L V S H P L M X M D J D U H D v P S U K P X V X O L V Q / H L V D X V Q ( 8 5 O D O U H U D 6 R F L H W I L , c u G R E K Q G I I V D X Y D U D E L O O D O U H U D 6 R F L H W I L

I Q G D M D G H I D Q X D U H 6 R F L H t a t e a a s e m n a t u n F R Q M D F W G H v P S U K P X W F X % D Q F D ( X U R S H D Q G H , Q Y H M M I L S H Q M K V X P D G H P L O R D Q H ( 8 5 , m a t u r i t a t e 15 a n i , S H U R D G D G H J U D I H G H D Q L O U D P E X U U D H D S U Q F L S D X O L v Q V F R S X O I I L Q D Q U L S U R L I F V X O L A H Y R O U H D S H V M U M R U X O 5 R P K Q L H D C o r I G R U X O L 6 X G L F G H 7 U D Q M S R U W S H Q M K S U H O D U H D J D J H O R U C D M U D O I G H O R U P X O O U L 1 H U H

\$ Q J D V P H Q M D I L Q D Q F D U H D X P D M S U Q F R Q M D F M D I G H v P S U K P X W R E O J 6 R F L H M M D V U H S F M v Q F D G U D H V Q O P L M D I Q H I R F D M D O I X P V R U G R U I Q G L F D M R U I I L Q D Q F D U L R a p o r t u l d a t o r i i l o r n e t e t o t a l e I D R G H 5 % S U R S U X D O P S U K P X V X O L 5 D M D G H v Q G D M R U D H Q H W u l 5 D M D G H D F R S H U L U H D G R E K Q I L

I Q F X U X O D Q X O L 6 R F L H M M D D v Q F D V D V G L Q & R Q M D F V X O G H v P S U K P X W Q U 52 S U P D W D Q G G H P L O R D Q H ( 8 5 H D E H D W G H % , v Q G D M D G H Q R L P E U H v Q G D M D G H I H E U X D U H D I R W W Q F D V D W D G R X D W D Q G G H v P S U K P X V G H P L O R D Q H ( 8 5 I D U V Q D S U O H D I R W W Q F D V D W D W H D W D Q G G H P L O R D Q H ( 8 5

6 F D G H Q F D v P S U K P X V X O L 52 G H O % , H M M S U H I H Q M M m a i j o s :

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
IQMMP HQGH DQ	19.789.600	19.792.400
IQMH G DQL	79.158.400	79.169.600
Peste 5 ani	<u>105.874.360</u>	<u>125.681.740</u>
	<u>204.822.360</u>	<u>224.643.740</u>

I Q F X U X O D Q X O L 6 R F L H M M D D v Q F D V D V G L Q & R Q M D F V X O G H v P S U K P X W Q U 52 G R X W D Q G H V M D Q J K G G P L O R D Q H ( 8 5 .

6 F D G H Q F D v P S U K P X V X O L 52 G H O % , H M M S U H I H Q M M P D L N R V

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
IQMMP HQGH DQ	19.727.466	19.730.257
IQMH G DQL	78.909.865	78.921.030
Peste 5 ani	<u>129.005.203</u>	<u>148.753.713</u>
	<u>227.642.534</u>	<u>247.405.000</u>

9 D O U H D F R O M E L O D v P S U K P X V X O L S H V M P H Q V F X U W S U R I P H Q Y D O U H D M W W D D F H W R U D

1 27( / \$ 6,78 \$ Q,, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H I S U L P D V M V Q Q L G D F Q X V H V S H F L I L F F R Q W D U L X Q )

16. İ 0 3580 8785, 3( 7( 50 ( 1 / 81 \* & 217,18 \$ 5 (

Banca ( XURSHDQ SHQWUX 5 HFRQWUXF LHGL' HJ YRQDUH ' % 5 ' '   
 6RFLHMMDDVHP QDVF %DQFD( XURSHDQ SHQWUX 5 HFRQWUXF LHGL' HJ YRQDUH VQGDVGH IHEUXDUH   
 XQFRQMFVWQYDQDUHGH P LQRDQHQL HFKLYDQXQCD milioane euro, pentru ILQDQ DUH   
 proiectului BRUA. İmprumutul DIRWQFDVWQMUJDDQGRX WDCGHJDDH vQdata de 29 aprilie 2020,   
 respectiv VQGDVGH 29 mai 2020.

6FDGQRDVP SUXP XVXQL% ( 5' HMMSUHJHQMDV P DLNRV

31 decembrie 2022      31 decembrie 2021

İ QVMP HQGH an	22.235.040	22.235.040
İ QMH G DQL	88.940.160	88.940.160
Peste 5 ani	<u>122.292.720</u>	<u>144.527.760</u>
	<u>233.467.920</u>	<u>255.702.960</u>

%DQFD & RP HUFDO 5 RP kQ %&5

6RFLHMMDD VHP QDWAQ GDVGH FRQMFVXQQU FX %DQFD & RP HUFDO   
 5 RP kQ SHQWUX DQJDUHDIQDQ ULLVQXP GH P LQRDQHQL HFKLYDQXQCD P LQRDQH ( 85 FX   
 WDJHJHGLDP EXUDUH VQ QL P DVXUMMM DQL SHURDG GH JUDLH rambursare principal de 3 ani,   
 GREKQG YDUDELO VQVRSXCIQDQ ULLSURLFVXQL' HJ YRQDUH SH7 HUVRUXC5 RP kQLHD6LVMP XQX   
 1 DLRQDOGH7UDQSRUW DJH1 DVXUDHSH&RUGRUKO%QDUD± 5 RP kQLD±Ungaria ± \$ XVMD ' %8 \$   
 ) DJD ' )

İ P SUXP XVXQ%&5 QU

HMMQFDVWQMUJDDQDUFDGQRDHFHMXLDHMMSUHJHQMDV P DLNRV

31 decembrie 2022      31 decembrie 2021

İ QVMP HQGH DQ	14.880.000	14.880.000
İ QMH G DQL	59.520.000	59.520.000
Peste 5 ani	<u>81.840.000</u>	<u>96.720.000</u>
	<u>156.240.000</u>	<u>171.120.000</u>

İ QGDVGH 6RFLHMMDDVHP QDVF %DQFD & RP HUFDO 5 RP kQ FRQMFVXQQU   
 SUIQ FDUH EHCHIFLDJ GH VP SUXP XWGH P LQRDQHQL SHQWUX R SHURDG GH DQL GHMMQDV   
 UHILQDQ ULLD GRX SURLFVM P DVRUH GHUXQMM GH 7UDQWJ ' HJ YRQVUL DQ 6LVMP XQX 1 DMRQDOGH   
 7UDQSRUWQ JRD GH 1 RUG ( WVD 5 RP kQLH 2 QHVM ± \* KHU HVM ± / HFDQL ' UL Ä QMFRGHFVMD   
 6LVMP XQX 1 DRQDOGH 7UDQSRUWFX FRQGFVD GH WDCSRUWQMUJDDQDRQDOD JDJ HBU QDMDUH 7 UL   
 reverse flow Isacea Faz D,, 2 QHVM ± 6LVMD ' )

İ P SUXP XVXQ%&5 QU

HMMQFDVWQMUJDDQDUFDGQRDHFHMXLDHMMSUHJHQMDV P DLNRV

31 decembrie 2022      31 decembrie 2021

İ QVMP HQGH DQ	28.800.000	28.800.000
İ QMH G DQL	115.200.000	115.200.000
Peste 5 ani	<u>172.800.000</u>	<u>201.600.000</u>
	<u>316.800.000</u>	<u>345.600.000</u>

1 27 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H I SULP DMH V Q ØHL GDF QX VH VSHFLI LF FRQWDLXØ

16. İ 0 3580 8785, 3( 7( 50 ( 1 / 81 \* & 217,18 \$ 5 (

İ Q GDMD GH 6RFLHMDMD D VHP QDWF X %DQFD & RP HJLDO 5 RP KQ FRQMD FVXQQU  
 SULQ FDUH EHQH IFLD] GH V P SULP XWGH P LØRDQH ØL SHQMK R SHJRDG GH DQL GHMMQDW  
 UH IQQD UL SURHFVXØL ' H YROVUL DØH 6LVMP XØL 1 DMRQDØGH 7 UDQVSRUWQ ] RQD GH 1 RUG ( WWD  
 5 RP KQLH 2 QHM± \* KHJ HVM± / HFDQL '

İ P SULP XWØ%&5 QU HMMVGFMDVWQMU UDQDUVFDGHQFD DFHVMXLDHVM SUH HQMDW P DLN RV

31 decembrie 2022 31 decembrie 2021

İ Q VMP HQGH DQ	8.333.334	8.333.334
İ QMH Ø DQL	33.333.336	33.333.336
Peste 5 ani	<u>49.999.996</u>	<u>58.333.330</u>
	<u>91.666.666</u>	<u>100.000.000</u>

İ Q GDMD GH 6RFLHMDMD D VHP QDWF X %DQFD & RP HJLDO 5 RP KQ FRQMD FVXQQU  
 SULQ FDUH EHQH IFLD] GH V P SULP XWGH P LØRDQH ØL SHQMK R SHJRDG GH DQL GHMMQDW  
 UH IQQD UL SURHFVXØL ' H YROVUL DØH 6LVMP XØL 1 DMRQDØGH 7 UDQVSRUWQ ] RQD GH 1 RUG ( WWD  
 5 RP KQLH 2 QHM± \* KHJ HVM± / HFDQL '

İ P SULP XWØ%&5 QU HMMVGFMDVWQMU UDQDUVFDGHQFD DFHVMXLDHVM SUH HQMDW P DLN RV

31 decembrie 2022 31 decembrie 2021

İ Q VMP HQGH DQ	18.333.334	18.333.334
İ QMH Ø DQL	73.333.333	73.333.333
Peste 5 ani	<u>109.999.999</u>	<u>128.333.333</u>
	<u>201.666.666</u>	<u>220.000.000</u>

Banca Transilvania (BT)

6RFLHMDMD D VHP QDWF Q GDMD GH I XQH V Q XLP D XQH L SURFHGXUL GH QHURFLUH FRP SHVWY XQ  
 FRQMD FVFX %DQFD 7 UDQMDYDQLD SULQ FDUH EHQH IFLD] GHR ØQLHG-tredit de 300 milioane lei pentru o  
 SHJRDG GH DQL GHMMQDW DFRSHULULQH HMDXØLGH FDSLVØØGH ØFXUK Ø SDU I DØP LVMLLGH VFLVRLLGH  
 JDUDQ IH 5 DP EXUDUH ØQLH GH FUHGLVD IRMSUHØXQILW SkQ Ø GDMD GH FD XLP DUH D  
 VØFKHHLUL \$ FVXØL DGL IRQDØQU

İ Q GDMD GH D IRWVHP QDWF X %DQFD 7 UDQMDYDQLD \$ FVXØS ØL IRQDØQU Ø FRQMD FVØGH  
 IDFLØW L UHVMØ] DEIØH ØLQ FUHGLVØ GH HP LVMLLGH VFLVRLLGH JDUDQ IH SULQ FDUH D IRWVXØP HQMDW  
 YØØDUH DQL I DØ D I DFLØW IL P LØRDQH ØL FX P Ø LP ØL V Q YHGHUH HP LVMLLXØH  
 VFLVRLLGH JDUDQ IH V Q I DYRDUH \$ 1 \$) SHQMK JDUDQDUH REQD I HL GH SØW LP SXVH SULQ ØLSR] L ID  
 REQDVRULH QU , ( ) HP LV GH 0 LQVMXØ) IQQD HØRU SH SHioda de  
 derulare a procedurilor de contestare a actului administrativ.

1 27( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H S U L P D M H V Q O H L G D F Q X V H V S H F U I L F F R Q W D U L X O )

16. İ 0 3580 8785, 3( 7( 50 ( 1 / 81 \* & 217,18 \$ 5 (

La data de 31 decembrie 2022, din totalul liniei de credit era utilizat pentru acoperirea necesarului de capital de lucru suma de 271.175.175 lei iar din plafonul dedicat emiterii scrisori OUGHJDUDQ LH suma de 20.500.000 lei era utilizat SHQMK DFRSHUUD DGRX VFUVRULGHJDUDQ LHEDQDU HP LVHVQ IDYRUDH VMUORU IDU VXP D GH O L H D X M O J D W S H Q M K D F R S H U U D V F U V R U L G H J D U D Q L H H P L V H V Q I D Y R U D H \$ 1 \$ ). Societatea a negociat cu Banca Transilvania termenii pentru prelungirea cu GR L D Q L D G X U D M L G H Y D D E L O M M M D O Q L H G H F U H G V G X U P H J V semneze D F X O D G L I R Q D O Q S U L P X O V M P H M K D O D Q X O L X U P V R U 6 R F L H M M D F R Q M G H U F V X Q W Q M K Q M F R Q G L I L O I S H Q M K S U H J H Q M U D O Q L H G H F U H G V O F D M J R U D G H V P S U X P X M U L S H M P H Q O Q J

RAIFFEISEN BANK

6 R F L H M M D D V P Q D W Q G D M D G H L X O H V Q X U P D X Q L S U R F G X U L G H Q H R F L H J F R P S H M M Y X Q F R Q M D F W F X 5 D U I H L V H Q % D G N S U L Q F D U E H Q H I L D J G H R I D F L O M M G H F U H G V G H P L O R D Q H O L S H Q M K R S H U R D G G H D Q L G H M Q D W I L Q D Q U L capitalului de lucru pentru activitatea de echilibrare FRP H J F D O

La data de 31 dec HP EUH O Q L D G H F U H G V H M M X M O J D W O Q L Y H X O P D J I P G H O L 2 E Q J D I D H M M S U H J H Q M W O V P S U X P X M U L S H M P H Q O Q J

La data de 31 decembrie 2022 V R O X O G R E K Q I L G D M R U D M S H Q M K V P S U X P X M U L O I D Q J D M M G H V R F L H M M este de 13.257.146 O L G H D O F D W S H V P S U X P X M U L D M H O

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
BEI 83644RO	533.008	584.153
BEI 88825RO	906.961	-
BCR 20190409029	1.272.555	502.614
BCR 20201028056	4.512.968	1.605.478
BCR 20210817030	2.500.943	644.959
BCR 20211124044	1.325.088	641.315
BERD	<u>2.205.623</u>	<u>985.167</u>
	<u>13.257.146</u>	<u>4.963.686</u>

Expunerea v P S U X P X M U L O R U 6 R F L H V R L O P R G I L F U O I D M L G R E K Q I L V H S U H J L Q W D M H O

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
, P S U X P X M U L F X U D W G H G R E K Q G Y D U D E L O	1.798.658.961	1.619.263.081
İ P S U X P X M U L F X U D W G H G R E K Q G I İ	<u>204.822.360</u>	<u>224.643.740</u>
	2.003.481.321	1.843.906.821

1 27 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H ) S U L P D M V Q Q L G D F Q X V H V S H F U L F F R Q W D U L X Q

17. 9 ( 1,785, 115 ( \* , 675 \$ 7 ( 1 \$ 9 \$ 16

9 H Q L V X U L Q H V Q U H J L V M D M V Q D Y D Q V F R Q W D X V Q V M H G H U D F R U G D U H D S C F D M F O H Q R C R U S H Q M X U D F R U G D U H D F H M R U D O V L V M P X O Q D R R Q D O G H W D Q V S R U V D O J D J H O R U Q D X U L Q H V Q D F V M Y S U H X D M F X W M X J U D X L V S H Q M X F R Q F M U H D O U R H D I R Q G X U L Q H Q L D P E X U D E L O H U L G U H S W X O G H D U F X S H D Y D Q D U H U J O P H Q M M U P D V Q H P D V Q H D P R U M J D W D E X Q X U L Q R U D I H U H Q M L Q Y H M R L Q R U U H Q J D M V Q F D O M M G H F R Q F M R Q D U 6 R F L H M M D X M Q H Q V M D G H U D F R U G D U H S H Q M X D U H Q J D U D F R U G D U H O V L V M P X O Q D R R Q D O G H W D Q V S R U V D o b i e c t i v e l o r c l I H Q M X L 9 H Q L V X U L Q H V Q U H J L V M D M V Q D Y D Q V S U H J H Q M M G U H S W A Y H Q L X U L G L Q V M H G H U D F R U G D U H V X Q V Q U H J L V M D M O Y H Q L X U L S H S H U R D G D V Q F D U H V X Q V P R U M J D M D F V M Y H O D I H U H Q M U L F D U H M M P H Q J G X U D U H Q D R L F X F O H Q M X O 1 R M O ) .

1 Q E D J D F R Q M D F M R U G H U D F R U G D U H V H F R Q M M X I H Q M L Q U D W X F M X U D Q H F M D U D M J X U U L F D S D F L W I L G H W D Q V S R U V M M P D W D I L X M Q J D W S H S H U R D G D D F R U G X O L G H b o n c e s i u n e .

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
6 R C G L Q R D O	1.161.485.526	1.112.663.468
& H M M L	21.447.219	131.117.814
Venituri din taxe de racordare (Nota 22)	(13.267.714)	(12.908.125)
9 H Q L X U L G L Q I R Q G X U L Q H L D P E X U D E L O H G L		
bunuri preluate cu titlu gratuit (Nota 22)	<u>(93.075.827)</u>	<u>(69.387.631)</u>
Sold final	<u>1.076.589.204</u>	<u>1.161.485.526</u>

6 R C X O Y H Q L X U L Q R U Q D Y D Q V H M M F R P S X V G L Q

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
5 D F R U G X U L U L E X Q X U L S U P L M F X W M X J U D X L V	238.213.439	237.981.685
) L Q D Q R U H Q H L D P E X U D E L O	<u>838.375.765</u>	<u>923.503.841</u>
	<u>1.076.589.204</u>	<u>1.161.485.526</u>

6 R F L H M M D D R E L Q X V G L Q S D U M D 8 Q X Q L L ( X U R S H Q H S U Q \$ J H Q I D 1 D I R Q D O S H Q M X , Q R Y D U H G L 5 H H O H , 1 ( \$ S H Q M X S U R L F M X O % 8 \$ X Q J U D Q M Q Y D Q D U H G H ( X U R U S U H J H Q M Q G G L Q F K H O X L H O H H Q J L E L O H H M P D M D F R U G D V S H Q M X I L Q D Q D U H D S U R L F W U L S H Q M X F H O H V M L W O I L G H F R P S U P D U H G L Q F D G X O S U R L F M X O L 3 R G L G R U % I E H G M G L - X S D G L X Q J U D Q M Q Y D Q D U H G H ( X U R U S U H J H Q M Q G G L Q F K H O X L H O H H Q J L E L O H H M P D M D F R U G D V S H Q M X I L Q D Q D U H O X F U U L Q R U G H i m p l e m e n t a r e a p r o i e c t u l u i B R U A F a z a I .

3 H Q M X I L Q D Q D U H D O X F U U L Q R U G H I P S O P H Q M U H D S U R L F M X O L % 8 \$ ) D J D , V D X V Q F D M D W F X W M X G H S U H I L Q D Q D U H X L P V a r e l e s u m e : ( 8 5 V Q D Q X O ( 8 5 V Q D Q X O 2018), 29.192.463,92 EUR ( V Q D Q X O ) , 37.740.347 EUR ( V Q D Q X O G L , ( 8 5 V Q a n u l 2021. 1 Q G M D G H I X Q H V D v Q F D V D V G H O , 1 ( \$ V X P D G H ( 8 5

S R F L H M M D D V H P Q D N Q G M D G H F X 0 L Q L W M U K O ) R Q G X U L Q R U ( X U R S H Q H \$ 0 32,0 & R Q M D F V X O G H ) I L Q D Q D U H Q U F D U H D U H F D R E I L F W D F R U G D U H D I L Q D Q U L n e r a m b u r s a b i l e p e n t r u i m p l e m e n t a r e a

1 27( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 (   
 ( H ) S U L P D M I V Q Ø L G D F Q X V H V S H F U I L F F R Q W D U L X Ø

9 ( 1 , 7 8 5 , ì 1 5 ( \* , 6 7 5 \$ 7 ( ì 1 \$ 9 \$ 1 6 & 2 1 7 , 1 8 \$ 5 (

proiectului cod MYSMIS 2014 ± Ä H ) Y R Ø V U L D Ø H 6 1 7 v Q ] R Q D G H 1 R U G ( W D 5 R P k Q L H v Q V F R S X Ø P E X Q W R U L D S U R Y ] I R Q U L F X J D ] H Q D M U D Ø H D ] R Q L S U F X P ú L D D M J X U U L F D S D F L W R Ø R U G H W D Q S R U V S U H 5 H S X E Ø F D 0 R Ø R Y D v Q F D G J O 2 E I H F M Y X Ø L V S H F U I e 8.2 ± & U H M U H D J U D G X Ø L G H I Q M J F R Q H F M U H D 6 L W M P X Ø L 1 D R R Q D Ø G H 7 U D Q S R U V D J D ] H Ø R U Q D M U D Ø H F X D Ø M W D M M Y H L Q H 9 D Ø R U H D I I Q D Q D U L Q H U D P E X U D E L Ø H M M G H Ø L D G L F G L Q Y D Ø R U H D F K H Ø M L H Ø R U H Ø J I E L Ø 3 H Q M X I I Q D Q D U H D Ø F U U Ø R U G H I P S Ø P H Q M U H D S U R L F V X Ø L Ä ' H ) Y R Ø V U L D Ø H 6 1 7 v Q ] R Q D G H 1 R U G e s t D 5 R P k Q L H v Q V F R S X Ø P E X Q W R U L D S U R Y ] I R Q U L F X J D ] H Q D M U D Ø H D ] R Q L S U F X P ú L D D M J X U U L F D S D F L W R Ø R U G H W D Q S R U V S U H 5 H S X E Ø F D 0 R Ø R Y D v D v Q F D V W F X W Ø X Ø G H I I Q D Q R U H Q H U D P E X U D U D E L Ø F K H Ø M L H Ø R U H Ø J I E L Ø H V X P D G H 1 9 9 . 3 4 5 . 7 9 2 l e i .

6 R F L H M M D D V H P Q D M Q G E M Ø G H F X 0 I Q L W M U X Ø ) R Ø G X U Ø R U ( X U R S H Q H v Q F D M M M G H \$ X M R U L W M M G H 0 D Q D J H P H Q M S H Q M X 3 U R J U D P X Ø 2 S H U D R R Q D Ø & D S L V D Ø 8 P D Q & R Q M D F V X Ø G H ) I Q D Q R U H Q U 3 2 & 8 S H Q M X I P S Ø P H Q M U H D S U R L F V X Ø L Ä 7 U D Q v D v ) R U P D M R Q ' & R G v Q V X P G H 0 1 . 2 5 9 , 6 0 l e i .

6 R F L H M M D U F X Q R D G M X Q G U H S V G H D v Q F D V D V X E Y H Q R D F K Q G H ] L W V L J X U D Q D U H ] R Q D E L Ø F Y D U H S H F V Ø F R Q G L I L Ø H D M Ø G E M D F R L G U L D F H M M D G L F V X E Y H Q I D Y D I L S U P I W 6 R F L H M M D F R Q M L G H U f ä V L J X U D Q D U H ] R Q D E L Ø F V X E Y H Q R D Y D I L S U P I W S R D M I L F R Q I L P D W G H v Q G H S Q Q L U H D F R Q G R L Ø R U G H H Ø J I E L Ø M M G L Q F H U L Ø G H I I Q D Q R U H D Q M J U R D S U R E U L F H U L L G H I I Q D Q R U H

Prin urmare societate HD D v Q U H L W M D W Ø decembrie 2021 G U H S V X Ø G H D v Q F D V D I I Q D Q D U H Q H U D P E X U D E L Ø v Q Y D Ø R U H G H Ø L F R U H S X Q ] V R Ø U H V X P H Ø R U H M P D M D I L v Q F D V D M G H Ø , 1 ( \$ Ø F D U H V H D G D X J Ø L F R U H S X Q ] V R Ø U H V X P H Ø R U H M P D M D I L v Q F D V D M de la AM 32,0 \$ F H D M Ø G L Q X U P v Q F Ø X H Y D Ø R U H D X G L F H U L L G H U D P E X U D U H G H Ø L G H S X V Ø \$ 0 3 2 , 0 v Q D Q M G H G E M Ø G H G H F P E U H 1 .

V H Q V X Ø G L Q V X E Y H Q R H V H U F X Q R D G M S U R S R U I R Q D Ø G L Q amortizarea activelor I I Q D Q D M aplicându-se SUR F H Q M Ø G H I I Q D Q R U H D Ø F K H Ø M L H Ø R U H Ø J I E L Ø H D X S U D D P R U M ] U l l u n a r e .



127( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
 ( H I S U L P D M V Q O H L G D F Q X V H V S H F L I L F F R Q M D U L X O )

18. IMPOZIT PE PROFIT (CONTINUARE)

, P SRJ LWDP KQDW

, P SRJ LWDP KQDWGH SOW UL GH UFXSHLDW XQVHYDXXM O UD H H F W Y GH LP SRJ tare de 16% la 31 decembrie 2022 (31 decembrie 2021: 16%). Impozitul DP KQDWGH SOW UL GH UFXSHLDW SUFXP UL FK H O X L H O O H F X Y H Q V X U L O H G L Q LP SRJ LWDP KQDW UFXQRVFXM V Q V L X D R D U H X O V X O L J O R E D O V X Q W M I X L E L O H X L P V R D U H O R U H O P H Q M

	<u>31 decembrie 2022</u>	<u>0 IúFDUH</u>	<u>31 decembrie 2021</u>	<u>0 IúFDUH</u>	<u>1 ianuarie 2021</u>
, P SRJ LWDP KQDWGH SOW					
, P RELOI UL FRUSRUO H UL necorporale	121.773.034	13.781.585	107.991.449	12.852.930	95.138.519
, P SRJ LWDP KQDWGH UFXSHLDW					
Provizion pentru					
% H I L I O H D Q J D V R O U	(18.476.731)	(868.986)	(17.607.745)	3.961.588	(21.569.333)
5 L V F X U L G L F K H O X L H O	(12.991.679)	(2.200.261)	(10.791.418)	(4.707.289)	(6.084.129)
& U H D Q H G L D O M D F W Y H	<u>(89.098.420)</u>	<u>(8.063.174)</u>	<u>(81.035.246)</u>	<u>(8.227.771)</u>	<u>(72.807.475)</u>
	<u>1.206.204</u>	<u>2.649.164</u>	<u>(1.442.960)</u>	<u>3.879.458</u>	<u>(5.322.418)</u>

' D M R U D S U L M Q G L P SRJ LW O S H S U R I L W P K Q D W I H U Q W L P R E L O I U L O R U F R U S R U O H UL necorporale este GH M L P L Q D W G H I D S V X O F D V Q Y D O R U H I L V F D O D I P R E L O I U L O R U Q F R U S R U O H O X V H L Q F O X G H D F X D O I D U H D F U D M L Q O R H L U L E E X Q X U L O H G H Q D M U D G R P H Q X O L S X E O F O X U S U H L Q W D F W Y H D P R tizabile din punct de vedere fiscal L Q G L I H U H Q W G H P R G X O V F D U H S X Q M U H O F W M V Q F R Q M E L O M M Diferen ele temporare pentru F U H D Q H G L D O M D F W Y H provin din ajust rile pentru depreciere constituite pentru cele cu risc de ne mcasare.



127( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
 ( H SUP DMVQ QIL GDF QX VHVSHFUIF FRQWDULXØ

18. IMPOZIT PE PROFIT (CONTINUARE)

6XP HØISUH HQMMVQ VMDRDSRJ LRHLIQDFDUHFXSUGXLP VMDUHØ

31 decembrie 2022      31 decembrie 2021

2 EQJDRL FUHQ HSULYGGIP SRJ VMDØP KQDWQ  
 mai mult de 12 luni FRQIRUP UDSRUWUL      1.206.204      (1.442.960)

19. DATORII COMERCIALE ù, \$ / 7 ( ' \$ 72 5 , ,

Datorii pe termen scurt

31 decembrie 2022      31 decembrie 2021

Datorii comerciale	281.427.273	379.281.298
Furnizori de mijloace fixe	52.284.961	38.764.763
' LYGHQGHGHSØW	1.627.487	2.227.637
' DMULDHJQMUGHMHQØU	1.677.975	1.442.920
Alte impozite	26.440.372	24.102.671
6XP HGHSØWF WHDQJDMRL	17.028.447	15.870.450
Garantii servicii transport	35.679.099	42.772.922
Avansuri servicii transport	39.975.995	36.806.228
* DUDQ ILQFLVØ IL	126.591.894	55.360.467
Alte datorii	<u>48.805.475</u>	<u>37.847.652</u>
	<u>631.538.978</u>	<u>634.477.008</u>

Datorii financiare (Nota 4)      546.416.189      556.254.739

Datorii pe termen lung

31 decembrie 2022      31 decembrie 2021

Alte datorii	<u>14.178.481</u>	<u>16.699.325</u>
	<u>14.178.481</u>	<u>16.699.325</u>

La 31 decembrie 2022, GLQ VMDXOGDMULØUFRP HFLDØH GDDØRUGDMULWXP DGH44.065.419 lei (31  
 decembrie 2021: 9.995.992 lei HMMH SUP DWVQP RQHG VWLQ, VVSHFIDQ( 8 5

20. PROVIZIOANE PENTRU RISCURI ù, &+ ( / 78 , ( / ,

	<u>31 decembrie 2022</u>	<u>31 decembrie 2021</u>
Provizion curent		
Provizion pentru litigii	38.870.414	38.870.414
Provizion contract de mandat	3.268.931	3.206.340
Provizion pentru participarea		
VDUURUO SURILW	18.026.397	17.178.424
3URYJ LRQ SOF UL YROXQMUH	14.840.000	2.584.036
Alte provizoane	<u>6.192.252</u>	<u>5.607.150</u>
	<u>81.197.994</u>	<u>67.446.364</u>

Participare D VDUURUO SURILWHFDXQD] n limita a 10% din profitul net dar nu mai mult de nivelul unui salariu d H ED] P HGLX QXDU UHQ] DMVQ H] HFLIXOILQDQFLDU GH UHHUQ , conform prevederilor OG 64/ 2001 G&RQMDVXOL&ROFMY GH0 XCF

6RFLHMMDDI FXWRELHFXOXQH LQYHWD IL D &RQMDXOL &ROFXHQ HL SUIYQG P RGXOQ FDUH Vau derulat proceduri de atribuire a un RU FRQMDFM GH DFKI] LIH GH QFU UL GHXQDM GH 7UDQW] vQ perioada 2009-2011, vQDLQM GH IP SOP HQMUH P DQJHP HQXOL SUIYDFRQRUP SUHYGHUOR OUG109/2011 SUIYQG JXYHQDQ D FRUSRDMY D VQMSUQGHUOR SXEOPH IQ DQXO &RQMDXO Co QFXUHQ HLD FRP XQLFMD ecizia nr. 43/ 11.08.2020 prin care VQDF LRQH] 6RFLHMMDFX DP HQG vQ cuantum de 34.166.616 lei.

IQXUP DIHQD] ULSURFHGXULGH DLELMDVFDUHDDYXVFDGLSXW UHMMXUHDcanti W ILGHJD] HQDMDUDD] din conducta Tranzit 1 MEXQDQDLELMDDDGP LVDF LXQHDXQD] ( \$' Gs-a constituit provizion pentru litigii n suma de 1.673.984 lei, echivalentului vQ OHL SHQMK GREKQGD QJDO G cheltuieli accesorii. + RWUKUHD MEXQDQDLELMDDDIRWMDVFW DF LXQHDXQD] DQXUHIHQGQLHULMDW SHUROXO &XUILGH\$ SHQ%FXUHG

Societatea a constit XLVSURYJ LRQGH SHQMK XUP VDUUHQDMIL cu societatea Blue Star SRL pentru SHQMK FRQGXFM 650 7IP LGRUD , ± 7IP LGRUD vQ YDQDUH GH OHL FX PF Galaction / DXUHQMK SHQMK GHMILQ DUH FRQMMKFii/ deviere conducta racord 650 9DVXLvQ VXP GH lei, cu 3) % OGRX0 DUDQ SHQMK SUHMQ ILGHMS JXELLQSV IROMLQ MUHQvQ VXP GH OHL cu societatea Ippon Med 6 5 / SHQMK FRQMMUHD DFKI] LILSXEOPHvQ VXP DGH ULFX DQJDD] L pentru contestare cont UDFMIGHP XQFDVXVSHQGDMMvQ VXP DGH OHL

3HQMK UGHILQLUHD VMDMULF GHLIFHQ] DUH DFVWLW IL 6RFLHMMDD HDERLVA8URJUDP XOGH SOF UL voluntare pentru anul 2023 vQ YDQDUHGHI4.840 P IL OHL YDQDUHDDQXDO ILLQGSUHY ]XW prin bugetul GHYHQULULGFKHQXIHQDSUREDVGH\$\* \$

La 31 decembrie YDQDUH SURYJ LRQXOL SHQMK SOF UL YROXQMUH HMM de 14.840.000 lei (2.584.036 lei la 31 decembrie 2022).

6RFLHMMDVQHULMDH] SURYJ RDGH SHQMK FRQFHGLQHIFVXDMQ VklGvXCH HFLIXOXLIHQDQFLDU

6RFLHMMDDVQHULMDV SURYJ LRQGH SHQMK FRQFHGLQHIFVXDM n sum de 3.295.885 lei, aferente SHURDGHvQFKHDMQ GHFP EUH

21. PROVIZION 3( 1 758 % ( 1 ( ) , & , , / ( \$ 1 \* \$ - \$ Q, / 2 5

%HQHI LFLØH DQJ DNDØRØRU

&RQIRUP FRQMDVXØL FRØFMY GH P XQF , 6RFLHØMMD WHEXLIH V SOWMDF DQJ DNDØRØRU Ø P RP HQXØ  
SHQMRQ ULR VXP FRP SHQMDRUIH HJDO FX XQ DQXP LWQXP UGHVDDUL calculate ca media salariilor  
lunare UHQJ DM V Q XØP HØ ØQL V Q IXQFRH GH SHURDGD Ø FUDW V Q LQGXVMMD JDJ LHU, FRQGRLOH GH  
lucru, HW 9 DØDUH DFXDQJ DW D SURYJ IRQXØL D IRWVGHMUP LQDW SH EDJ D Ø HVRGL Factorului de  
Credit Proiectat. Beneficiile la pensionare primite de XQDQJ DNDØRØRU IRWP DLVQMLP DNRUDMFX YDØDUH  
FRQMEXRLORU DQJ DNDØRØRU ØL DSRL ILFDUH EHØH LFX D IRWVDFXØQJ DNRØKØGX VH FRQVGH URØRD  
DQJ DNDØRØRU GH FRQFHGLUL ØL GH SUREDELOMMD GH VXSUDYHFXILH SkQ Ø SHQMRQDUH 1 XP UKODQØRU  
SkQ Ø SHQMRQDUH D IRWVDFØXØW D GLIHUHQD GLQMHYKUMØ GH SHQMRQDUH ØLYKUMØ Ø GDMØDSRU VUL  
Ø HGLDSUHJ IRQDW D SHURDGL GH P XQF U P DV D IRWVDFØXØW SH EDJ D QXP ØXØLGH DQL SkQ Ø  
pensionare, RØKØG FRQVGHM P HQD GH UDØ FRQFHGLHØRU DØ URØRL DQJ DNDØRØRU ØL SUREDELOMMD  
GH VXSUDYHFXILH

Ipoteze 2022

9 DØDUH SURYJ IRQXØL D IRWVDFØXØW LQGLYGDØ pentru fiecare angajat/beneficiar distinct al  
FRP SDQLH XMQJ KQØ P HVRGD GH FDØXØDFXØDØDØL D YKQØ n vedere Standardele , QMLQD IRQDØH GH  
Contabilitate, VQ VSHFDØWØDØDØGØ, \$ 6 3URYJ IRQXØHMM FDØXØW LQKQØ FRQVGH REQJ D ØØH SH  
MUP HQ ØQJ DXP DM GH F VH FRP SDQLH SUQ FRQMDVXØFRØFMY GH P XQF , SRMJ HØH GH FDØXØGØ  
VSHFLIFD ØØH SHQMK UHQJ DUH D P RGHØØL GH FDØXØDX IRWVDFØØM DYKQØ Ø EDJ D H SHUHQ D  
DQMLURDU D VRFHW ILG XQ VH VGHLSRMJ HSULYQGH SHUHQ DYLVØDUH D VRFHW IL & HØP DLIP SRUMQØM  
ipoteze actuariale XMQJ DM V XQ VSHJ HQMMD VQ FRQMQXDUH

- pentru beneficiul const ind n VDDULGH EDJ SOWMM Ø SHQMRQDUH DFHWEHØH LFX VH SOWMØM  
SHQMK VDDUD ILFRP SDQLH FDUH DYXQJ Ø SHQMRQDUH;
- 5 VØRLH DQJ DNDØRØRU HMM FDØXØW n funcie de plec UØH GLQ VRFHMM ØL D IRWVDFØW Ø  
SUREDELOMMD SHQMK ILFDUH JUKS GH YKUMØ ØL JHQ;
- Ø RUMØMMD DQJ DNDØRØRU HMM FDØXØW VQ EDJ D GDMØRUI XØQJ DMGH, QMVMXØL 1 DMRQDØ  
GH 6 VMØMF SHQMK DQL 11 ± 2021;
- 5 RØD ID DQJ DNDØRØRU D IRWVDFØXØW SUQ JUKSDUH DQJ DNDØRØRU VQ IXQF LH GH YKUMØ SH JUKSH GH  
FKVM VQFH SkQØFX DQL
- Ø HVRGD XMQJ DW HMMP HVRGD I D VØRØØL GH FUHGV SURHFVØV
- 9 KUMØ GH SHQMRQDUH ØØP LW GH YKUMØ FRQVGHUDW GHDØLE UED ILGØ de ani femeile;
- 5 DØGHFUØMØH D VDDULØRUSHMUP HQ ØQJ HJDO FX UDØLQØ ØL SURJØR] DW pentru zona euro,  
ØLHMM IDUSHMUP HQ VFXUHJDO FX UDØLQØ ØL SURJØR] DW SHQMK 5 2 1 ØLHMM VQ  
SUP XØDQ VQ DØGRØD DQØL SHQMK XUP VRUL DQLDMM VSHQMK JHØXØHP LQØFKVØØ  
pentru genul masculin;
- SØQØXMMØH LQDØRØVGH HQMMD ØLGH DQJ DNDØRØRU
- s- D HMMP DVSUREDELOMMD FD SHURDØØH FDUH VH DSURSLH GH YKUMØ GH SHQMRQDUH V VH  
pensioneze anticipat;
- SHQMK LQØP QJ D ID GH GH FHV SHQMK SHQMRQDUH IRGMØDQJ DNDØRØRU LD 6 1 7 \* 1 75 \$ 1 6 \* \$ = 6 \$ VQ  
SUP XØDQØXS SHQMRQDUH- D XMQJ DVP RUMØMMD ØYKUMØØH ØØLE UED ILGØ DQLHP HØH

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21. 3529, =, 21 3( 1758 % ( 1 ( ) , & , , / ( \$ 1 \* \$ - \$ Q, / 25 & 217,18 \$ 5 (

Ipoteze financiare

Rata de actualizare este curba dobânzilor n lei f r ajust ri furnizat de EIOPA pentru luna decembrie 2022.

5 D M G H F U H G M H D V D O U I O R U S H M L P H Q X Q J F R Q M G H D W H J D O F X U D M L Q I O I L S U R J Q R J D W S H Q M X J R Q D  
 euro este 2,3% iar pe termen scurt consider DW H J D O F X U D M L Q I O I L S U R J Q R J D W S H Q M X 5 2 1 este  
 V Q S U P X C O Q V Q D O G R L O D D Q G L S H Q M X X U P V R U L D Q L D M V S H Q M X J H Q X C I P L Q L F K W  
 G S H Q M X J H Q X C P D V F X O Q

0 L U F D U H D V Q S U R Y I J I R Q X O S H Q M X E H Q H I L F L O H D Q J D M D R L O R U

1 ianuarie 2021	<u>121.509.096</u>
din care:	
Termen scurt	2.898.092
Termen lung	118.611.004
& R W X O G R E K Q I L	3.165.348
Costul serviciului curent	5.692.366
3 O R O I G Q S U R Y I J I R D C H V Q F X U X C O Q X O L	(4.535.478)
& k G M X O 3 I H G H U D D F X D U D O D I H H Q W S H U R D G H L	(15.782.924)
31 decembrie 2021	<u>110.048.408</u>
din care:	
Termen scurt	4.007.231
Termen lung	106.041.177
& R W X O G R E K Q I L	5.541.410
Costul serviciului curent	5.917.932
3 O R O I G Q S U R Y I J I R D C H V Q F X U X C O Q X O L	(3.575.953)
& k G M X O 3 I H G H U D D F X D U D O D I H H Q W S H U R D G H L	(2.452.222)
31 decembrie 2022	<u>115.479.575</u>
din care:	
Termen scurt	4.584.234
Termen lung	110.895.341

22. ALTE VENITURI

	Anul vQFKHLDWØ 31 decembrie 2022	Anul vQFKHLDWØ 31 decembrie 2021
9 HQVXULGLQ SHQDQWRLSHQMK SØWØ FX vQMJ LHUH DSQFDMFØHQØRU	19.186.967	11.431.114
Venituri din taxe de racordare	13.209.882	12.908.124
9 HQVXULGLQ IRQGXULQHDP EXUDELOHÙL bunuri preluate cu titlu gratuit	93.126.080	69.387.631
Venituri din subvenții pentru cheltuieli de exploatare	730.934	232.251
Venituri din vanzarea materialelor reziduale	3.127.906	4.132.698
Venituri din chirii	1.951.375	1.748.145
Venituri din materiale recuperate	4.721.562	5.362.282
Alte venituri din exploatare	<u>13.274.242</u>	<u>22.853.237</u>
	<u>149.328.948</u>	<u>128.055.482</u>

23. ALTE CHELTUIELI DIN EXPLOATARE

	Anul vQFKHLDWØ 31 decembrie 2022	Anul vQFKHLDWØ 31 decembrie 2021
3 IHGHUH FkGMJ GLQGHSUFIHJDFUHQ ØRU 8 WØWRL	42.126.152	90.592.388
Prime de asigurare	20.518.959	8.965.544
1.043.192	1.097.924	
\$ ØMFKHØXLDØFX VHYLFLGHVQMHILQHJH &KHØXLDØFX VFXULMMØÙLSJ D	447.039	1.873.740
28.369.936	24.346.057	
6 HYLFLGHSUHJ WUHSURIMRQDO 7 HØFRP XQFØRL	3.362.399	1.688.280
3.295.434	3.349.966	
Pierdere/ (castig) din deprecierea stocurilor &RP LMRQHEQDFUHÙLØMFRP LMRQH	13.249.124	848.843
2.252.392	2.063.210	
Chirii	1.813.535	1.055.493
3 IHGHUHGLQFUHQRH	1.695.530	247.729
Cheltuieli de marketing ùLSURMFRO &KHØXLDØFX WXGLGLFHJHWHJH	521.269	296.875
-	222.071	
3 HQDQWRÙLDP HQJ L	725.153	163.022
5 HJ HUYDUHFDSDFVØMGHVQP DJD LQDUHJDJ H	14.754.361	9.772.999
Cheltuieli de sponsorizare	3.012.538	5.046.705
Service calculatoare	7.167.727	8.765.557
Altele	<u>28.206.306</u>	<u>24.645.929</u>
	<u>172.561.046</u>	<u>185.042.332</u>

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24. CHELTUIELI CU \$ 1 \* \$ - \$ , ,

	\$ QXO,QFKHLDMa 31 decembrie 2022	\$ QXO,QFKHLDMa 31 decembrie 2021
6DDULGLQGHP QJD IL	450.644.776	427.882.302
&KHDXLHDFX DMJXU UCHG SURMF IDVRFDØ	29.340.429	27.489.784
\$ DMFKHDXLHDFX DQJDNØ IL	<u>11.602.932</u>	<u>9.223.922</u>
	<u>491.588.137</u>	<u>464.596.008</u>

1 XP UKCP HGX GHVDDUD LQFXUXCH HJFLXOXLI LQDQFDU

	Anul vQFKHLDMa 31 decembrie 2022	Anul vQFKHLDMa 31 decembrie 2021
Personal muncitor	2.273	2.370
Personal TESA	<u>1.740</u>	<u>1.727</u>
	<u>4.013</u>	<u>4.097</u>

25. VENITURI / (CHELTUIELI) FINANCIARE NETE

	Anul vQFKHLDMa 31 decembrie 2022	Anul vQFKHLDMa 31 decembrie 2021
9HQVMULGLQG LIHJHGHGFXUYDØVMUJ	16.768.639	3.065.012
9HQVMULGLQ GREKQJ L	50.732.498	38.975.057
9HQVMULGLQ DMVMUJDFUHQ HLSULYQG\$ FRUGXØGH		
Concesiune	286.877.258	87.969.821
9HQVMULGLQSDUMFSD IL	106.907.802	-
Alte venituri financiare	<u>943</u>	<u>2.971</u>
	461.287.140	130.012.861
&KHDXLHDFX LIHJHGHGFXUYDØVMUJ	(16.688.966)	(7.729.173)
Efectele actualizarii provizionului pentru		
beneficiile angajatilor	(5.541.410)	(3.165.348)
&KHDXLHDFX GREKQGD DIHJHQMØ, ) 56	(634.684)	(728.139)
&KHDXLHDFX GREKQGD	(51.913.796)	(13.514.840)
Cheltuieli SULYQGIP RELQJ UØfinanciare cedate	<u>(108.667.060)</u>	<u>-</u>
	(183.445.916)	(25.137.500)

3RMVYV2 UGQXOL\$ 15( QU YDØDUHDFWYHØUHFQRFVXVQ%Ø] DGH\$ FMYH5 HJØP HQMV  
 VHDVVMØ] FX LQØ LD 6RFLHMMDD UFDØØVYDØDUHDFUHQ HLSULYQG\$ FRUGXØGH&RQFHLXQHGLD  
 recunoscut la 31 decembrie 2022 XQFkGM VQ YDØDUHG286.877.258 ØLVQFRQIRLP LMMFX, ) 56  
 (87.969.821 lei la 31 decembrie 2021).

Valoarea DMVMULFUHQHlcu infla ia a crescut n anul 2022 comparativ cu anul 2021 datorit  
 FUGMULratei infla iei n anul 2022 la 13,80% (5,05% n anul 2021) G FUGMULbazei de active

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25. VENITURI / (CHELTUIELI) FINANCIARE NETE (CONTINUARE)

reglementate FX L Q M U O H G L Q D Q X O J D I L H U R F V M P E U H ± V H S M P E U H v Q Y D O R D U H G H  
 326.631.190 lei. I P R E L O U U e recunoscute n baza de active reglementate n cadrul unui an gazier  
 sunt actualizate cu rata infla iei ncep knd cu anul gazier urm tor. 9 H Q V X O G L Q D M X W A U H D F U H D Q H L  
 privind Acordul de Concesiune este un element nemonentar (Nota 26).

Prin HCA nr. 39/2021 Transgaz a aprobat reducerea capitalului social Eurotransgaz cu 13,15  
 P L O R D O H ( X U R V X P v Q F D M W G H 7 U D Q M D I v Q trimestrul I 2022.

Prin HCA nr. 19/2022 Transgaz a aprobat reducerea capitalului social Eurotransgaz cu suma de  
 172.024.718 MDL (echivalent a 8,52 milioane Euro).

26. NUMERAR GENERAT DIN EXPLOATARE

	\$ Q X O Q F K H L D M a 31 decembrie 2022	\$ Q X O Q F K H L D M a 31 decembrie 2021
3 U R I L W Q D L Q M I G H I P S R J L V D U H	437.473.521	239.268.327
<b>\$ M X W U L S H Q M X</b>		
Amortizare	423.649.671	351.054.254
& k u M S I L G H U H G L Q F H G U H D G H P U M B F H I I U H	(451.748)	(743.351)
3 U R Y I J I R D O H S H Q M X U L V X U L u L F K H O M L H O	13.751.630	(8.348.417)
\$ M X W U l pentru deprecierea stocurilor	13.249.122	848.843
Venituri din taxe de racordare, fonduri nerambursabile G L E X Q X U L S U H O D M F X V M O J U D M X L W	(107.066.896)	(82.528.005)
Provizioane pentru beneficiile angajatilor	2.341.979	1.156.888
Efectul actualizarii provizionului pentru beneficiile angajatilor	5.541.410	3.165.348
3 I L G H U H G L Q F U H D Q H G L G E L M R U L G Y H G L	1.695.530	247.729
\$ M X W U L S H Q M X G H S U F L H U H D F U H D Q R H O U	42.126.151	90.592.388
9 H Q V X U L G L Q G R E K Q J L	(50.732.498)	(38.975.057)
& K H O M L H O G L Q G R E K Q J L	51.913.796	13.514.842
\$ M X W A U H D U H D Q H L S U L Y L G G \$ F R L G X O G H & R Q F M X Q H ( I H F X O Y D U D R H L U D M B R U G H V F K I P E D X S U D D O R U H O P H Q M G F k W F H O I G L Q H S O R D M U H	(286.877.258)	(87.969.821)
\$ O M F K H O M L H O G L Y H Q V X U L	(124.977)	6.086.757
\$ O M F K H O M L H O G L Y H Q V X U L	(834.770)	-
3 U R I L V G L Q H I S O R D V D U H v Q D L Q M I G H P R G I I F U O H v Q capitalul circulant	<u>545.654.663</u>	<u>487.370.725</u>
& U H u M U H G H F U H u M U H F U H D Q R H F R P H U F D O H u L D O M F U H D Q R H	45.563.916	(54.938.973)
& U H u M U H G H F U H u M U H W R F X U L	(320.447.461)	(172.087.978)
& U H u M U H G H F U H u M U H G D V R U L F R P H U F D O H u L D O M G D V R U L	<u>343.602.258</u>	<u>377.412.439</u>
Numerar generat din exploatare	<u>614.373.376</u>	<u>637.756.213</u>

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 ( H J SULP DMVQ QHL GDF QX VHVSHFLIF FRQWDULXQ )

27. 75 \$ 1 = \$ & Q, , & 8 3 5 Q, \$ ) , / , \$ 7 E

3 URQHVXQVFRQMLGHLDMDILQDMGDF XQDGLQS URLDUHFDSDFVMDGHDFRQMRQDFDQOVSDUM de a  
 HJHFLVDR LQOXQR VHPQLFDWY DVXSUDFHQDM S URLVQ QDUHD GH GHFLIL ILQDGLDUH VDX  
 RSHDRRQDQ GDF VHDIO VXE FRQMRFRP XQFXDQVSDUM GDF HJLWV R DVFHUVVQ SDUMFLSDRHFVQ  
 FDGLKCF UHDHQMMMDHMMDFRFDVWX HMMHP HP ELX DQFRQGXFHULGXS FXP HMMGHVFLVQ, \$6  
 ABUH HQVUHD LQIRUP DRQRUSUYLQG S URQDILQDM IQHYQDUHD ILHF UHLUHDRLSRMELQFX S URQD  
 DILQDMDFHQXCFDGHSHHMQDFHVMLUHDRLULQX QHDS LQVSHIRUP DVDMUGLF 3 URQDILQDM SRV  
 VQFKHDMQJ DFRLSHFUHS URQDILQDMQX QSRVQFKHLDLQVQFDJ XQMDQJ DFRLRUQMHHS URLDILQDM  
 QX VHYRUDSQDFDHDILVMP HQL FRQGRULULYDRLFD SHQMK S URQDILQDM

3UHXLQHarifele DIHQM FRQMDVDRU GH VQVSRUJL Hflibrare sunt aprobate de Autoritatea  
 1DIRQDde Regl HP HQVUHVQ' RP HQXQ GHUHL \$15( sunt UHQP HQVMDnu sunt VQELQn  
 condi LLGHSLD .

\$FKJLILQVHGM GRDU FX UHSHVUHDUHQP HQVURUQDQSHSUYLQDQDFKJLILQSHXQFH

7UDQJDFILQFX9Hmoldtransgaz a XIRVQFKHDMQYDQDUHDGHSLD VQELQV SUJQP HMGDFRWSQV  
 GLUHUJLQV VHYFLDMJXDAcu personal de specialitate pe QMK GHXQDUHD SURFHGXURUGHDFKJLILH  
 GLVQFKLUDHJGHIFKLSDP HQM

Pe parcursul perioadelor VQFKHDM Q31 decembrie 2022 G31 decembrie 2021 s-au efectuat  
 XUP VDUHQVQJ DFRLFX S URLDILQDMULXUP VDUHQVQXULHDX GHSDQV GHVQFDMVGHQDS URL  
 afiliate la datele respective:

i) &RP SHQMDRLDFRUGDMP HP EUQRUFRQMQXQLGH DGP LQLVMDRHulconducerii

	Anul VQFKHDMQ 31 decembrie 2022	\$ QXQVQFKHDMQ 31 decembrie 2021
6DQULSOWMP HP EUQRUFRQMQXQLGH		
DGP LQLVMDRHULFRQGXFHUL	19.695.102	18.912.091
&RQMEXRQVFRFDQDQ6RFLHWRL	<u>443.141</u>	<u>425.522</u>
	<u>20.138.243</u>	<u>19.337.613</u>

Pe parcursul perioadelor VQFKHDM Q31 decembrie 2022 G31 decembrie 2021 nu au fost acordate  
 DYDQXULULFUHQMD administratorilor ULFRQGXFHUL6RFLHWRLFX HJ FHSRDDYDQXULQRUGLQVQDULULcele  
 pentru GHSDQV ULVQ LQMUHVXQVUJFLXQLDU DFHMQX GDMUHQJ QLFR VXP 6RFLHWRLQ VIKULVXQ  
 perioadei provenind din aceste avansuri.

6RFLHWMDQX DUHQDRLcontractuale QUDMIGHSHQMLID GHDFVQDLQ administratori GLUHFVRL  
 Provizionul pentru contractul de mandat este prezentat la Nota 20.

6RFLHWMD QX DUHQDRLFRQMDVMDQHQUDM GH SHQMLIDR GHIRVWGLUHFVRL UL DGP LQLVMDRULDL  
 6RFLHWRL



1 27( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
 ( H S U L P D M V Q Ø L G D F Q X V H V S H F L I L F F R Q W D U L X Ø )

27. 75 \$ 1 = \$ & Q , & 8 3 5 Q , \$ ) , / , \$ 7 ( & 2 1 7 , 1 8 \$ 5 (

ii) Ì P S U X P X W F W H R S D U M H D I L Ø D W

	\$ QXO.QFKHLDWØ 31 decembrie 2022	\$ QXO.QFKHLDWØ 31 decembrie 2021
Ì P S U X P X W F W H 5 H M D Ø 6 \$	1.770.346	1.770.346
Minus ajustarea pentru deprecierea v P S U X P X W Ø X L	<u>(1.770.346)</u>	<u>(1.770.346)</u>

' L Y L G H Q G H Ø I G L W M E X L M V X Q V S U H H Q M D M V Q 1 R M Ø 1 5 5 H G H Q R Ø I S O W M M V X Q V S U H H Q M D M V Q 1 R M Ø 8 .

iii) 9 H Q L X U L G H Ø S U R L D I L Ø D M ± V H U L F L I X U Q I J D M I U 7 9 \$

	<u>5 H Ø R H</u>	\$ QXO.QFKHLDWØ 31 decembrie 2022	\$ QXO.QFKHLDWØ 31 decembrie 2021
SNGN Romgaz ( Q M Ø M D I Ø W V X E F R Q M R Ø F R P X Q		150.473.064	161.781.503
( Ø F W R F H Q M D Ø H % X F X U H Ø W ( Q M Ø M D I Ø W V X E F R Q M R Ø F R P X Q		53.386.931	48.680.300
( Ø F W R F H Q M D Ø H & R Q M Ø Q D ( Q M Ø M D I Ø W V X E F R Q M R Ø F R P X Q		4.113.599	4.193.177
Termo Calor Pitesti ( Q M Ø M D I Ø W V X E F R Q M R Ø F R P X Q		651.227	-
E.ON Energie Romania ( Q M Ø M D I Ø W V X E F R Q M R Ø F R P X Q		<u>123.227.823</u>	<u>138.850.367</u>
		<u>331.852.644</u>	<u>353.505.347</u>

iv) 9 k Q J U L D Ø M E X Q X U L Ø L V H U L F L I U 7 9 \$

	<u>5 H Ø R H</u>	\$ QXO.QFKHLDWØ 31 decembrie 2022	\$ QXO.QFKHLDWØ 31 decembrie 2021
SNGN Romgaz ( Q M Ø M D I Ø W V X E F R Q M R Ø F R P X Q		1.531	3.696
Electrocentrale Deva Entitate D I Ø W V X E F R Q M R Ø F R P X Q		546.670	725.547
( Ø F W R F H Q M D Ø H % X F X U H Ø W ( Q M Ø M D I Ø W V X E F R Q M R Ø F R P X Q		1.200	588
( Ø F W R F H Q M D Ø H & R Q M Ø Q D ( Q M Ø M D I Ø W V X E F R Q M R Ø F R P X Q		353.119	770.893
E.ON Energie Romania ( Q M Ø M D I Ø W V X E F R Q M R Ø F R P X Q		421	199.025
Vestmoldtransgaz SRL ( Q M Ø M G H I Q X W G H I L Ø D Ø			
	6 R F L H W I L	<u>68.027</u>	<u>461.131</u>
		<u>970.968</u>	<u>2.160.880</u>

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
 ( H I S U L P D M I V Q O H L G D F Q X V H V S H F U I L F F R Q W D U L X O )

27. 75 \$ 1 = \$ & Q, & 8 3 5 Q, \$ ) , / , \$ 7 ( & 2 1 7,1 8 \$ 5 (

v) 9 k Q ] U L J D ] H ± D F W M V D M D G H H F K L O E U D H I U 7 9 \$

5 H D R H		\$ Q X O Q F K H L D W O	\$ Q X O Q F K H L D W O
		31 decembrie 2022	31 decembrie 2021
SNGN Romgaz	( Q M V D M D I O W V X E F R Q M R O F R P X Q	5.582.732	14.742.212
( O F W R F H Q M D D I % X F X U H G M	( Q M V D M D I O W V X E F R Q M R O F R P X Q	695.314	1.089.733
Electrocentrale Deva SA	( Q M V D M D I O W V X E control comun	422.437	-
( O F W R F H Q M D D I & R Q M D Q D	( Q M V D M D I O W V X E F R Q M R O F R P X Q	101.062.657	47.304.442
Termo Calor Pitesti	( Q M V D M D I O W V X E F R Q M R O F R P X Q	346.816	-
E.ON Energie Romania	( Q M V D M D I O W V X E F R Q M R O F R P X Q	89.004.356	45.492.894
		<u>197.114.312</u>	<u>108.629.281</u>

vi) & U H D Q R H G H O S U R L D I O D M Q H G H D M X W W U

5 H D R H		\$ Q X O Q F K H L D W O	\$ Q X O Q F K H L D W O
		31 decembrie 2022	31 decembrie 2021
SNGN Romgaz	( Q M V D M D I O W V X E F R Q M R O F R P X Q	13.337.958	19.078.343
Electrocentrale Deva SA	( Q M V D M D I O W V X E F R Q M R O F R P X Q	-	20.116
( O F W R F H Q M D D I % X F X U H M	( Q M V D M D I O W V X E F R Q M R O F R P X Q	26.006.049	19.020.413
( O F W R F H Q M D D I & R Q M D Q D	( Q M V D M D I O W V X E F R Q M R O F R P X Q	-	29.276
Termo Calor Pitesti	( Q M V D M D I O W V X E F R Q M R O F R P X Q	2.939	-
E.ON Energie Romania	( Q M V D M D I O W V X E F R Q M R O F R P X Q	35.969.746	38.151.354
		<u>75.316.692</u>	<u>76.299.502</u>

vii) & U H D Q R H F O H Q L ± activitatea de echilibrare (net de D M X W W U

5 H D R H		\$ Q X O Q F K H L D W O	\$ Q X O Q F K H L D W O
		31 decembrie 2022	31 decembrie 2021
SNGN Romgaz	( Q M V D M D I O W V X E F R Q M R O F R P X Q	9.971	319
Electrocentrale Deva SA	( Q M V D M D I O W V X E F R Q M R O F R P X Q	-	65.954
Electrocentrale Bucuresti	( Q M V D M D I O W V X E F R Q M R O F R P X Q	792.941	848.134
( O F W R F H Q M D D I & R Q M D Q D	( Q M V D M D I O W sub control comun	-	15.614.007
Termo Calor Pitesti	( Q M V D M D I O W V X E F R Q M R O F R P X Q	314.570	-
E.ON Energie Romania	( Q M V D M D I O W V X E F R Q M R O F R P X Q	23.292.181	(6.848.924)
		<u>24.409.663</u>	<u>9.679.490</u>

127( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
 ( H SULP DMVQ OHL GDF QX VHVSHFLILF FRQWDULXØ

27. 75 \$ 1 = \$ & Q, & 8 3 5 Q, \$ ) , / , \$ 7 ( & 2 1 7, 1 8 \$ 5 (

viii) \$ FKIJ LRLGHVHUYFLGHØS UR.DIØDM DMVHUYFL± I U 79 \$)

<u>5 HDRH</u>		\$ QXO.QFKHLDWØ	\$ QXO.QFKHLDWØ
		<u>31 decembrie</u>	<u>31 decembrie</u>
		<u>2022</u>	<u>2021</u>
SNGN Romgaz	( QVØMØIØW VXE FRQMRFRP XQ	33.957.915	8.455.693
E.ON Energie Romania	Entitate DIØW VXE FRQMRFRP XQ	180.445.384	2.355
Termo Calor Pitesti	( QVØMØIØW VXE FRQMRFRP XQ	1.165.222	-
( ØFWRFHQMDØI %FXUHIM	( QVØMØIØW VXE FRQMRFRP XQ	<u>78.933.647</u>	<u>6.169</u>
		<u>294.502.168</u>	<u>8.464.217</u>

ix) \$ FKIJ LRLde gaz - DFVYVØMD GHFKLØEUDH I U 79 \$)

<u>5 HDRH</u>		\$ QXO.QFKHLDWØ	\$ QXO.QFKHLDWØ
		<u>31 decembrie</u>	<u>31 decembrie</u>
		<u>2022</u>	<u>2021</u>
SNGN Romgaz	( QVØMØIØW sub control comun	2.520.556	24.338.825
( ØFWRFHQMDØI %FXUHIM	( QVØMØIØW VXE FRQMRFRP comun	40.841.743	17.389.447
Electrocentrale & RQMDØD	( QVØMØIØW VXE FRQMRFRP XQ	326.798	3.592.194
E.ON Energie Romania	( QVØMØIØW VXE FRQMRFRP XQ	<u>101.131.739</u>	<u>59.101.928</u>
		<u>144.820.836</u>	<u>104.422.394</u>

x) ' DMRULLF WHS URafiliate din servicii (alte servicii ±cu TVA)

<u>5 HDRH</u>		\$ QXO.QFKHLDWØ	\$ QXO.QFKHLDWØ
		<u>31 decembrie</u>	<u>31 decembrie</u>
		<u>2022</u>	<u>2021</u>
SNGN Romgaz	( QVØMØIØW VXE FRQMRFRP XQ	2.452.358	317.594
( ØFWRFHQMDØI %FXUHIM	( QVØMØIØW VXE FRQMRFRP XQ	<u>1.194</u>	<u>889</u>
		<u>2.453.552</u>	<u>318.483</u>

xi) ' DMRULLF WHIXUQIJ RUL±activitatea de echilibrare (cu TVA)

<u>5 HDRH</u>		\$ QXO.QFKHLDWØ	\$ QXO.QFKHLDWØ
		<u>31 decembrie</u>	<u>31 decembrie</u>
		<u>2022</u>	<u>2021</u>
SNGN Romgaz	( QVØMØIØW VXE control comun	3.229.577	19.873.114
Electrocentrale %FXUHIM	( QVØMØIØW VXE FRQMRFRP XQ	2.018.612	17.474.941
Electrocentrale & RQMDØD	( QVØMØIØW VXE FRQMRFRP XQ	2.095.909	2.486.589
Termo Calor Pitesti	( QVØMØIØW VXE FRQMRFRP XQ	1.951.308	-
E.ON Energie Romania	( QVØMØIØW VXE FRQMRFRP XQ	<u>16.848.247</u>	<u>43.791.122</u>
		<u>26.143.653</u>	<u>83.625.766</u>

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
 ( H J SULP DVM VQ QHL GDF QX VHVSHFLIF FRQWDULXØ

75 \$ 1 = \$ & Q, & 8 3 5 Q, \$ ) , / , \$ 7 ( & 2 1 7, 1 8 \$ 5 (

xii) \* DUDQRLGHØS URLDIØDMM( VFULVRULGHJDUDQ LHEDQFDU

	5 HDRH	\$ QXO.QFKHLDVØ 31 decembrie 2022	\$ QXO.QFKHLDVØ 31 decembrie 2021
SNGN Romgaz	( QMVMMDIØW VXE FRQMRFRP XQ	15.015.388	22.593.205
7HP R&DØU3LVMMW	( QMVMMDIØW VXE FRQMRFRP XQ	-	210
( ØFMRFHQMDØI & RQMDQFD	( QMVMMDIØW VXE FRQMRFRP XQ	-	1.000
E.ON Energie Romania	( QMVMMDIØW VXE FRQMRFRP XQ	-	21.828.961
		<u>15.015.388</u>	<u>44.423.376</u>

xiii) ÌP SUKP XVXUL úLGREkQJ LGHUDP EXUVDW

	5 HDRH	\$ QXO.QFKHLDVØ 31 decembrie 2022	\$ QXO.QFKHLDVØ 31 decembrie 2021
EUROPEAN BANK FOR RECONSTRUCTION	& RQMRØD J HQMW LVQFRP XQ	<u>235.673.543</u>	<u>256.688.127</u>
		<u>235.673.543</u>	<u>256.688.127</u>

xiv) Tranzactii n perioada

	5 HDRH	\$ QXO.QFKHLDVØ 31 decembrie 2022	\$ QXO.QFKHLDVØ 31 decembrie 2021
EUROPEAN BANK FOR RECONSTRUCTION	& RQMRØD J HQMW LVQFRP XQ	<u>16.439.443</u>	<u>8.567.690</u>
		<u>16.439.443</u>	<u>8.567.690</u>

28. 5 ( = 8 / 7 \$ 78 / 3 ( \$ & Q, 8 1 (

\$ FRXQLØI6RFLHWRLVXQVFRVMMØSULP DFDMURUHD%XUHLGH9DØUL%ØFXUHVM

5 H J XØVXØGH EDJ SH DFRXQH HMM FDØXØVSIQ vP S URLUD SURILVXØL DMEXLELOGFRQ VRUØRU GH  
 FDSLVØXULDL6RFLHWRLØQXP UKØP HGX GHDFRXQLRLGØDUHHJ LVMQMPe parcursul anului.

	Anul vQFKHLDVØ 31 decembrie 2022	Anul vQFKHLDVØ 31 decembrie 2021
Profit atribuibil GHRQ VRUØRU		
GHFDSLVØDCL6RFLHWRL	365.754.868	186.941.472
Ø HGDSRØGHUDW DØXP UKØLGHDFRXQL	188.381.504	11.773.844
5 H J XØVXØGHEDJ úLGØDVSHDFRXQH ØLSHDFRXQH	1,94	15,88

3UQ+ RWUKUHDnr. 11/7 decembrie 2022 Adunarea General Extraordinar a \$ F IRØDUØRU7UDQWIDJ  
 a aprobat majorarea capitalului social DO6RFLHW IL SUQ VFRUSRUUDHD UHJ HUHØRU FRQMMXUM GLQ  
 SURILVXØQHADØDØLØRU DØMMURULVQ YDØDUHGH ØL GHØ YDØDUHD GH ØL Ø  
 valoarea de 1.883.815.040 lei, prin emisiunea a 176.607.660 ac LXQLQRLFX YDØDUHDGH ØL DF LXQH  
 Majorarea capitalului social DIRWØUJHJLVMDW Ø2 ILFXØ1 D IRØDØDØ5 HJLVØKØL&RP HJXØLØØ GØMD  
 de 19 decembrie 2022.

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
( H SULP DMVQ OHL GDF QX VHVSHFLIF FRQWDULXO )

29. 75 \$ 1 = \$ & Q, , SEMNIFICATIVE CARE NU AU IMPLICAT NUMERAR

& RP SHQV UL

Aproximativ 12,25% GLQ FUHQPH DX IRWGHFRQMM SUQ WDCJ DFRLEFDUH QX DX LP SOFDMLHULL GH numerar pe parcursul perioadei vQFKate la 31 decembrie 2022 (31 decembrie 2021: 5,13%). 7UDQJ DFRLEFDUH SUH LQW VQ SUQFLSDOFRP SHQV ULFX FOHQRLULXUQJ RULVQ FDGUKOFLFOXOLGHIF SORDVUH GLFRP SHQV ULVQMHGDVRLULGLFUHQ HILVFDHIVQUHILVMDMtu bugetul de stat.

7UDQJ DFRLEFDUMU

1 X DX IRWVHFVMDMWDQJ DFRLEFDUMUQanul 2022 Ganul 2021.

30. & 2 1 7, 1 \* ( 1 Q(. \$ 1 \* \$ - \$ 0 ( 1 7( ù, 5, 6&URI 2 3( 5 \$ Q, 2 1 \$ / (

i) Angajamente

Acordul de concesiune a serviciilor (A.C.S. - Nota 8 prevede F, OVKULVXODFRUGXOLANRM DUHGHSXOGHDSULP LVQDSRLVMDMEXQULQHSURSUIHMDMSXEOE H LVMQMa momentul la care acordul DIRWMP QDWUL VMDM LQYHMRLOH FDUH VH IDF O VLVMP XOQDRRQDOGH WDCVSRUWVQ conformitate cu programul de in YHMR L SUHY JXWQ DFRUGXOle concesiune a serviciilor. 6RFLHMDM P DL DUH ULDOM REQJDR LUH HULMDUH O DFRUGXOle concesiune, ce su QVGHMFLVHVQ Nota 8.

/ HJHD LQMDW VQ YJRDUH GLQ RFMP EUH P HQRRQHDJ F VQ FDJ XOQFHWUL contractului de concesiune din orice motiv sau la terminarea contractului, LQYHMRD H HFMDW GHF VHRSHUVRUKOVLMP XOQDRRQDOGH WDCVSRUWHMDQM HU F VHSURSUIHMDKO XQL FRP SHQVRL HJDOH FX YDQDUH UHOP HQMDW U P DV QHP RUMJ DW WDELQW GH F VH \$ 1 5 ( GXS FXP HAMSUHJ HQMDGLVQ1 RMD

La 31 decembrie 2022 YDQDUH REQJ D ILQURFRQMDFXDQDHIHP HSHQMK DFKIJ LLDGHLP REIQJ UL FRLSRUDHInecorporale este de 22.217.647 lei.

( XURMDQJJD 65/ VRFHMDM VQ ILQ DW GLGH LQXW GH 7UDQJJD VQO RQRYD DIRWGHMP QDW FRGMV RDUH D FRQFXUXOL LQYHMR LRQDO GH SULYDQJ DUH D FRP SOJ XOQL SDMP RQDO XQLF 'IQMHSUQGHUH GH 6VW9HMP RQMDQJJD' FDUH RSHUHJ FRQGXFM GH WDCVSRUWJD H QDMUDH, DULUngheni pe teritoriul Moldovei.

6RFLHMDMHMMJDLQMRU VQFRQMDFXDQGHV SUKP XWQFKHDWQGDMDGH LDQXDUH VQMH %DQFD ( XURSHDQ GH, QYHMMILGL ( XURMDQJJD VQ YDQDUH GH P LRQDQH KUR VQ VFRSXO ILQDQ ULLFRQWVLF IHLGHF VH9HMP RQMDQJJD 65/ DFRQGXFM LGHMDQVSRUWJD HQDMUDH 8 QJKHL&KLGQ X

ii) Impozitare

Sistemul de impozitare VUH GLQ 5 RP KQLD HMM VQMR IDJ GH FRQVROGDUH UL DUP RQzare cu OULVORD HKURSHDQ 7RXXUL VQF H LWW LQMLSUHVUL GIHMM DQ OULVORHL ILVFDH IQ 5 RP KQLD H HULRXOILVFDU P KQHGHVFKLVSHQMK YHULIFDUH ILVFDU MP S GH DQLConducerea 6RFLHWRLEFRQMGHU F REQJDRLOH ILVFDHILQFOXHVQ DFHMM VMDRL ILQDQFDUH VXQASUH HQMDM DGHFYDQGLF QX HMM QFHMDU FRQWVXLUHD GH SURYJ LRQGH VXSOP HQMDH SHQMK DFRSHLUHD incertitudinilor legate de tratamentele fiscale.

30. CONTIN \* ( 1 Q ( \$ 1 \* \$ - \$ 0 ( 17( ù , 5,6&8 5 , 23( 5 \$ Q, 21 \$ LE (CONTINUARE)

&RMD GH UGHYHQ SHQMK XMD DUHD FRQGXFMØRU GH WDQSRUWDOJD HØU HMM WDELOW GH  
JXYHQ ì QF-SkQG GLQRFVØP EUH UGHYHQFDIRWVWDELOW Ø GLQYHQVUL 8 ØMURU  
LQM UL VQ YWRDUH D SUHYGHUØRU DUW DØQ GLQ / HJHD QU VQF-SkQG FX  
QRHP EUH UGHYHQ DDIRWVWDELOW Ø GLQYDØDUHDVHJFLØUGHVWDQSRUWQVMLQ  
GLQMLQD LRQDOJD HQDMDØH UHQD DMGHVRFHMM \$ 150 VRØFW 7UDQWJD V FDØXØH HGL  
V DFKVM UGHYHQ D DØFKQG SURFHQXØ GH FRQRP / HJIL 6RFLHMMD  
FRQMGHU F DUHQWJD LDGHDFØXØGLDFKMDRVLQXU UGHYHQ VQSRFHQVGH WDELOW  
SULQ ØUHD VSHFDO UHSHVMY / HJHD / HJHD LXØH de aprobare a OUG  
SHQMK P RGLFDUH DGLFRP SØMØHD/ HJIL DHQWJLHLHØFMFHGLDJDJ HØU  
QDMDØH WDELOWGM SURFHQXØ GH UGHYHQ Ø GLQYHQVULØH EUVM UHQD DM GLQ  
DFVMWMMDGHVWDQSRUWDOJD HØUCDMDØHLDUQUDSRUWØGHVSHFDØMMØMØMØP LVGHFRP LVLLØH  
GHVSHFDØMM ØH &DP HJL ' HXMD ØRU VH FØUJLIF IDSVØF / HJHDHQWJLHLHØFMFHGLD  
JDJ HØUCDMDØHØU HMMØRP VSHFDO VQGRP HQLXØJD HØUCDMDØH VQUDSRUWFX  
Legea petrolului nr. 238/2004. 6RØ LRQDUHD GLVXVM SH FDØH DGP LQLVMDMY GL  
MXGF VRUHVH HMMGHØDØV Ø FDSLVRØØ \$ F LXQLVQLQMDØ GLDØMDF LXQL

iii) 3RØRHGHDMJXUDH  
6RFLHMMD QX GHØH SRØRH GH DMJXUDH D HJØMM RSHDRXQLØRU UHQØP DRØRU FX SULYH Ø  
SURGXVHØX SHQMK ØVMØDSXØF 6RFLHMMD DUHSRØRHGHDMJXUDHSHQMK FØGLLØLSRØRH  
GH U V SXQGHUH FLYØ REWDMØUH SHQMK SØFXØDXVR Ø DL P XØV 6RFLHMMD D FRQMDVWØV  
DMJXU ULGHU V SXQGHUH SURHMRQDO SHQMK P HP EULFRQØØØLGH DGP LQLVMD LHGLSHQMK  
GHP DØDJHLVQ GHP DØDJHLVQ ).

iv) Aspecte legate de mediu  
5 HJØP HQWØHØVQGRP HQLXØP HGLXØLVXQVQFXU/VGHGH YRØDUHVQ5 RP KQDØL6RFLHMMDØX  
DØQWJLVMØVQLFXQIHØGHREWDRLO 1 decembrie 2022 ØL GHFP EUH 1 referitoare la  
FKØMØHØ DØMFLSDM FDUH LQFØG RØRDUJL MXUGFH ØL GH FRQXØØQR DØDØJD ØFRDRØRU  
HØERUDH ØL IP SØP HQWØHD GH P VXUL GH UFXSHDUH ØUØM GH SURMFRD P HGLXØL  
&RQGFHJHD 6RFLHMM FRQMGHU F QX H LWV REWDRLO VØP QLLFDVMØ ØUØM GH DVSHVM GH  
mediu.

v) \$ FRXQLVQLQMDØR ØLØMDFRXQL  
3H SØFXUØØDFVMØWRL ØRUP ØH D 6RFLHMMØX IRWVHFXØMM SØQJHUL VØ SRMØYD DFHMMØ  
6RFLHMMØ DUHSH ØRØMØJL SHQMK ØSV IRØVØR VMØQXUL RFXSDM FX REective SNT, litigii  
FRP HJFDØH GLGH P XØF 3H EDJD SØRØØØRU HMMØP UL ØL D FRQXØØØRHL LQMLØH ØL H VMØGH  
FRQGXFHJHD 6RFLHMMØ HMMØH S UHJ F QX YRUJL VØHJLVMØM SHUGHUL P DMØDØH FDUH V  
GH S ØHØV SURYJLRQØH FDUH DX IRWVFRQVMØVØM VØ DFHMM VVØDRIL ILQØQFDUH ØL QX DUH  
FXØRØØØR GHFLFXP VØØRHFDUHV GHØØVMØHØREWDRLSØMØRØØH VØP QLLFDVMØVØDFHØW  
SULYØR

127( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
( H ) SUP DMV Q HL GDF QX VHVSHFLIF FRQWDLXQ

30. & 217,1\* ( 1 Q ( \$ 1\* \$ - \$ 0 ( 17( ù , 5,6&85, 23( 5 \$ Q, 21 \$ / ( & 217,18 \$ 5 ( )

6RFLHMMD DI FXVRELHFMXOXQH LIQYHMWD ILD & RQM DXOXL & RQFXUHQ HL SULYLOG P RGXOQ FDUH  
s- DX GHUKOWSURFHGXUL GH DMEXILH D XGRU FRQMDFM GH DFKIJ LIH GH QFU UL GHUKOWM GH  
7UDQWJ VQSHURDGD - vQLQMGHLP SØP HQWUHP DQDJHP HQXOXLSivat conform  
SUHYGHUORU 28\* SULYLOG JXYHUCQ DFRUSRUMY DvQMHSULQGHUORUSXEØFH

ÌQ DOXO & RQM DXOXL & RQFXUHQ HL D FRP XQLFDW' HFJ ID QU SUQ FDUH  
VQF IRQHJ 6RFLHMMD FX DP HQG vQFXDQMP GH ØL 6RFLHMMD DFRQMMWVQ  
LQMDQ ' HFJ ID & RQM DXOXL & RQFXUHQ HL 1 RMD Litigiul are ca RELHFMDF LXGHVQDQXDUHD  
GHFJILH ÌQ SUP LQMDQ FHUHD 7UDQWJ DIRWUHSLOV FDGHQMP HDW Societatea a  
formulat recurs.

ÌQFskQG FX GMD GH LXQH 6RFLHMMD DI FXVRELHFMXOXQH LIQVSH ILGHM ùXUDM GH  
& RP LMD ( XURSHQ - ' LUH ID \* HQHDO & RQFXUHQ vQ WMP HXO DUW DQD GLQ  
5HJØP HQMO & ( QU DQ&RQM DXOXL 8 QLXQL ( XURSHQ SULYLOG SXQHVDVDSQare a  
QRUP HBU GH FRQFXUHQ SUHY JXM Ø DUW ùL GLQ 7UDM XOXL & ( GHYHVM DUW ùL  
UHSHFMY GLQ 7UDM XOXL SULYLOG IXQF IRQDUHD 8 QLXQL ( XURSHQ ÌQ DOXO & RP LMD  
( XURSHQ D DSUREDAVQDVP HQMDH 6RFLHW IL SHQMK VRO IRQDUHD vQUURU ilor legate de  
SRMELO vQ FDUH D DUMFROXOL DO7UDM XOXL SULYLOG IXQF IRQDUHD 8 QLXQL ( XURSHQ  
respectiv:

- V SXQ Ø GLVSRJ LIHFDSDFW LP LQP HGHJ SRUWGH P LØDUGHGHP HMLFXELSHDQ Ø  
SXQFMGHILQMFRCFHVMUHGLQMH5 RP KQDGL 8 QDUUD & VQD GSDØMD
- V SXQ Ø GLVSRJ LIHFDSDFW LP LQP HGHJ SRUWØXQQLYHØRMDØGH P LØDUGHGHP HML  
FXELSHDQ vQ GRX SXQFMGHILQMFRCFHVMUHGLQMH5 RP KQDGL %XQDUUD \* IXUJX 5 XVH  
GL1 HJX 9 RG , . DUGP
- V VHDWJXH F VUJHØ SH FDUH Ø YD SURSXGH DKVUW IL URP KQH GH UHØP HQWUHQ vQ  
GRP HXOXOHUJILH \$ 15 ( QX YRU GIHUHQ ID vQMHSID D GH H SRUWGL FHD LQMLQ  
HMLWGGXse astfel tarifele de interconectare care fac exporturile neviabile din punct de  
vedere comercial;
- V VHE LQ GHØXMDJ DUHD RUF URDØMP LØDFHGHREVMKF IRQDUHDJ SRUWUORU

3HEJ D SURSULØUHMP UL FRQGXFHUHD 6RFLHWRLFRQMGHU F QX H LWV FLFXP WØRHF FDUH  
V GHØQDVMUHØREWDRLSRMØRØØVFP QILFDMYHQDFHDW SULYQR

ÌQ XLP D ILQDQ UL SURFHGXUL GH DUELMDMF %XQDUJD ( \$' WMEXQDØDUELMDOD DGP LV  
DF LXGHVQDQXDUJD ( \$' P RMY SHQMK FDUHD GLVXVUHMMXLUHD FDMW ILGHJD HQDMLDØGH  
P IDU vQ FJXOVQ FDUH UHMMXLUHD vQ QDMXU QX HMM SRMELO LDP EXUDUHD  
echivalentului monetar al Zestrei conductei GL GREKQGD ØJDO (Nota 20). + RVMUHD  
WMEXQDØXLDUELMDOD IRWDMFDW DF LXGHVQDQXDUH ILQG vQUJLMDW SH UROXØXU IL GH  
\$ SHØXFXUHG \$ F LXGHVQDQXDUH DIRWUHSLOV FDGHQMP HDW Transgaz a formulat  
recurs.

127( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
( H SULP DMVQ OHL GDF QX VHVSHFLIF FRQWDLXQ )

30. &217,1\* ( 1 Q( \$ 1\* \$ - \$ 0 ( 17( ù , 5,6&85, 23( 5 \$ Q, 21 \$ / ( &217,18 \$ 5 ( )

6RFLHMMD D DYXWFDMMMD GH LQMUYHQHQWQ FDGXOXQXL DMJLX DYKQG FD RELFWDQXQDUHD  
KRWUKUL \$ 15 ( GLQDQXO SUIYGG LQMSUHMJHD GDSQFDUHD SUHYGHUJRUJW GLQ&RGXO  
UHHDL UHSHFMY SUIYGG P RGXOGH FDQXODOIDFVXUURU DIFUQMG HS GUL GH FDSDFMMD  
UHJUYDW GH F VHXVMDJ DRUL GH UHHD VQ VSH ( 1\* , ( 5 RP DQD 6\$ 3ULQ GHFJ ID FLYLO  
QU I QDQD & XUM GH & DV LH GL - XVM LHD DGP LV UHFVUXQO UDQWJDJ G \$ 15 ( IDU VQ  
UHXGFUHD D UHSLQV FD QHQMP HDW cererea formulat de reclamanta Engie Romania  
referitoare la DQXDUHD + RWUKULQU GLQ P DL D&RP LVHLGHVROX IRQDUHD GLVXVMURU  
SHSLD DDQJUR GLFX DP QXQXOFROVMXLMVQ FDGLKQ \$ 15 ( . ' HFJ IDHMGHILQMY Mai mult,  
YHQXO ILLQG UHJOP HQMDW VXP D GLP LQXDW DU IL I FXWRELFWXO UHFVSHU UL GLQ YHQXO  
UHJOP HQMDW DQXOXLDJ D IHUXUP VRU i Qanul 2020 G VQ DQXO XMDJ DRUKOGH UHHD D  
LQMQMMP DL P XOM DF LXQL VQ LQMDQ DYKQG FD RELFWUFDQXQDUHD VULIXOXL GH HS GLHD  
FDSDFW IL UHJUYDM SHQMX LQMUYDQXQRIHP EUH ± februarie 2017, respectiv martie  
2017- GHFP EUH Ianuarie- DSUOH G SOW VXP HLGH OHL  
lei G UHSHFMY lei. + RWUKULHQ DX IRWDMFDM FX DSHOGHF VHX ( 1\* , ( VROX ID  
SUIYGG UHSLQJHJD DF LXQL ILLQG GHILQMY. 3H EDJ D SURSULURU HMP UL FRQGFUHD  
6RFLHW IL FRQMGHU F QX HJ LVW FLFXP WQ H FDU V GH DQGMUH Q REQD IL VQ DFHDW  
SUIYQ IDUQWILQDQMJRUP HQ IRQDM DX IRWVROX IRQDM VQ SUP LQMDQ ILLQG UHSLQMH  
DF LXQLQ ( 1\* , ( SHQMX UHFVSHUHD VXP HBUGHEDQLDQMJRUP HQ IRQDe

' LVXMD GLQMH \$ 150 G 7UDQJDJ D I FXWRELFWXOXQL DF LXQL GH LQVSHF LH ILVDO D  
UHGHYHQ HFDUHV DILQDQJ D VFX HP LVMJDXQLGLVSRJ LILREQJ DRULGH DFKLMDGRX UHGHYHQ H  
UHSHFMY G GLQ YDQDUHD VHMFLURU GH WQVSRUMLQMLQ G LQMLQD IRQDQJDJ H  
QDMXLDH UHQJ DM GH VRFHMMD 6RFLHMMD D IRUP XQW SQJHJH SUHQDELO V SRMLYD  
GLVSRJ LILREQJ DRULHQ , ( ) HP LV GH O LQVMUKO) LQDQ HBU  
prin care s- D WDELDVQ VDFLQD 7UDQJDJ 6 \$ SOW VXP HLGH OHL UHSHJ HQMG  
UHGHYHQ GMRUDW EXJHXOXL GH WQVGL DFFMRUL 3QJHJD SUHQDELO D IRWVDP LV  
O LQVMUKO) LQDQ HBU GLVXQKGG SUIQ GHFJ ID 3 DQXDUHD VQ VMDQMDMD GLVSRJ LIL  
REQJ DRULHQ , ( ) G HP LVMJDXQL QRL GLVSRJ LILFDU V IQ  
seama de considerentele invocate de Ministerul Fi QDQ HBU VQ FXSULQXO GHFJ IHL GH  
VROX IRQDUH \$ FHDW GHFJ LHD IRWFRQMMMDW GH 7UDQJDJ VQLQMDQ D VROFLWCGX se anularia  
SDU LDO D DFHMMD VXE D VSHFWO FRQMGHUHQMDRU FDUH VQVQGFQDUH ' RVUKOQX D IRW  
VROX IRQDMSDQ Q DFHDW GDW 7RVXG VQ XUP DGHFJ IHLQU 3 LHP LVHGH O LQVMUKO  
) LQDQ HBU DIRWVHP LV GLVSRJ LILREQJ DRULHQ , ( ) GLQ GDMGH  
FDUHFHP SOWMDJ GRUJFRQMGHUHQMDH SUP HLGHFJ IL P HQ LQKQG FD ILLQG VQ VDFLQD 7UDQJDJ  
DFHDG VXP GH SOW i P SRMLYD DFHMML QRL GLVSRJ LIL VRFHMMD D IRUP XQW SQJHJH  
SUHQDELO FDUH SkQ Q DFHDW GDW QX D IRWVROX IRQDW 6H LQMQ IRQDQJ GH DMFP HQD  
FRQMMVUHD VQ LQMDQ VQ VMLP HQ QDUO D DFVXOXL DGP LQVMMDY FRQVMQGG VQ GLVSRJ LIL  
obligatorie 6009/253087/IEF. S RFLHMMD D FRQMMXLR VFLVRDUH GH JDUDQ LH EDQDU VQ  
YHGHUHD VVSHQG UL HJ HFXWUL DFHMML GLVSRJ LILREQJ DRUL VQ FRQJ RUP LVMMD FX GLVSRJ LILQ  
&RGXOXLGH SURFHGXU ILVDO



1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
( H SULP DMVQ OHL GDF QX VHVSHFLIF FRQWDLXQ )

30. & 2 1 7, 1 \* ( 1 Q ( \$ 1 \* \$ - \$ 0 ( 1 7 ( ù , 5, 6 & 8 5 , 2 3 ( 5 \$ Q, 2 1 \$ / ( & 2 1 7, 1 UARE )

vi) 3 RDMFLJXYHLODP HQMDH VQ VHFVRUKOGHJDJ GLQ 5 RP KQLD

\$ 1 5 ( HMMRLQMMWRHSXEDF DXVRQRP ù LVZELQMMVLIHDIHQWVDFWYLVDMGHWDQSRUV  
JDJH QDMDH DSOEDM GH 6RFLHMM ( VM SRMELOFD \$ JHQRD V GHFG IP SØP HQarea de  
P RGLIF ULDBVMDMULORUJXYHLODP HQMDH VQ VHFVRUKOGHJDJ HFDUH V GHMUP LQHP RGLIF UL  
DBVMDHØU DSUREDMM SHQWV 6RFLHMM ù DMHO V DE XQ IP SDFWHP QILFDMM DVXSU  
YHQLXULORU 6RFLHWRL Ì QDFHØULIHO JXYHLOXQURP KQDUSXVMD GHFGHP RGLIFDUHD UGHYHQRL  
DSOEDM 6RFLHWRL SHQWV XMDJ DUHD DFWYHØUSDUJMD GRP HQLXOLSXEDF FRQ RLP \$ & 6

Ì QDFHWHP RP HQWQX VH SRVWZELQ HIFVMDI GDF HØI YRU HJ LVMD YLVREDHØU SRDMFL  
JXYHLODP HQMDH VQ VHFVRUKOGH JDJH GLQ 5 RP KQLD DVXSU YDØRUL DFMYXOL ù SDLYXOL  
6RFLHWRL

( [ LVW LQMLSUHWULGIHUMDØHØULVØRHLVQ YJREDH Ì QDQXP LMVXDRL \$ 1 5 ( SRDMVDMVQ  
P RG GIHUVWQXP LM DVSHVM SURFHGQG Ø FDØXOXQGRU VLIH VXSØP HQMDH ù D XQRU  
SHQDØVRLGHVQMJ LHJ & RQGFHJD 6RFLHWRL FRQMGHU F REQDRLØVØHF VH \$ 1 5 ( VXQV  
SUHJ HQMDMDG F YDØVQ DFHMM VVXDRLLIQDØFDUH

Prin Ordinul ANRE nr.126/12.2021 s-a aprobat modificarea clauzelor contractuale pentru  
DFWYLVDMGHIFKLEUDHGLDFHV Ø 397 care permite 6RFLHW ULHMMF IRQDUHD DFHØXOL Ø  
SXQFVØYLVXDOGH WDQJ DF IRQDUH 397 GLUHØHJD FRQDFVØRU GHIFKLEUDH pentru  
utilizatorii GHUHDFDUHVØHVLWHDJ GHIFKLEUHFXP XØMMGHMS' HIFLVQWP SXØØLmai  
P DLGHFKWDLQ Ìe constituite.

3 UQ 2 8 \* VH SUYHGH F SHQWV DFRSHUJD FRVXULØU VXSØP HQMDH DIHQMM  
FRQXP XOL SURSUX VMQRØJIF UHSHFMY FRQXP XOL VMQRØJIF JHQHDM GH FUGMJD  
SUH XULØUSH SID DQJR SHMM YDØDUHD ØDW VQ FRQMGHLDHGH DVVMDMde reglementare  
la calculul tarifelor de transport al gazelor din anul 2021, Autoritatea de  
5 HJØP HQMDHVQ' RP HQLXQ ØHJLH \$ 1 5 ( P RGLIF VLIHØHJØP HQMDH FX DSOFELOMM  
VØFHØQGFX ØMDGH DSUØH iar tarifele rezultate nu se P RGLIF VQ SHURDØD DSUØH  
2022 ± P DMH \$ 1 5 ( QX DP RGLIFDMVLIHØHGH WDQSRUWFX FUGMJD SUH XULØU  
IXQØP HQMDV GHVRFHMM

3 UQ 2 UGLOXQ \$ 1 5 ( SURUJ VMP HQHØI SUY JXMVQ RUGLOXØ \$ 1 5 ( QU  
32/ 2021 privind aproba UH YHQLXØLUHJØP HQMDFRUHFVMDGLD VLIHØRUGH WDQSRUWVSHQWV  
DFWYLVDMGHWDQSRUWØDJD HØUQDMDH SUQ 6 LVMP XØI D IRQDØGH 7 LDQSRUWskQ Ø ØMD  
GH VSHMP EUH GL SUYHGH F GIHQHØHØI UHJØMM GLQ UHFDØØDUHD YHQLXØL  
regleme QMMGLDYHQLXØLUHJØP HQMDFRUHFVMDVSHQWV FHØGHal patruea an de reglementare,  
1 octombrie 2022 ± 30 septembrie 2023, al celei de- D SDMD SHURDØ GHUHJØP HQMDH VH  
GHMUP LQ GLVHUHXØUJ HJ RØDW FX DVVMDH YHQLXØLUHJØP HQMDGLDSUREDda venitului  
pentru ultimul an al celei de-a patra perioade de reglementare, respectiv pentru 1 octombrie  
2023 ± 30 septembrie 2024.

& RQ RLP 2 8 \* QU VSHMP EUH SHQWV P RGLIFDUHD GLFRP SØMDH 2 UGRODØ HLGH  
XUHQ D \* XYHØXØLU SUYØGP VØØH DSOFELOH FØHQ ØRU Ì QDØ GLQ SID DGH  
HQHJLH HØFMF GL JDJH QDMDH VQ SHURDØD DSUØH -31 martie 2023, prestatorul  
VHVFØRU GH WDQSRUWJDJH QDMDH DUH REQDID GH D FDSLVØD VMP HMMDO FRVXULØH  
suplimentare cu ach Ì LID GHJDJ HQMDH UHØDMMVQ SHURDØD Ì QDØH -31 august  
VQ YHGHJD DFRSHUJD FRQXP XOL VMQRØJIF ID GH FRVXULØH LØFØVH VQ VLIHØH  
UHJØP HQMDMDUDFMYHØHØI XØMMVQXUP DFDØVØDØ ULVHUFXQRFVQHYLGHQ HØIFRQVØELØG  
VQ VVXØD Ì ØH Ì QDØFDUH FRQ RLP LQWVFXØØØHØERUDM GH Ø LQVMMØØØ Ì QDØ HØU

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
( H SULP DMVQ OHL GDF QX VHVSHFLIF FRQWDULXQ )

30. & 2 1 7, 1 \* ( 1 Q ( \$ 1 \* \$ - \$ 0 ( 1 7 ( ù , 5, 6 & 8 5 , 2 3 ( 5 \$ Q, 2 1 \$ / ( & 2 1 7, 1 8 \$ 5 ( )

Prin Ordinul nr. DXJXW \$ 15 ( SUHYGH VQF-SKQG FX FVWP EUH F  
P HFDQLP XOFDUH DMJXU QKMDMMMD FRVXULGU G YHQLXULGU 276 ia vQ FRQMLGHUHU  
XUP VRDUHDFDMURULGHFRVXULG.YHQLXUL

D FRVXULG.YHQLXULDH276 FD XUP DUHD DFKLWULVDI perceperii de tarife de dezechilibru  
FRQIRUP SUHYGHULGU&RGXOLUHDLVQUHD IDFX 8 5 QDLVQP RGLQGLGXDO  
E FRVXULG.YHQLXULDUH SURYLQ GLQ FXP S UDUH YkQ DUH JDJ HBU GH F VH 276 SHQMK  
DMJXUDUHDFKLOEU ULLIJ LFHD617 FX UHSHFMDUHSURFHGXULSULYQGP LMDHGHIXCF IRQDUH  
DH617 DSUREDVGH276 G.DYIJ DW GH\$ 1 5 ( )  
F FRVXULG.YHQLXULDUH SURYLQ GLQDFWVMDMDGHVQP DJDJ LQDUHDJDJ HBUQDMUDHGHVMDMD  
DMJXU ULHFKLQEUOXLIJ IF DOLVMP XOLGHVMDQSRUWQFRQIRUP LMD cu prevederile art. 130  
DQ QVMGLQ/ HJHDHGHUJLH.HDFMIFHGLDJJ HBUQDMUDHQU FX P RGLIF UDH  
GLFRP SHWUDHXOMURDUH  
G FRVXULDUH SURYLQ GLQFRQMDVMDH XQLQQLGHFUHGLWQ YHGHUHD ILQDQ ULDFMVLW ILGH  
echi QEDUHIIJ IF GLFRP HJDO  
H FRVXULG.YHQLXULDUH SURYLQ GLQFRQMDVMDHGHVHJMLLGHIFKLOEDUH vQFRQIRUP LMD  
FX SUHYGHULGHUW GLQ&RGXOLUHDLG.DH DUW DQ QWE GLQ5 HJXOP HQXO 8 ( )  
nr. 312/2014.

vii) Impactul COVID-19

IQ FRQMLVXOSDQGHPLH & 2 9, ' - 6RFLHMDM FRRSHUDJ FX DXVULW LQI G QVM-SULQGH  
P VXULGH QFHMDUH SHQMK D DMJXUD SUHMDUH VHJMLXOL GH WMDQSRUWJDJ H QDMUDH vQ  
FRQGL IL GH VJXUDQ G SHQMK D DMJXUD VJXUDQ D SHJRCQXOL 6RFLHMDM D VQFRP LVGL  
SXEQDVXQSODQGH P VXULDSUREDVGH&RQMLXQGH\$ GP LQLVMD LHFDUH DUHURXQGHDP LQIP IJ D  
HFFMDH HSLGP IHL DVSUD V Q W IL G VFXUW IL VDDUD LBU G GH D DMJXUD FRQMLVMDM  
VHJMLXOLGHVMDQSRUWJDJ HQDMUDHGLVJXUDQ D6LVMP XOL1 D IRQDGH7UDQSRUW  
6RFLHMDM SUHMDJ XQ VHJMLX SXEQ GH LQMLHV QD IRQD IILQG LQFOXV vQ VHJP HQXO  
UHJOP HQMDNDOSLHHL LQMLGH GH JDJ H QDMUDH \$ FVMDMD GH WMDQSRUWJDJ H QDMUDH HMM  
UHJOP HQMV GHF VH\$XVMDMD1 D IRQD GH5 HJOP HQMUHVQ GRP HQLXQ GHUJLH

viii) Conflictul militar din Ucraina

IQF-SKQG FX IHEXDUH VH GHM GRDU SH VMLVXO8 FULQL XQ FRQDFWP LMDU  
F QX XUDHGHJDJ HSRWLUHGLUFRQDM SUQ SXQFVXQGHILQMDUHGHQ1 HJUX 9 RG UL SUQ DOM  
puncte de LQMLFRQFMDUHFXRSHJMDRULGHVMDQSRUWGLQ%QDUDGL8 QJDUJ

1 2 7 ( / \$ 6,78 \$ Q, / ( ) , 1 \$ 1 & , \$ 5 ( INTERIMARE  
( H I S U L P D M V Q Q L G D F Q X V H V S H F L I L F F R Q W D U L X Q )

31. ONORARIII PERCEPUTE DE AUDITORUL STATUTAR

Onorariile aferente H I H F L I X O L I L Q D Q F D U Q F K H D V D 1 decembrie 2022 percepute de BDO Audit SRL sunt: 79.682 lei (fara TVA) pentru U H M J L H Q P L M W Q L X Q L H G 29.760 Q L I U 79 \$ S H Q M K alte servi F L G F K W F H D I G H D X G L V W D X M U

2 Q R U D U L Q D I H U Q M H I H F L I X O L I L Q D Q F D U Q F K H D V D G H P E U H S H F S X M G H % 2 \$ X G L V 65 / , I D F X U D M Q a n u l 2 0 2 2 , s u n t : 1 7 4 . 9 8 9 l e i ( f a r a T V A ) p e n t r u s e r v i c i i d e a u d i t s t a t u t a r G 1 5 . 0 0 0 Q L I U T V A ) a l t e s e r Y L F L G F K W F H D I G H D X G L V W D X M U

2 Q R U D U L Q D I H U Q M H I H F L I X O L I L Q D Q F D U Q F K H D V D G H P E U H S H F S X M G H % 2 \$ X G L V 65 / I D F X U D M Q D Q X O V Q W 7 9 . 6 8 2 l e i ( f a r a T V A ) p e n t r u U H M J L H Q P L M W Q L X Q L H G Q L I U 7 9 \$ D O M V H Y F L G F K W F H D I G H D X G L V W D X M U

32. 9 ( 1 , 7 8 5 , F , C O S T U R I ' , 1 & 2 1 6 7 5 8 & Q , \$ ' ( \$ & 7 , 9 (

În conformitate cu IFRIC 12 veniturile ú L F R W X U L Q I G L Q F R Q M K F R a U H R Q I t r e b u i e U H F X Q R V F X M n conformitate cu IFRS 15 Ä 9 H Q V X U L G L Q F R Q M D F M F X F Q H Q I L

	\$ Q X O Q F K H D M a 31 decembrie 2022	\$ Q X O Q F K H D M a 31 decembrie 2021
9 H Q V X U L G L Q D F M V M M D G H F R Q M K F I L F R Q I R U P F X , ) 5 , & Costul activelor construite conform cu IFRIC12	299.868.442 (299.868.442)	704.026.548 (704.026.548)

6 R F L H M M D Q X R E L Q H S U R I L V G L Q D F M V M M D G H F R Q M K F I L H Y D Q D U H Y H Q V X U L Q U I L Q G H I D O F X F H D D costurilor din această activitate.

33. ( 9 ( 1 , 0 ( 1 7 ( 8 / 7 ( 5 , 2 \$ 5 ( ' \$ 7 ( , % , / \$ 1 8 / 8 ,

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1.323.920.520 MWh, iar v DØDUHD FXP XOW D DQJDMØ HQMØBU VRØFVQ LØBU GHMP QD L FKGM VRL  
este de 2.819.621.116 lei.

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Director General  
Sterian Ion

Director Financiar  
Lupean Marius