

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

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Name of ratio	No. row	Achievements 01.01.-30.09.2011	Achievements 01.01.-30.09.2012
0	1	2	3
1. Net turnover (row 02+03-04+05+06)	01	940 489 448	945 586 246
Sold output (ct.701+702+703+704+705+706+708)	02	940 489 448	945 586 246
Revenues from commodity sales (ct.707)	03		
Commercial discounts granted (ct.709)	04		
Revenues from interests registered by leasing entities deregistered from the General Registry (ct.766)	05		
Revenues from operating subsidiaries related to the turnover (ct. 7411)	06		
2. Variation of finite product stocks and of the output in process of execution (ct. 711+712) Balance C	07	2 641 283	1 296 390
Balance D	08		
3. Output capitalized and achieved for the company's own purposes (ct. 721+722)	09	2 194 689	2 084 272
4. Other operating revenues (ct. 758+7417+7815)	10	39 953 492	22 780 495
of which, revenues from the negative commercial fund	11		
<b>OPERATING REVENUES - TOTAL ( row 01+07-08+09+10)</b>	<b>12</b>	<b>985 278 912</b>	<b>971 747 403</b>
5.a) Raw material and consumable expenses (ct.601+602-7412)	13	110 612 671	109 246 680
Other material expenses (ct.603+604+606+608)	14	2 559 302	2 414 733
b) Other external expenses (energy and water) (ct.605-7413)	15	4 142 566	4 733 559
c) Commodity expenses (ct. 607)	16		
Commercial discounts granted (ct.609)	17	60 489	1 092
6. Personnel expenses (rd.19+20), of which:	18	186 262 198	240 966 064
a) Salaries(ct. 641+642+643+644-7414)	19	143 362 708	186 299 980
b) Insurance and social protection expenses (ct. 645-7415)	20	42 899 490	54 666 084
7.a) Adjustments of the tangible and intangible asset value (row 22-23)	21	110 603 987	163 263 921
a.1) Expenses (ct.6811+6813)	22	110 603 987	163 263 921
a.2) Revenues (ct.7813)	23		
7.b) Adjustemnt of the current asset value(rows 25-26)	24	-16 801 434	-4 576 423
b.1) Expenses (ct.654+6814)	25	2 502 660	40 638
b.2)Revenues (ct.754+7814)	26	19 304 094	4 617 061
8. Other operating expenses (row 28 to 31)	27	<b>259 856 646</b>	<b>220 753 688</b>
8.1. External performance expenses (ct.611+612+613+614+621+622+623+624+625+626+627+628-7416)	28	104 145 368	99 217 236
8.2. Other tax and assimilated payment expenses (ct.635)	29	101 960 081	104 530 066
8.3. Other expenses (ct.652 + 658)	30	53 751 197	17 006 386
Refinancing interest expenses incurred by leasing entities deregistered from the General Registry but still running leasing contracts (ct.666)	31		
Adjustments of provisions (rows 33-34)	32	177 875	- 8 693 339
Expenses(ct.6812)	33	582 976	993 811
Revenues (ct.7812)	34	405 101	9 687 150
<b>OPERATING EXPENSES - TOTAL (rows 13 to 16-17+18+21+24+27+32)</b>	<b>35</b>	<b>657 353 322</b>	<b>728 107 791</b>
<b>OPERATING PROFIT OR LOSS:</b>			
- Profit (rd.12-35)	36	<b>327 925 590</b>	<b>243 639 612</b>
- Loss (row 35-12)	37		
9. Revenues from participating interests (ct.7611+7613)	38		
- of which, revenues from affiliated entities	39		

Name of ratio	No. row	Achievements 01.01.-30.09.2011	Achievements 01.01.-30.09.2012
0	1	2	3
10. Revenues from other financial investments and loans, part of fixed assets (ct.763)	40	15 396	17 026
- of which, revenues from affiliated entities	41		
11. Revenues from interests (ct. 766)	42	11 286 181	10 463 106
- of which, revenues from affiliated entities	43		
Revenues from interests (ct.762+764+765+767+768)	44	29 264 663	37 839 371
<b>FINANCIAL REVENUES - TOTAL (rows 38+40+42+44)</b>	<b>45</b>	<b>40 566 240</b>	<b>48 319 503</b>
12. Value adjustments of financial assets and investments held as current assets (rows 47-48)	46		- 11 497
Expenses (ct. 686)	47		
Revenues (ct.786)	48		11 497
13. Interest expenses (ct.666-7418)	49	6 430 117	4 989 807
- of which, expenses related to affiliated entities	50		
Other financial expenses (ct.663+664+665+667+668)	51	22 248 742	16 371 101
<b>FINANCIAL EXPENSES - TOTAL (rows 46+49+51)</b>	<b>52</b>	<b>28 678 859</b>	<b>21 349 411</b>
<b>FINANCIAL PROFIT OR LOSS:</b>			
- Profit (rows 45-52)	53	11 887 381	26 970 092
- Loss (rows 52-45)	54		
<b>14. CURRENT PROFIT OR LOSS:</b>			
- Profit (rd. 12+45-35-52)	55	339 812 971	270 609 704
- Loss (rows 35+52-12-45)	56		
15. Extraordinary revenues (ct. 771)	57		
16. Extraordinary expenses(ct. 671)	58		
17. PROFIT OR LOSS FROM EXTRAORDINARY ACTIVITY:			
-Profit (rows 57-58)	59		
-Loss (rows 58-57)	60		
<b>TOTAL REVENUES (rows 12+45+57)</b>	<b>61</b>	<b>1 025 845 152</b>	<b>1 020 066 906</b>
<b>TOTAL EXPENSES (rows 35+52+58)</b>	<b>62</b>	<b>686 032 181</b>	<b>749 457 202</b>
<b>GROSS PROFIT OR LOSS:</b>			
-Profit (rows 61-62)	63	339 812 971	270 609 704
-Loss (rows 62-61)	64		
18. Tax on profit (ct. 691)	65	55 880 799	55 382 360
19. Other tax non-included in the above mentioned items (ct.698)	66		
<b>20. NET PROFIT OR LOSS OF THE FINANCIAL YEAR:</b>			
-Profit (rows 63-64-65-66)	67	283 932 172	215 227 344
-Loss (rows 64+65+66-63)	68		

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

MANAGER,

Name and surname:

**IOAN RUSU**

Signature

DRAWN UP,

Name and surname: **IOAN STEFANESCU**

Position: **DIRECTOR ECONOMIC**

Signature

Company's stamp