

CHAMBER OF FINANCIAL AUDITORS - ROMANIA

Sole administrator: Active Financial Auditor and Authorized Evaluator ANEVAR- COMAN LUCICĂ



AUDIT COMAN EXPERT - ACE S.R.L.

BUCURESTI, Sector 6, Str. Fabricii, nr. 47, Tronson K, et. 5, ap. 4 (K54);C.U.I. RO 8235932,
Reg. Com. J40/17278/2006; Capital social 80.000 lei;
Cont : RO95CECETR0130RON0620473;
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**REPORT OF INTERIM FINANCIAL
INFORMATION REVIEW**

JUNE 30, 2019

REPORT OF INTERIM FINANCIAL INFORMATION REVIEW

DRAWN ON JUNE 30, 2019

For:

General Meeting of Shareholders SC COMELF SA

1. Identification of the revised interim financial statements

We reviewed, as an independent external financial auditor, the interim financial information of the COMELF SA company on June 30, 2019, prepared under the coordination of the management of the COMELF SA company, with the registered office in Bistrița, Bistrița-Năsăud county, Industriei street, no. 4, having the unique registration code RO 568656, grouped in a complete set with a general scope, as follows:

- Statement on financial position;
- Statement on profit and loss account and other elements of the overall result;
- Statement on the modification of own equity;
- Statement on cash flows;
- Explanatory notes;
- The accounting audit balance sheet prepared on June 30, 2019.

2. Responsibilities

The top management is responsible for the preparation and proper presentation of these interim financial information in accordance with the provisions of the Order no. 2844 of December 12, 2016 issued by the Minister of Public Finance for the approval of the Accounting Regulations in accordance with the International Financial Reporting Standards and with the reporting provisions provided by the Order of the Minister of Public Finance no. 2493 / 08.07.2019 for the approval of the accounting reporting system on June 30, 2019, of the economic operators.

Our responsibility is to issue a conclusion on this interim financial information on the basis of the review carried out.

3. The area of the review

We conducted the review in accordance with the International Standard on Review Engagements 2410. "Review of Interim Financial Information Performed by the

Independent Auditor of the Entity "(ISRE 2410). A review of interim financial information consists in interviewing, in particular, persons responsible for financial and accounting aspects and in the application of analytical procedures and other revision procedures. The scope of a review is substantially lower than the scope of an audit, conducted in accordance with International Auditing Standards and, as a consequence, we are not allowed to get the assurance that we had noticed all the significant aspects that could have been identified in an audit. Therefore, we do not express an audit opinion.

4. Conclusion

Based on our review, we were not aware of anything that would make us believe that the attached interim financial information does not accurately present, in all material respects, the financial position of the entity on June 30, 2019 and its performance for the six-month period completed on that date. The foundation of our findings was based on the provisions of the Order of the Minister of Public Finance no. 2844 of December 12, 2016 for the approval of the Accounting Regulations in accordance with the International Financial Reporting Standards and the reporting provisions provided by the Order of the Minister of Public Finance no. 2493 / 08.07.2019 for the approval of the accounting reporting system of economic operators, on June 30, 2019.

5. Date of report: 09/08/2019

6. Signatures:

COMAN LUCICĂ, acting financial auditor,
registered with the Chamber of Financial Auditors in Romania
with the card number 181/2001

for and on behalf of the company

AUDIT COMAN EXPERT-ACE SRL
registered with the Chamber of Financial Auditors in
Romania with certificate number 053/2001

