

# CHAMBER OF FINANCIAL AUDITORS IN ROMANIA

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



## AUDIT COMAN EXPERT - ACE S.R.L.

BUCHAREST, Sector 6, Str. Fabricii, no. 47, Tronson K, et. 5, ap. 4 (K54); CUI RO 8235932,  
Reg. Com. J40 / 17278/2006; Share capital 80,000 lei;

Account: **RO95CECETR0130RON0620473**;

Tel. 0745588880, e-mail [comanlucicaauditor@yahoo.com](mailto:comanlucicaauditor@yahoo.com);

### REVIEW REPORT

#### OF INTERIM FINANCIAL INFORMATION on 30.06.2020

To,

**General Assembly of Shareholders of COMELF SA**

#### *Introduction*

1. We reviewed the interim financial information of COMELF SA on June 30, 2020 prepared under the coordination of the management of COMELF SA, with registered office in jud. Bistrița Năsăud, Bistrița locality, Str. Industriei no. 4, VAT Number RO 568656, composed of:
  - Statement of financial position;
  - Statement of profit and loss account and other comprehensive income;
  - The situation of the modification of equity;
  - Cash flow statement;
  - Explanatory notes;
  - Balance sheet drawn up at 30 June 2020.

#### *Management's responsibility for preparing individual interim financial statements*

2. Management is responsible for the preparation and proper presentation of this interim financial information in accordance with the accounting provisions of *Minister of Finance no. 2844/2016 for the approval of the Accounting Regulations compliant with the International Financial Reporting Standards*, with subsequent amendments and completions and with the reporting provisions provided by *Minister of Finance no. 2206/2020 for the approval of the Accounting Reporting System on June 30, 2020 of the economic operators, as well as for the completion of some accounting provisions*.

### ***The auditor's responsibility***

3. It is our responsibility to express a conclusion regarding this interim financial information based on our review.

### ***Review area***

4. We conducted the review in accordance with the International Standard for Review Missions 2410. "Review of interim financial information by an independent auditor of the entity." A review of interim financial information consists of conducting interviews, in particular of the persons responsible for financial and accounting matters and in the application of analytical and other review procedures. The scope of a review is substantially shorter than the scope of an audit, conducted in accordance with International Standards on Auditing, and we are therefore not allowed to obtain assurance that we have identified all material issues. which could have been identified in an audit. Therefore, we do not express an audit opinion.

### ***Conclusion***

5. Based on our review, we have not acknowledged anything that would lead us to believe that the accompanying interim financial information does not accurately depict, in all material respects, the entity's financial position as of June 30, 2020 and its financial performance for the six-year period. concluded on that date, in accordance with the accounting provisions of *Minister of Finance no. 2844 of December 12, 2016 for the approval of the Accounting Regulations compliant with the International Financial Reporting Standards*, with subsequent amendments and completions and with the reporting provisions provided by *Minister of Finance no. 2206/2020 for the approval of the Accounting Reporting System on June 30, 2020 of the economic operators, as well as for the completion of some accounting provisions*.

Date: 12/08/2020

COMAN LUCICĂ, active financial auditor,  
registered at the Romanian Chamber of Financial  
Auditors with the card number 181/2001

for and on behalf of the  
company

**Lucica  
Coman** Digitally signed by  
Lucica Coman  
Date: 2020.08.12  
18:44:15 + 03'00'

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