

S.C. COMELF S.A.

**REVIEW REPORT ON INTERIM FINANCIAL
INFORMATION
AT JUNE 30th 2017**

G5 CONSULTING S.R.L.

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Review Report on Interim Financial Information

To,
the Shareholders of S.C. COMELF S.A.

Introduction

We have reviewed the accompanying balance sheet of S.C. COMELF S.A. Entity as of June 30, 2017 and the related statements of income, changes in equity and cash flows for the six-month period then ended, and other explanatory notes. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with Order no. 2844/2016 for the approval of the Accounting Regulations in line with International Financial Reporting Standards (IFRS). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity." A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view of the financial position of the entity as at June 30, 2017, and of its financial performance and its cash flows for the sixmonth period then ended in accordance with Order no. 2844/2016 for the approval of the Accounting Regulations in line with International Financial Reporting Standards (IFRS) and with Order no. 895 from 16th of July 2017 for the approval of the Accounting Reporting System on June 30th 2017.

Data: 08.08.2017

In the name of G5 CONSULTING S.R.L.

Financial auditor

Ioan Popa

-certificate no.1014



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