

<i>Tick only as necessary:</i>	<input checked="" type="checkbox"/> Large Taxpayers that submit their balance sheet to Bucharest		S1002_A1.0.0 / 16.03.2022 ● Year ○ Semester Checksum		Financial statement type: Balance sheet Year <b>2021</b> 132.906.430	
	<input type="checkbox"/> Branch					
	<input type="checkbox"/> EIG - Economic interest group					
	<input type="checkbox"/> Net assets below ½ of the subscribed capital value					
Entity: NATIONAL COMPANY "MARITIME PORTS ADMINISTRATION" S.A. CONSTANȚA						
Address	County Constanța		District		Locality CONSTANȚA	
	Street PORT PREMISES – MARITIME STATION		No. —	Building —	Entrance —	Apt. — Telephone 0241611540
Registered with the Trade Register under number			J13/2308/1998		Tax ID: 11062831	
Corporate form of ownership 27 – State-owned and domestic privately-owned companies (state capital >=50%) Core business (CNAE code and class designation) 5222 Service activities incidental to water transportation Core business effectively conducted (CNAE code and class designation) 5222 Service activities incidental to water transportation						
● <b>Annual financial statements</b> (entities the fiscal year of which coincides with the calendar year)			○ <b>Annual reports</b>			
● <b>Medium-sized, large entities and public interest entities</b>			[x] <b>Public interest entities</b>	?	[ ] 1. entities that opted for a <b>fiscal year different from the calendar year</b> , in line with art. 27 in <i>Accounting law no. 82/1991</i>	
○ <b>Small-sized entities</b>					[ ] 2. Legal entities undergoing <b>winding up</b> procedures, according to the law	
○ <b>Micro-entities</b>					[ ] 3. subunits opened in Romania by <b>companies residing</b> in states belonging to the European Economic Area	
Annual financial statements drawn up as at 31.12.2021 by public interest entities and entities provided at item 9 par. (4) in the Accounting regulations, approved as per OMFP (Order of the Minister of Public Finance) no. 1.802/2014, as subsequently amended and supplemented, entities the fiscal year of which corresponds to the calendar year F10 – BALANCE SHEET F20 – PROFIT AND LOSS ACCOUNT F30 – INFORMATIVE DATA F40 – STATE OF FIXED ASSETS						
<b>Indicators:</b>			Capital – total		944,687,446	
			Subscribed capital		132,906,430	
			Profit/loss		130,460,821	

**ADMINISTRATOR,**

**DRAWN UP,**

First and last names FLORIN GOIDEA Signature: [illegible] Stamp: [NATIONAL COMPANY "MARITIME PORTS ADMINISTRATION" S.A. CONSTANȚA ROMANIA]	First and last names DANIELA ȘERBAN Capacity 11 – CHIEF FINANCIAL OFFICER Signature: [illegible]
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THE SIGNATURE BECOMES VISIBLE AFTER PROPER VALIDATION	Is the entity <b>legally bound</b> to audit its annual financial statements?	● YES ○ NO
	Did the entity <b>voluntarily opt</b> to have its annual financial statements audited?	○ YES ● NO
	The annual financial statements were approved according to the law [x]	

**AUDITOR**

<b>VALIDATED form</b>	First and last name of the natural person auditor / Audit company designation TGS ROMANIA ASSURANCE & ADVISORY BUSINESS SERVICES S.R.L.	
	Registered in the ASPAAS (Authority for the Public Supervision of the Statutory Audit Activity) Register under no. FA91	Tax ID / TIN 6641616

**BALANCE SHEET**

as at 31.12.2021

Code 10

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Element designation  (the calculation formulas refer to the <b>Row no.</b> in column B)	Row no. in OMF no. 85/ 2022	Row no.	Balance as at:	
			01.01.2021	31.12.2021
A		B	1	2
<b>A. FIXED ASSETS</b>				
I. INTANGIBLE ASSETS				
1. Incorporation costs (acct. 201-2801)	01	01		
2. Development expenses (acct. 203-2803-2903)	02	02		
3. Concessions, patents, licenses, trademarks, rights and similar assets and other intangible assets (acct. 205 + 208 - 2805 - 2808 - 2905 - 2908)	03	03	1,206,008	6,770,250
4. Goodwill (acct. 2071-2807)	04	04		
5. Intangible assets of harnessing and evaluation of mineral resources (acct. 206-2806-2906)	05	05		
6. Advances (acct. 4094 - 4904)	06	06		
<b>TOTAL (row 01 to 06)</b>	07	07	1,206,008	6,770,250
II. TANGIBLE ASSETS				
1. Land and buildings (acct. 211 + 212 - 2811 - 2812 - 2911 - 2912)	08	08	367,212,845	350,325,528
2. Technical equipment and machinery (acct. 213 + 223 - 2813 - 2913)	09	09	87,733,395	74,797,034
3. Other equipment, machinery and furniture (acct. 214 + 224 - 2814 - 2914)	10	10	1,720,088	1,912,315
4. Real estate investments (acct. 215 - 2815 - 2915)	11	11		
5. Tangible assets in progress (acct. 231-2931)	12	12	107,789,740	116,548,497
6. Real estate investments in progress (acct. 235-2935)	13	13		
7. Tangible assets of harnessing and evaluation of mineral resources (acct. 216-2816-2916)	14	14		
8. Productive biological assets (acct. 217+227-2817-2917)	15	15		
9. Advances (acct. 4093 - 4903)	16	16	1,780,221	0
<b>TOTAL (row 08 to 16)</b>	17	17	566,236,289	543,583,374
III. FINANCIAL FIXED ASSETS				
1. Shares in subsidiaries (acct. 261 - 2961)	18	18		
2. Loans to group entities (acct. 2671 + 2672 - 2964)	19	19		
3. Shares in associated entities and jointly controlled entities (acct. 262+263 - 2962)	20	20		
4. Loans to associated entities and jointly controlled entities (acct. 2673 + 2674 - 2965)	21	21		
5. Other long-term investments (acct. 265 - 2963)	22	22	100,000	100,000
6. Other loans (acct. 2675* + 2676* + 2677 + 2678* + 2679* - 2966* - 2968*)	23	23		
<b>TOTAL (row 18 to 23)</b>	24	24	100,000	100,000
<b>FIXED ASSETS - TOTAL (row 07 + 17 + 24)</b>	25	25	567,542,297	550,453,624
<b>B. CURRENT ASSETS</b>				
I. STOCKS				

1. Raw materials and consumables (acct. 301 + 302 + 303 +/- 308 + 321 + 322 + 323 + 328 + 351 + 358 + 381 +/- 388 - 391 - 392 - 3951 - 3958 - 398)	26	26	4,930,754	4,708,930
2. Work in progress (acct. 331 + 332 + 341 +/- 348* - 393 - 3941 - 3952)	27	27		
3. Finished goods and merchandise (acct. 345 + 346 + 347 +/- 348* + 354 + 356 + 357 + 361 + 326 +/- 368 + 371 + 327 +/- 378 - 3945 - 3946 - 3947 - 3953 - 3954 - 3955 - 3956 - 3957 - 396 - 397 - from acct. 4428)	28	28		
4. Advances (acct. 4091 - 4901)	29	29		262
<b>TOTAL (row 26 to 29)</b>	30	30	4,930,754	4,709,192
<b>II. RECEIVABLES</b>				
1. Trade receivables 1) (acct. 2675* + 2676* + 2678* + 2679* - 2966* - 2968* + 4092 + 411 + 413 + 418 - 4902 - 491)	31	31	22,215,805	29,224,896
2. Receivables from affiliated entities (acct. 451** - 495*)	32	32		
3. Receivables from associated entities and jointly controlled entities (acct. 453** - 495*)	33	33		
4. Other receivables (acct. 425 + 4282 + 431** + 436** + 437** + 4382 + 441** + 4424 + from acct. 4428** + 444** + 445 + 446** + 447** + 4482 + 4582 + 4662 + 461 + 473** - 496 + 5187)	34	34	138,610,108	123,216,948
5. Subscribed capital not paid (acct. 456 - 495*)	35	35		
6. Receivables representing dividends appropriated during the fiscal year (acct. 463)	36	35a (301)		
<b>TOTAL (row 31 to 35 + 35a)</b>	37	36	160,825,913	152,441,844
<b>III. SHORT-TERM INVESTMENTS</b>				
1. Shares held in affiliated entities (acct. 501 - 591)	38	37		
2. Other short-term investments (acct. 505 + 506 + 507 + from acct. 508 - 595 - 596 - 598 + 5113 + 5114)	39	38	384,609,852	533,348,055
<b>TOTAL (row 37 + 38)</b>	40	39	384,609,852	533,348,055
<b>IV. PETTY CASH AND BANK ACCOUNTS</b> (from acct. 508 + acct. 5112 + 512 + 531 + 532 + 541 + 542)	41	40	198,118,658	155,750,104
<b>CURRENT ASSETS - TOTAL (row 30 + 36 + 39 + 40)</b>	42	41	748,485,177	846,249,195
<b>C. DEFERRED EXPENSES (acct. 471) (row 43+44)</b>	43	42	1,257,439	1.254,217
Amounts to be carried over within a one-year period (from acct. 471*)	44	43	554,691	820,382
Amounts to be carried over within a period exceeding one year (from acct. 471*)	45	44	702,748	433,835
<b>D. LIABILITIES: AMOUNTS TO BE PAID WITHIN A ONE-YEAR PERIOD</b>				
1. Debenture loans given separately from convertible bonds (acct. 161 + 1681 - 169)	46	45		
2. Bank loans (acct. 1621 + 1622 + 1624 + 1625 + 1627 + 1682 + 5191 + 5192 + 5198)	47	46		
3. Advance payments from customers (acct. 419)	48	47		
4. Trade payables to suppliers (acct. 401 + 404 + 408)	49	48	28,306,007	38,468,594
5. Trade notes payable (acct. 403 + 405)	50	49		
6. Amounts due to group entities (acct. 1661 + 1685 + 2691 + 451***)	51	50		
7. Amounts due to associated entities and jointly controlled entities (acct. 1663 + 1686 + 2692 + 2693 + 453***)	52	51		

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8. Other payables, including debts to the state budget and social security budget (acct. 1623 + 1626 + 167 + 1687 + 2695 + 421 + 423 + 424 + 426 + 427 + 4281 + 431*** + 436*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 457 + 4581 + 462 + 4661 + 473*** + 509 + 5186 + 5193 + 5194 + 5195 + 5196 + 5197)	53	52	49,291,781	45,139,688
<b>TOTAL (row 45 to 52)</b>	54	53	77,597,788	83,608,282
<b>E. NET CURRENT ASSETS / NET CURRENT LIABILITIES (row 41+43-53-70-73-76)</b>	55	54	620,733,607	710,398,763
<b>F. TOTAL ASSETS MINUS CURRENT LIABILITIES (row 25+44+54)</b>	56	55	1,188,978,652	1.261,286,222
<b>G. LIABILITIES: AMOUNTS TO BE PAID WITHIN A PERIOD EXCEEDING ONE YEAR</b>				
1. Debenture loans given separately from convertible bonds (acct. 161 + 1681 - 169)	57	56		
2. Bank loans (acct. 1621 + 1622 + 1624 + 1625 + 1627 + 1682 + 5191 + 5192 + 5198)	58	57		
3. Advance payments from customers (acct. 419)	59	58		
4. Trade payables to suppliers (acct. 401 + 404 + 408)	60	59		
5. Trade notes payable (acct. 403 + 405)	61	60		
6. Amounts due to group entities (acct. 1661 + 1685 + 2691 + 451***)	62	61		
7. Amounts due to associated entities and jointly controlled entities (acct. 1663 + 1686 + 2692 + 2693 + 453***)	63	62		
8. Other payables, including debts to the state budget and social security budget (acct. 1623 + 1626 + 167 + 1687 + 2695 + 421 + 423 + 424 + 426 + 427 + 4281 + 431*** + 436*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 4581 + 462 + 4661 + 473*** + 509 + 5186 + 5193 + 5194 + 5195 + 5196 + 5197)	64	63	113,512,753	94,758,912
<b>TOTAL (row 56 to 63)</b>	65	64	113,512,753	94,758,912
<b>H. PROVISIONS</b>				
1. Provisions for employee benefits (acct. 1515+1517)	66	65		
2. Provisions for taxes (acct. 1516)	67	66	1,220,353	1,043,992
3. Other provisions (acct. 1511 + 1512 + 1513 + 1514 + 1518)	68	67	105,015,628	103,928,265
<b>TOTAL (row 65 to 67)</b>	69	68	106,235,981	104,972,257
<b>I. DEFERRED INCOME</b>				
1. Investment subsidies (acct. 475)( <b>row 70+71</b> )	70	69	164,333,056	160,790,818
Amounts to be carried over within a one-year period (from acct. 475*)	71	70	47,700,694	51,496,199
Amounts to be carried over within a period exceeding one year (from acct. 475*)	72	71	116,632,362	109,294,619
2. Deferred income (acct. 472) ( <b>row 73 + 74</b> )	73	72	8,325,658	9,139,321
Amounts to be carried over within a one-year period (from acct. 472*)	74	73	3,007,779	1,566,333
Amounts to be carried over within a period exceeding one year (from acct. 472*)	75	74	5,317,879	7,572,988
3. Deferred income related to assets received by transfer from customers (acct. 478) ( <b>row 76+77</b> )	76	75		
Amounts to be carried over within a one-year period (from acct. 478*)	77	76		
Amounts to be carried over within a period exceeding one year (from acct. 478*)	78	77		
<b>Negative goodwill</b> (acct. 2075)	79	78		
<b>TOTAL (row 69 + 72 + 75 + 78)</b>	80	79	172,658,714	169,930,139
<b>J. CAPITAL AND RESERVES</b>				
<b>I. CAPITAL</b>				
1. Subscribed capital paid (acct. 1012)	81	80	132,906,430	132,906,430

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2. Subscribed capital not paid (acct. 1011)	82	81		
3. State-owned equity plus assets (acct. 1015)	83	82		
4. Equity and assets of national research and development institutes (acct. 1018)	84	83		
5. Other own equity elements (1031)	85	84		
<b>TOTAL (row 80 to 84)</b>	86	85	132,906,430	132,906,430
<b>II. SHARE PREMIUMS</b> (acct. 104)	87	86		
<b>III. REVALUATION RESERVES</b> (acct. 105)	88	87	180,490,984	157,991,415
<b>IV. RESERVES</b>				
1. Legal reserves (acct. 1061)	89	88	26,581,286	26,581,286
2. Statutory or contractual reserves (acct. 1063)	90	89		
3. Other reserves (acct. 1068)	91	90	311,375,474	410,179,525
<b>TOTAL (row 88 to 90)</b>	92	91	337,956,760	436,760,811
Own shares (acct. 109)	93	92		
Gains related to own equity instruments (acct. 141)	94	93		
Losses related to own equity instruments (acct. 149)	95	94		
<b>V. PROFIT OR LOSS CARRIED FORWARD</b> <b>BALANCE C</b> (acct. 117)	96	95	66,508,640	89,515,665
<b>BALANCE D</b> (acct. 117)	97	96	0	0
<b>VI. FISCAL YEAR PROFIT OR LOSS</b>				
<b>BALANCE C</b> (acct. 121)	98	97	130,290,270	130,460,821
<b>BALANCE D</b> (acct. 121)	99	98	0	0
Profit appropriation (acct. 129)	100	99	873,407	2,947,696
<b>OWN EQUITY - TOTAL (row 85+86+87+91-92+93-94+95-96 +97-98-99)</b>	101	100	847,279,677	944,687,446
Public patrimony (acct. 1016)	102	101		
Private patrimony (acct. 1017) 2)	103	102		
<b>CAPITAL - TOTAL (row 100+101+102) (row 25+41+42-53-64-68-79)</b>	104	103	847,279,677	944,687,446
*) Accounts to be appropriated depending on the nature of the respective elements. **) Debit balances of the respective accounts. ***) Credit balances of the respective accounts.		1) The amounts written on this row and taken over from accounts 2675 to 2679 represent receivables pertaining to financial lease contracts and to other similar contracts, as well as other long-term receivables, due within less than 12 months. 2) To be filled out by entities which are subject to the provisions of Order no. 668/2014 of the Minister of Public Finance and of the minister delegate for the budget on the approval of the Clarifications on drawing up and updating the centralised inventory of the immovable property under the private property of the state and the rights in rem subject to stocktaking, as subsequently amended and supplemented.		

**ADMINISTRATOR,**

**DRAWN UP,**

First and last names FLORIN GOIDEA Signature: [illegible] Stamp: [NATIONAL COMPANY "MARITIME PORTS ADMINISTRATION" S.A. CONSTANȚA ROMANIA]	First and last names DANIELA ȘERBAN Capacity 11 – CHIEF FINANCIAL OFFICER Signature: [illegible]
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<b>VALIDATED form</b>	Registered with the professional body under no. _____
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**PROFIT AND LOSS ACCOUNT**

as at 31.12.2021

Code 20

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Element designation  (the calculation formulas refer to the <b>Row no.</b> in column B)	Row no. in OMF no. 85/ 2022	Row no.	Fiscal year	
			2020	2021
A		B	1	2
1. Net turnover (row <b>02+03-04+06</b> )	01	01	345,199,979	418.906,023
- of which, net turnover corresponding to the predominant activity actually carried out	02	01a (301)		
Sold production (acct. 701+702+703+704+705+706+708)	03	02	345,199,979	418.993,302
Revenues from the sale of goods (acct. 707)	04	03		
Commercial discounts granted (acct. 709)	05	04		87,279
Revenues from interest, recorded by entities that were deregistered from the General Register and still have ongoing lease contracts (acct. 766*)		05		
Income from operating subsidies related to net turnover (acct. 7411)	06	06		
2. Income related to the costs of work in progress (acct. 711+712)				
Balance C	07	07	60,881	154,668
Balance D	08	08	0	0
3. Revenues from tangible and intangible assets production (acct. 721+ 722)	09	09	1,211,079	506,252
4. Revenues from revaluation of tangible assets (acct. 755)	10	10	1,475,247	
5. Revenues from production of real estate investments (acct. 725)	11	11		
6. Income from operating subsidies (acct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12	1,037,778	1,082,648
7. Other operating income (acct. 751+758+7815)	13	13	49,781,526	19,169,862
- of which, revenues from investment subsidies (acct. 7584)	14	14	19,602,478	8,454,987
- of which, revenues from negative goodwill (acct. 7815)	15	15		
<b>OPERATING INCOME – TOTAL (row 01+07-08+09+10+11+12+13)</b>	16	16	398,766,490	439,819,453
8. a) Raw material and consumable expenses (acct. 601+602)	17	17	7,550,953	8,882,287
Other material expenses (acct. 603+604+606+608)	18	18	2,672,803	1,382,311
b) Other external expenses (on electricity and water) (acct. 605)	19	19	31,375,217	51,091,842
- of which, energy consumption costs (acct. 6051)	20	19a (302)	30,500,687	49,736,471
c) Merchandise expenses (acct. 607)	21	20		
Commercial discounts received (acct. 609)	22	21		
9. Staff expenditure (row <b>23+24</b> )	23	22	93,739,725	114,926,729
a) Salaries and wages (acct. 641+642+643+644)	24	23	88,389,252	109,737,928
b) Social security and welfare costs (acct. 645+646)	25	24	5,350,473	5,188,801
10.a) Value adjustments related to tangible and intangible assets (row <b>26 - 27</b> )	26	25	36,724,127	46,775,067

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a.1) Expenses (acct. 6811+6813+6817+ from acct. 6818)	27	26	36,733,174	47,059,911
a.2) Income (acct. 7813 + from acct.7818)	28	27	9,047	284,844
b) Value adjustments of current assets (row. 29 - 30)	29	28	18,917,998	2,095,373
b.1) Expenses (acct. 654+6814 + from acct.6818)	30	29	34,296,912	38,615,254
b.2) Income (acct. 754+7814 + from acct.7818)	31	30	15,378,914	36,519,881
11. Other operating expenses (row 32 la 37)	32	31	93,978,443	72,038,272
11.1. Expenses regarding external services (acct. 611+612+613+614+615+621+622+623+624+625+626+627+628)	33	32	51,115,042	66,360,675
11.2. Expenses with other taxes, duties and similar levies; expenses representing transfers and contributions owed pursuant to special normatives (acct. 635 + 6586*)	34	33	3,924,104	4,071,052
11.3. Environmental protection expenses (acct. 652)	35	34	4,477	5,859
11.4 Expenses arising from reassessment of tangible assets (acct. 655)	36	35	14,631,602	
11.5. Expenses with natural disasters and other similar events (acct. 6587)	37	36		
11.6. Other expenses (acct. 651+ 6581+ 6582 + 6583 + 6584 + 6588)	38	37	24,303,218	1,600,686
Costs with refinancing interest recorded by entities that were deregistered from the General Register and still have ongoing lease contracts (acct. 666*)		38		
Adjustments related to provisions (row 40 - 41)	39	39	-32,089,396	1,989,238
- Expenses (acct. 6812)	40	40	14,856,069	10,322,582
- Income (acct. 7812)	41	41	46,945,465	8,333,344
<b>OPERATING EXPENSES – TOTAL (row 17 to 20 - 21+22+25+28+31+ 39)</b>	42	42	252,869,870	299,181,119
OPERATING PROFIT OR LOSS:				
- Profit (row 16 - 42)	43	43	145,896,620	140,638,334
- Loss (row 42 - 16)	44	44	0	0
12. Income from equity interests (acct. 7611+7612+7613)	45	45		
- of which, income obtained from affiliated entities	46	46		
13. Interest income (acct. 766)	47	47	2,115,532	2,909,450
- of which, income obtained from affiliated entities	48	48		
14. Income from operating subsidies for interest payable (acct. 7418)	49	49		
15. Other financial income (acct. 762+764+765+767+768+7615)	50	50	14,765,862	15,447,184
- of which, income from other financial fixed assets (acct. 7615)	51	51		186,227
<b>VENITURI FINANCIARE – TOTAL (row 45+47+49+50)</b>	52	52	16,881,394	18,356,634
16. Value adjustments on financial assets and financial investments held as current assets (row 54 - 55)	53	53		
- Expenses (acct. 686)	54	54		
- Income (acct. 786)	55	55		
17. Interest expenses (acct. 666)	56	56		
- of which, expenses pertaining to relations with group entities	57	57		
18. Other financial expenses (acct. 663+664+665+667+668)	58	58	7,746,743	4,365,497
<b>FINANCIAL EXPENSES – TOTAL (row 53+56+58)</b>	59	59	7,746,743	4,365,497
FINANCIAL PROFIT OR LOSS:				

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- Profit (row 52 - 59)	60	60	9,134,651	13,991,137
- Loss (row 59 - 52)	61	61	0	0
<b>TOTAL REVENUES (row 16 + 52)</b>	62	62	415,647,884	458,176,087
<b>TOTAL EXPENSES (row 42 + 59)</b>	63	63	260,616,613	303,546,616
19. GROSS PROFIT OR LOSS:				
- Profit (row 62 - 63)	64	64	155,031,271	154,629,471
- Loss (row 63 - 62)	65	65	0	0
20. Corporate income tax (acct. 691)	66	66	24,741,001	24,168,650
21. Tax specific to certain activities (acct. 695)	67	67	0	0
22. Other taxes not presented among the above items (acct. 698)	68	68	0	0
<b>23. FISCAL YEAR NET PROFIT OR LOSS:</b>				
- Profit (row 64 - 65 - 66 - 67 - 68)	69	69	130,290,270	130,460,821
- Loss (row 65 + 66 + 67 + 68 - 64)	70	70	0	0

\*) Accounts to be appropriated depending on the nature of the respective elements.

On row 24 (acc. to OMF no. 85/ 2022) – one shall also include the rights of externally contracted manpower, set forth according to the labour laws and taken over from the debit movement of account 621 “Externally contracted manpower costs”, analytical “Collaborators as natural persons”.

On row 34 (acc. to OMF no. 85/ 2022) - in account 6586 “Expenses representing transfers and contributions owed pursuant to special normatives” one shall highlight expenses representing transfers and contributions due pursuant to special normatives, different from those stipulated by the Fiscal Code.

#### ADMINISTRATOR,

#### DRAWN UP,

First and last names FLORIN GOIDEA Signature: [illegible] Stamp: [NATIONAL COMPANY “MARITIME PORTS ADMINISTRATION” S.A. CONSTANȚA ROMANIA]	First and last names DANIELA ȘERBAN Capacity 11 – CHIEF FINANCIAL OFFICER Signature: [illegible]
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<b>VALIDATED form</b>	Registered with the professional body under no. _____
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## INFORMATIVE DATA as at 31.12.2021

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(the calculation formulas refer to the **Row no.** in column B)

- lei -

I. Data on the achieved outturn		Row no. in OMF no. 85/2022	Row no.	No. of units		Amounts	
A			B	1		2	
Units that made profit		01	01	1		130,460,821	
Units that incurred losses		02	02				
Units that neither made profit, nor incurred losses		03	03				
II. Data on outstanding payments			Row no.	Total, of which:		For ongoing activities	For investment activities
A			B	1=2+3		2	3
Outstanding payments – total (row 05 + 09 + 15 to 17 + 18)		04	04				
Outstanding accounts payables – total (row 06 to 08)		05	05				
- in excess of 30 days		06	06				
- in excess of 90 days		07	07				
- in excess of 1 year		08	08				
Outstanding liabilities to the social security budget – total (row 10 to 14)		09	09				
- state social security contributions payable by employers, salaried employees and other similar persons		10	10				
- health insurance fund contributions		11	11				
- contributions to the supplementary pension fund		12	12				
- unemployment insurance fund contributions		13	13				
- other social liabilities		14	14				
Outstanding liabilities to the budgets of special funds and other funds		15	15				
Outstanding liabilities to other creditors		16	16				
Taxes, duties and contributions to the state budget not paid on due date, of which:		17	17				
- precautionary work insurance		18	17a (301)				
Taxes, duties to local budgets not paid on due date		19	18				
III. Average number of salaried employees			Row no.	31.12.2020		31.12.2021	
A			B	1		2	
Average number of salaried employees		20	19	855		889	
Actual number of salaried employees present at the end of the period, namely as at December 31		21	20	873		932	
IV. Royalties paid throughout the reporting period, collected subsidies and outstanding receivables					Row no.	Amounts (lei)	
A					B	1	
Royalties paid throughout the reporting period for goods in the public domain, received under concession, of which:				22	21	6,256,929	
- royalties or goods in the public domain paid to the state budget				23	22	6,256,929	
Mining royalty paid to the state budget				24	23		

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Oil <b>royalty</b> paid to the state budget				25	24	
Land leases paid throughout the reporting period 1)				26	25	
Gross revenues from services paid to non-resident individuals, of which:				27	26	671,053
- tax due to the state budget				28	27	
Gross revenues from services paid to non-resident individuals from European Union member states, of which:				29	28	478,943
- tax due to the state budget				30	29	
Subsidies collected throughout the reporting period, of which:				31	30	96,848,574
- subsidies collected throughout the reporting period, pertaining to assets				32	31	94,815,143
- subsidies pertaining to revenues, of which:				33	32	2,033,431
- subsidies intended to stimulate employment*)				34	33	
- subsidies for energy from renewable sources				35	33a (316)	
- subsidies for fossil fuels				36	33b (317)	
Outstanding receivables not collected on the due dates set forth in commercial contracts and/or by the normatives in force, of which:				37	34	77,632,638
- outstanding receivables from entities in the majority or state-owned sector				38	35	2,481,903
- outstanding receivables from entities in the private sector				39	36	75,150,735
<b>V. Vouchers granted to salaried employees</b>					<b>Row no.</b>	<b>Amounts (lei)</b>
<b>A</b>					<b>B</b>	<b>1</b>
Equivalent value of vouchers granted to salaried employees				40	37	5,149,420
Equivalent value of vouchers granted to other categories of beneficiaries, different from salaried employees				41	37a (302)	
<b>VI. Expenses for research and development activities**)</b>			<b>Row no.</b>	<b>31.12.2020</b>		<b>31.12.2021</b>
<b>A</b>			<b>B</b>	<b>1</b>		<b>2</b>
Research and development expenses:		42	38			
- of which, expenses made to lower the impact of the entity's activity upon the environment or to develop new technologies or more sustainable products		43	38a (318)			
- by funding source (row 40+41)		44	39	0		0
- from public funds		45	40			
- from private funds		46	41			
- based on the nature of expenditure (row 43+44)		47	42	0		0
- current expenditure		48	43			
- capital expenditure		49	44			
<b>VII. Innovation expenses***)</b>			<b>Row no.</b>	<b>31.12.2020</b>		<b>31.12.2021</b>
<b>A</b>			<b>B</b>	<b>1</b>		<b>2</b>
Innovation expenses		50	45			
- of which, expenses made to lower the impact of the entity's activity upon the environment or to develop new technologies or more sustainable products		51	45a (319)			
<b>VIII. Other information</b>			<b>Row no.</b>	<b>31.12.2020</b>		<b>31.12.2021</b>
<b>A</b>			<b>B</b>	<b>1</b>		<b>2</b>
Advances for the purchase of intangible assets (acct. 4094), of which:		52	46			
- advances to non-resident non-affiliated entities for the purchase of intangible assets (from acct. 4094)		53	46a (303)			

- advances to non-resident affiliated entities for the purchase of intangible assets (from acct. 4094)	54	46b (304)		
Advances for the purchase of tangible assets (acct. 4093), of which:	55	47	1,780,221	0
- advances to non-resident non-affiliated entities for the purchase of tangible assets (from acct. 4093)	56	47a (305)		
- advances to non-resident affiliated entities for the purchase of tangible assets (from acct. 4093)	57	47b (306)		
Financial fixed assets gross value (row 49+54)	58	48	129,889	389,185
Shares held in affiliated entities, equity interests, other long-term investments and bonds, in gross amounts (row 50 + 51 + 52 + 53)	59	49	100,000	100,000
- unlisted shares issued by residents	60	50	100,000	100,000
- equity shares issued by residents	61	51		
- shares and equity shares issued by non-residents, of which:	62	52		
- holdings of at least 10%	63	52a (307)		
- bonds issued by non-residents	64	53		
Long-term receivables, in gross am (row 55+56)	65	54	29,889	289,185
- long-term receivables in lei and expressed in lei, the settlement of which is carried out depending on the exchange rate of a certain foreign currency (from acct. 267)	66	55	29,889	289,185
- long-term receivables in foreign currencies (from acct. 267)	67	56		
Trade receivables, advances for purchases of goods identified as stocks and for services rendered to suppliers and other similar accounts, in gross amounts (acct. 4091 + 4092 + 411 + 413 + 418), of which:	68	57	99,804,453	108,675,957
- trade receivables in relation to non-resident non-affiliated entities, advances for purchases of goods identified as stocks and for services rendered to non-resident non-affiliated suppliers and other similar accounts, in gross amounts, in relation to non-resident non-affiliates (from acct. 4091 + from acct. 4092 + from acct. 411 + from acct. 413 + from acct. 418)	69	58		
- trade receivables in relation to non-resident affiliated entities, advances for purchases of goods identified as stocks and for services rendered to non-resident affiliated suppliers and other similar accounts, in gross amounts, in relation to non-resident affiliates (from acct. 4091 + from acct. 4092 + from acct. 411 + from acct. 413 + from acct. 418)	70	58a (308)		
Receivables not received on the due date (from acct. 4091 + from acct. 4092 + from acct. 411 + from acct. 413)	71	59	74,000,159	77,632,638
Staff-related receivables and similar accounts (acct. 425 + 4282)	72	60	2,852	2,810
Receivables from the social security budget and the state budget (from acct. 431+436+437+4382+ 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482), (row 62 to 66)	73	61	152,153,316	136,108,002
- receivables from the social security budget (acct. 431+437+4382)	74	62	1,139,655	758,900
- tax receivables from the state budget (acct. 436+441+4424+4428+444+446)	75	63	5,096,403	8,577,675
- subsidies to be collected (acct. 445)	76	64	131,176,594	112,241,440
- special funds – duties and similar levies (acct. 447)	77	65		
- other receivables in connection with the state budget (acct. 4482)	78	66	14,740,664	14,529,987
The entity's receivables in relation to affiliated entities (acct. 451), of which:	79	67		
- receivables in relation to non-resident affiliated entities (from acct. 451), of which:	80	68		

- trade receivables in relation to non-resident affiliated entities (from acct. 451)	81	69		
Receivables from the social security budget and the state budget, not received on the due date (from acct. 431+ from acct. 436 + from acct. 437 + from acct. 4382 + from acct. 441 + from acct. 4424 + from acct. 4428 + from acct. 444 + from acct. 445 + from acct. 446 + from acct. 447 + from acct. 4482)	82	70		
Other receivables (acct. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), of which:	83	71	36,884,191	35,691,486
- settlements in relation to equity interests, capital-related settlements for shareholders/associates and settlements from joint operations (acct. 453+456+4582)	84	72		
- other receivables in relation to natural persons and legal entities, different from receivables in relation to public institutions (the state institutions) (from acct. 461 + from acct. 471 + from acct. 473+4662)	85	73	36,878,720	35,685,021
- amounts carried over from account 542 "Cash advances", representing cash advances, granted according to the law and not settled by the reporting date (from acct. 461)	86	74		
Interest receivable (acct. 5187) , of which:	87	75	1,004,174	1,514,422
- from non-residents	88	76		
Interest to be collected from non-residents (from acct. 4518 + from acct. 4538)	89	76a (313)		
Value of loans to economic operators****)	90	77		
Short-term investments, in gross amounts (acct. 501 + 505 + 506 + 507 + from acct. 508), of which:	91	78		533,348,055
- unlisted shares issued by residents	92	79		
- equity shares issued by residents	93	80		
- shares issued by non-residents	94	81		
- bonds issued by non-residents	95	82		
- holdings in green bonds	96	82a (320)		
Other amounts receivable (acct. 5113 + 5114)	97	83		
Cash at hand in lei and in foreign currencies (row 85+86 )	98	84	11,113	33,696
- in lei (acct. 5311)	99	85	11,113	33,696
- in foreign currencies (acct. 5314)	100	86		
Cash at bank in lei and in foreign currencies (row 88+90)	101	87	198,107,545	155,710,108
- in lei (acct. 5121), of which:	102	88	24,575,148	30,360,030
- current accounts in lei opened with non-resident banks	103	89		
- in foreign currencies (acct. 5124), of which:	104	90	173,532,397	125,350,078
- current accounts in foreign currencies with non-resident banks	105	91		
Other cash at bank and letters of credit (row 93+94)	106	92		
- amounts under settlement, letters of credit and other amounts to be collected, lei (acct. 5112 + from acct. 5125 + 5411)	107	93		
- amounts under settlement and letters of credit in foreign currencies (from acct. 5125 + 5414)	108	94		
Payables (row 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	199,436,199	187,506,515
Foreign short-term bank loans (loans received from non-resident financial institutions, for which the credit agreement term is under 1 year) (from acct. 519) (row 97+98)	110	96		

- in lei	111	97		
- in foreign currencies	112	98		
Foreign long-term bank loans (loans received from non-resident financial institutions, for which the credit agreement term is greater than or equal to 1 year) (from acct. 162) <b>(row 100+101)</b>	113	99	130,976,253	111,987,805
- in lei	114	100		
- in foreign currencies	115	101	130,976,253	111,987,805
State treasury loans and related interests (acct. 1626 + from acct. 1682)	116	102		
Other loans and related interests (acct. 166 + 1685 + 1686 + 1687) <b>(row 104+105)</b>	117	103	36,357	39,691
- in lei and expressed in lei, the settlement of which is carried out depending on the exchange rate of a certain foreign currency	118	104		
- in foreign currencies	119	105	36,357	39,691
Other loans and similar debts (acct. 167), of which:	120	106	728,502	234,120
- value of concessions granted (from acct. 167)	121	107		
- value of green bonds issued by the entity	122	107a (321)		
Trade payables, advances received from customers and other similar accounts, in gross amounts (acct. 401 + 403 + 404 + 405 + 408 + 419), of which:	123	108	28,306,007	38,468,594
- trade payables in relation non-resident non-affiliated entities, advances received from non-resident non-affiliated customers and other similar accounts, in gross amounts, in relation to non-residents non-affiliates (from acct. 401 + from acct. 403 + from acct. 404 + from acct. 405 + from acct. 408 + from acct. 419)	124	109	28,917	75,148
- trade payables in relation non-resident affiliated entities. advances received from non-resident affiliated customers and other similar accounts, in gross amounts, in relation to non-residents affiliates (from acct. 401 + from acct. 403 + from acct. 404 + from acct. 405 + from acct. 408 + from acct. 419)	125	109a (309)		
Staff-related payables and similar accounts (acct. 421 + 423 + 424 + 426 + 427 + 4281)	126	110	4,391,058	5,183,236
Payables to the social security budget and the state budget (acct. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) <b>(row 112 la 115)</b>	127	111	9,692,708	5,167,550
- payables in relation to the social security budget (acct. 431+437+4381)	128	112	3,231,040	3,911,897
- tax liabilities in relation to the state budget (acct. 436+441+4423+4428+444+446)	129	113	6,400,133	1,189,096
- special funds – duties and similar levies (acct. 447)	130	114	61,535	66,557
- other payables in connection with the state budget (acct. 4481)	131	115		
The entity's payables in relation to affiliated entities (acct. 451), of which:	132	116		
- payables in relation to non-resident affiliated entities 2) (from acct. 451), of which:	133	117		
- with an initial maturity in excess of one year	134	118		
- trade payables in relation to non-resident affiliated entities, regardless of the maturity (from acct. 451)	135	118a (310)		
Amounts owed to shareholders/associates (acct. 455), of which:	136	119		
- amounts owed to shareholders/associates as natural persons	137	120		
- amounts owed to shareholders/associates as legal entities	138	121		

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Other payables (acct. 269 + 453 + 456 + 457 + 4581 + 4661 + 462 + 472 + 473 + 478 + 509), of which:	139	122	25,305,312	26,425,519		
- settlements in relation to equity interests, capital-related settlements for shareholders/associates and settlements from joint operations (acct. 453+456+457+4581)	140	123				
- other payables in relation to natural persons and legal entities, different from payables in relation to public institutions (the state institutions) 3)	141	124	22,778,047	22,908,378		
(from acct. 462+4661+from acct. 472+from acct. 473)						
- subsidies not carried over as revenues (from acct. 472)	142	125	2,519,816	3,509,599		
- levies to pay for financial fixed assets and short-term investments (acct. 269+509)	143	126				
- deferred income pertaining to assets received via transfer from customers (acct. 478)	144	127				
Interest payable (acct. 5186), of which:	145	128				
- to non-residents	146	128a (311)				
Interest payable to non-residents (from acct. 4518 + from acct. 4538)	147	128b (314)				
Value of loans from economic operators ****)	148	129				
Subscribed capital paid (acct. 1012), of which:	149	130	132,906,430	132,906,430		
- listed shares 4)	150	131				
- unlisted shares 5)	151	132	132,906,430	132,906,430		
- equity shares	152	133				
- subscribed capital paid by non-residents (from acct. 1012)	153	134				
Patents and licenses (from acct. 205)	154	135				
<b>IX. Information on externally contracted manpower costs</b>		<b>Row no.</b>	<b>31.12.2020</b>	<b>31.12.2021</b>		
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>		
Externally contracted manpower costs (acct. 621)	155	136	1,327,427	1,541,880		
<b>X. Information on goods from the state public domain</b>		<b>Row no.</b>	<b>31.12.2020</b>	<b>31.12.2021</b>		
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>		
Value of the goods under management from the state public domain	156	137	18,438,536	18,438,536		
Value of the goods under concession from the state public domain	157	138	13,521,209,514	13,611,865,077		
Value of the leased goods from the state public domain	158	139				
<b>XI. Information on goods under state private property subject to stocktaking according to OMFP no. 668/2014</b>		<b>Row no.</b>	<b>31.12.2020</b>	<b>31.12.2021</b>		
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>		
Net book value of the goods 6)	159	140				
<b>XII. Shared capital paid</b>		<b>Row no.</b>	<b>31.12.2020</b>		<b>31.12.2021</b>	
			<b>Amount (lei)</b>	<b>% 7)</b>	<b>Amount (lei)</b>	<b>% 7)</b>
<b>A</b>		<b>B</b>	<b>Col. 1</b>	<b>Col. 2</b>	<b>Col. 3</b>	<b>Col. 4</b>
Shared capital paid (acct. 1012) 7), (row 142 + 145 + 149 + 150 + 151 + 152)	160	141	132,906,430	X	132,906,430	X

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- held by public institutions (row 143+144)	161	142	106,325,150	80.00	106,325,150	80.00
- held by centrally subordinated public institutions	162	143	106,325,150	80.00	106,325,150	80.00
- held by locally subordinated public institutions	163	144				
- held by state-owned companies, of which:	164	145	26,581,280	20.00	26,581,280	20.00
- fully state-owned	165	146				
- majority state-owned	166	147				
- minority state-owned	167	148	26,581,280	20.00	26,581,280	20.00
- held by autonomous public entities	168	149				
- held by privately-owned companies	169	150				
- held by natural persons	170	151				
- held by other entities	171	152				
		Row no.	Amounts (lei)			
A		B	2020	2021		
XIII. Dividends/levies due to the state or the local budget, to be appropriated from the fiscal year profit by the national enterprises, national companies, stand-alone and autonomous public entities, of which:	172	153	33,457,696	31,878,281		
- to central government institutions;	173	154	26,766,157	25,502,625		
- to local government institutions;	174	155				
- to other shareholders in which the state / territorial-administrative units / public institutions directly/indirectly hold(s) shares or equity interests, regardless of their share.	175	156	6,691,539	6,375,656		
		Row no.	Amounts (lei)			
A		B	2020	2021		
XIV. Dividends/levies due to the state or the local budget and transferred during the reporting period from the reported profit of national enterprises, national companies, stand-alone and autonomous public entities, of which:	176	157	27,460,747	33,457,696		
- dividends/levies from the previous fiscal year's profit, of which transferred:	177	158	27,460,747	33,457,696		
- to central government institutions	178	159	21,968,598	26,766,157		
- to local government institutions	179	160				
- to other shareholders in which the state / territorial-administrative units / public institutions directly/indirectly hold(s) shares or equity interests, regardless of their share.	180	161	5,492,149	6,691,539		
- dividends/levies from the profit of the fiscal years ended before the previous year, of which transferred:	181	162				
- to central government institutions	182	163				
- to local government institutions	183	164				
- to other shareholders in which the state / territorial-administrative units / public institutions directly/indirectly hold(s) shares or equity interests, regardless of their share	184	165				
XV. Dividends appropriated to shareholders from the profit carried forward		Row no.	Amounts (lei)			
A		B	2020	2021		
Dividends appropriated to shareholders, throughout the reporting period, from the profit carried forward	185	165a (312)				

<b>XVI. Interim appropriations of dividends according to Law no. 163/2018</b>				
<b>A</b>		<b>Row no.</b>	<b>Amounts (lei)</b>	
		<b>B</b>	<b>2020</b>	<b>2021</b>
- interim dividends appropriated 8)	186	165b (315)		
<b>XVII. Receivables taken over through assignment from legal entities*****)</b>				
<b>A</b>		<b>Row no.</b>	<b>Amounts (lei)</b>	
		<b>B</b>	<b>31.12.2020</b>	<b>31.12.2021</b>
Receivables taken over through assignment from legal entities (at their nominal value), of which:	187	166		
- receivables taken over through assignment from affiliated legal entities	188	167		
Receivables taken over through assignment from legal entities (at their purchase cost), of which:	189	168		
- receivables taken over through assignment from affiliated legal entities	190	169		
<b>XVIII. Revenues from agricultural activities*****)</b>				
<b>A</b>		<b>Row no.</b>	<b>Amounts (lei)</b>	
		<b>B</b>	<b>31.12.2020</b>	<b>31.12.2021</b>
Revenues from agricultural activities	191	170		
<b>XIX. Expenses with natural disasters and other similar events (ct. 6587), of which:</b>				
	192	170a (322)		
- floods	193	170b (323)		
- drought	194	170c (324)		
- landslides	195	170d (325)		

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**ADMINISTRATOR,****DRAWN UP,**

First and last names FLORIN GOIDEA Signature: [illegible] Stamp: [NATIONAL COMPANY "MARITIME PORTS ADMINISTRATION" S.A. CONSTANȚA ROMANIA]	First and last names DANIELA ȘERBAN Capacity 11 – CHIEF FINANCIAL OFFICER Signature: [illegible]
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\*) Subsidies intended to stimulate employment (transfers from the state budget to the employer) – they represent the amounts granted to employers to pay the graduates of educational establishments, to incentivise unemployed persons who are hired prior to the expiration of the unemployment period, to incentivise unemployed persons who are hired under a continuous labour contract, unemployed persons older than 45, unemployed persons who are single providers for their families or unemployed persons who, within 3 years from their employment date, meet the requirements for requesting a partial early retirement pension or to be granted the retirement pension, or for other circumstances stipulated by the legislation in force in relation to the unemployment insurance system and incentivising employment.

\*\*) To be filled out with expenses made with research and development activities, namely fundamental, applied research, technological development and innovation, set forth in line with the provisions of Government Ordinance no. 57/2002 on scientific research and technological development, approved with amendments and additions by Law no. 324/2003, as subsequently amended and supplemented.

\*\*\*) To be filled out with expenses made with innovation activities. To fill out the rows pertaining to chapters VI and VII, one shall take into account the provisions of Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics, published in the Official Journal of the European Union, series L, no. 271 from August 18, 2020. This Regulation repeals Commission Implementing Regulation (EU) no. 995/2012 of 26 October 2012 laying down detailed rules for the implementation of Decision no. 1608/2003/EC of the European Parliament and of the Council concerning the production and development of Community statistics on science and technology.

\*\*\*\*) The category of economic operators does not cover the entities regulated and supervised by the National Bank of Romania and the Financial Supervisory Authority, the reclassified companies within the public administration and non-profit companies serving general population households.

\*\*\*\*\*) For the receivables taken over through assignment from legal entities, one shall fill out both their nominal value and their purchase cost.

In relation to the “affiliated legal entity” status, one shall take into account the provisions of art. 7 item 26 let. c) and d) in Law no. 227/2015 on the Fiscal Code, as subsequently amended and supplemented.

\*\*\*\*\*) According to art. 11 in Commission Delegated Regulation (EU) no. 639/2014 of 11 March 2014 supplementing Regulation (EU) no. 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending Annex X to that Regulation, “(1)... receipts obtained from agricultural activities shall be those receipts that have been received by a farmer from his agricultural activity within the meaning of Article 4(1)(c) of that Regulation on his holding, including the Union support under the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), as well as any national aid granted for agricultural activities, except complementary national direct payments pursuant to Articles 18 and 19 of Regulation (EU) No 1307/2013.

Receipts from processing of agricultural products within the meaning of Article 4(1)(d) of Regulation (EU) No 1307/2013 of the holding shall be deemed as receipts from agricultural activities provided that the products processed remain the ownership of the farmer and that such processing results in another agricultural product within the meaning of Article 4(1)(d) of Regulation (EU) No 1307/2013.

Any other receipts are considered revenues from non-agricultural activities.

(2) For the purposes of paragraph 1, “receipts” means gross receipts before deduction of related costs and taxes.

1) One shall include the leases paid for occupied lands (crops, pastures, meadows etc.) and pertaining to business premises (terraces etc.) that belong to private owners or public administration entities, including leases for the use of bodies of water for leisure or other purposes (fishing etc.).

2) The value on the line “receivables in relation to affiliated entities (from acct. 451), of which: “shall NOT be calculated by adding up the values from the lines “with an initial maturity in excess of one year” and “trade payables in relation to non-resident affiliated entities, regardless of the maturity (from acct. 451)”.

3) In the category “Other payables in relation to natural persons and legal entities, different from payables in relation to public institutions (the state institutions)”, one shall not include the subsidies pertaining to the revenues in the balance of account 472.

4) Securities rendering ownership rights over companies, negotiable and traded according to the law.

5) Securities rendering ownership rights over companies and not to be traded.

6) To be filled out by economic operators subject to the provisions of provisions of Order no. 668/2014 of the minister of public finance and of the minister delegate for the budget on the approval of the Clarifications on drawing up and updating the centralised inventory of the immovable property under the private property of the state and the rights in rem subject to stocktaking, as subsequently amended and supplemented.

7) In section “XII. Shared capital paid”, rows 161 - 171, col. 2 and col. 4 shall be filled out by entities with the percentage corresponding to the share capital held within the total share capital paid filled out on row 162.

8) This row comprises the dividends appropriated according to Law no. 163/2018 which amends and supplements Accounting Law no. 82/1991, amends and supplements Companies Law no. 31/1990, as well as amends Law no. 1/2005 on the organization and functioning of cooperatives.

**STATE OF FIXED ASSETS**  
as at 31.12.2021

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Asset elements	Row no.	Gross values				
		Initial balance	Increases	Decreases		Final balance (col. 5 = 1+2-3)
				Total	Of which: dismantling and scrapping	
A	B	1	2	3	4	5
<b>I. Intangible assets</b>						
Incorporation expenses and development expenses	01				X	
Intangible assets of harnessing and evaluation of mineral resources	02				X	
Other assets	03	9,792,885	5,849,912	320,179	X	15,322,618
Advances for the purchase of intangible assets	04				X	
<b>TOTAL (row 01 to 04)</b>	<b>05</b>	<b>9,792,885</b>	<b>5,849,912</b>	<b>320,179</b>	<b>X</b>	<b>15,322,618</b>
<b>II. Tangible assets</b>						
Lands and land development	06	20,591,591		868,021	X	19,723,570
Buildings	07	1,005,056,542	10,786,797	2,272,358	925.739	1.013,570,981
Technical equipment and machinery	08	451,181,333	6,176,017	6,633,131	6.633.131	450,724,219
Other equipment, machinery and furniture	09	4,393,103	568,638	382,336	382.336	4,579,405
Real estate investments	10					
Tangible assets of harnessing and evaluation of mineral resources	11					
Productive biological assets	12	1,103,898				1,103,898
Tangible assets in progress	13	110,291,749	114,981,788	106,080,165		119,193,372
Real estate investments in progress	14					
Advances for the purchase of tangible assets	15	1,780,221	3,076	1,783,297		0
<b>TOTAL (row 06 to 15)</b>	<b>16</b>	<b>1,594,398,437</b>	<b>132,516,316</b>	<b>118,019,308</b>	<b>7.941.206</b>	<b>1.608,895,445</b>
<b>III. Financial fixed assets</b>	<b>17</b>	<b>100,000</b>			<b>X</b>	<b>100,000</b>
<b>FIXED ASSETS – TOTAL (row 05+16+17)</b>	<b>18</b>	<b>1,604,291,322</b>	<b>138,366,228</b>	<b>118,339,487</b>	<b>7,941.206</b>	<b>1.624,318,063</b>

**STATE OF DEPRECIATION OF FIXED ASSETS**

as at 31.12.2021

- lei -

Asset elements	Row no.	Initial balance	Depreciation throughout the year	Depreciation pertaining to decommissioned assets	Year-end depreciation (col. 9 = 6 + 7 - 8)
A	B	6	7	8	9
<b>I. Intangible assets</b>					
Incorporation expenses and development expenses	19				
Intangible assets of harnessing and evaluation of mineral resources	20				
Other assets	21	8,586,877	34,883	69,392	8,552,368
<b>TOTAL (row 19+20+21)</b>	22	8,586,877	34,883	69,392	8,552,368
<b>II. Tangible assets</b>					
Land development	23	870,574	174	868,021	2,727
Buildings	24	657,564,303	27,450,921	2,152,594	682,862,630
Technical equipment and machinery	25	363,162,951	18,947,313	6,198,109	375,912,155
Other equipment, machinery and furniture	26	2,658,480	380,147	371,537	2,667,090
Real estate investments	27				
Tangible assets of harnessing and evaluation of mineral resources	28				
Productive biological assets	29	1,103,898			1,103,898
<b>TOTAL (row 23 to 29)</b>	30	1,025,360,206	46,778,555	9,590,261	1.062,548,500
<b>DEPRECIATIONS - TOTAL (row 22 + 30)</b>	31	1,033,947,083	46,813,438	9,659,653	1.071,100,868

## STATE OF IMPAIRMENT ADJUSTMENTS

as at 31.12.2021

- lei -

Asset elements (the calculation formulas refer to the Row no. in col. B)	Row no. in OMF no. 85/ 2022	Row no.	Initial balance	Adjustments made throughout the year	Adjustments carried over as revenues	Final balance (col. 13 = 10+11-12)
A		B	10	11	12	13
<b>I. Intangible assets</b>						
Development expenses	32	32				
Intangible assets of harnessing and evaluation of mineral resources	33	32a (301)				
Other assets	34	33				
Advances for the purchase of intangible assets	35	34				
<b>TOTAL (row 32+ 32a+ 33+34)</b>	36	35				
<b>II. Tangible assets</b>						
Lands and land development	37	36				
Buildings	38	37	410	103,606	351	103,665
Technical equipment and machinery	39	38	284,988		269,957	15,031
Other equipment, machinery and furniture	40	39	14,535		14,535	0
Real estate investments	41	40				
Tangible assets of harnessing and evaluation of mineral resources	42	41				
Productive biological assets	43	42				
Tangible assets in progress	44	43	2,502,009	142,866		2,644,875
Real estate investments in progress	45	44				
Advances for the purchase of tangible assets	46	44a (302)				
<b>TOTAL (row 36 la 44 + 44a)</b>	47	45	2,801,942	246,472	284,843	2,763,571
<b>III. Financial fixed assets</b>	48	46				
IMPAIRMENT ADJUSTMENTS - TOTAL (row 35+45+46)	49	47	2,801,942	246,472	284,843	2,763,571

**ADMINISTRATOR,**

**DRAWN UP,**

First and last names FLORIN GOIDEA Signature: [illegible] Stamp: [NATIONAL COMPANY "MARITIME PORTS ADMINISTRATION" S.A. CONSTANȚA ROMANIA]	First and last names DANIELA ȘERBAN Capacity 11 – CHIEF FINANCIAL OFFICER Signature: [illegible]
<b>VALIDATED form</b>	Registered with the professional body under no. _____

**IMPORTANT!**

According to the provisions of item 1.11 par. 4 in Annex no. 1 to OMF no. 85/ 2022, *"in order to submit annual financial statements pertaining to the 2021 fiscal year in printed format and in electronic format or in printed format only, signed with a qualified digital certificate, the file with the .zip extension will also contain the first page of the annual financial statements, listed using the assistance software elaborated by the Ministry of Public Finance, signed and black & white scanned and legible"*.

**Provisions concerning the economic operators' obligations in terms of drawing up the annual reports provided by the accounting law**

**A. Drawing up of annual reports**

1. Annual financial statements, according to art. 28 par. (1) in the accounting law:
  - submission deadline – 150 days from the fiscal year end;
2. Annual accounting reports, according to art. 37 in the accounting law:
  - submission deadline – 150 days from the fiscal year end, namely the calendar year end;
  - entities which submit annual accounting reports:
    - entities that apply the Accounting regulations compliant with the International Financial Reporting Standards, as approved by OMFP no. 2.844/2016, as subsequently amended and supplemented;
    - entities which opted for a fiscal year differing from the calendar year;
    - subunits opened in Romania by companies residing in states belonging to the European Economic Area;
    - legal entities undergoing the winding-up procedures, according to the law – within 90 days from the calendar year end.

Annual financial statement and annual accounting reports shall be submitted by:

  - entities which apply the Accounting regulations compliant with the International Financial Reporting Standards, as approved by OMFP no. 2.844/2016, as subsequently amended and supplemented; and
  - entities which opted for a fiscal year differing from the calendar year.
3. Statement of inactivity, according to art. 36 par. (2) in the accounting law, submitted by entities which did not conduct any business between their incorporation date and the end of the reporting fiscal year:
  - submission deadline – 60 days from the fiscal year end.

**B. Correction of errors** present in the annual financial statements and the annual accounting reports – this can only be carried out as provided by the Procedure on correcting errors present in annual financial statements and annual accounting reports submitted by economic operators and non-profit legal entities, as approved by OMFP no. 450/2016, as subsequently amended and supplemented.

Accounting errors, as defined by the applicable accounting regulations, shall be corrected according to the respective regulations. Therefore, if they are to be corrected, a different set of corrected annual financial statements / annual accounting reports may not be submitted.

**C. The reporting method in case of reverting to the calendar year**, subsequent to opting for a fiscal year different from the calendar year, in line with art. 27 in the accounting law

Whenever the entity opts for a fiscal year differing from the calendar year, one shall apply the provisions of art. VI par. (1) - (6) in OMFP no. 4.160/2015 on amending and supplementing certain accounting regulations.

In the case of reverting to the calendar year, the accounting law does not stipulate the submission of any notification in this respect.

According to the provisions of art. VI par. (7) in the above-mentioned order, in cases where the entity changes the date selected for drawing up annual financial statements, thus making the reporting fiscal year one again match the calendar year, the balance sheet balances reported as of the following fiscal year <sup>1)</sup> ended will make reference to the dates of January 1 and December 31, respectively, whereas the turnovers of the revenue and expenditure accounts will correspond to the current fiscal year <sup>2)</sup> and the fiscal year preceding the reporting one, respectively.

For example, if a company which employed a fiscal year different from the calendar year opts to revert to the calendar year as of January 01, 2022, it shall draw up the accounting reports as follows:

- for December 31, 2021 – annual accounting reports;
- for December 31, 2022 – annual financial statements.

**D. Accounting for the amounts received from shareholders / associates** – to be done under account 455<sup>3)</sup> "Amounts owed to shareholders/associates".

If the loans are received from affiliated entities, their equivalent value shall be recorded under account 451 "Settlements among affiliated entities".

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1) It refers to the first fiscal year for which the annual financial statements are restated at a calendar year level.

2) It represents the first fiscal year that reverts to a calendar year.

As such, according to the above-mentioned example, the balance sheet balances comprised in the annual financial statements drawn up as at December 31, 2022 will refer to the dates of January 1, 2022 and December 31, 2022, respectively, whereas the turnovers of the revenue and expenditure accounts will correspond to the current fiscal year (2022) and the fiscal year preceding the reporting one, respectively (2021).

3) In this respect, see the provisions of item 349 in the accounting regulations, according to which the amounts reported or temporarily left by the shareholders/associates to be established by the entity management, as well as the related interest, calculated as provided by the law, shall be entered in the accounting records under distinct accounts (account 4551 "Shareholders/associates - current accounts" and account 4558 "Shareholders/associates - interest to current accounts", respectively).

## Balances / Turnovers to carry over from the balance sheet to forms F10 and F20 col. 2 (the current year)

Important! First select the type of entity (large and medium-sized / small-sized / micro-entities)!

Accounts of medium-sized and large entities

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1	(last row or no. row left unfilled)	
No.	Account	Amount
1		

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