S.C. COMELF S.A.

# RAPORT DE REVIZUIRE
# A INFORMATIILOR FINANCIARE
# INTERIMARE

# LA 30 IUNIE 2016

G5 CONSULTING S.R.L.
Autorizatia nr.223/02.07.2002 inregistrata la
Camera Auditorilor Financiari din Romania.

# RAPORT DE REVIZUIRE
# A INFORMATIILOR FINANCIARE INTERIMARE

**Catre Adunarea Generala a Actionarilor S.C. COMELF S.A.**

## I.Introducere

Am revizuit informatiile financiare interimare ale S.C. COMELF S.A. la data de 30 iunie 2016 intocmite sub coordonarea managementului Societatii comerciale COMELF S.A. , cu sediul social in Bistrita , str.Industriei, nr.4, jud.Bistrita, cod unic RO 568656, compuse din: situatia activelor, datoriilor si capitalurilor proprii(cod 10), contul de profit si pierdere (cod 20), date informative (cod 30) precum si balanta de verificare contabila intocmita la 30 iunie 2016 si un sumar al politicilor contabile semnificative. Conducerea este responsabila de intocmirea si prezentarea adecvata a acestor informatii financiare interimare in conformitate cu O.M.F.P. nr.1286 din 2012 pentru aprobarea Reglementarilor contabile conforme cu Standardele Internationale de Raportare Financiara, aplicabile societatilor comerciale ale caror valori mobiliare sunt admise la tranzactionare pe o piata reglementata si cu prevederile de raportare prevazute de Ordinul ministrului finantelor publice nr. 916/2016 pentru aprobarea sistemului de raportare contabilă la 30 iunie 2016 a operatorilor economici. Responsabilitatea noastra este de a exprima o concluzie cu privire la aceste informatii financiare interimare, pe baza revizuirii noastre.

## II.Domeniul de aplicare al revizuirii

Am desfasurat revizuirea in conformitate cu Standardul International pentru Misiunile de revizuire 2410, “Revizuirea informatiilor financiare interimare, efectuata de un auditor independent al entitatii”. O revizuire a informatiilor financiare interimare consta in realizarea de intervievari, in special ale persoanelor responsabile pentru aspectele financiare si contabile si in aplicarea procedurilor analitice si a altor proceduri de revizuire. Domeniul de aplicare al unei revizuiri este, in mod substantial, mai redus fata de domeniul de aplicare al unui audit, desfasurat in conformitate cu Standardele Internationale de Audit si, in consecinta, nu ni se permite sa obtinem asigurarea ca am fi sesizat toate aspectele semnificative care ar fi putut fi identificate in cadrul unui audit. Prin urmare, nu exprimam o opinie de audit.

**III.Concluzie**

Pe baza revizuirii noastre, nu am luat la cunostinta de nimic care sa ne faca sa credem ca informatiile financiare interimare anexate nu prezinta fidel, sub toate aspectele semnificative, pozitia financiara a entitatii la data de 30 iunie 2016 ,si performanta sa financiara pentru perioada de sase luni incheiata la data respectiva, in conformitate cu prevederile O.M.F.P. nr.1286 din 2012 pentru aprobarea Reglementarilor contabile conforme cu Standardele Internationale de Raportare Financiara, aplicabile societatilor comerciale ale caror valori mobiliare sunt admise la tranzactionare pe o piata reglementata si cu prevederile de raportare prevazute de Ordinul ministrului finantelor publice nr. 916/2016 pentru aprobarea sistemului de raportare contabilă la 30 iunie 2016 a operatorilor economici.

Data: 05.08.2016

Pentru si in numele G5 CONSULTING S.R.L.
Auditor financiar
ec.Rus Adina Cornelia
-carnet nr.2889-

G5 CONSULTING S.R.L.
Autorizatia nr.223/02.07.2002

Adresa auditorului:

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S.C.COMELF S.A.

# Review report on the interim financial statements On 30th June 2016

**G5 CONSULTING S.R.L.**
Authorization no 223/02.07.2002,
registered at the Financial Auditors Group in Romania
Illegible stamp

**For the attention of the Company's Shareholders General Meeting of COMELF S.A.**

I. Introduction

I have revised the interim financial statements of S.C. COMELF S.A. on 30th June 2016, compiled under the coordination of COMELF S.A. management, located in Bistrita, 4 Industriei Street, Bistrita – Nasaud County, tax identification number RO568656, which consisted of: the situation of the assets, liabilities and equity (code 10), the profit and loss account (cod 20), informative data (code 30), and also the checking account balance done on 30th June 2016 and a summary of the significant accounting policies.The Company's Management is responsible for the preparation and accurate presentation of these interim financial statements, in compliance with O.M.F.P. no 1286 /2012 to approve the Accounting Regulations according to the International Standards of Financial Reporting, applicable to companies whose securities are accepted to be traded on a regulated market and with the reporting provisions stipulated by the order of the Minister of Public Finance no 916/2016, for the approval of the accounting reporting system of the economic operators on 30th June 2016. Our responsibility is to expres a conclusion regarding these pieces of interim financial information, based on our review.

II. The scope of the review

I have done this revision in compliance with the International Standard for Revising Missions 2410, "Revision of interim financial information, done by an independent auditor of the entity". A revision of the interim financial information is based on taking interviews, especially to the people responsible for financial and accounting aspects, and on the application of the analytical procedures and other revision procedures.
The scope of revision is substantially, less vast than the scope of the audit, conducted in accordance to the International Standards of Audit, and consequently, we are not allowed to have the assurance of having noticed all the significant aspects that could have been identified during an audit. Therefor, we do not express an audit opinion.

III. Conclusion

Based on our revision, we have no reason to believe that the annexed interim financial statements are not accurate, under all the significant aspects, the entity's financial situation on 30th June 2016, its financial performance for the six month period completed on that date, in compliance with O.M.F.P. no 1286 /2012 to approve the Accounting Regulations according to the International Standards of Financial Reporting, applicable to companies whose securities are accepted to be traded on a regulated market and with the reporting provisions stipulated by the order of the Minister of Public Finance no 916/2016, for the approval of the accounting reporting system of the economic operators on 30$^{th}$ June 2016.

Date: 05.08.2016

For and on behalf of G5 CONSULTING S.R.L. G5 CONSULTING S.R.L.
Financial auditor Authorization no. 223/02.07.2002
Economist Rus Adina Cornelia
- ID no 2889 -
- Illegible stamp and signature

Illegible signature and stamps of the company and auditor

Auditor's address:
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Undersigned, Magda Ionela Roxana, authorized translator by the Ministry of Justice, number of authorization 24666/2012, I certify the accuracy of this translation in English, according to the Romanian document handed to me.

Translator,
Magda I. Roxana

INTERPRET-TRADUCĂTOR ENGLEZĂ NORVEGIANĂ MAGDA I. ROXANA Aut. Ministerul Justiției Nr. 24666/04.10.2012 Bistrița-România