

Judetul Cluj
G5 CONSULTING SRL
405200 Dej, str. Alecu Russo nr.24/2
Nr.Reg.Comertului Cluj: J12/943/2002
Capital social: 500 lei
Autorizatia CAFR nr.223/07.2002
C.U.I. RO 14650690
Tel/fax: 0264-214434
e-mail: office.g500@yahoo.com

**Raportul auditorului financiar intocmit conform prevederilor
art.113 lit.G alin.(3) din Regulamentul CNVM nr.1/2006**

Subscrisa SC G5 CONSULTING SRL persoana juridica inregistrata in tabloul Camerei Auditorilor Financiari din Romania conform adresei nr.1068/21.06.2002 si autorizata de catre Camera Auditorilor Financiari din Romania cu nr.223/02.07.2002 reprezentata de Rus Adina Cornelia auditor financiar cu carnet nr.2889/2008 si auditor al entitatilor din piata de capital cu certificat de absolvire nr.008/14.11.2011 , care are calitatea de auditor financiar la SC COMELF SA ,conform contractului de prestari servicii nr.597-1/1000/14.02.2014, am procedat la analiza tranzactiilor prevazute de art.225 din Legea nr.297/2004 si raportate conform prevederilor sectiunii G aliniatul 3 din Regulamentul nr.1 /2006 al CNVM. Din analiza efectuata prin coroborarea drepturilor si obligatiilor asumate de parti prin contractele incheiate ne exprimam in cele ce urmeaza opinia noastra bazata pe cunostintele in domeniu si experienta profesionala.

Facem precizarea ca analiza se refera la tranzactiile efectuate pe parcursul semestrului I al anului 2016 si care intra sub incidenta prevederilor art.225 din Legea nr.297/2004 .

Nr. crt.	Partener contract	Nr.si data contract (Act aditional)	Nr. si valoare COMANDA/Rulaj SEM. I 2016	Nr.si data transm. la CNVM
1	COMELF SA -cumparator- UZINSIDER TECHNO SA -vinzator-	Contract nr.4/06.12.2002 valoare totala 11.000.000 euro/an	833.675 lei/ 185.261 euro	Raport curent din 12.08.2016
2	UZINSIDER TECHNO SA -cumparator- COMELF SA -vanzator-	Contract de vinzare-cumparare ELF-UZT-6627/17.11.2015, valoare totala de 5.000.000 euro/an	12.086.843 lei /2.685.965 euro	- “ -
3	UZINSIDER GENERAL CONTRACTOR SA -cumparator- COMELF SA	Acord de colaborare si prestatii, valoare totala 500.000 euro/an	- 2.449 lei/544 euro	- “ -

	-vinzator-			
4	UZINSIDER SA -consultant- COMELF SA -beneficiar-	Contract de consultanta nr.15/31.12.2007,Act additional nr. 592/28. 05. 2014, valoare de 1.029.600 lei/an echivalent a 249.000 euro si Act additional nr. .256/30.05.2016 in valoare de 817.163 lei/181.592 euro	497.096 lei / 110.466 euro	- “ -
5	24 IANUARIE SA -cumparator – COMELF SA - vinzator-	Acord de colaborare si prestatii in valoare de 200.000 euro/an	4.667 lei/1.037 euro	- “ -
6	PROMEX SA Braila -cumparator – COMELF SA -vinzator-	Acord de colaborare si prestatii in valoare de 200.000 euro/an	37.716 lei/8.382 euro	- “ -

Sumele din contracte nu includ TVA.

Preturile sunt in conformitate cu cele practicate pe piata si nu au fost lezate interesele economice ale SC COMELF SA prin nici unul din contractele mentionate mai sus.

Drept pentru care am intocmit prezentul raport in trei exemplare cite un exemplar pentru CNVM(ASF),SC COMELF SA si unul pentru auditor.

Bistrita la:12.08.2016

G5 CONSULTING SRL
prin reprezentant Rus Adina Cornelia
carnet CAFR nr.2889/2008

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County of **CLUJ**

G5 CONSULTING SRL

RO-405200, DEJ, no. 24/2, ALECU RUSSO street,

Cluj Trade Register Registration Number: J12/943/2002

Registered Capital: 500 RON

CAFR Authorization no. **223/07/2002**

VAT Number: RO-14650690

Telephone / Fax no.: +40-264-214434

E-mail: office.g500@yahoo.com

Financial Auditor Report drafted according to the requirements of art. 113, item G, par. (3) of Order no. 1/2006 of the Romanian Commission for Transferable Securities

The undersigned SC G5 CONSULTING SRL, legal person registered with the Panel of the Chamber of Financial Auditors of Romania according to the letter no. 1068 / 21.06.2002 and authorized by the Chamber of Financial Auditors of Romania as certified by Certificate no. 223/02.07.2002, represented by RUS Adina Camelia, financial auditor owner of Financial Auditor membership card no. 2889/2008 and auditor of stock-market entities and graduation certificate no. 008/14.11.2011, as financial auditor of SC COMELF SA, according to Service Contract no. 597-1 / 1000 / 14.02.2014, I have proceeded to review the transactions outlined by article 225 of Law no. 297 / 2004 and reported according to Section G Paragraph 3 of Order no. 1 / 2006 of RCTS. The review has been performed by corroborating rights and claims undertaken by the parties through the contracts entered into, and we have expressed below our opinion based on our knowledge in the field and our professional experience.

It is worth mentioning that the review has included only transactions performed during the first semester of 2016 and required to undergo scrutiny according to the requirements of article 225 of Law no. 297 / 2004.

Item	Contract Parties	Contract no. and date	PO no. and value / Turnover Ist Semester 2016	No. and date sent to RCTS
1	COMELF SA -buyer- UZINSIDER TECHNO SA -seller-	Contract no. 4/06.12.2002 total value 11.000.000 EURO/year	833.675 RON / 185.261 EURO	Current Report of August 12 th , 2016
2	UZINSIDER TECHNO SA -buyer- COMELF SA -Seller-	Contract no. ELF-UZT- 6627/17.11.2015, total value of 5.000.000 EURO/year	12.086.843 RON / 2.865.965 EURO	- " -
3	UZINSIDER GENERAL CONTRACTOR SA - buyer- COMELF SA -seller-	Service and collaboration agreement, total value 500.000 EURO/year	- 2.449 RON / 544 EURO	- " -

Item	Contract Parties	Contract no. and date	PO no. and value / Turnover Ist Semester 2016	No. and date sent to RCTS
4	UZINSIDER SA - consultant- COMELF SA -customer-	Consulting Agreement no. 15/31.12.2007, addendum no. 592/28.05.2014, amounting to 1.029.600 RON/year equivalent to 249.000 EURO and Addendum no. 256/30.05.2016 amounting to 817.163 RON / 181.592 EURO	497.096 RON / 110.466 EURO	- " -
5	24 IANUARIE SA - buyer- COMELF SA -seller-	Service and collaboration agreement, total value 200.000 EURO/year	4.667 RON / 1.037 EURO	- " -
6	PROMEX SA Brăila - buyer- COMELF SA -seller-	Service and collaboration agreement, total value 200.000 EURO/year	37.716 RON / 8.382 EURO	- " -

The amounts in the contracts do not include VAT.

The prices stipulated are in agreement with those present on the market and none of the contracts listed above for which COMELF SA is a signatory damages the financial interests of SC COMELF SA.

To confirm the above, this Audit Report has been drafted in three hard copies, one copy for each of the following entities: Romanian Commission for Transferable Securities, COMELF SA and the auditor.

Issued in Bistrita on August 12th, 2016

G5 CONSULTING SRL

Through its Repräsentative, RUS Adina Cornelia

RCFA membership Card no. 2889/2008

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