

S1014 -A1.0.0/02.04.2014 51197544

Checksum: 33000

Financial statement type: OL

Entity: **ROLDA FOUNDATION - IN MEMORIAM ROLANDO CEPRAGA**

Address: Galați, Smârdan, tel. 0748903612

Tax identification number: 18416340

Duration of actual operation (months) in the reporting year: 12

**Non profit activities (NACE code and class)**

0162 - Support activities for animal production

**Economic or financial activities (NACE code and class)**

0162 - Support activities for animal production

AFSP staff: 0 AEF staff: 10

CAR military units

**The annual financial statements concluded on December 31, 2013 by the non-profit legal entities:**

F10 - Balance Sheet

F20 - Account of the Tax Year Result

F21 - Distribution of the Tax Year Result

F25 - Record of the Fixed Assets for Non-Profit Activities

F26 - Record of the Fixed Assets for Economic Activities

**Indicators:**

Equities: 326414

Profit / loss: 248719

**Administrator,**

Surname and name: COSTIN ELENA DANIELA

Signature: *illegible signature*

Stamp of the unit: *round stamp: Rolda Foundation \* Romania*

CARMEN N. GHEORGHE

Digitally signed by Carmen N. Gheorghe

DN: c= RO, l = Galați City, o = SC Ecoman Cont

SRL, title = Administrator, cn = Carmen N. Gheorghe,

2.5.4.20 = 0723284488, serial number =

2006051670GNC9, name = Carmen N. Gheorghe,

given name = Carmen, sn = Gheorghe

Date: 2014.04.02

Signature

**Drawn up by,**

Surname and name: SC ECOMAN CONT SRL

Capacity: 22 Authorised Legal Person, members of CECCAR<sup>1</sup>

Professional authority registration number 6883

Signature: *illegible signature*

*round stamp: SC Ecoman Cont SRL J17/54/2010 TIN 26423802 Galați \* Romania \**

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<sup>1</sup> Translator's note: CECCAR = The Body of Expert and Licensed Accountants of Romania

**BALANCE SHEET**  
On December 31, 2013

Form 10

- lei -

Index	Line no.	Balance on:	
		01.01.2013	31.12.2013
A	B	1	2
<b>A. FIXED ASSETS - TOTAL (lines 02 + 05 + 08)</b>			
	01	1550836	1981346
<b>I. INTANGIBLE ASSETS (lines 03 + 04)</b>			
	02	60	
- regarding non-profit activities (acc. 2011 + 2031 + 2051 + 2081 + 2331 + 234 - 2801.01 - 2803.01 - 2805.01 - 2808.01 - 290 - 293*)	03	60	
- regarding economic activities (acc. 2012 + 2032 + 2052 + 207 + 2082 + 2332 + 234 - 2801.02 - 2803.02 - 2805.02 - 2807.02 - 2808.02 - 290 - 293*)	04		
<b>II. TANGIBLE ASSETS (lines 06 + 07)</b>			
	05	1550776	1981346
- regarding non-profit activities (acc. 2111.01 + 2112.01 + 2121.01 + 2131.01 + 2132.01 + 2133.01 + 2134.01 + 2141.01 + 2311 + 232 - 2811.01 - 2812.01 - 2813.01 - 2814.01 - 2815.01 - 2816.01 - 2817.01 - 291 - 293*)	06	1550776	1981346
- regarding economic activities (acc. 2111.02 + 2112.02 + 2121.02 + 2131.01 + 2132.02 + 2133.02 + 2134.02 + 2141.02 + 2312 + 232 - 2811.02 - 2812.02 - 2813.02 - 2814.02 - 2815.02 - 2816.02 - 2817.02 - 291 - 293*)	07		
<b>III. FINANCIAL INVESTMENTS (acc. 261 + 263 + 265 + 267 - 296)</b>			
	08		
<b>B. CURRENT ASSETS - Total (lines 10 + 11 + 12 + 13)</b>			
	09	59611	216767
<b>I. Stocks (acc. 301 + 302 + 303 +/- 308 + 331 + 332 + 341 + 345 + 346 +/- 348 + 351 + 354 + 356 + 357 + 358 + 361 +/- 368 + 371 +/- 378 + 381 +/- 388 - 391 - 392 - 393 - 394 - 395 - 396 - 397 - 398 + 4091 - 4428)</b>			
	10		
<b>II. Claims (acc. 4092 + 411 + 413 + 418 + 425 + 4282 + 431 + 437 + 4382 + 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482 + 451 + 4582 + 461 + 473 - 491 - 495 - 496 + 5187)</b>			
	11		23818
<b>III. Short term investments (acc. 501 + 505 + 506 + 508 + 5113 + 5114 - 591 - 595 - 596 - 598)</b>			
	12		
<b>IV. Counter and bank accounts (acc. 5112 + 5121 + 5124 + 5125 + 531 + 532 + 541 + 542 + 5501 + 5509)</b>			
	13	59611	192949
<b>C. ACCRUED EXPENSES (acc. 471)</b>			
	14	1519	32258
<b>D. Debts: sums due within a year (acc. 161 + 162 + 166 + 167 + 168 - 169 + 269 + 401 + 403 + 404 + 405 + 408 + 419 + 421 + 422 + 423 + 424 + 426 + 427 + 4281 + 431 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481 + 451 + 453 + 4581 + 462 + 473 + 509 + 5186 + 519)</b>			
	15	1518066	438396

E. NET CURRENTS ASSETS / NET CURRENT DEBTS (lines 09 + 14 - 15 - 22)	16	-90676	-189371
F. TOTAL ASSETS MINUS CURRENT DEBTS (lines 01 + 16 - 21)	17	-45515	344025
G. Debts: sums due in a period over a year (acc. 161 + 162 + 166 + 167 + 168 – 169 + 269 + 401 + 403 + 404 +405 + 408 + 419 + 421 + 422 + 423 + 424 + 426 + 427 + 4281 + 431 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481 + 451 + 453 + 4581 + 462 + 473 + 509 + 5186 + 519)	18	233473	17611
H. PROVISIONS (acc. 151)	19		
I. ADVANCE INCOME (lines 21 + 22)	20	1505675	1447950
- subsidies for investments (acc. 131 + 132 + 133 + 134 + 138)	21	1505675	1447950
- deferred income (acc. 472)	22		
J. EQUITIES - TOTAL (lines 24 + 25 + 26 + 27 - 28 + 41 - 42 - 49)	23	-278988	326414
I. CAPITAL (acc. 101)	24	33000	33000
II. REVALUATION RESERVES (acc. 105)	25		
III. RESERVES (acc. 106)	26		
IV. Surplus / profit or BALANCE C (acc. 117) lines (29 + 31 + 33 + 35 + 37 + 39) - (30 + 32 + 34 + 36 + 38 + 40)	27	0	44695
Reported Deficit / Loss BALANCE D (acc. 117) lines (30 + 32 + 34 + 36 + 38 + 40) - (29 + 31 + 33 + 35 + 37 + 39)	28	237664	0
Reported result representing undistributed surplus or BALANCE C (acc. 1171.01)	29		383796
uncovered deficit regarding non-profit activities BALANCE D (acc. 1171.01)	30	66084	
Reported result representing undistributed surplus or BALANCE C (acc. 1171.02)	31		
uncovered deficit regarding special purpose activities BALANCE D (acc. 1171.02)	32		
Reported result representing undistributed surplus or BALANCE C (acc. 1172)	33		
uncovered loss regarding economic activities BALANCE D (acc. 1172)	34	171580	339101
Reported result from the correction of accounting errors BALANCE C (acc. 1174)	35		
regarding non-profit activities BALANCE D (acc. 1174)	36		
Reported result from the correction of accounting errors BALANCE C (acc. 1174)	37		
regarding special purpose activities BALANCE D (acc. 1174)	38		
Reported result from the correction of accounting errors BALANCE C (acc. 1174)	39		
regarding economic activities BALANCE D (acc. 1174)	40		

V. SURPLUS / PROFIT OF THE TAX YEAR (lines 43 + 45 + 47) - (44 + 46 + 48) BALANCE (acc. 121)	41	0	248719
or DEFICIT / LOSS OF THE TAX YEAR (lines 44 + 46 + 48) - (43 + 45 + 47) BALANCE (acc. 121)	42	74324	0
Surplus regarding non-profit activities or BALANCE C (acc. 1211.01)	43	93197	208824
Deficit regarding non-profit activities BALANCE D (acc. 1211.01)	44		
Surplus regarding special purpose activities or BALANCE C (acc. 1211.02)	45		
Deficit regarding special purpose activities BALANCE D (acc. 1211.02)	46		
Surplus regarding economic activities or BALANCE C (acc. 1212)	47		39895
Deficit regarding economic activities BALANCE D (acc. 1212)	48	167521	
DISTRIBUTION OF THE SURPLUS / PROFIT (acc. 129) (lines 50 + 51)	49		
Distribution of the profit regarding non-profit activities (acc. 1291.01)	50		
Distribution of the profit regarding economic activities (acc. 1292)	51		
Social fund of the members of mutual benefit societies (acc. 113)	52		
Support fund in case of decease of the members of mutual benefit societies (acc. 114)	53		
Working capital of the members of owners' associations (acc. 115)	54		
Other funds regarding non-profit activities (acc. 116)	55		
CAPITALS - TOTAL (lines 23 + 52 + 53 + 54 + 55)	56	-278988	326414

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\*) Accounts to be distributed according to the nature of the respective items

\*\*) Debit balances of the respective accounts

\*\*\*) Credit balances of the respective accounts

**Administrator,**

Surname and name: COSTIN ELENA DANIELA

Signature: *illegible signature*

Stamp of the unit: *round stamp: Rolda Foundation \* Romania*

**Drawn up by,**

Surname and name: SC ECOMAN CONT SRL

Capacity: 22 Authorised Legal Person, members of CECCAR

Professional authority registration number 6883

Signature: *illegible signature*

*round stamp: SC Ecoman Cont SRL J17/54/2010 TIN 26423802 Galați \* Romania \**

Validated form

**ACCOUNT OF THE TAX YEAR RESULT**

On December 31, 2013

Form 20

- lei -

Index	Line no.	Annual provisions	Tax year	
			31.12.2012	31.12.2013
A	B	1	2	3
<b>I. Income from non-profit activities - Total (lines 02 to 16)</b>	01		646611	395138
Income from members' subscriptions and members and sympathizers' contributions in kind or in species (acc. 731)	02			
Income from registration fees, established as per the applicable laws (acc. 732)	03			
Income from donations (acc. 7331)	04		494512	180813
Income from sums or goods received from sponsors (acc. 7332)	05		92905	155477
Income from the interests obtained by investing the liquid assets resulted from the non-profit activities (acc. 7341)	06			
Income from the dividends obtained by investing the liquid assets resulted from the non-profit activities (acc. 7342)	07			
Income subject to show tax (acc. 735)	08			
Resources obtained from the State budget and / or from the local budget and subventions for income (acc. 736)	09			
Income from occasional activities, used in social or professional purposes, according to the organisation and operation status (acc. 737)	10			
Income from the assignment of tangible assets owned by non-profit legal entities, other than the ones used or having been used in the economic activity (acc. 738)	11			
Income from shares according to the status (acc. 7391)	12			
Aids and grants from country and from abroad and subventions for income (acc. 7392)	13			
Income from insurance compensations for damages and subventions for extraordinary events and other similar items (acc. 7393)	14			

Income from exchange rate differences arising from non-profit activities, income from provisions and corrections for depreciations regarding the operation activity, financial income from corrections for value loss, income from visas, fees and sports penalties or from participation in sports contests and demonstrations and income from advertising and publicity according to the applicable laws (acc. 7394 + 7395 + 7396 + 7397 + 7398)	15		14	1122
Other income from non-profit activities (acc. 7399)	16		59180	57726
<b>II. Costs regarding non-profit activities - Total (lines 18 + 19 + 20 + 22 + 23 + 25 + 28 + 31 + 32)</b>	17		553414	186314
Costs regarding stocks (accounts from group 60)	18		65100	37433
Costs for works and services provided by third parties (accounts from group 61)	19			
Costs for other services provided by third parties (accounts from group 62) - total, out of which:	20		372460	48479
- collaborators related costs (acc. 621)	21			
Costs for other taxes, dues and assimilated payments (acc. 635)	22		21505	4413
Staff related costs (accounts from group 64) - total, out of which:	23			
- costs for insurance and social protection (acc. 645)	24			
Other operation costs (accounts from group 65) - total, out of which:	25		2450	12097
- subscriptions and contributions due by the non-profit legal entity (acc. 655)	26			
- aids and grants transferred to other non-profit legal entities (acc. 657)	27			
Financial costs (accounts from group 66) - total, out of which:	28		3007	3260
- costs from exchange rate differences (acc. 665)	29		3007	3260
- costs regarding interests (acc. 666)	30			
Costs regarding calamities and other extraordinary events (acc. 671)	31			
Costs for amortisations, provisions and	32		88892	80632

corrections for depreciation or value loss (accounts from group 68) - total, out of which (lines 33 + 34):				
- operation costs regarding amortisations, provisions and corrections for depreciation (acc. 681)	33		88892	80632
- financial costs regarding amortizations and corrections for value loss (acc. 686)	34			
<b>III. Result of the non-profit activities</b>				
Surplus (lines 01 - 07)	35	0	93197	208824
Deficit (lines 17 - 01)	36	0	0	0
<b>IV. Income from special purpose activities - Total</b>	37			
<b>V. Costs regarding special purpose activities - Total</b>	38			
<b>VI. Result of special purpose activities</b>				
Surplus (lines 37 - 38)	39	0	0	0
Deficit (lines 38 - 37)	40	0	0	0
<b>VII. Income earned from economic activities - Total (lines 42 + 44 - 45 + 46 + 47 + 48 + 49 + 52 + 53)</b>	41	0	925901	1169669
Turnover (accounts from group 70) - total, out of which:	42		925837	1169609
- income from the sale of commodities (acc. 707)	43			
Variation of stocks (acc. 711)   Balance C	44			
Variation of stocks (acc. 711)   Balance D	45			
Income from the production of intangible assets (accounts from group 72)	46			
Income from operation subventions (acc. 741)	47			
Other operation income (accounts from group 75)	48			
Financial income (accounts from group 76) - total, out of which:	49		64	60
- income from exchange rate differences (acc. 765)	50			
- income from interests (acc. 766)	51		64	60
Income from subventions for extraordinary events and other similar items (acc. 771)	52			
Income from provisions and corrections for depreciation or value loss (accounts from group 78)	53			

<b>VIII. Costs regarding economic activities - Total</b> (lines 55 + 57 + 58 + 60 + 61 + 63 + 64 + 67 + 68 + 71)	54	0	1093422	1129774
Costs regarding stocks (accounts from group 60) - total, out of which:	55		552696	562780
- costs regarding commodities (acc. 607)	56			
Costs for works and services provided by third parties (accounts from group 61)	57		9392	17139
Costs for other services provided by third parties (accounts from group 62) - total, out of which:	58		310922	291284
- collaborators related costs (acc. 621)	59			
Costs for other taxes, dues and assimilated payments (acc. 635)	60		1254	3154
Staff related costs (accounts from group 64) - total, out of which:	61		214363	238325
- costs for insurance and social protection (acc. 645)	62		46686	51976
Other operation costs (accounts from group 65)	63		4795	17092
Financial costs (accounts from group 66) - total, out of which:	64			
- costs from exchange rate differences (acc. 665)	65		507	
- costs regarding interests (acc. 666)	66			
Costs regarding calamities and other extraordinary events (acc. 671)	67			
Costs for amortisations, provisions and corrections for depreciation or value loss (accounts from group 68) - total, out of which (lines 69 + 70):	68	0	0	0
- operation costs regarding amortisations, provisions and corrections for depreciation (acc. 681)	69			
- financial costs regarding amortizations and corrections for value loss (acc. 686)	70			
Costs for profit tax (acc. 691)	71			
<b>IX. Result of the economic activities</b>				
Profit (lines 41 - 54)	72	0	0	39895
Loss (lines 54 - 41)	73	0	167521	0
<b>X. Total income</b> (lines 01 + 37 + 41)	74	0	1572512	1564807
<b>XI. Total costs</b> (lines 17 + 38 +54)	75	0	1646836	1316088



<b>XII.</b>	<b>Surplus / Profit (lines 74 - 75)</b>	76	0	0	248711
	<b>Deficit / Loss (lines 75 - 74)</b>	77	0	74324	0

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\*) Accounts to be distributed according to the nature of the respective items

Line 19 - this line includes collaborators' rights also, established according to the labour legislation, taken from the debit activity of account 621 "Collaborators related costs", analytical "Natural persons related costs"

**Administrator,**

Surname and name: COSTIN ELENA DANIELA

Signature: *illegible signature*

Stamp of the unit: *round stamp: Rolda Foundation \* Romania*

**Drawn up by,**

Surname and name: SC ECOMAN CONT SRL

Capacity: 22 Authorised Legal Person, members of CECCAR

Professional authority registration number 6883

Signature: *illegible signature*

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