

MINISTRY OF FINANCES
NATIONAL AGENCY OF FINANCIAL ADMINISTRATION

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You have submitted a type S1005 form with registration number INTERNT-377974194-2022 from 16.05.2022 for the reporting period 12 2021 for CIF (fiscal identification number): 44652960

There are no validation errors.



S1005_A1.0.0 / 13.04.2022 Type of financial situation: UU

Year

Year 2021

Control amount: 0

Entity: **ATP SPEDITION TOP LOGISTICS SRL**

Address: **Constanta, STR. THEODOR D. SPERANTIA NR 60A** telephone: **0341806352**

No. at the Trade Register: **J13/2539/2021**

Sole registration code: **44652960**

35 – **Limited liability trading company**

Main activity ((NACE) CAEN code and denomination):

5229 Other activities related to transports

Main activity actually performed ((NACE) CAEN code and denomination):

5229 Other activities related to transports

ANNUAL FINANCIAL STATEMENTS

- Small enterprises

The annual financial situations ended on 31.12.2021 by the entities provided in point 9 line (3) of the Accounting Regulations, approved by the Order of the Minister of Public Finances no. 1.802/2014, as modified and supplemented, whose financial year coincides with the calendar year

F10 – Abridged balance sheet

F20 – Profit and loss account

F30 – Information data

F40 – Situation of intangible/fixed assets

Indicators:

Own capital - total:	1347
Subscribed capital:	0
Profit/Loss:	1347

Manager,

Name and first name

TOFAN VASILE

Signature (illegible signature)

SOGARESCU MARINELA

signed by SOGARESCU MARINELA

Date 2022.05.16

13:48:59+03'00;

NO

Electronic signature

X

DRAWN UP BY,

Name and first name

SOGARESCU MARINELA

Quality:

21 - Authorized individuals, members of CECCAR

Registration number in the professional body: 36586

Signature

The entity has the legal obligation to audit annual financial statements: NO

The entity voluntarily opted for the audit of the annual financial statements:

The annual financial statements have been approved accordingly to the law

ENDORSED form



ABRIDGED BALANCE SHEET

Dated on 31.12.2021

Code 10

- lei -

Name of the indicator	Line no. OMF no. 85/ 2022	Line No.	BALANCE ON:	
			01.01.2021	31.12.2021
A		B	1	2
A FIXED ASSETS				
INTANGIBLE ASSETS (account 201+203+205+206+2071+4094+208-280-290-4904)	01	01		
I. TANGIBLE ASSETS (account 211+ 212+ 213+ 214+ 215+ 216+ 217+ 223+ 224+ 227+ 231+ 235+ 4093-281-291-2931-2935-4903)	02	02		
III. FINANCIAL ASSETS (account 261+262+263+265+267*-296*)	03	03		
FIXED ASSETS – TOTAL (line 01+02+ 03)	04	04		
B. CIRCULATING/CURRENT ASSETS				
I. STOCKS (account 301+ 321+ 302+ 321+ 322+/- 308+ 323+ 326+ 327+ 328+ 331+ 332+ 341+ 345+ 346+ 347+/- 348+ 351+ 354+ 356+ 357+ 358+ 361+/- 368+ 371+/- 378+ 381+/- 388+4091-391- 392-393-394-395-396-397-398 from account 4428-4901)	05	05		
II. RECEIVABLES (The amounts that are to be collected after a period of more than one year must be presented separately for each item) (account 267*-296+4092+411+413+418+425+4282+431**+436**+437**+4382+441**+4424+ from account 4428** +444**+ 445+ 446**+447**+ 4482+ 451**+ 453**+ 456**+ 4582+461+4662+473**-491-495-496-4902+5187)	06	06a (301)		152
2. Receivables representing distributed dividends during the financial year (account 463)	07	06b (302)		
TOTAL (line 06a+06b)	08	06		152
III. SHORT-TERM INVESTMENTS (account 501+ 505+ 506+ 507+ 508*+ 5113+ 5114- 591- 595-596-598)	09	07		
IV. CASH AND BANK CURRENT ASSETS (account 508*+5112+512+531+ 532+541+542)	10	08		15017
CIRCULATING ASSETS – TOTAL (line 05 + 06 + 07 + 08)	11	09		15169
C. EXPENSES IN ADVANCE (prepayments) (account 471) (line 11+12)	12	10		
Amounts to be recognized as income in a period of up to one year (account 471*)	13	11		
Amounts to be recognized as income in a period of more than one year (account 471*)	14	12		
D. LIABILITIES: AMOUNTS THAT MUST BE PAID IN LESS THAN ONE YEAR (account 161+ 162+ 166+ 167+ 168- 169+ 269+ 401+ 403+ 404+ 405+ 408+ 419+ 421+ 423+ 424+ 426+ 427+ 4281+ 431***+436***+ 437***+ 4381+ 441***+ 4423+ 4428***+ 444***+ 446***+ 447***+ 4481+ 451***+ 453***+ 455+ 456***+ 457+ 4581+ 462+ 4661+ 473***+ 509+ 5186+ 519)	15	13		13822
E. NET CURRENT ASSETS / NET CURRENT LIABILITIES (line 09+11-13-20-23-26)	16	14		1347
F. TOTAL ASSETS MINUS CURRENT LIABILITIES (line 04+12+14)	17	15		1347
G. LIABILITIES AMOUNTS TO BE PAID IN MORE THAN ONE YEAR (account 161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423+4428***+444***+446***+447***+4481+451***+453***+455+456***+457+4581+462+4661+473***+509+5186+519)	18	16		



	H. PROVISIONS (account 151)	19	17		
	I. INCOME IN ADVANCE (line 19+22+25+28)	20	18		
1.	1. Subsidies for investments (account 475) (line 20+21)	21	19		
	Amounts to be recognized as income in less than one year (account 475*)	22	20		
	Amounts to be recognized as income in more than one year (account 475*)	23	21		
2.	Income registered in advance (account 472) (line 23+24)	24	22		
	Amounts to be recognized as income in less than one year (account 472*)	25	23		
	Amounts to be recognized as income in more than one year (account 472*)	26	24		
3.	3. Income in advance relative to assets received through transfer from clients (account 478) (line 26+27)	27	25		
	Amounts to be recognized as income in less than one year (account 478*)	28	26		
	Amounts to be recognized as income in more than one year (account 478*)	29	27		
	Negative goodwill (account 2075)	30	28		
	J. CAPITAL AND RESERVES				
	I. CAPITAL (line 30+31+32+33+34),	31	29	0	0
1.	1. Subscribed paid-up capital (account 1012)	32	30		
2.	2. Subscribed unpaid capital (account 1011)	33	31		
3.	3. Administration patrimony (account 1015)	34	32		
	4. Patrimony of national research-development institutes (account 1018)	35	33		
5.	5. Other elements of own equity (account 1031)	36	34		
	II. CAPITAL PREMIUMS (account 104)	37	35		
	III. RESERVES FROM RE-EVALUATION (account 105)	38	36		
	IV. RESERVES (account 106)	39	37		40
	Own assets (account 109)	40	38		
	Gain related to equity instruments (account 141)	41	39		
	Losses related to equity instruments (account 149)	42	40		
	V. PROFIT OR LOSS REPORTED				
	Balance C (account 117)	43	41	0	0
	Balance D (account 117)	44	42	0	0
	VI. PROFIT OR LOSS OF THE FINANCIAL YEAR				
	Balance C (account 121)	45	43		1347
	Balance D (account 121)	46	44		
	Allotment of profit (account 129)	47	45		40
	OWN EQUITY – TOTAL (line 29+35+36+37+38+39-40+41-42+43-44-45)	48	46		1347
	Public patrimony (account 1016)	49	47		
	Private patrimony (account 1017) 1)	50	48		
	CAPITALS – TOTAL (line 46+47+48) (line 04+09+10-13-16-17-18)	51	49		1347

* Accounts to be distributed depending upon the nature of the respective items.

**Debit balances of the respective accounts

*** Credit balance of the respective accounts

1) it shall be filled in by entities to which are incident the provisions of the Order of the Minister of Public Finances and Delegated Minister for budget no. 668/2014 for approval of specifications for drawing up and updating centralized inventory of fix assets private property of the State and real rights subject to inventory, with the subsequent changes and additions.

Manager,

Name and first name

TOFAN VASILE

Signature

DRAWN UP BY,

Name and first name

SOGARESCU MARINELA

Quality: 21 - Authorized individuals, members of CECCAR

Registration number in the professional body: 36586

Signature (illegible signature)

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PROFIT AND LOSS ACCOUNT

Dated on 31.12.2021

Code 20

Name of the Indicator	Line no. OMF no. 85/2022	Line no.	Financial year	
			2020	2021
A		B	1	2
1. Net turnover(account 701+702+703+704+705+706+708+707-709+741***+766)	01	01		50638
- out of which, net turnover relative to actually performed main activity	02	01a(301)		50638
2. Other incomes (account 711+712+721+722+725+741***+751+755+758+761+762+764+765+766+767+768+7815)	3	2		
3. Expenditures with raw materials and office supplies(account 601 + 602 - 609*)	4	3		
4. Staff costs (account 641 + 642 + 643 + 644 + 645 + 646)	5	4		23433
5. Value adjustments (account 654 + 681 + 686 - 754 - 7812 - 7813 - 7814 - 7818 - 786)	6	5		
6. Other costs account 603 + 604 + 605 + 606 + 607 + 608 - 609* + 611 + 612 + 613 + 614 + 615 + 621 + 622+623+624+625+626+627+628+635+651 + 652+ 655 + 658 + 663 + 664 + 665 + 666 + 667+ 668	7	6		25352
- of which, expenditures relative to electricity consumption (account 6051)	8	06a(302)		
7. Tax (account 691 + 695 + 698)	9	7		506
8 NET PROFIT OR LOSS OF FINANCIAL YEAR				
- Profit (line 01-02-03-04-05-06-07)	10	8	0	1347
- Loss (line 03-04-05-06-07-01-02)	11	9	0	0

* Accounts to the distributed depending upon the nature of the respective items.

Manager,
Name and first name
TOFAN VASILE
Signature

DRAWN UP BY,
Name and first name
SOGARESCU MARINELA

Quality: 21 - Authorized individuals, members of CECCAR
Registration number in the professional body: 36586
Signature (illegible signature)

ENDORSED form



INFORMATION DATA
Dated on 31.12.2021

Code 30

-lei-

I. Data regarding the recorded result	Line no. OMF no. 85/ 2022	Line No.	No. of units	Amounts
A		B	1	2
Units which recorded profit	01	01	1	1347
Units which recorded loss	02	02		
Units which recorded neither profit nor loss	03	03		

II. Data regarding the due payments	Line No.	Total of which:		
			For current activity	For investments
A	B	1=2+3	2	3
Due payments – total (line 05+09+15 to 17+18)	04	04		
Accounts payable (suppliers) outstanding – total (line 06 to 08)	05	05		
- over 30 days	06	06		
- over 90 days	07	07		
- over a year	08	0		
Due obligations to the social insurance budget – total (line 10 to 14)	09	09		
- contributions to the state social insurance owed by the employers, employees and related persons	10	10		
- contribution to the health social insurance	11	11		
- contribution for the supplementary pension	12	12		
- contribution to the unemployment benefit	13	13		
- other social obligations	14	14		
Due obligations to the budgets of the special funds and other funds	15	15		
Due obligations to other creditors	16	16		
Taxes and duties not paid on the due date to the state budgets, of which:	17	17		
- labour insurance contribution	18	17a (301)		
Taxes and dues not paid on the due date to the local budgets	19	18		

III. Average number of employees	Line No.	31.12.2020		31.12.2021
A	B	1	2	
Average number of employees	20	19		4
Actual number of employees at the end of the financial year, namely on 31 st of December	21	20		6

IV. Royalties paid during the reporting period, collected subsidies and outstanding receivables	Line No.	Amounts (lei)



A		B	1
Royalties paid during the reporting period for the public domain goods, received in concession, of which:	22	21	
- royalties for the public domain goods paid to the state budget	23	22	
Mine royalty paid to the state budget	24	23	
Oil royalty paid to the state budget	25	24	
Rents paid during the reporting period for lands 1)	26	25	
Gross income from services paid to non-resident persons, of which:	27	26	
- tax due to the state budget	28	27	
Gross income from services paid to non-resident persons from the Member States of the European Union, of which:	29	28	
- tax due to the state budget	30	29	
Subsidies collected during the reporting period, of which:	31	30	
- subsidies collected during the reporting period related to the assets	32	31	
- subsidies relative to income, of which:	33	32	
- subsidies for the employment stimulation *)	34	33	
- subsidies for energy from renewable sources	35	33a (316)	
- subsidies for fossil fuels	36	33b (317)	
Outstanding receivables, which haven't been collected at the terms set out in the commercial contracts and/or in the normative acts in force, of which:	37	34	
- outstanding receivables from entities from the state majority or integral sector	38	35	
- outstanding receivables from entities pertaining to the private sector	39	36	

A		Line No.	Amounts (lei)
A		B	1
Value of lunch tickets given to the employees	40	37	
Value of lunch tickets given other categories than employees	41	37a (302)	

A		Line no.	31.12.2020	31.12.2021
A		B	1	2
Research – Development expenses:	42	38		
- out of which, incurred for diminishing the entity's activity impact on the environment or on developing several new more sustainable technologies or products	43	38a (318)		
- considering funding sources, of which (line 40+41)	44	39		
- from public funds	45	40		
- from private funds	46	41		
- according to the nature of the expenses, (line 43+44)	47	42		
- current expenses	48	43		



- capital expenditure	49	44		
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VII. Innovation expenses ***)		Line no.	31.12.2020	31.12.2021
A		B	1	2
Innovation expenses	50	45		
- out of which, incurred for diminishing the entity's activity impact on the environment or on developing several new more sustainable technologies or products	51	45a (319)		

VIII. Other information		Line no.	31.12.2020	31.12.2021
A		B	1	2
Advance payments granted for intangible fixed assets (account 4094), out of which:	52	46		
Advance payments granted for tangible fixed assets (account 4093)	53	47		
Financial fixed assets, in gross amounts (line 49+54)	54	48		
Shares owned in affiliated entities, participation interests, other Fixed assets titles and bonds, in gross amounts (line 50 +51+52+ 53)	55	49		
- unlisted shares issued by residents	56	50		
- registered shares issued by residents	57	51		
- shares and registered shares issued by non-residents, of which:	58	52		
- holdings of at least 10%	59	52a (303)		
- bonds issued by non-residents	60	53		
Fixed assets receivables, in gross amounts (line 55+56)	61	54		
- fixed assets receivables in lei and expressed in lei, whose settlement is made depending on the exchange rate of a foreign currency (from account 267)	62	55		
- fixed assets receivables in foreign currency (from account 267)	63	56		
Commercial receivables, advance payments for the purchase of goods for stocks and for the provision of services granted to suppliers and other assimilated accounts in gross accounts (account 4091+4092+411+413+418), of which:	64	57		
- commercial receivables in the relation with the non-affiliated non-resident entities, advance payments for the purchase of goods for stocks and for the provision of services granted to non-affiliated non-resident entities suppliers and other assimilated accounts, in gross amounts in relation with the non-affiliates non-residents (account. 4091+4092+411+413+418)	65	58		
- commercial receivables in the relation with the affiliated non-resident entities, advance payments for the purchase of goods for stocks and for the provision of services granted to affiliated non-resident suppliers and other assimilated accounts, in gross amounts in relation with the affiliates non-residents (account. 4091+4092+411+413+418)	66	59		
Receivables uncollected at the established term (account. 4091+4092+411+413)				



Receivables related to the personnel and assimilated accounts (account. 425+4282)	67	60		
Receivables related to the budget of social insurances and state budget (account .431+ 436+437 +4382+441+ 4424+4428+444 +445 +446+447+4482) (line 62 to 66)	68	61		52
- receivables related to the budget of social insurances (account 431+437+4382)	69	62		
- fiscal receivables related to the state budget (account 436+441+4424+4428+444+446)	70	63		52
- subsidies to be cashed in (account .445)	71	64		
- special funds – taxes and assimilated payments (account. 447)	72	65		
- other receivables related to the state budget (account .4482)	73	66		
Receivables of the entity in the relations with the affiliated entities (account. 451)	74	67		
Receivables related to the budget of social insurances and state budget not collected at the established term (from account 431 +from account436+ from account 437 + from account 4382 + from account 441 + from account 4424 + from account 4428 + from account 444 + from account 445 + from account 446 + from account 447 + from account 4482)	75	68		
Other receivables (account .453 +456+4582+461+4662+471+473) ,of which:	76	69		100
- Settlements regarding participation interests, settlements with shareholders/associates regarding the capital, settlements from joint operations (account 453+456+4582)	77	70		
- Other receivables related to natural persons and legal persons, other than the receivables related to the public institutions (state institutions) (account 461+471+473+4662)	78	71		100
- Amounts taken from account 542 "Treasury Advances" representing the advance payments of treasury granted according to the law and unsettled until the reporting date (from account 461)	79	72		
Interests to be cashed in (account 5187), of which:	80	73		
- from the non-residents	81	74		
Interests to be cashed from non-residents, (from account 4518 +from account 4538)	82	74a(320)		
Value of the loans granted to economic operators *****)	83	75		
Short-term investments, in gross amounts (account 501+ 505+ 506+ 507+ from account 508) , of which :	84	76		
- unlisted shares issued by residents	85	77		
- registered shares issued by residents	86	78		
- shares issued by non-residents	87	79		
- bonds issued by non-residents	88	80		
- holdings of green bonds	89	80a(320)		
Other receivable values (account 5113+5114)	90	81		
Cash in lei and foreign currency (line 83+84)	91	82		14735
- in lei (account 5311)	92	83		14735
- in foreign currency (account 5314)	93	84		
Current accounts at banks in lei and foreign currency (line 86+88)	94	85		



- in lei (account 5121), of which	95	86		282
- current accounts in lei opened in non-resident banks	96	87		
- in foreign currency (account 5124), out of which	97	88		
- current accounts in foreign currency opened in non-resident banks	98	89		
Other current accounts at banks and letters of credit (line 91+92)	99	90		
- amounts to be settled, letters of credits and other receivable values, in lei (account 5112+from account 5125+5411)	100	91		
- amounts to be settled, letters of credits in foreign currency (account 5125+5414)	101	92		
Debts (lines 94+97 +100+101+104 +106+108+109 +114+115+118 +124)	102	93		13822
Short-term external bank credits (account 5193+5194+5195) (line 95+96)	103	94		
- In lei	104	95		
- In foreign currency	105	96		
Long-term external bank credits (account 1623+1624+1625)(line 98+99)	106	97		
- in lei	107	98		
- in foreign currency	108	99		
Credits from the state treasury and relative interests (account 1626+1682)	109	100		
Other loans and relative interests (account 166+1685+1686+1687) (line 102+103)	110	101		
- in lei and expressed in lei, whose settlement is made according to the exchange rate of a currency	111	102		
- in foreign currency	112	103		
Other loans and assimilated debts (account 167) of which:	113	104		
- value of received concessions (from account 167)	114	105		
- value of green bonds issued by the entity	115	105a(321)		
Commercial debts, advance payments received from the clients and other assimilated accounts, in gross amounts (account 401+403+404+405+408+419), out of which:	116	106		
- commercial debts in the relation with non-affiliated non-resident entities, advance payments received from non-affiliated non-resident clients and other assimilated accounts, in gross amounts in relation with non-affiliated non-residents (from account 401 + from account 403 + from account 404 + from account 405 + from account 408 + from account 419)	117	107		
Debts related to the personnel and assimilated accounts (account 421+423+424+426+427+4281)	118	108		3731
Debts related to the social insurance budget and state budget (account 431 +436+437+ 4381 +441+ 4423+4428 +444+446+447 +4481) (line 110 to 113)	119	109		10091
- debts related to the social insurance budget (account 431 +437 +4381)	120	110		8021
- fiscal debts related to the state budget (account 436+ 441+ 4423+ 4428+ 444+446)	121	111		2070



- special funds – taxes and assimilated payments (account 447)	122	112		
- other debts related to the state budget (account 4481)	123	113		
Debts of the entity in relation to the affiliated entities (account 451)	124	114		
Amounts due to shareholders / associates (account 455), of which:	125	115		
- amounts due to shareholders / associates natural persons	126	116		
- amounts due to shareholders / associates legal persons	127	117		
Other debts (account 269 +453 +456 +457 +4581 +4661 +462 +472 +473+478+509) , of which :	128	118		
- Settlements regarding participation interests, settlements with shareholders/associates regarding the capital, settlements from joint operations (account 453+456+457+4581)	129	119		
- Other debts related to natural persons and legal persons, other than the receivables related to the public institutions (state institutions) 3) (from account 462+4661+ from account 472+ from account 473)	130	120		
- subsidies not resumed in income (from account 472)	131	121		
- payments to be made for the financial fixed assets and short-term investments (account 269+509)	132	122		
-incomes in advance afferent to the assets received through transfer from client s(account 478)	133	123		
Payable interests (account 5186)	134	124		
Interests payable to non-residents (from account 4518+ from account 4538)	135	124a(306)		
Value of the loans received from economic operators ****)	136	125		
Subscribed paid-in capital (account 1012) of which:	137	126		
- listed shares 3)	138	127		
- not listed shares 4)	139	128		
- registered shares	140	129		
- subscribed capital paid-in by non-residents (from account 1012)	141	130		
Patents and permits (from account 205)	142	131		
IX. Information regarding the expenses with collaborators		Line no.	31.12.2020	31.12.2021
A		B	1	2
Expenses with the collaborators (account 621)	143	132		
X. Information regarding assets from the public domain of the state		Line no.	31.12.2020	31.12.2021
A		B	1	2
Value of the assets from the public domain of the state under administration	144	133		
Value of the assets from the public domain of the state under concession	145	134		
Value of rented assets from the public domain of the state	146	135		
XI. Information regarding asses from the private domain of the state subject to inventory as per OMFP 668/2014		Line no.	31.12.2020	31.12.2021
A		B	1	2
Net account value of the assets 5)	147	136	0	0
XII. Subscribed paid-in capital		Line no.	31.12.2020	31.12.2021
			Amou	% 7)
			Amoun	% 7)



			nt (lei)		t (lei)	
A		B	Col. 1	Col. 2	Col. 3	Col. 4
Subscribed paid-in capital (account 1012) 6) (lines 138+141+145+148)	148	137		X		X
- held by public institutions (line 139+140)	149	138				
-held by central subordination public institutions	150	139				
-held by local subordination public institutions	151	140				
- held by state-owned companies, out of which:	152	141				
- full state capital	153	142				
- majority state capital	154	143				
- minority state capital	155	144				
- held by autonomous public entities	156	145				
- held by private-owned companies	157	146				
- held by natural persons	158	147				
- held by other entities	159	148				
		Line no.	Amounts (lei)			
A		B	2020	2021		
XIII. Dividends / Payments due to the state or local budget, to be allotted from the profit of the financial year by the national companies, national societies, autonomous societies and administrations, of which:	160	149				
-to central public institutions	161	150				
-to local public institutions	162	151				
-to other shareholders to whom the state/territorial administrative units/public institutions hold directly or indirectly shares or contributions regardless of their share.	163	152				
		Line no.	Amounts(lei)			
A		B	2020	2021		
XIV. Dividends /payments due to the state or local budget, transferred within the reporting period from the profit of the national companies, national societies, autonomous societies and administrations, of which:	164	153				
- dividends/payments afferent to the previous financial year, of which distributed:	165	154				
- to central public institutions	166	155				
- to local public institutions	167	156				
- to other shareholders in which the state/territorial administrative units/public institutions hold directly or indirectly shares or contributions regardless of their share	168	157				
- dividends/payments from the profit of the financial years prior to the previous year, of which distributed	169	158				
- to central public institutions	170	159				
- to local public institutions	171	160				
- to other shareholders in which the state/territorial administrative units/public institutions hold directly or indirectly shares or contributions regardless of their share	172	161				
XV. Dividends distributed to shareholders / associates from the		Line no.	Amounts (lei)			



reported profit				
A		B	2020	2021
- dividends distributed to shareholders / associates during the reporting period from the reported profit	173	161a(304)		
XVI. Interim distribution of dividends according to Law no.163/2018		Line no.	Amounts (lei)	
A		B	2020	2021
- interim dividends distributed 8)	174	161b(307)		
XVII. Receivables taken over through assignment from legal persons *****)		Line no.	Amounts (lei)	
A		B	31.12.2020	31.12.2021
Receivables taken over through assignment from legal persons (at their rated value), of which:	175	162		
-receivables taken over through assignment from affiliated legal persons	176	163		
Receivables taken over through assignment from legal persons (at their purchase cost), of which:	177	164		
-receivables taken over through assignment from affiliated legal persons	178	165		
XVIII. Incomes from agricultural activities *****)		Line no.	Amounts (lei)	
A		B	31.12.2020	31.12.2021
Incomes from agricultural activities	179	166		
XIX. PROFIT AND LOSS ACCOUNT			Amounts (lei)	
A		B	31.12.2020	31.12.2021
1. Net turnover (line 168 +169-170+172)	180	167		50638
- out of which, net turnover relative to actually performed main activity	181	167a(325)		50638
Sold production (account701+702+703+704+705+706+708)	182	168		50638
Income resulted from merchandise selling (account 707)	183	169		
Trade discounts granted (account 709)	184	170		
Income from interests recorded by leasing companies erased from the General Registry and who have lease contracts in execution (account 766*)		474		
Income from exploitation subsidies related to the net turnover (account7411)	185	172		
2. Income relative to production costs in progress (account711+712)				
Balance C	186	173		
Balance D	187	174		
3. Income relative to production from intangible and tangible assets (account 721+722)	188	175		
4. Income from re-evaluation of tangible assets (account 755)	189	176		
5. Income from production of real estate investments (account 725)	190	177		
6. Income from exploitation subsidies (account 7412+ 7413+ 7414+ 7415+ 7416+ 7417+ 7419)	191	178		
7. Other income from exploitation (account 751+ 758+ 7815)	192	179		
- of which, income from subsidies for investments (account 7584)	193	180		
- of which, income from the negative goodwill (account 7815)	194	181		
EXPLOITATION INCOME – TOTAL (line167+173+174+175+176+177+178+179)	195	182	0	50638
8. a) Expenditures with raw materials and office supplies (account 601+602)	196	183		



Other material expenditures (account 603+604+606+608)	197	184		117
b) Other external expenditures (with electricity and water) (account 605)	198	185		
- of which, expenditures relative to electricity consumption (account 6051)	199	185a(326)		
c) Expenditures regarding merchandise (account 607)	200	186		
Trade discounts received (account 609)	201	187		
9. Expenditures with personnel (line 189-190)	202	188		23433
a) Wages and allowances (account 641+642+643+644)	203	189		22917
b) Expenditures with social security and insurances (account 645+646)	204	190		516
10. a) Value adjustments for the tangible and intangible assets (line 192-193)	205	191		
a.1) Expenditures (account 6811+6813+6817+ from account 6818)	206	192		
a.2) Income (account 7813+ from account 7818)	207	193		
b) Value adjustments for circulating assets (line 195-196)	208	194		
b.1) Expenditures (account 654+6814+ from account 6818)	209	195		
b.2) Income (account 754+7814+ from account 7818)	210	196		
11. Other exploitation expenditures (line 198 to 203)	211	197		25235
11.1 Expenditures related to rendering of external services (account 611+612+613+614+621+622+623+624+625+626+627+628)	212	198		25235
11.2 Expenditures with other taxes, fees and assimilated payments; expenditures representing transfers and contributions due under special regulations (account 635+6586*)	213	199		
11.3. Environmental expenses (account 652)	214	200		
11.4. Expenses from revaluation of tangible assets (account 655)	215	201		
11.5. Expenses related to calamities and other similar events (account 6587)	216	202		
Floods	217	202a(322)		
Drought	218	202b(323)		
Landslides	219	202c(324)		
11.6 Other expenditures (account 651+6581+6582+6583+6584+6588)	220	203		
Expenditures regarding interests for refinancing, registered by companies erased from the General Registry and who have leasing contracts in execution (account 666*)		204		
Adjustments regarding provisions (line 206-207)	221	205		
- Expenditures (account 6812)	222	206		
- Income (account 7812)	223	207		
EXPLOITATION EXPENDITURES – TOTAL (line 183 to 186 - 187+188+189+191+194+197+205)	224	208		48785
PROFIT OR LOSS FROM EXPLOITATION				
- Profit (line 182-208)	225	209	0	1853
- Loss (line 208-182)	226	210	0	0
12. Income from participation interests (account 7611+7612+7613)	227	211		
- of which, income obtained from affiliated undertakings	228	212		
13. Income from interests (account 766)	229	213		
- of which, incomes obtained from affiliated undertakings	230	214		
14. Income from other exploitation subsidies for due interest (account 7418)	231	215		
15. Other financial income (account 7615+762+764+765+767+768)	232	216		
- of which, incomes obtained from other financial assets (account 7615)	233	217		
FINANCIAL INCOME – TOTAL (line 211+213+215+216)	234	218		
16. Value adjustments for financial immovable and the financial investments owned as circulating assets (line 220-	235	219		



221)				
- Expenditures (account 686)	236	220		
- Income (account 786)	237	221		
17. Expenditures regarding interests (account 666)	238	222		
- of which, expenditures related to affiliated undertakings	239	223		
18. Other financial expenditures (account 663+664+665+667+668)	240	224		
FINANCIAL EXPENDITURES – TOTAL (line 219+222+224)	241	225		
FINANCIAL PROFIT OR LOSS				
Profit (line 218-225)	242	226	0	0
Loss (line 225-218)	243	227	0	0
TOTAL INCOME (line 182+218)	244	228	0	50638
TOTAL EXPENDITURES (line 208+225)	245	229		48785
19. GROSS PROFIT OR LOSS:				
- Profit (line 228-229)	246	230	0	1853
- Loss (line 229-228)	247	231	0	0
20. Profit tax (account 691)				
21. tax specific to certain activities (account 695)	249	233		
22. Other taxes which do not appear in the above elements (account 698)	250	234		506
23. NET PROFIT OR LOSS OF FINANCIAL YEAR				
- Profit (line 230-231-232-233-234)	251	235	0	1347
- Loss (line 231+232+233+234+230)	252	236	0	0

Manager,
Name and first name
TOFAN VASILE
Signature

DRAWN UP BY,
Name and first name
SOGARESCU MARINELA

Quality: 21 - Authorized individuals, members of CECCAR
Registration number in the professional body: 36586
Signature (illegible signature)

ENDORSED form

*) Grants to boost employment (transfer to the state budget by the Employer) - representing the amounts granted to the employers for then payment of the graduates of educational institutions, boosting unemployment finding work before the expiry of the unemployment period, boosting employees hiring unemployed with the age of 45 for indefinite periods of time, unemployed being the single to support the family that within 3 years of employment qualify for partial early retirement request or to be granted age retirement or for other situations stipulated by the legislation in force, on the system for unemployment insurance and stimulating employment.

**). It shall be filled in with expenditure of the incurred research-development activity, that is fundamental research, applied research, technological development and innovation, established according to the provisions of the Government Ordinance no.57/2002 related to scientific research and technological development, with the subsequent amendments and completions. The expenses will be completed according to the Implementing Regulation (EU) no. Commission Regulation (EC) No 995/2012 of 26 October 2012 laying down detailed rules for the implementation of Decision No 1.608/ 2003/EC of the European Parliament and of the Council on the production and development of Community statistics on science and technology published in the Official Journal of the European Union of the European Union, series L no. 299 / 27.10.2012.

***) To be filled in with the expenses incurred for the innovation activity according to the Implementing Regulation (EU) no. Commission Regulation (EC) No 995/2012 of 26 October 2012 laying down detailed rules for the implementation of Decision No 1.608/2003/EC of the European Parliament and of the Council on the production and development of Community statistics in the field of science and technology, published in the Journal Official Journal of the European Union, series L no. 299 / 27.10.2012.

****) The category of economic operators does not include entities regulated and supervised by the National Bank of Romania, respectively the Financial Supervisory Authority reclassified companies in the public administration sector and non-profit institutions in the service of households.

*****) For the receivables taken over by assignment from Legal entities, both their nominal value and their acquisition cost will be completed. For the status of affiliated legal entities, the provisions of art. 7 pt. 26 lett. c) and d) of Law no. 227/2015 on the Tax Code, as amended and with the subsequent amendments.

*****) According to Article 11 of the Delegated (EU) Regulation No. 639/2014 of the Commission of March 11th, 2014 supplementing (EU) Regulation no. 1307/2013 of the European Parliament and of the Council laying down rules on direct payments to farmers under support schemes under the common



agricultural policies amending Annex X to the said Regulation, (1) revenue from agricultural activities is income which has been obtained by a farmer from his agricultural activity within the meaning of Article 4 (1) (c) of that Regulation (P(EU) 1307/2013). On its holding, including Union support from the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), as well as the national aid for agricultural activities, except for complementary national direct payments under Articles 18 and 19 of the (EU) Regulation no. 1307/2013.

Revenue from processing of agricultural products within the meaning of Article 4 paragraph (1) letter (d) of the (UE) Regulation No 1307/2013 of the farm are considered income from agricultural activities provided that the pre-processed products remain the property of the farmer and that such processing results in another agricultural product within the meaning of Article 4 paragraph (1) letter (d) of the (EU) Regulation no. 1307/2013.

Any other income is considered income from non-agricultural activities.

2. For the purposes of paragraph 1, 'income' means gross income, before deduction of costs and related taxes.....

1) . There shall be included rents paid for lands occupied (agricultural cultures, grasslands, meadows, etc.) and related to commercial spaces (terraces, etc.) belonging to private owners or units of public administration, including the rents for the use of the water in recreational purposes or other purposes (fishing, etc).

2) . The value entered in the line 'debts with non-resident affiliates (from ct. 451), of which:' It is NOT calculated by summing the values from the rows, with an initial maturity of more than one year and of maturity (from ct.451)

3) . In the category "Other debts related to natural and legal entities, other than debts related to public institutions(state institutions)" grants related to existing income in the account balance 451 shall not be registered.

4. Securities conferring ownership of companies, which are not negotiable and traded, according to the Law.

5) . Securities conferring ownership of companies, which are not traded.

6) . It shall be filled in by economic operators whom are incident the provisions of Order of the Ministry of Finances no. 668/2014 for the approval of the Indications regarding the preparation and updating the centralized inventory of immovable property of state private property and of real rights subject to inventory, with the subsequent changes and completions.

6) . On section XII "Paid up share capital" at lines 161-171 of column 2 and column 4 the entities shall enter the percentage adequate for the share capital held in the total paid up share capital entered in line 160.

7) . This line includes the dividends distributed according to Law no, 163/2018 for the amendment and completion of the Accounting Law no. 82/1991, amending and supplementing the Companies Law no. 31/1990, as well as the amendment of Law no. 1/2005 regarding the organization and functioning of the cooperation.



FIXED ASSETS STATEMENT
on 31.12.2021

-lei-

Elements of intangible fixed assets	Line no.	Gross values				Final balance (column 5=1+2-3)
		Initial balance	Growth	Deductions		
				Total	Out of which: Closeouts and rescissions	
A	B	1	2	3	4	5
I. Intangible fixed assets						
Set-up costs and development costs	01				X	
Intangible fixed assets for exploitation and evaluation of mineral resources	02				X	
Other fixed assets	03				X	
Advances granted for intangible fixed assets	04				X	
TOTAL (line 01 to 04)	05				X	
II. Tangible fixed assets						
Lands and land setups	06				X	
Buildings	07					
Technical devices and machinery	08					
Other devices, equipment and furniture	09					
Real estate investments	10					
Tangible fixed assets for exploitation and evaluation of mineral resources	11					
Productive biological assets	12					
Tangible fixed assets in progress	13					
Real estate investments in progress	14					
Advances granted for tangible fixed assets	15					
TOTAL (line 06 to 15)	16					
III. Financial fixed assets						
FIXED ASSETS – TOTAL (line 05+16+17)	18					



FIXED ASSETS' DEPRECIATION STATEMENT

-lei-

Elements of intangible fixed assets	Line no.	Initial balance	Depreciation during the year	Depreciation related to the fixed assets taken out from registrations	Depreciation at the end of the year (column 9=6+7-8)
A	B	6	7	8	9
I. Intangible fixed assets					
Set-up costs and development costs	19				
Intangible fixed assets for exploitation and evaluation of mineral resources	20				
Other fixed assets	21				
TOTAL (line 19+20+21)	22				
II. Tangible fixed assets					
Land set-ups	23				
Buildings	24				
Technical devices and machinery	25				
Other devices, equipment and furniture	26				
Real estate investments	27				
Tangible fixed assets for exploitation and evaluation of mineral resources	28				
Productive biological assets	29				
TOTAL (line 23 to 29)	30				
DEPRECIATION - TOTAL (line 22+30)	31				



THE DEPRECIATION ADJUSTMENTS STATEMENT

-lei-

Elements of intangible fixed assets <small>(calculus formula refers to line no. from column B)</small>	Line no. OMF no. 85/ 2022	Line no.	Initial balanc e	Provisions made during the year	Provisions resumed with incomes	Final balance (col. 13 = 10 + 11 - 12)
A		B	10	11	12	13
I. Intangible fixed assets						
Development costs	32	32				
Intangible fixed assets for exploitation and evaluation of mineral resources	33	32a (301)				
Other assets	34	33				
Advances granted for intangible fixed assets	35	34				
TOTAL (line 32 to 34)	36	35				
II. Tangible fixed assets						
Lands and land setups	37	36				
Buildings	38	37				
Technical devices and machinery	39	38				
Other devices, equipment and furniture	40	39				
Real estate investments	41	40				
Tangible fixed assets for exploitation and evaluation of mineral resources	42	41				
Productive biological fixed assets	43	42				
Tangible fixed assets in progress	44	43				
Real estate investments in progress	45	44				
Advances granted for tangible fixed assets	46	44a (302)				
TOTAL (line 36 to 44)	47	45				
III. Financial fixed assets	48	46				
DEPRECIATION ADJUSTMENTS – TOTAL (line 35+45+46)	49	47				

Manager,
Name and first name
TOFAN VASILE
Signature

DRAWN UP BY,
Name and first name
SOGARESCU MARINELA

Quality: 21 - Authorized individuals, members of CECCAR
Registration number in the professional body: 36586
Signature (illegible signature)

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Attention!

On the grounds of point 1.11 paragraph 4 of Annex no.1 to the Order of the Minister of Finances no. 58/January 14th, 2021, for the Submission of the annual financial statements for the financial year 2020 in paper format and in electronic format or only in electronic form, signed with a qualified digital certificate, the zip file will contain the first page of the annual financial statements listed with the help of the assistance program prepared by the Ministry of Public Finances, signed and scanned in black and white

Provisions regarding the obligations of economic operators regarding the preparation of annual reports provided by the accounting law

A. Preparation of annual reports

1. Annual financial statements, according to art. 28 paragraph (1) of the accounting law

- submission period -150 days from the conclusion of the financial year;

2. Accounting reports according to art. 37 of the accounting law:

- entities that submit annual accounting reports:
- entities that apply the Accounting Regulations compliant with the International Financial Reporting Standards, approved by OMFP no. 2844/2016. with the subsequent amendments;
- the entities that have opted for a financial year different from the calendar year;
- the subunits opened in Romania by companies resident in states belonging to the European Economic Area;
- legal entities involved in liquidation, according to the law - within 90 days from the end of the calendar year

Submit statements: annual financial and annual accounting reports:

- entities that apply the Accounting Regulations compliant with the International Financial Reporting Standards approved by Order of the Minister of Public Finances no. 2.844 / 2016. with the subsequent changes and completions;
- entities that have opted for a financial year other than the calendar year.

3. Declaration of inactivity according to art. 36 para. (2) of the accounting law submitted by the entities that did not carry out activity from the incorporation until the end of the financial reporting year:

- submission deadline - 60 days from the conclusion of the financial year

B. Correction of errors in the annual financial statements and annual accounting reports - can be performed only in accordance with the procedure for correcting errors in the annual financial statements and annual accounting reports submitted by economic operators and non-profit legal entities, approved by Order of the Minister of Public Finances no. 450/2016, with subsequent amendments.

The accounting errors, as defined by the applicable accounting regulations, are corrected according to the respective regulations. As a result, in case of their correction, no other set of corrected annual financial statements / annual accounting reports can be submitted.

C. The reporting method in case of return to the calendar year, subsequent to the election of a financial year different from the calendar year, according to art. 27 of the accounting law.

Whenever the entity chooses a financial year different from the calendar year, the provisions of art. VI paragraphs (1) - (6) of the Order of the Minister of Public Finances no. 4.160/2015 regarding the modification and completion of certain accounting regulations.

In case of returning to the calendar year, the accounting law does not provide for the submission of any notice in this regard.

According to the provisions of art. VI para. (7) of the mentioned order if the entity changes its chosen date for the preparation of the annual financial statements so slowly the financial reporting year becomes the calendar year, the balance sheets reported starting with the next financial year 1) ended refers to January 1st, respectively December 31st, and the turnovers of the income and expenditure accounts correspond to the current financial year 2), respectively to the financial year preceding the carry-over one.

For example, if a company that had a financial year other than the calendar year chooses to return in the calendar year starting with January 1st, 2021, it prepares accounting reports as follows:

- for December 31st, 2020 - annual accounting reports;
- for December 31st, 2021 - annual financial statements.

D. The accounting of the amounts received from the shareholders/ associates - is carried out in the account 455 -3., Amounts due the shareholders / associates "

If the loans are received from affiliated entities, their equivalent value is recorded in account 451 - Settlements between affiliated entities.



1) . This refers to the first financial year for which the annual financial statements are restated at the level of one calendar year.

2) This is the first financial year that becomes a calendar year again.

According to the example presented above, the balance sheet balances included in the annual financial statements concluded on December 31st, 2021 refer to January 1st, 2021, respectively December 31st, 2021, and the turnovers of income and expenditure accounts correspond to the current financial year (2021), respectively to the financial year preceding the reporting year (2020).

3) See, in this sense, the provisions of paragraph 349 of the accounting regulations, according to which the amounts deposited or temporarily left by the shareholders/associates at the disposal of the entity such as the related interests, calculated under the law, are recorded in separate accounts (account 4551 - Shareholders/associates - current accounts", respectively account 4558 - Shareholders / associates - interest on current accounts.)

Accounts for small entities - 1011 SC(+)F10S.R31 OK

The undersigned, Pavel Mioara Iselin, Contact details: address: 26 Ghe doja st, Mangalia city, Constanta county, 905500, e-mail meta_frasis@yahoo.com Tel. +40740148798, sworn interpreter and translator for the foreign language(s) English / Spanish, based on the License no. 10095 of February, 2nd, 2006 issued by the Ministry of Justice of Romania, certify the exactness of the performed translation from Romanian into English, that the text has been fully translated, without any omissions and that the translation does not alter the text's content and meaning.



ATP SPEDITION TOP LOGISTICS SRL No. at the Trade Register: J13/2539/2021
 Fiscal code: 44652960
 Constanta, STR. THEODOR D. SPERANTIA NR 60A telephone: 0341806352

TRIAL BALANCE SHEET 01.12.2021-31.12.2021

Symbol and account meaning	Previous amounts		Current turnover		Total amounts		Final balance	
	Debtor	Creditor	Debtor	Creditor	Debtor	Creditor	Debtor	Creditor
	1061	0,00	0,00	0,00	40,00	0,00	40,00	0,00
121	11900,47	0,00	37390,99	50638,17	49291,46	50638,17	0,00	1346,71
129	0,00	0,00	40,00	0,00	40,00	0,00	40,00	0,00
total amounts class 1	11900,47	0,00	37430,99	50678,17	49331,46	50678,17	40,00	1386,71
401	719,18	719,18	128,00	128,00	847,18	847,17	0,00	0,00
4111	0,00	0,00	50638,17	50638,17	50638,17	50638,17	0,00	0,00
421	4255,00	10885,00	14931,00	12032,00	19186,00	22917,00	0,00	3731,71
4315	0,00	2721,00	0,00	3009,00	0,00	5730,00	0,00	5730,00
4316	0,00	1087,00	0,00	1204,00	0,00	2291,00	0,00	2291,00
436	0,00	245,00	0,00	271,00	0,00	516,00	0,00	516,00
4418	0,00	0,00	0,00	506,00	0,00	506,00	0,00	506,00
4424	31,81	0,00	20,44	0,00	52,25	0,00	52,25	0,00
4426	31,81	31,81	20,44	20,44	52,25	52,25	0,00	0,00
444	0,00	447,00	0,00	601,00	0,00	1048,00	0,00	1048,00
4551	0,00	21000,00	21000,00	0,00	21000,00	21000,00	0,00	0,00
473	0,00	0,00	99,53	0,00	99,53	0,00	99,53	0,00
total amounts class 4	5037,80	37135,99	86837,58	68409,61	91875,38	105545,00	151,78	13822,00
5121	20100,00	20021,78	50638,17	50434,07	70738,17	70455,85	282,32	0,00
5311	20900,00	780,50	15743,11	21128,00	36646,11	21908,50	14734,61	0,00
581	20000,00	20000,00	15743,11	15743,11	35743,11	35743,11	0,00	0,00
total amounts class 5	61000,00	40802,28	82124,39	82124,39	143124,39	128107,46	15016,93	0,00
604	117,37	117,37	0,00	0,00	117,37	117,37	0,00	0,00
6231	0,00	0,00	73,95	73,95	73,95	73,95	0,00	0,00
625	0,00	0,00	24336,00	24336,00	24336,00	24336,00	0,00	0,00
627	83,10	83,10	138,43	138,43	221,53	221,53	0,00	0,00



628	OTHER SERVICE EXPENSES CARRIED OUT BY THIRD PARTIES	570,00	570,00	33,61	33,61	603,61	603,61	603,61	0,00	0,00
641	EXPENSES ON WAGES	10885,00	10885,00	12032,00	12032,00	22917,00	22917,00	22917,00	0,00	0,00
646	expenses on labor insurance contribution	245,00	245,00	271,00	271,00	516,00	516,00	516,00	0,00	0,00
698	Income tax and other taxes expenses	0,00	0,00	506,00	506,00	506,00	506,00	506,00	0,00	0,00
	total amounts class 6	11900,47	11900,47	37390,99	37390,99	49291,46	49291,46	49291,46	0,00	0,00
704	INCOME FROM SERVICES RENDERED	0,00	0,00	50638,17	50638,17	50638,17	50638,17	50638,17	0,00	0,00
	total amounts class 7	0,00	0,00	50638,17	50638,17	50638,17	50638,17	50638,17	0,00	0,00
Total		89838,74	89838,74	294422,12	294422,12	384260,86	384260,86	384260,86	15208,71	15208,71

