



KPMG Audit SRL
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Raportul auditorului independent

Catre Conducere,
Asociatia pentru Relatii Comunitare

Raport asupra situatiilor financiare

1 Am auditat situatiile financiare anexate ale Asociatiei pentru Relatii Comunitare ("Asociatia") care cuprind bilantul la data de 31 decembrie 2013 si contul rezultatului exercitiului, si un sumar al politicilor contabile semnificative si alte note explicative. Situatiile financiare mentionate se refera la:

- Activ net/Total capitaluri: 958.727 lei
- Deficit/ Pierdere: 200.773 lei

Responsabilitatea conducerii pentru situatiile financiare

2 Conducerea Asociatiei este responsabila pentru intocmirea si prezentarea fidela a acestor situatii financiare in conformitate cu Ordinul Ministrului Finantelor Publice nr. 1969/2007 cu modificarile ulterioare si pentru acel control intern pe care conducerea il considera necesar pentru a permite intocmirea de situatii financiare care sa nu contina denaturari semnificative, datorate fraudei sau erorii.

Responsabilitatea auditorului

3 Responsabilitatea noastra este ca, pe baza auditului efectuat, sa exprimam o opinie asupra acestor situatii financiare. Noi am efectuat auditul conform standardelor de audit adoptate de Camera Auditorilor Financiar din Romania. Aceste standarde cer ca noi sa respectam cerintele etice, sa planificam si sa efectuam auditul in vederea obtinerii unei asigurari rezonabile ca situatiile financiare nu cuprind denaturari semnificative.

4 Un audit consta in efectuarea de proceduri pentru obtinerea probelor de audit cu privire la sumele si informatiile prezentate in situatiile financiare. Procedurile selectate depind de rationamentul profesional al auditorului, incluzand evaluarea riscurilor de denaturare semnificativa a situatiilor financiare, datorate fraudei sau erorii. In evaluarea acestor riscuri, auditorul ia in considerare controlul intern relevant pentru intocmirea si prezentarea fidela a situatiilor financiare ale Asociatiei pentru a stabili procedurile de audit relevante in circumstantele date, dar nu si in scopul exprimarii unei opinii asupra eficientei controlului intern al Asociatiei. Un audit include, de asemenea, evaluarea gradului de adecvare a politicilor contabile folosite si rezonabilitatea estimarilor contabile elaborate de catre conducere, precum si evaluarea prezentarii situatiilor financiare luate in ansamblul lor.

5 Consideram ca probele de audit pe care le-am obtinut sunt suficiente si adecvate pentru a constitui baza opiniei noastre de audit.

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Opinia

- 6 In opinia noastra, situatiile financiare pentru exercitiul financiar incheiat la 31 decembrie 2013 ofera o imagine fidela a pozitiei financiare a Asociatiei la data de 31 decembrie 2013 precum si a rezultatului operatiunilor sale pentru exercitiul incheiat la aceasta data, in conformitate cu Ordinul Ministrului Finantelor Publice nr. 1969/2007 cu modificarile ulterioare.

Alte aspecte

- 7 Acest raport al auditorului independent este adresat exclusiv conducerii Asociatiei. Auditul nostru a fost efectuat pentru a putea raporta conducerii Asociatiei acele aspecte pe care trebuie sa le raportam intr-un raport de audit financiar, si nu in alte scopuri. In masura permisa de lege, nu acceptam si nu ne asumam responsabilitatea decat fata de Asociatie si conducerea acesteia, in ansamblu, pentru auditul nostru, pentru raportul asupra situatiilor financiare sau pentru opinia formata.
- 8 Situatiile financiare anexate nu sunt menite sa prezinte pozitia financiara, rezultatul operatiunilor, si un set complet de note la situatiile financiare in conformitate cu reglementari si principii contabile acceptate in tari si jurisdicții altele decat Romania. De aceea, situatiile financiare anexate nu sunt intocmite pentru uzul persoanelor care nu cunosc reglementarile contabile si legale din Romania inclusiv Ordinul Ministrului Finantelor Publice nr. 1969/2007 cu modificarile ulterioare.

Raport asupra conformitatii raportului administratorilor cu situatiile financiare

In concordanta cu Ordinul Ministrului Finantelor Publice nr. 1969/2007 cu modificarile ulterioare, articolul 222, punctul 1e), noi am citit raportul administratorilor atasat situatiilor financiare. Raportul administratorilor nu face parte din situatiile financiare. In raportul administratorilor, noi nu am identificat informatii financiare care sa fie in mod semnificativ neconcordante cu informatiile prezentate in situatiile financiare alaturate.

Pentru si in numele KPMG Audit S.R.L.:

Vlad Balanescu Raducu Bogdan

KPMG Audit SRL

inregistrat la Camera Auditorilor Financiari
din Romania cu numarul 2373

inregistrat la Camera Auditorilor Financiari
din Romania cu numarul 9/2001

Bucuresti, 28 noiembrie 2014





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Independent Auditors' Report (free translation¹)

To the Management of
Asociatia pentru Relatii Comunitare

Report on the Financial Statements

1 We have audited the accompanying financial statements of Asociatia pentru Relatii Comunitare ("the Association"), which comprise the balance sheet as at 31 December 2013, and the income statement, for the year then ended, and a summary of significant accounting policies and other explanatory information, presenting the following:

■ Net assets/Total equity and reserves:	958,727 lei
■ Surplus for the year:	200,773 lei

Management's Responsibility for the Financial Statements

2 Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Order of the Minister of Public Finance no. 1969/2007 and related amendments and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

3 Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing as adopted by the Romanian Chamber of Financial Auditors. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

4 An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5 We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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¹ TRANSLATOR'S EXPLANATORY NOTE: The above translation of the auditors' report is provided as a free translation from Romanian which is the official and binding version.

Opinion

- 6 In our opinion, the financial statements as at and for the year ended 31 December 2013 give a true and fair view of the financial position of the Association as at 31 December 2013 and of its financial performance for the year then ended, in accordance with the Order of the Minister of Public Finance no. 1969/2007 and related amendments.

Other Matters

- 7 This independent auditors' report is made solely to the Association's management, as a body. Our audit work has been undertaken so that we might state to the Association's management those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's management as a body, for our audit work, for the report on financial statements or for the opinion we have formed.
- 8 The accompanying financial statements are not intended to present the financial position, results of operations and a complete set of notes to the financial statements of the Association in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Romania. Accordingly, the accompanying financial statements are not designed for those who are not informed about Romanian legal and statutory requirements including the Order of the Minister of Public Finance no. 1969/2007 and related amendments.

Report on conformity of the Administrators' Report with the financial statements

In accordance with the Order of the Minister of Public Finance no 1969/2007 and related amendments, article no. 222 point 1e), we have read the Administrators' Report attached to the financial statements. The Administrators' Report is not a part of the financial statements. In the Administrators' Report we have not identified any financial information which is not in accordance, in all material respects, with the information presented in the accompanying financial statements.

Refer to the original signed
Romanian version



For and on behalf of KPMG Audit S.R.L.:

Vlad Balanescu Raducu Bogdan

registered with the Chamber of Financial
Auditors of Romania under no 2373

KPMG Audit S.R.L.

registered with the Chamber of Financial
Auditors of Romania under no 9/2001

Bucharest, 28 November 2014