



ROMCARBON S.A.

INDEPENDENT ASSURANCE REPORT AS AT JUNE 30, 2020

**29 July 2020
Bucharest**

INDEPENDENT LIMITED ASSURANCE REPORT ON THE INFORMATION INCLUDED IN THE CURRENT REPORTS ISSUED BY THE COMPANY IN ACCORDANCE WITH THE PROVISIONS OF LAW NO. 24/2017 AND REGULATION NO. 5/2018

Board of Directors,
ROMCARBON S.A.

1. In accordance with the provisions of art. 144.B, point 4 from Regulation no. 5/2018 issued by the Financial Supervisory Authority ("the FSA"), and further to your request, we have been engaged by ROMCARBON S.A. ("the Company"), to report as an independent conclusion of limited assurance on the information included in the current reports number 212 and 1865 prepared by the Company and sent on 30.01.2020 (including Appendix 1 and 2) and respectively on 04.06.2020, to the Bucharest Stock Exchange ("the BSE") and the FSA (thereafter Current reports).

The Current reports have been prepared by the Company's management in order to report to the FSA pursuant to the requirements of Law no. 24/2017 art. 82 paragraph (1) - (4) and Regulation no. 5/2018 art. 144.B paragraphs (1) - (3) of the FSA, for the period 01.01.2020 - 31.06.2020.

Management's Responsibility

2. Management is responsible for the preparation and fair presentation of the Current reports and of the transactions included in the Current reports that are free of material misstatement, in accordance with article 82 of Law no. 24/2017 and Regulation no. 5/2018, art 144.B paragraphs (1) - (3) of the FSA, and for the information presented in therein. This responsibility includes designing, implementing and maintaining an internal control relevant to the preparation and presentation of the Current reports that is free of material misstatement, due to fraud or error. Also, this responsibility includes compliance with the provisions of article 82 of Law no. 24/2017 and Regulation no. 5/2018, art 144.B paragraphs (1) - (3) of the FSA.

Management is responsible for maintaining adequate supporting documents regarding the Current reports and for providing the auditor with complete and accurate documents and information.

Management is responsible for preventing and detecting fraud and ensuring the Company's compliance with the legislation and regulations in force.

Auditor's Responsibility

3. Our responsibility is to analyse the reported transactions included by the Company in the Current reports as included in Appendix A and to report in the form of an independent conclusion of limited assurance, based on the evidence obtained. We conducted the engagement in accordance with International Standard on Assurance Engagements ("ISAE") 3000 regarding assurance engagements other than Audits or Reviews of Historical Financial Information. This standard requires that we plan and perform our procedures in order to obtain a limited assurance whether the transactions included in the Current reports are in accordance, in all material respects, with the provisions of article 82 of Law no. 24/2017 and Regulation no. 5/2018, art 144.B paragraphs (1) - (3) of the FSA, as basis for our independent conclusion.

4. We apply the International Standard on Quality Control 1 and, accordingly, maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.
5. The selected procedures depend on our understanding of the Current reports and of other circumstances of the engagement, as well as on our judgment of the areas that may show significant misstatements. In developing our understanding on the transactions included in the Current reports and on the transactions reported in the Current reports we took into consideration the Company's internal control relevant to the preparation and presentation of the Current reports in accordance with the provisions of article 82 of Law no. 24/2017 and Regulation no. 5/2018, art 144.B paragraphs (1) – (3) of the FSA, in order to establish the procedures that are appropriate in these circumstances, but not for the purpose of expressing a conclusion on the effectiveness of internal control for the preparation and fair presentation of the Company's Current reports and in carrying out the reported transactions.
6. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, an absolute or reasonable assurance. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had an absolute or reasonable assurance engagement been performed. This report does not constitute a legal opinion. Accordingly, we do not express a reasonable assurance opinion about whether the Current Reports has been prepared, in all material respects, in accordance with the requirements specified in the first paragraph hereof.
7. We formed our conclusion based on, and in connection with, the aspects revealed herein. In our opinion, the evidence we have obtained is sufficient and adequate to form a basis for our limited assurance conclusion.

Summary of work performed

8. Our procedures have been conducted only on the transactions included in the Current Reports related to the transactions concluded by the Company, as follows:
 - a) We obtained from the Company the Current Reports, signed by the management, as included in Appendix A;
 - b) For the transactions presented in the Current reports we compared the information included in the Current reports to the information necessary to be included in such reports as per article 82 of Law no. 24/2017 and Regulation no. 5/2018, art 144.B paragraphs (1) – (3) of the FSA: parties, date of conclusion and nature of the document, description of the object thereof, total value or his estimation, mutual receivables, guarantees established, payment terms and methods;
 - c) For the transactions included in the Current reports we observed that the reports have been signed by the management with the necessary authority, as per the authorised signature list provided to us;
 - d) For the transactions included in the Current Reports we compared the information included in the Current Reports matches the information included in the signed documents. We observed the material aspects of the following details:
 - the signing date of the documents;
 - the nature of the documents;
 - the description of the type of goods/services indicated in the documents;
 - the total value of the transaction, either realised or estimated;
 - whether the documents have been signed by all of the parties;
 - the mutual receivables;
 - guarantees established;
 - payment terms and methods;

- e) To the extent that there is an observable market price for the goods or services included in the transactions presented in the Current Reports, we have discussed with the management on how such prices were determined and whether, on a case by case basis, the determined prices are in line with observable market prices used by other parties for similar services or goods. If there are no observable market prices available, we have assessed whether such transactions were carried out in accordance with other transactions approved and signed by the Company's management as detailed in procedure d).

Conclusion

9. Based on the procedures performed, nothing came to our attention to make us believe that the transactions reported in the Current Reports are not in compliance, in all material respects, with the requirements of Law no. 24/2017 art 82 and Regulation no. 5/2018 of the FSA, art 144.B paragraphs (1) – (3).

Other Matters

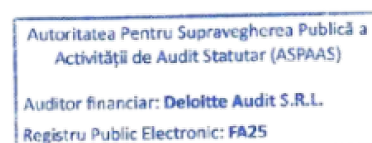
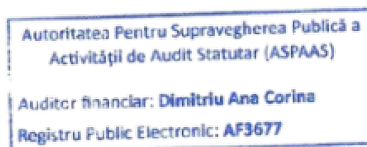
10. This report is solely for the purpose set forth in the first paragraph hereof and for your information and for the information of the BSE and the FSA and it is not to be used for any other purpose. Our report should not be deemed adequate for use by any party wishing to acquire rights over us, other than the Company, for any purpose or in any circumstances. Any party except the Company, which is granted access to our report or a copy hereof and chooses to rely on our report (or a part thereof), shall do so on their own account. Our engagement was undertaken so as to report to the Board of Directors, those aspects that we are required to report in a limited independent assurance report, and not for other purposes. This report relates only to the items specified above and does not extend to any financial statements of the Company taken as a whole.

On behalf of:
Deloitte Audit S.R.L.

Ana-Corina Dimitriu



Bucharest, Romania
July 29, 2020





ROMCARBON SA | Thinking forward
o societate listata la [BVB](#)



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Nr.212/30.01.2020

RAPORT CURENT
conform Regulamentului A.S.F. nr.5/2018

Conform:

Regulamentului A.S.F. nr.5/2018 privind emitenții de instrumente financiare și operațiuni de piață;

Legii nr.24/2017 privind emitenții de instrumente financiare și operațiuni de piață;

Legii nr.31/1990, a societăților, republicată și cu modificări ulterioare;

Actul constitutiv al societății S.C. ROMCARBON S.A.

Data raportului: 30.01.2020

Denumirea entității emitente: ROMCARBON S.A. sediul social: Buzău, str. Transilvaniei nr. 132, județul Buzău

Numărul de telefon: 0238/723.115

Număr fax: 0238/710.697

Codul unic de înregistrare: RO 1158050

Număr de ordine în Registrul Comertului: J 10/83/1991

Capital social subscris și varsat : 26,412,209.60 lei

Piața reglementată pe care se tranzacționează valorile mobiliare emise: BVB Categoria Standard

Evenimente de raportat: Notificare tranzacții - conform art. 82 din Legea 24/2017, privind emitenții de instrumente financiare și operațiuni de piață

Situație tranzacții cu părți afiliate - realizat 2019 (Anexa 1) și estimat 2020 (Anexa 2), conform anexelor prezentului raport curent.

Menționăm că actele juridice prezentate au fost încheiate cu respectarea intereselor societății în raport cu ofertele de același tip existente pe piață.

Va stăm la dispoziție cu alte informații sau documente suplimentare.

Cu deosebită stimă,

Presedintele Consiliului de Administratie

Huang Liang Neng

Director General

Andrei Radu

Anexa 1**Tranzactii cu partile afiliate in anul 2019 (fara TVA)**

Parte afiliata	Vanzari 2019	Achizitii 2019
INFO TECH SOLUTIONS S.R.L.	25,196	547,539
LIVINGJUMBO INDUSTRY SA	33,335,125	1,310,145
RC ENERGO INSTALL SRL	92,315	2,520,394
YENKI SRL	2,521	-
Total	33,455,157	4,378,078

Creante reciproce la 29.01.2020

Parte afiliata	Sold clienti	Sold Furnizori
INFO TECH SOLUTIONS S.R.L.	2,601	85,323
LIVINGJUMBO INDUSTRY SA	29,403,415	80,781
RC ENERGO INSTALL SRL	28,553	29,922
Total	29,434,569	196,026

Director General,
Andrei Radu

Director Financiar,
Zainescu Viorica Ioana

Anexa 2 – Estimarea tranzactiilor cu partile afiliate in 2020. Sumele sunt in lei, fara TVA.

Parte	Calitate	Parte contractanta	Calitate	Obiect contract	Nr. Contract	Penalitati intarziere (pe zi)	Termene si modalitati de plata	Valoare estimata in 2020 [fara TVA]	Durata contract
SC Romcarbon SA	Locator	SC Info Tech Solutions SRL	Locatar	Inchiriere spatiu	1816/23.12.2009	0.15%	30 ale lunii in curs	11,391	01.07.2021
SC Romcarbon SA	Locator	SC Info Tech Solutions SRL	Locatar	Inchiriere spatiu	1815/23.12.2009	0.15%	30 ale lunii in curs	3,571	01.07.2021
SC Romcarbon SA	Furnizor	SC Info Tech Solutions SRL	Beneficiar	Furnizare utilitati	1808/23.12.2009	0.10%	15 zile de la emiterea facturii	12,548	prelungire automata 1 an
SC Romcarbon SA	Furnizor	SC Info Tech Solutions SRL	Cumparator	Vanzari stocuri/ servicii pe baza de comanda	Comanda client	-	30 zile de la emiterea facturii	1,500	-
SC Romcarbon SA	Beneficiar	SC Info Tech Solutions SRL	Prestator	Prestari servicii IT	4088/30.12.2013	0.05%	30 zile de la primirea facturii	473,220	prelungire automata 1 an
SC Romcarbon SA	Cumparator	SC Info Tech Solutions SRL	Vanzator	Diverse servicii, diverse echipamente IT pe baza de comanda	Comanda furnizor	-	30 zile de la emiterea facturii	150,000	-
SC Romcarbon SA	Locator	SC RC Energo Install SRL	Locatar	Inchiriere spatiu	1814/23.12.2009	0.15%	30 ale lunii in curs	48,977	01.01.2025
SC Romcarbon SA	Furnizor	SC RC Energo Install SRL	Beneficiar	Furnizare utilitati	1812/23.12.2009	0.10%	15 zile de la emiterea facturii	56,163	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Exploatare statii posturi trafo - Bz	1841/29.12.2009	0.06%	15 zile de la emiterea facturii	780,408	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Exploatare statii pompe apa	1839/29.12.2009	0.06%	15 zile de la emiterea facturii	778,296	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Intretinere instalatii gaze	1840/29.12.2009	0.06%	15 zile de la emiterea facturii	80,000	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Prestare servicii citire contori	1835/24.12.2009	0.06%	15 zile de la emiterea facturii	5,400	prelungire automata 1 an

Parte	Calitate	Parte contractanta	Calitate	Obiect contract	Nr. Contract	Penalitati intarziere (pe zi)	Termene si modalitati de plata	Valoare estimata in 2020 [fara TVA]	Durata contract
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Service utilaje, instalatii, echipamente si aparate	1834/24.12.2009	0.06%	15 zile de la emiterea facturii	408,877	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Exploatare statii posturi trafo -IS	1836/24.12.2009	0.06%	15 zile de la emiterea facturii	65,146	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Masuratori dispersie prize de pamant	2298/12.08.2010	0.06%	15 zile de la emiterea facturii	20,000	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Intretinere poduri rulante si stivuitoare	2449/22.02.2018	-	15 zile de la emiterea facturii	40,000	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Exploatare cazan abur	3750/16.05.2013	0.06%	15 zile de la emiterea facturii	1,000	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Prestari servicii – service instalatii detectie	698/21.12.2013	-	30 zile de la emiterea facturii	50,000	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	verificare si reparatii retea hidranti	5961/24.12.2015	0.06%	30 zile de la emiterea facturii	26,000	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Inspectii termografice	35/03.05.2016	0.06%	3 zile de la emiterea facturii	12,000	prelungire automata 1 an
SC Romcarbon SA	Beneficiar	SC RC Energo Install SRL	Prestator	Diverse lucrari pe baza de comanda si deviz	Comanda furnizor	-	30 zile de la emiterea facturii	1,868,815	-
SC Romcarbon SA	Vanzator	S.C. Livingjumbo Industry SA	Cumparator	Vanzare produse PE	3357/17.01.2019	0.15%	60 zile de la livrare	3,200,000	31.12.2020
SC Romcarbon SA	Vanzator	S.C. Livingjumbo Industry SA	Cumparator	Vanzare granule polimeri	899/04.02.2010	0.15%	45 zile de la livrare	29,041,155	prelungire automata 1 an
SC Romcarbon SA	Vanzator	S.C. Livingjumbo Industry SA	Beneficiar	Furnizare utilitati	2586/12.07.2005	-	15 zile de la emiterea facturii	3,176,145	prelungire automata 1 an

Parte	Calitate	Parte contractanta	Calitate	Obiect contract	Nr. Contract	Penalitati intarziere (pe zi)	Termene si modalitati de plata	Valoare estimata in 2020 [fara TVA]	Durata contract
SC Romcarbon SA	Vanzator	S.C. Livingjumbo Industry SA	Beneficiar	Furnizare utilitati	5648/24.11.2015	0.30%	15 zile de la emiterea facturii	2,398,288	prelungire automata 1 an
SC Romcarbon SA	Locator	S.C. Livingjumbo Industry SA	Locatar	Inchiriere server	1138/29.01.2015	0.15%	15 zile de la emiterea facturii	9,180	prelungire automata 4 ani
SC Romcarbon SA	Prestator	S.C. Livingjumbo Industry SA	Beneficiar	Procesare deseuri	4999/29.09.2015	0.03%	60 zile de la emiterea facturii	299,727	prelungire automata 1 an
SC Romcarbon SA	Locator	S.C. Livingjumbo Industry SA	Locatar	Inchiriere spatiu	619/19.04.2010	0.15%	Pana in data de 30 ale lunii in curs	577,834	01.11.2022
SC Romcarbon SA	Locator	S.C. Livingjumbo Industry SA	Locatar	Inchiriere spatiu	J/913/17.01.2017	0.15%	Pana in data de 30 ale lunii in curs	210,254	31.12.2026
SC Romcarbon SA	Locator	S.C. Livingjumbo Industry SA	Locatar	Inchiriere spatiu	J/914/17.01.2017	0.15%	Pana in data de 30 ale lunii in curs	120,741	31.12.2026
SC Romcarbon SA	Vanzator	S.C. Livingjumbo Industry SA	Locatar	Inchiriere spatiu	J/1722/01.08.2017	0.15%	Pana in data de 30 ale lunii in curs	102,698	01.08.2027
SC Romcarbon SA	Vanzator	S.C. Livingjumbo Industry SA	Beneficiar	Servicii cantarire	613/11.10.2016	0.10%	15 zile de la emiterea facturii	7,200	prelungire automata 1 an
SC Romcarbon SA	Vanzator	S.C. Livingjumbo Industry SA	Beneficiar	Vanzari stocuri/ servicii pe baza de comanda	Comanda client			500,000	
SC Romcarbon SA	Furnizor	S.C. Livingjumbo Industry SA	Beneficiar	Executarea lucrari de prelucrari mecanice	6564/10.07.2015	0.05%	30 zile de la emiterea facturii	50,000	prelungire automata 1 an
SC Romcarbon SA	Furnizor	S.C. Livingjumbo Industry SA	Beneficiar	Servicii de furnizare si management al Resurselor umane	J3660/08.04.2019	-	30 zile de la emiterea facturii	175,416	09.04.2021

Parte	Calitate	Parte contractanta	Calitate	Obiect contract	Nr. Contract	Penalitati intarziere (pe zi)	Termene si modalitati de plata	Valoare estimata in 2020 [fara TVA]	Durata contract
SC Romcarbon SA	Cumparator	S.C. Livingjumbo Industry SA	Vanzator	Cumparari deseuri	J521/19.08.2016	-	15 zile de la emiterea facturii	510,000	prelungire automata 1 an
SC Romcarbon SA	Cumparator	S.C. Livingjumbo Industry SA	Vanzator	Cumparari de stocuri de materiale, marfuri si servicii pe baza de comanda	Comanda furnizor	-	30 zile de la emiterea facturii	850,000	-
SC Romcarbon SA	Cumparator	S.C. Yenki S.R.L.	Vanzator	Vanzari stocuri/ servicii pe baza de comanda	Comanda furnizor	-		5,000	-
SC Romcarbon SA	Vanzator	S.C. Yenki S.R.L.	Beneficiar	Vanzari stocuri/ servicii pe baza de comanda	Comanda client			3,500	-

Director General,
Andrei Radu

Director Financiar,
Zainescu Viorica Ioana



ROMCARBON SA | Thinking forward
o societate listata la BVB



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E-mail: office@romcarbon.com
Website: www.romcarbon.com

Nr. 1865/04.06.2020

RAPORT CURENT
conform Regulamentului A.S.F. nr.5/2018

Conform:

Regulamentului A.S.F. nr.5/2018 privind emitentii si operatiunile cu valori mobiliare

Legii 24/2017 privind emitenții de instrumente financiare și operațiuni de piață

Legii 31/1990 republicata si cu modificarile ulterioare

Actul constitutiv al societatii ROMCARBON S.A.

Data raportului:04.06.2020

Denumirea entității emitente: ROMCARBON S.A.

Sediul social: Buzau, str. Transilvaniei nr.132, judetul Buzau

Numărul de telefon/fax: 0238/723115

Codul unic de înregistrare: RO 1158050

Număr de ordine în Registrul Comertului: J 10/83/1991

Capital social subscris și vărsat: 26.412.209,6 lei

Piața reglementată pe care se tranzacționează valorile mobiliare emise: BVB Categoria Standard

Eveniment de raportat: conform art.82 din Legea 24/2017 si art.144 punct B din Regulamentul A.S.F. nr.5/2018

ROMCARBON S.A raporteaza urmatorul eveniment important :

ROMCARBON S.A a incheiat, în data de 02.06.2020, cu R.C. ENERGO INSTALL S.R.L. (persoana juridica romana cu sediul in Buzau, Str.Transilvaniei nr.132, C.U.I 17701071, societate in cadrul careia ROMCARBON S.A detine o cota de participare de 100%), Actul additional nr.J/281/02.06.2020, la Contractul de imprumut, inregistrat sub nr.J/4365/03.12.2019, privind prelungirea cu 12 luni a duratei acestui contract de împrumut, care se va derula, în continuare, în aceleași conditii principale, în care a fost încheiat (Raport current nr. 3226/06.12.2019).

Creantele reciproce la data de 03.06.2020 sunt:

Societate	ROMCARBON SA - IN CALITATE DE FURNIZOR	ROMCARBON SA - IN CALITATE DE CLIENT
RC ENERGO INSTALL SRL	8,171.17 lei	228,390.77 lei

Cu deosebita stima,

Presedintele Consiliului de Administratie
Si
Director General
Huang Liang Neng