

**Annex no. 1 to the  
methodology**

No and date of registration<sup>1</sup>:

**Annual Report for the Reporting Year .....**

**I. Drawn-up by the licence holder** (including the legal suffix related to the organisational form):

**VAT number** (including tax attribute):

**Registration number with trade registry:**

**Address of the Registered office:**

**Correspondence address, if different from that of the registered office:**

Other contact details concerning the licence holder:

Tel: .....

Fax: .....

Website: .....

E-mail economic agent: .....

**IV. Type of annual financial statements as at 31.12.[n]**, submitted to the tax administration authority, according to the legislation in force (extended/short): .....

**V. We specify that the licence holder is / is not in one of the following situations:**

Insolvency starting with the date of .....

Dissolution as from the date of .....

Bankruptcy as from the date of.....

Liquidation as from the date of.....

**VI. Contact details:**

**1. First and last name:**

**Function:**.....

Telephone number:

E-mail address:

**2. First and last name:**

**Function:**.....

Telephone number:

E-mail address:

**VII. Other mentions that the license holder deems necessary to be notified to ANRE:**

**VIII. Declaration:**

.....  
as the legal representative of the licence holder3: .....  
in which I hold the position of

.....  
I declare the following:

1) Knowing the provisions of the legislation in force on forgery in declarations, I certify on my own responsibility the veracity and authenticity of all documents submitted.

2) This Annual Report complies with the provisions of the Methodology for drawing up the Annual Report by license holders in the electricity sector and corresponds to the reality.

Signature of the license holder's legal representative: .....

Date: .....

**Notes:**

<sup>1</sup> The license holder shall grant the number and date of registration to the annual report submitted to ANRE.

<sup>2</sup> Within the heading for mentioning the name of the license holder's legal representative, the full name of that person, as entered in his/her identification document (buletin/identity card/passport) shall be specified.

Where the licence holder has a authorised person as his legal representative, he shall attach a copy of that empowerment to the Annual Report to this Guard bag.

<sup>3</sup> It shall coincide with the licence holder compiling this Annual Report

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**Annex no. 2 to the  
methodology**

**Presentation of the administrative and organisational framework**

1. License holders shall present the administrative and organisational framework for carrying out the licensed activities, by completing Table no. 1.

2. Holders holding licences for electricity distribution and supply activities shall attach to Table 1 the list of addresses: secondary premises, workstations, customer relations centres and information centres, related to the acts covered by the respective licenses.

3. License holders shall draw up the file on personnel allocated to the licensed activities by ANRE, according to the structure presented in Table no. 2. Within this framework, license holders that have in management and exploit energy capacities, specify the number of authorised electricians and, where applicable, service contracts for the performance of the operations and maintenance of electrical installations, concluded with the economic operators certified by ANRE.

4. By way of derogation from the provisions of point 1, licence holders granting permission to carry out activities specific to the public heat supply service shall present the administrative and organisational framework by supplementing Table No 3.

Licence holder name: .....

Annual report on:31.12.[n]

Table no. 1 – Presentation of the administrative and organisational framework

Activity licensed by ANRE					The market in which it trades in electricity <sup>1</sup>								Transactions/activities of:		Mentions <sup>2</sup>	
Activity type	No. No. License	Date granting of the licence	Date of last change of licence	Date expiration of the licence	PZU	PID	PCSU	PMC	PCCB			PC- OTC	Markets outside Romania	Import		Export
									PCCB- THEM	PCCB- NC	PCCB- PC					
Commercial exploitation of electricity generation capacities																
Commercial exploitation of electricity and heat generation capacities in cogeneration																
Supply of electricity transmission service																
Provision of system service																
Supply of electricity distribution service																
Management of centralised electricity markets																
Electricity supply activity																
Electricity trader's activity																

Notes:<sup>1</sup> Mark with “x” in the column(s) corresponding to the market(s) in which it performs transactions. Additional columns may be introduced for other types of markets, as appropriate.<sup>2</sup> In the “Mentions” column, the licence holder shall specify, both the period(s) of the year in which he carried out his activities and the external markets in which he worked.

Licence holder name: .....

Annual report on: 31.12.fn]

Table no. 2 – Personnel file

Staff structure by specialties and level of training/qualification		Number of posts occupied	
Total company	Highly trained staff, of which:		
	• Economists		
	• Lawyers		
	• Engineers		
	• Informaticians		
	• Other specialties		
	Medium-trained personnel		
	Other categories of staff		
	Authorised electricians <sup>2</sup> having the		
	• I and IIA/IIB		
	• IIIA/IIIB		
	• IVA/IVB		
Of which, personnel allocated to the licensed activity:		8 h/day	Partial working time
Licensed activity name <sup>1</sup> ELECTRICITY TRADING	Highly trained staff, of which:		
	• Economists		
	• Lawyers		
	• Engineers		
	• Informaticians		
	• Other specialties		
	Medium-trained personnel		
	Other categories of staff		
	Authorised Electricians <sup>2</sup> having the degree:		
	• I and IIA/IIB		
	• IIIA/IIIB		
	• IVA/IVB		
Total licensed activity			

**Notes:**<sup>1</sup> To be completed for each licensed activity, in correlation with Table no. 1 of Annex no. 2.<sup>2</sup> To be completed only by the license holder who has the obligation, according to ANRE regulations, to have in the personnel structure, certified electricians. If the license holder has no authorised electrician employees, the economic operator certified by ANRE, with whom he has a contract in force, shall specify for the performance of the activities of operation and maintenance of electrical installations.

License holder name/licenses: #REF!

Annual report on: 31.12. #REF!

**Table no.8** — Electricity trader activity

Indicators	U.M.	Achievements at 31.12. #REF!
Electricity sold	GWh	
Number of contracts on the wholesale electricity market	—	

## Methodology

### Statement of turnover in year [n] from the performance of licensed activities by ANRE

The undersigned.....

As the legal representative of the license holder/licenses: .....

....., in which I hold the position of....., I declare that the license-holder has realised in year (n) a turnover of ..... from ANRE-licensed activities, as detailed in the following tables.

**Table no. 1** — The value of turnover realised in year [n] from the performance of the licensed activities by ANRE, in total and detailed by types of licences granted by ANRE

License type/activity		Nr.	Turnover achieved [RON]
Electricity generation	Total of which:	1	See the details in the file "01-Instructions drawing up and transm Annual Report"!
	Green certificates!	2	
Heat generation		3	
Supply of electricity transmission service, system service provision, balancing market management		4	
Management of centralised electricity markets		5	
Electricity distribution service		6	
<b>Electricity supply activity/Electricity trader activity</b>		7	
Activities specific to the public heat supply service (excluding heat generation)		8	
<b>Total</b> (rd. 1+ 3+ 4+ 5+ 6+ 7+ 8)		9	
Other activities whose turnover is not taken into account in determining the contribution of ANRE in accordance with the rules governing the calculation of this contribution..... (e.g.: electricity transactions of electricity suppliers and traders acting as intermediaries for the continuous dual-trading market)		10	



**Table no. 2** — Difference between the value reported at the beginning of year [n+ 1] (**20 February deadline**) for turnover realised in year [n] from the conduct of the licensed activities by ANRE and that contained in the Annual Report

License type/activity		Nr.	Difference [Lei]
Electricity generation	Total of which:	1	
	Green certificates!	2	See the details in the file "01-Instructions drawing up and transm Annual Report"!
Heat generation		3	
Supply of electricity transmission service, system service provision, balancing market management		4	
Management of centralised electricity markets		5	
Electricity distribution service		6	
Electricity supply activity/Electricity trader activity		7	
Activities specific to the public heat supply service (excluding heat generation)		8	
Total (rd. 1+ 3+ 4+ 5+ 6+ 7+ 8)		9	
Other activities whose turnover is not taken into account in determining the contribution of ANRE in accordance with the rules governing the calculation of this contribution..... ..... (e.g.: electricity transactions of electricity suppliers and traders acting as intermediaries for the continuous dual-trading market)		10	

Explanations of the amounts under Table 2: .....

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**Notes:**

1. The value of the indicator turnover realised in year [n] from the licensed activities of ANRE, under Table no. 1, coincides with the value mentioned for it, within Table no.1, set out in Annex no.5 to the methodology.

2. Table no. 2 shall be completed by license holders, who reported at the beginning of year [n+ 1], a different value for turnover realised in year [n] of the activities licensed by ANRE, compared to that contained in this Annual Report.

3. License holders shall submit to ANRE, attached to Table no. 2, detailed justification of the difference between the amount reported at the beginning of year [n+ 1] for the turnover realised in year [n] from the performance of the licensed activities by ANRE and that contained in this Annual Report.

At the request of ANRE or at the initiative of the license holder, copies of supporting documents shall be attached and the relevant accounting notes shall be submitted, specifying, as appropriate, of:

- a) the date and explanation of records;
- B) the analytical accounts used, including the full name of these accounts;
- C) the corresponding amounts.

## **Annex no. 5 to the methodology**

### **Statement of revenue and expenditure**

1. Table 1 contains elements of the financial and management accounting, organised at the level of licence holders, illustrating the economic and financial position and performance of the economic operator. This table presents the achievements of year [n] on income and expenses related to the licensed activities by ANRE and other activities.

2. The distribution of elements related to financial accounting and management on licensed activities by ANRE and other activities shall be carried out in compliance with the legal provisions in force. It is recommended that the following considerations be observed:

a) the information is broken down by activities licensed by ANRE and other activities, according to their initial destination, respectively the activity that generated them;

b) values, once allocated to one activity, are no longer allocated to others;

c) where the elements are related to several activities, allocation keys detailed in Annex 6 to the methodology shall be used;

d) the principles and rules used in highlighting the elements related to the licensed activities by ANRE are the same as those applied in the accounting records organised at the level of the license holder, according to the legislation in force;

e) cross-subsidisation shall be avoided;

f) no compensation shall be made between the elements and values of the indicators, both in financial and management accounts. The same principles and rules shall apply in accordance with the relevant accounting records.

3. The expenses, revenues and results shall be detailed by activities licensed by ANRE and other activities for which no licenses are held by ANRE, so that the sum of these indicators, on total activities carried out at the level of the legal entity, coincides with the amounts of the annual financial statements.

4. When completing Table 1 the provisions of the legislation in the electricity and heat sector relating to the organisation of the accounting records and of the financial-accounting legislation applicable to the licence holder shall be taken into account.

5. The turnover achieved from the performance of the licensed activities by ANRE is determined according to the ANRE regulations and the legislation in force. The value of this indicator coincides with that in Table no. 1, Annex 4 to the methodology.

6. Staff costs shall be allocated by activity, depending on the number of staff directly involved and the number of hours/man required to carry out that activity.

7. Licence holders producing electricity and heat in cogeneration shall allocate expenditure (except personnel costs) between the two activities, using allocation keys in accordance with internal procedures approved by persons in law.

8. The breakdown of income by types of activities follows the same rules/principles as the items of assets, liabilities, capital or expenses that formed the basis for generating such income.
9. The structure of Table 1 shall be amended in accordance with the legislation applicable to the licence holder.

Licence holder name:.....

Annual Report On:31.12.[n]

**Table 1 – Table on the statement of revenue and expenditure**

Name of indicator	No. No. row	TOTAL (values) from situations financial annuals)	TOTAL	Activities licensed by ANRE								Other activities carried out by licence holders/licenses
				Electricity (EE)						Production ET	Public heat supply service (excluding ET production)	
				TOTAL EE	Production IT'S	OTS	OPE	Distribution IT'S	Supply EE/ Trader EE			
HE'S	B	1 = 2+ 11	2=3+ 9+ 10	3=4+ 5+ 6+ 7 + 8	4	5	6	7	8	9	10	11
Net turnover (rd.2+ 3-4+ 5+ 6)	1											
a) Production sold	2											
b) revenue from the sale of goods	3											
C) Commercial discounts granted	4											
d) Interest income registered by entities removed from the General Register and which still have leasing contracts in progress	5											
revenue from operating subsidies related to net turnover, of which:	6											
Revenue related to the cost of production in progress	Balance C	7										
	Balance D	8										
Income from the production of intangible and tangible assets	9											
Income from revaluation of tangible assets	10											
Income from real estate investment production	11											
Income from operating subsidies	12											
Other operating income	13											
Revenue from exploitation – TOTAL (rd.1+ 78- + 9+ 10+ 11+ 12+ 13)	14											
Expenditure on raw materials and consumables	15											
Other material expenditure	16											

<b>Other external expenditure (energy and water)</b>	<b>17</b>											
<b>Expenditure relating to goods</b>	<b>18</b>											
<b>Commercial reductions received</b>	<b>19</b>											
<b>Staff expenditure – total (rd.21+ 22), of which:</b>	<b>20</b>											
a) Wages and allowances	21											
B) Expenditure on insurance and social protection	22											
<b>Value adjustments for tangible and intangible assets (rd.24-25)</b>	<b>23</b>											
a) Expenditure	24											
B) Income	25											
<b>Value adjustments for current assets (rd.27-28)</b>	<b>26</b>											
a) Expenditure	27											
B) Income	28											
<b>Other operating expenses (rd. 30+ 31+ 32+ 33+ 34+ 35)</b>	<b>29</b>											
expenditure on external benefits	30											
B) Expenditure on other taxes, taxes and similar payments; expenditure related to transfers and contributions due under special normative acts	31											
C) Expenditure on environmental protection	32											
d) Expenditure on revaluation of tangible assets	33											
e) Expenditure on disasters and similar events	34											
F) Other operating expenses	35											
<b>Adjustments in provisions (rd.37-38)</b>	<b>36</b>											
a) Expenditure	37											
B) Income	38											
<b>Operating expenses – TOTAL (rd. 15+ 16+ 17+ 18-19+ 20+ 23+ 26+ 29+ 36)</b>	<b>39</b>											
<b>OPERATING PROFIT OR LOSS</b> <b>On my God.14-39)</b>	<b>40</b>											
<b>Foreign exchange differences income</b>	<b>41</b>											
<b>Interest income</b>	<b>42</b>											
<b>Other financial revenue</b>	<b>43</b>											
<b>Revenue FINANCE – TOTAL (rd.41+ 42+ 43)</b>	<b>44</b>											

<b>Interest expenditure</b>	<b>45</b>											
<b>Foreign exchange differences expenses</b>	<b>46</b>											
<b>Value adjustments in respect of financial assets and financial investments held as current assets (rd.48-49)</b>	<b>47</b>											
a) Expenditure	48											
B) Income	49											
<b>Other financial expenditure</b>	<b>50</b>											
<b>FINANCIAL expenses – TOTAL (rd. 45+ 46+ 47+ 50)</b>	<b>51</b>											
<b>Profit OR FINANCIAL OR.44-51)</b>	<b>52</b>											
<b>Other items of income – adjustment</b>	<b>53</b>											
<b>Totale Income (rd.14+ 44+ 53)</b>	<b>54</b>											
<b>Other items of the nature of expenditure – adjustment</b>	<b>55</b>											
<b>Total expenses (rd.39+ 51+ 55)</b>	<b>56</b>											
<b>Profit OR gross RIGHT .54-56)</b>	<b>57</b>											
<b>Corporate tax</b>	<b>58</b>											
<b>Other taxes not shown in the above items</b>	<b>59</b>											
<b>Profit OR NETPERDETION of the reporting system ( rd.57-58-59)</b>	<b>60</b>											

**Notes:**

1. The above table is correlated with the tables in Annex 4 to the methodology.
2. The principles, policies, calculation and allocation of financial and accounting items used to supplement the above table and the organisation of financial and accounting items are specified in Annex 6 to the methodology.
3. In the rows headings:53 and 55 of the above table, namely 'Other items of income – adjustment' and 'Other items of expenditure – adjustment', are mentioned the sum of the items of income/expenditure which are not found in those listed in the other rows of the table in question, but highlighted in the economic operators' accounts, in accordance with the legislation in force.The values mentioned under these headings may be positive or negative, as appropriate

**Supporting notes  
on principles, policies, method of calculation, and  
allocation of financial and accounting items, applied in the process of filling-in  
financial statements of revenue and expenditure**

The following principles, policies, method of calculation and allocation of financial—accounting elements were used when supplementing Table 1 of Annex No. 5 on the statement of revenue and expenditure as at 31.12.[n-1] and 31.12.

1. In the allocation of: revenue and expenditure on licensed activities and other activities have been used as follows: principles, policies and calculation in the allocation of financial and accounting items:

1.1. .... Justification....., according to the legal basis.....  
.....

1.2. .... Justification....., according to the legal basis.....  
.....

1.... Justification....., according to the legal basis.....  
.....

2. Under the headings:

2.1 “Other items of income – adjustment” have been stated:

2.1.1. .... Justification....., according to the legal basis.....  
.....

2.1.2. .... Justification....., according to the legal basis.....  
.....

2.1... Justification....., according to the legal basis.....  
.....

2.2 “Other elements of expenditure – adjustment” have been stated:



2.2.1. .... Justification....., according to the legal  
basis.....  
.....

2.2.2. .... Justification....., according to the legal  
basis.....  
.....

2.2... .... Justification....., according to the  
legal  
basis.....  
.....

3. Other information on the completion of Table 1 of Annex 5 and attached legal documents:

3.1. ....;

3.2. ....;

3.... ..

Instructions for drawing up and forwarding the *Annual Report*

*The annual report* shall be drawn up by the holders of licenses in the field of electricity and thermal energy, according to the provisions *of the Methodology for drawing up the Annual Report by license holders in the electricity and thermal energy sector, approved by ANRE Order no.32/2016, as amended and supplemented.*

The deadline for the submission of ANRE of the Annual Report is no later than the deadline stipulated by law for the submission of annual financial statements with the Romanian tax administration authority. (Article 16 of the *Methodology for the preparation of the Annual Report by license holders in the electricity and thermal energy sector*, approved with the ANRE Order no.32/2016, with subsequent amendments and completions.)

This information shall be transmitted, irrespective of whether or not economic operators have carried out activities in the reporting year/[n]/in the field of electricity and district heating.

Reporting obligations shall only be deemed to be fulfilled by the competent authority (ANRE) if the requested data is sent: **completely (in full), correctly, according to the legislation in force.** (Article 14 of the *Methodology for the preparation of the Annual Report by license holders in the electric and thermal energy sector*, approved with ANRE Order no.32/2016, with subsequent modifications and additions)

*The annual report* contains information to be sent to the Authority (ANRE) either only in electronic format, or both in electronic and paper form, as follows:

Annex/Document	Requested information Table/Document	In paper format	In electronic format
		Original/copy	File format
Annex No.1	On-call sheet	Original	Word
Annex No.2	Tables with numbers: 1, 2 and 3	—	Excel
Annex No.3	Tables with numbers: 1, 2 (a and b), 3 (a:m), 4, 5, 6 (a:h), 7, 8, 9, 10 and 11	—	Excel
Annex No.4	Tables with numbers: 1, 2 and 3	Original	Word
Annex No.5	Table number 1 - for the year [n] all license holders have to submit; - for the year [n-1], only holders of licences falling under subparagraphs a) (6), Article 20 are required to supplement; (only relevant for TSO/ DSOs)	—	Excel
Annex No.6	Supporting notes	—	Word
Annex No.7	Table number 1 Includes data relating to the years:[n-1] And [n]. This table is required to be supplemented, only licence holders falling under subparagraph b), paragraph 6, Article 20. (only relevant for TSO/ DSOs)	—	Excel
Annex No.8	Table number 1 (a and b) These tables are required to be supplemented, only licence holders falling within subparagraphs d), paragraph 6, Article 20. (only relevant for TSO/ DSOs)	—	Excel

Annex/Docu ment	Requested information <b>Table/Document</b>	In paper format	In electronic format
		Original/copy	File format
The annual financial statements as at 31.12.[n]		Copy	Excel and scanned (pdf)
Audit report on annual financial statements (if applicable)		—	Scanned (pdf)
Synthetic accounting balances		—	Excel
Analytical/subanalytical accounting balances		—	Excel
Control reports of the public control authorities received by 31.12.[n] (if applicable)		—	Scanned (pdf)

Notes:

See the reporting exemptions for holders of ~~ANRE licenses for commercial exploitation of power and/or heat production capacities~~, provided for in Article 20 of the ~~Methodology for drawing up the Annual Report by license holders in the electricity and heat sector~~, approved by the ANRE Order no.32/2016, as amended and supplemented.

See the provisions of Articles 24 and 25 of the *Methodology for the preparation of the Annual Report by license holders in the electricity and thermal sector*, approved by the ANRE Order no.32/2016, as amended and supplemented, regarding the reporting obligations of the annual financial statements, drawn up on 31.12.

Other clarifications:

- Models listed in the table above (except: the audit report, accounting balances and possible control reports), components of the Annual Report, are found in the archive called “Machete\_Raport\_anual\_Ordin\_32\_2016.zip”, which can be downloaded from the ANRE portal at: [www.anre.ro](http://www.anre.ro) — **ELECTRICAL ENERGY – Legislation – Machete – Annual Licensing Reports**.

That archive shall contain the forms to be completed, grouped in two folders, designated in accordance with the procedure for transmission to the authority:

- Folder “**02-models-to be sent electronically only**”, containing:
  - O workingformat (Word/Excel), Annexes with numbers:2, 3, 5, 6, 7, 8;An Excel format of the Annual Financial Situations at 31.12.
- Folder “**03—models-to be sent in paper and electronic format**”, which contains Word format of annexes with numbers:1 and 4. These shall be completed electronically.

- Do not rename files and sub-files!
- In case of carrying out the activities licensed ANRE by economic operators associated in **joint venture contracts**, the economic operator on whose name the ANRE license is granted, shall transmit, both in paper and electronic format (scanned as pdf), a copy of the financial statements drawn up on 31.12.[n] and filed with the tax administration authority, by each associate in the respective contract.
- If you consider that **further explanations are necessary**, compared to those already provided, you can draw up and send a note to this effect (both in paper format, signed by the representative of the company and electronically, in the working format, Word and/or Excel, and in scanned copy, type “pdf”).
- For the correct filling-in of the models, it is necessary to fill-in all: provisions, explanations and warnings contained in:

- Text *of the Methodology for drawing up the Annual Report by license holders in the electric and thermal energy sector, approved with the ANRE Order no.32/2016, as amended and supplemented*;
  - these instructions;
  - the work files, Word and Excel, from the two folders specified in paragraph 1) above.
- 6) The financial-accounting information completed in the Annual Report complies with the same principles and rules laid down in the financial-accounting legislation issued by Romanian Ministry of Public Finances and is applied by licence holders in the organisation of their financial-account records.
- 7) The data/values of *rights complementary* to basic licences *shall be entered cumulatively with those of licences whose complementary rights are (not to be entered in different headings!)*.
- 8) Since the Annual Report covers **only** the licensed activities of ANRE in the field of electricity and thermal energy, the information related to possible ANRE licenses held by the holders of **natural gas** licenses shall be entered in the headings of the Annual Report related to other unlicensed activities by ANRE.
- 9) Excel files contain:
- A first subfile called **"!General Data"**. The information contained therein shall be automatically taken over by the programme in all other *sub*-files of that file;
  - various instructions for completion, both within the *subfile* **"!General data"**, as well as in the other sub-files;
  - blocked boxes (requiring a password), which are not to be filled in by licence holders. These headings may include: predetermined data/formats, computational formulas or information, which are automatically repeated/realised by the program;
  - unblocked boxes (no password) in which license holders record figures/results of calculations/other information, which are not automatically performed/take over by the program;
  - **in the situation where licence holders insert columns, they shall write the names of the columns in question below the last row of that column (below the table where the columns were inserted).**
- 10) In the tables in the Annexes, in the headings for values, only numbers have to be filled in (not words!).
- 11) Concerning *Annex no.1*:
- With a view to facilitating communication, under *Annex No 1* under heading 'VI.Contact persons', specify the contact details of:
    - the company's representative (Administrator/Director-General),
    - the person empowered in the relationship with ANRE,one person(s) who prepared the Annual Report.
- We mention that the number of contacts indicated in this heading is unlimited – in the justified context of effective, authorised communication.
- Where licence holders have to submit multiple documents related to the Annual Report (corrections, or additions thereof), each new documentation will have a different registration number, different from the original one, entered in Annex no.1.
- 12) Concerning *Annex no.4*:
- Annex no.4 shall be drawn up in Word format and sent to ANRE, both in paper format (the original document authorised and signed by the representative of the company) and electronically (Word file).
  - **Within the text above the title of Table no.1, the total value of the turnover from carrying out the licensed activities ANRE in the year [n] shall be entered.** This shall be equal to the

sum of rows 9 and 10, of all Tables No 1 and No 3 of Annex No.4.

- In rows with numbers:1, 3, 4, 5, 6, 7 and 8 are entered the full value of turnover obtained in [n] year from the licensed activities of ANRE, respectively. The term "**turnover**" (cifra de afaceri) corresponds to the definition and calculation formula provided for this indicator within the financial-accounting legislation issued by Ministry of Public Finances, broken down by **activities licensed to ANRE**. Thus, row no.2, relating to the value of green certificates, is completed only if the economic operator has included the value of green certificates in its turnover and bookkeeping, including in the financial statements deposited with the tax administration authority.
- Data related to **rights complementary** to basic licences shall be entered cumulatively with those of licensed activities (such data shall NOT be entered in other, separate headings!).
- In **the Word format of Annex 4**, fill in sections containing calculation formulas (e.g.:the total in row 9 of the Component Tables).
- Values in rows with numbers:1, 3, 4, 5, 6, 7, 8 and 9 DO NOT include the value in row 10. Row 10 lists the amount of turnover obtained from electricity **transactions of electricity suppliers and traders acting as intermediaries for the market with continuous double bargaining**, if such a situation exists.
- In case of carrying out the activities licensed ANRE by economic operators associated in **joint venture agreements**, the economic operator on whose name the ANRE license is granted, shall complete a Table no.1, including the related explanations, for each of the other economic operators associated in the respective joint venture association contract, with the share of the registered turnover value of the activity licensed ANRE that belongs to them. In the context of the explanations, it shall be stated: the participation rate and the name of each associate in that contract.(See explanations on this subject, also referred to in Annex No 5).
- In case of **surrender-taking of responsibilities** in the reporting year, the economic operator on whose name the ANRE license is granted shall complete a Table no.3, including the related explanations, for each license holder who held and handed over the respective responsibilities in the year [n].Thus, the total turnover recorded in year [n] by all their holders will result from the performance of those responsibilities.

### 13) Concerning **Annex no.5**:

- **Annex no.5** shall be drawn up and sent to ANRE only in Excel format, as a sub-file (called "**A5-T1-Sit Income and Expenses**") of the Excel file "Final Sit-Annex5-Annex7".
- In case of carrying out the activities licensed ANRE by economic operators associated in **joint venture contracts**, the economic operator on whose name the ANRE license is granted, shall complete an Excel file "Sit fin-Annex5-Annex7", with all its component sub-files, for each of the economic operators associated **in the respective** joint venture association contract, with the share of the registered turnover from the performance of the licensed activity ANRE. In the context of the explanations, it shall be stated:the participation rate and the name of each associate in that contract.Thus, for each member of the **joint venture contract** (including for the**holder on whose name the ANRE license is granted**), **the following shall be completed:an Excel file "Fixed Sit-Annex5-Annex7" in Annex no.5, and a Table No.i of Annex No.4, the two Annexes with the related data.**
- Before filling-in Table 1 of Annex No5, the sub-files shall be completed:"Final Sit 31.12.n – CPP" and "Final Sit 31.12.n – Bil.Ctb" within the same electronic file ("Final sit- Annex5-Annex7"), with the values per total activities carried out by the holder (licensed and unlicensed ANRE), declared in the financial statements drawn up on 31.12.[n] and deposited with the tax administration authority.

Sub-files:"Final situs 31.12.n – CPP" and "Final Sit 31.12.n – Bil.Ctb" have values related to each other, as in the financial statements drawn up on 31.12.[n] and deposited with the tax administration authority.

- In column no.1, called “TOTAL (values in the annual financial statements)”, the program automatically takes over the values from the sub-file “Final Sit 31.12.n – CPP” mentioned above.
- Licence holders shall complete the boxes in the columns with numbers: 4, 5, 6, 7, 8.1, 8.2, 9 and 10, according to the ANRE licenses held. For this purpose, data related to the respective licensed activities ANRE shall be extracted from the bookkeeping.
- Values in row 1 of columns with numbers:4, 5, 6, 7, 9 and 10, correspond to the amounts in the rows relating to those licences entered in the rows with the numbers:1, 3, 4, 5, 6 and 8 of the corresponding Table No 1 of Annex 4.
- Values in row 1 of columns with numbers:8.1 and 8.2 correspond to **the sum of the** values in the rows with the numbers:7 and 10 of the corresponding Table 1 of Annex No 4.
- Column no.11, called “Other activities carried out by license holders/licenses”, shall be automatically completed by the program with the difference between the values in **column no.1**” TOTAL (values in the annual financial statements)" and **column no.2**” TOTAL – Activities licensed by ANRE”.

#### **Submission of the Annual Report in paper format.**

The transmission of documents in paper format involves electronic completion (NOT handwriting!) of the work files (Word, Excel, as appropriate), then printing, authorising and signing them by the license holder’s representative and sending them to the authority (ANRE), in original or copy, as required.

The submission of the Annual Report in paper format (as indicated in the table above) involves the sending of the documents in a plastic or paper file. If the number of pages is very high, ring-binders shall be used.

#### **Submission of the Annual Report in electronic format.**

The documents in electronic format shall be transmitted in an electronic archive with a title/name not longer than 25 characters, of which:

- the first 10 are standard: [Rapfin\[n\]](#)  
(where [n] is the reporting year),
- and the following 15 include the shortened name of the reporting company.

The electronic format is uploaded to the ANRE portal to the account for each license holder, using the password and username issued by the authority ANRE in this respect.

The password and username is taken from the authority only through a legal representative of the license holder. It will be presented at ANRE headquarters with ID and form: **Power-username\_password form**, endorsed by the representative of the requesting company. This form can be downloaded from the ANREportal ([www.anre.ro](http://www.anre.ro)) at: [Www.anre.ro — ELECTRICAL ENERGY – Legislation – Machete – Annual Licensing Reports](#).

Further information can be obtained at telephone numbers:(004) 021-303.38.23 and (004) 021303.38.22.