

## **CODEXPERT OFFICE SRL SUCEAVA**

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Member of the Chamber of Financial Auditors of Romania – Permit no. 126/2001

### **REVISED REPORT ON THE INTERIM INDIVIDUAL ACCOUNTING REPORTING OF BERMAS S.A. SUCEAVA on 30.06.2019**

**Attn.: The Shareholders  
BERMAS S.A. SUCEAVA**

#### *Introduction*

We have reviewed the Interim individual accounting statements of the company BERMAS S.A. on 30.06.2019 composed of: Statement of financial position, Statement of comprehensive income, statement of changes in equity and Statement of cash flow for the period ended on that date and other explanatory notes to the interim individual financial statements.

The said financial statements refer to:

- Total equity 22.416.325 lei
- Net result of the period - profit 633.385 lei

The Company's management is responsible for the fair preparation and presentation of these interim individual financial statements in accordance with IAS 34 "Interim Financial Reporting".

Our responsibility is to express an opinion on these interim financial statements based on our review.

#### *Scope of the review*

We have conducted the review of the Interim individual financial statements in accordance with the International Standard on Review Engagements 2410 "Review of interim financial information performed by the independent auditor of the entity". The review of the interim financial information consists of making inquiries especially on those responsible for financial and accounting matters, and for applying analytical procedures and other review procedures. The scope of a review is significantly lower than of an audit conducted in accordance with the International Standards on Auditing and consequently we cannot obtain the assurance that we are able to seize all significant issues that might be identified during an audit. Accordingly, we do not express an audit opinion.

#### *Conclusion*

Based on the review procedures performed, nothing has drawn our attention in the sense of making us believe that the interim individual financial statements of BERMAS SA Suceava ended 30 June 2018 is not properly prepared, in all important respects, in accordance with IAS 34 "Interim Financial Reporting".

*Other issues*

This report is made solely for the Company's shareholders as a whole. Our review was made to be able to report to the Company's shareholders those aspects required in a revision report and not for other purpose. To the extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its shareholders as a whole, for our review, for this report, or for the conclusion made.

CODEXPERT OFFICE S.R.L.

Suceava, Romania

August 12, 2019