

FDI OTP ComodisRO – Situatia detaliata a activelor la data de 31/12/2011 - Prezentare comparativa Regulament 15/2004 (RAS) vs. IFRS

Anexa1

I. Valori mobiliare admise sau tranzactionate pe o piata reglementata din Romania

5. Obligatiuni admise la tranzactionare emise sau garantate de autoritati ale administratiei publice locale

TABEL 1 Valoare conform Regulament 15/2004 (RAS)

Emitent	Simbol obligatiune	Nr. obligatiuni detinute	Data achizitiei	Data decontarii	Data cupon	Data scadentei cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount cumulata	Valoare totala
							RON	RON	RON	RON	RON
PRIMARIA ORAVITA	ORV27	741	-	13-May-08	14-Oct-11	16-Apr-12	95.50	0.02	1.61	-	71,961.59

TABEL 2 Valoare retratata conform IFRS

Emitent	Simbol obligatiune	Nr. Obligatiuni detinute	Ultimul Pret de tranzactionare disponibil	Valoare nominala	Pret	Dobanda cumulata/obligatiune	Dobanda cumulata /total	Valoare retratata cf IFRS	Valoare cf Reg 15/2004 (NAV)	Diferenta
		1	2	3	4 = 3 * 2	5	6=5*1	7=4+6	8	9=7-8
				RON	RON	RON	RON	RON	RON	RON
PRIMARIA ORAVITA	ORV27	741	92.3200%	95.50	65,330.71	1.61	1,196.09	66,526.80	71,961.59	-5,434.79

6. Obligatiuni admise la tranzactionare emise sau garantate de autoritati ale administratiei publice centrale

TABEL 1 Valoare conform Regulament 15/2004 (RAS)

Serie	Nr. obligatiuni detinute	Data achizitiei	Data decontarii	Data cupon	Data scadentei cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/prima cumulata(a)	Valoare totala
						RON	RON	RON	RON	RON
RO1116DBN024	1	-	27-May-11	30-Apr-11	30-Apr-12	9,472.44	1.93	403.28	64.19	9,939.91
RO1114DBN011	400	-	15-Jun-11	25-Oct-11	25-Oct-12	3,897,114.04	766.84	46,448.09	16,756.67	3,960,318.80
RO1114DBN011	207	-	12-Sep-11	25-Oct-11	25-Oct-12	2,009,704.14	406.42	24,036.89	5,876.07	2,039,617.09
TOTAL								70,888.25	22,696.92	6,009,875.80

TABEL 2 Valoare retratata conform IFRS

Emitent	Nr. Obligatiuni detinute	Ultimul Pret de tranzactionare disponibil	Valoare initiala (pt. perioada cupon)	Valoare retratata cf IFRS	Dobanda cumulata/obligatiune	Dobanda cumulata /total	Valoare cf Reg 15/2004 (NAV)	Valoare retratata cf IFRS	Diferenta
	1	2	3	4 = 3 * 2	5	6	7=1*4+1*5	8=7-6	
RO1116DBN024	1	95.5010%	10,000.00	9,550.10	403.28	403.28	9,939.91	9,953.38	13.47
RO1114DBN011	607	97.8530%	10,000.00	9,785.30	116.12	70,484.97	5,999,935.89	6,010,161.94	10,226.05
TOTAL						70,888.25	6,009,875.80	6,020,115.32	10,239.52

II. Valori mobiliare admise sau tranzactionate pe o piata reglementata dintr-un stat membru

2. Obligatiuni admise la tranzactionare

2.1. Obligatiuni admise la tranzactionare emise sau garantate de autoritati ale administratiei publice locale denumite in EUR

TABEL 1 Valoare conform Regulament 15/2004 (RAS)

Emitent	Cod ISIN	Nr. obligatiuni detinute	Data achizitiei	Data decontarii	Data cupon	Data sadentei cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/ prima cumulata(a)	Curs valutar BNR EUR/RON	Valoare totala
							EUR	EUR	EUR	EUR	RON	RON
CITY OF BUCHAREST	XS0222425471	9	-	31-May-11	22-Jun-11	22-Jun-12	47,000.00	7.66	1,087.60	434.93	4.3197	1,886,425.02

TABEL 2 Valoare retratata conform IFRS

Emitent	Simbol obligatiune	Nr. Obligatiuni detinute	Ultimul Pret de tranzactionare disponibil	Valoare nominala	Pret	Dobanda cumulata/obligatiune	Dobanda cumulata /total	Valoare actualizata	Curs BNR/RON	Valoare retratata cf IFRS	Valoare cf Reg 15/2004 (NAV)	Diferenta
		1	2	3	4 = 3 * 2	5	6	7=6+5*1	8	9=8-7	10=8-9	
				EUR	EUR	EUR	RON	EUR	RON	RON	RON	RON
CITY OF BUCHAREST	XS0222425471	9	90.9620%	50,000.00	409,329.00	1,087.60	42,283.05	419,117.42	4.3197	1,810,461.53	1,886,425.02	-75,963.49

2.2. Obligatiuni cotate corporative denumite in EUR

TABEL 1 Valoare conform Regulament 15/2004 (RAS)

Emitent	Cod ISIN	Nr. obligatiuni detinute	Data decontarii	Data cupon	Data sadentei cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/ prima cumulata(a)	Curs valutar BNR EUR/RON	Valoare totala
						EUR	EUR	EUR	EUR	RON	RON
FIAT 2015	XS0465889912	500	27-Oct-10	13-Feb-11	13-Feb-12	1,072.50	0.14	60.65	-19.90	4.3197	2,404,448.30

MOLHB2017	XS0503453275	275	24-May-11	20-Apr-11	20-Apr-12	993.10	0.16	41.09	0.71	4.3197	1,229,379.05	
MOLHB2017	XS0503453275	260	1-Nov-11	20-Apr-11	20-Apr-12	936.25	0.19	41.09	1.95	4.3197	1,099,862.36	
OTPHB 5.27	XS0268320800	290	24-Dec-10	19-Sep-11	19-Sep-12	866.00	0.21	14.97	23.85	4.3197	1,133,481.33	
OTPHB 5.28	XS0268320800	280	24-Dec-10	19-Sep-11	19-Sep-12	870.00	0.21	14.97	23.13	4.3197	1,098,372.86	
OTPHB 5.29	XS0268320800	200	24-May-11	19-Sep-11	19-Sep-12	930.00	0.18	14.97	7.99	4.3197	823,304.22	
OTPHB 5.30	XS0268320800	260	18-Oct-11	19-Sep-11	19-Sep-12	790.00	0.26	14.97	8.76	4.3197	913,923.23	
OTPHB 5.31	XS0268320800	250	18-Oct-11	19-Sep-11	19-Sep-12	780.00	0.27	14.97	9.18	4.3197	868,423.55	
OTPHB 5.32	XS0268320800	640	23-Nov-11	19-Sep-11	19-Sep-12	760.00	0.28	14.97	5.31	4.3197	2,157,187.94	
OTPHB FLOAT	XS0214084252	12	13-Oct-10	5-Dec-11	5-Mar-12	39,750.00	9.20	75.71	2,845.45	4.3197	2,211,919.24	
OTPHB FLOAT	XS0214084252	10	7-Jan-11	5-Dec-11	5-Mar-12	38,500.00	10.38	75.71	2,721.49	4.3197	1,783,915.25	
OTPHB FLOAT	XS0214084252	2	14-Jun-11	5-Dec-11	5-Mar-12	41,187.50	9.29	75.71	1,303.39	4.3197	367,749.94	
ZAGREBACKI	XS0309688918	10	6-Oct-10	10-Jul-11	10-Jul-12	42,225.00	10.66	1,314.89	1,423.37	4.3197	1,942,277.96	
TOTAL									8,354.67		18,034,245.23	

TABEL 2

Valoare retratata conform IFRS

Emitent	Simbol obligatiune	Nr. Obligatiuni detinute	Ultimul Pret de tranzactionare disponibil	Valoare nominala	Pret	Dobanda cumulata/obligatiune	Dobanda cumulata /total	Valoare actualizata	Curs BNR/RON	Valoare retratata cf IFRS	Valoare cf Reg 15/2004 (NAV)	Diferenta
		1	2	3	4 = 3 * 2	5		6=4+5*1	7	8=6*7	9	10=8-9
				EUR	EUR	EUR	RON	EUR	RON	RON	RON	RON
FIAT 2015	XS0465889912	500	95.4410%	1,000.00	477,205.00	60.65	130,996.38	507,530.34	4.3197	2,192,378.82	2,404,448.30	-212,069.48
MOL HUNGARIAN OIL AND GAS PUBLIC LIMITED COMPANY	XS0503453275	535	85.5000%	1,000.00	457,425.00	41.09	94,967.31	479,409.70	4.3197	2,070,906.08	2,329,241.41	-258,335.33
OTP BANK Nyrt.	XS0268320800	1920	75.0000%	1,000.00	1,440,000.00	14.97	124,198.88	1,468,751.74	4.3197	6,344,566.88	6,994,693.12	-650,126.24
OTP BANK Nyrt.	XS0214084252	24	70.4380%	50,000.00	845,256.00	75.71	7,849.33	847,073.10	4.3197	3,659,101.67	4,363,584.43	-704,482.76
ZAGREBACKI HOLDING DOO	XS0309688918	10	71.6880%	50,000.00	358,440.00	1,314.89	56,799.33	371,588.91	4.3197	1,605,152.60	1,942,277.96	-337,125.36
TOTAL							414,811.23			15,872,106.05	18,034,245.23	-2,162,139.17

2.3. Obligatiuni cotate corporative RON

TABEL 1

Valoare conform Regulament 15/2004 (RAS)

Emitent	Cod ISIN	Nr. Obligatiuni detinute	Data achizitiei	Data decontarii	Data cupon	Data sadentei cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/ prima cumulata(a)	Valoare totala
							RON	RON	RON	RON	RON
BCR 20	XS0496326223	7	-	12-Apr-10	7-Apr-11	7-Apr-12	250,000.00	52.60	14,148.22	0.00	1,849,037.57
BKIR9.9 10/04/13	XS0544792988	6	-	4-Oct-10	4-Oct-11	4-Oct-12	250,000.00	67.62	6,018.44	0.00	1,536,110.66
DEPFA12	XS0296421414	476	-	8-Nov-10	9-May-11	9-May-12	4,878.09	1.14	218.55	93.21	2,470,367.74
ERSTBK7 12	XS0283715430	45	-	18-Oct-11	1-Feb-11	1-Feb-12	9,975.20	2.15	640.55	17.55	478,498.29
UNICREDIT BANK AG	XS0454824995	8	-	3-Dec-10	19-Aug-11	19-Aug-12	526,866.90	123.82	20,379.10	-10,692.48	4,292,428.10
UNICREDIT BANK AG	XS0454824995	3	-	25-Jan-11	19-Aug-11	19-Aug-12	530,679.34	118.21	20,379.10	-11,165.05	1,619,680.15
Unicredit Bank AG 1	XS0468145502	1	-	18-Oct-11	10-Nov-11	10-Nov-12	519,500.55	113.80	8,524.59	-3,759.75	524,265.39
Unicredit Bank AG 2	XS0653827336	2	-	5-Aug-11	20-Oct-11	20-Oct-12	500,000.00	122.95	8,975.41	0.00	1,017,950.82
TOTAL											13,788,338.72

TABEL 2

Valoare retratata conform IFRS

Emitent	Simbol obligatiune	Nr. Obligatiuni detinute	Ultimul Pret de tranzactionare disponibil	Valoare nominala	Pret	Dobanda cumulata/obligatiune	Dobanda cumulata /total	Valoare retratata cf IFRS	Valoare cf Reg 15/2004 (NAV)	Diferenta
		1	2	3	4 = 3 * 2	5	6=5*1	7=4+6	8	9=7-8
				RON	RON	RON	RON	RON	RON	RON
BCR 20	XS0496326223	7	92.5700%	250,000.00	1,619,975.00	14,148.22	99,037.57	1,719,012.57	1,849,037.57	-130,025.00
BKIR9.9 10/04/13	XS0544792988	6	83.5900%	250,000.00	1,253,850.00	6,018.44	36,110.66	1,289,960.66	1,536,110.66	-246,150.00
DEPFA12	XS0296421414	476	99.6620%	5,000.00	2,371,955.60	218.55	104,027.46	2,475,983.06	2,470,367.74	5,615.32
ERSTBK7 12	XS0283715430	45	100.3850%	10,000.00	451,732.50	640.55	28,824.66	480,557.16	478,498.29	2,058.87
UNICREDIT BANK AG	XS0454824995	11	101.7600%	500,000.00	5,596,800.00	20,379.10	224,170.08	5,820,970.08	5,912,108.25	-91,138.17
Unicredit Bank AG 1	XS0468145502	1	101.7600%	500,000.00	508,800.00	8,524.59	8,524.59	517,324.59	524,265.39	-6,940.80
Unicredit Bank AG 2	XS0653827336	2	99.0500%	500,000.00	990,500.00	8,975.41	17,950.82	1,008,450.82	1,017,950.82	-9,500.00
TOTAL							518,645.83	13,312,258.93	13,788,338.72	-476,079.78

2.4. Obligatiuni admise la tranzactionare emise sau garantate de autoritati ale administratiei publice centrale denumite in EUR

TABEL 1

Valoare conform Regulament 15/2004 (RAS)

Emitent	Cod ISIN	Nr. obligatiuni detinute	Data achizitiei	Data decontarii	Data cupon	Data sadentei cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/ prima cumulat(a)	Curs valutar BNR EUR/RON	Valoare totala
							EUR	EUR	EUR	EUR	RON	RON
Hungarian Development Bank	XS0632248802	300	-	23-Sep-11	31-May-11	31-May-12	955.00	0.19	34.51	2.63	4.3197	1,285,724.30

TABEL 2

Valoare retratata conform IFRS

Emitent	Simbol obligatiune	Nr. Obligatiuni detinute	Ultimul Pret de tranzactionare disponibil	Valoare nominala	Pret	Dobanda cumulata/obligatiune	Dobanda cumulata /total	Valoare actualizata	Curs BNR/RON	Valoare retratata cf IFRS	Valoare cf Reg 15/2004 (NAV)	Diferenta
		1	2	3	4 = 3 * 2	5		6=4+5*1	7	8=6*7	9	10=8-9
				EUR	EUR	EUR	RON	EUR	RON	RON	RON	RON
Hungarian Development Bank	XS0632248802	300	81.7500%	1,000.00	245,250.00	34.51	44,723.94	255,603.48	4.3197	1,104,130.37	1,285,724.30	-181,593.93

IX. Disponibil in conturi curente si numerar

1. Disponibil in conturi curente si numerar in lei

Denumire banca	Valoare curenta
	RON
Alpha Bank	479.73
Banc Post SA	1,916.21
Banca Comerciala Carpatica	2,780.94
Banca Comerciala Romana	0.00
BANCA ITALO-ROMENA	139.01
Banca Romaneasca	2,492.29
BRD Groupe Societe Generale	119.57
CEC Bank SA	729.32
Citi Bank	0.00
CREDIT EUROPE BANK SA	100.00
Garanti Bank	0.00
OTP BANK ROMANIA	13,898.25
OTP BANK ROMANIA	25,314.50
OTP BANK ROMANIA	0.00
OTP BANK ROMANIA	35,180.63
OTP BANK ROMANIA	852,600.00
OTP BANK ROMANIA	108,495.00
OTP BANK ROMANIA	54,378.75
OTP BANK ROMANIA	76,867.00
OTP BANK ROMANIA	86,946.00
OTP BANK ROMANIA	54,060.00
OTP BANK ROMANIA	54,016.25
OTP BANK ROMANIA	54,378.75
PIRAEUS BANK	29,826.11
Procredit Bank	63.39
UniCredit Tiriac Bank	56.30
TOTAL	1,454,838.00

2. Disponibil in conturi curente si numerar denumite in EUR

Denumire banca	Valoare curenta	Curs valutar BNR EUR/RON	Valoare actualizata lei
	eur	RON	RON
Banca Comerciala Romana	2,120.09	4.3197	9,158.15
TOTAL			9,158.15

X. Depozite bancare constituite la institutii de credit din Romania

1. Depozite bancare denumite in lei

Denumire banca	Data constituirii	Data scadentei	Valoare initiala	Crestere zilnica	Dobanda cumulata	Valoare totala
			RON	RON	RON	RON
Banca Comerciala Romana	31-Dec-11	1-Jan-12	63,186.71	6.37	6.37	63,193.08
BANCA ITALO-ROMENA	28-Sep-11	28-Mar-12	2,034,900.00	401.40	38,133.47	2,073,033.47
BANCA ITALO-ROMENA	30-Sep-11	30-Mar-12	4,168,000.00	822.18	76,462.82	4,244,462.82
BANCA ITALO-ROMENA	7-Sep-11	7-Mar-12	3,254,350.00	628.58	72,915.27	3,327,265.27
BANCA ITALO-ROMENA	7-Nov-11	7-Feb-12	5,000,000.00	1,027.40	56,506.85	5,056,506.85
CREDIT EUROPE BANK SA	5-Dec-11	5-Jan-12	6,038,600.00	1,215.99	32,831.79	6,071,431.79
CREDIT EUROPE BANK SA	16-Dec-11	16-Jan-12	1,538,200.00	311.85	4,989.67	1,543,189.67
CREDIT EUROPE BANK SA	7-Dec-11	9-Jan-12	5,034,310.00	1,013.76	25,343.96	5,059,653.96
CREDIT EUROPE BANK SA	9-Dec-11	9-Jan-12	2,000,000.00	402.74	9,263.01	2,009,263.01
CREDIT EUROPE BANK SA	28-Dec-11	30-Jan-12	3,544,400.00	718.59	2,874.36	3,547,274.36
CREDIT EUROPE BANK SA	29-Dec-11	30-Jan-12	2,608,194.33	528.78	1,586.35	2,609,780.68
Garanti Bank	15-Dec-11	16-Jan-12	3,400,000.00	689.32	11,718.36	3,411,718.36
Garanti Bank	8-Nov-11	8-Feb-12	9,252,000.00	1,837.73	99,237.21	9,351,237.21
Garanti Bank	30-Nov-11	3-Jan-12	9,800,000.00	1,986.85	63,579.18	9,863,579.18
OTP BANK ROMANIA	30-Dec-11	4-Jan-12	1,253,134.38	103.00	205.99	1,253,340.37
UNICREDIT GROUP	2-Dec-11	3-Jan-12	18,120,900.00	3,775.19	113,255.63	18,234,155.63
UniCredit Tiriac Bank	15-Dec-11	16-Jan-12	5,000,000.00	1,041.67	17,708.33	5,017,708.33
TOTAL						82,736,794.03

XII. Instrumente financiare derivate negociate in afara pietelor reglementate

1. Contracte forward

Contraparte	Cantitate	Tip contract	Data achizitiei	Data scadentei	Pret de exercitare	Curs valutar	Curs forward	Profit / pierdere	Valoare totala
				RON	RON	RON		RON	
OTP BANK ROMANIA	500,000.00	V	19-Dec-11	21-Mar-12	4.3503	4.3197	4.3628	-0.0125	-6,250.00
OTP BANK ROMANIA	700,000.00	V	21-Nov-11	18-Jan-12	4.3924	4.3197	4.3295	0.0629	44,030.00
OTP BANK ROMANIA	500,000.00	V	19-Dec-11	21-Mar-12	4.3503	4.3197	4.3628	-0.0125	-6,250.00
OTP BANK ROMANIA	800,000.00	V	20-Dec-11	22-Mar-12	4.3473	4.3197	4.3633	-0.0160	-12,800.00
OTP BANK ROMANIA	500,000.00	V	28-Dec-11	30-Mar-12	4.3213	4.3197	4.3675	-0.0462	-23,100.00
OTP BANK ROMANIA	1,000,000.00	V	21-Dec-11	23-Mar-12	4.3398	4.3197	4.3639	-0.0241	-24,100.00
OTP BANK ROMANIA	500,000.00	V	23-Dec-11	28-Mar-12	4.3248	4.3197	4.3665	-0.0417	-20,850.00
OTP BANK ROMANIA	100,000.00	V	14-Oct-11	18-Jan-12	4.3593	4.3197	4.3295	0.0298	2,980.00
OTP BANK ROMANIA	200,000.00	V	17-Oct-11	19-Jan-12	4.3629	4.3197	4.3300	0.0329	6,580.00
OTP BANK ROMANIA	250,000.00	V	10-Oct-11	12-Jan-12	4.3489	4.3197	4.3262	0.0227	5,675.00
TOTAL									-34,085.00

XIII. Instrumente ale pietei monetare, altele decat cele tranzactionate pe o piata reglementata, conf. art. 101(1), lit.g din legea nr 297/2004

1. Contracte de report pe titluri emise de administratia publica centrala

Serie emisiunii	Tipul de instrument	Nr. titluri detinute	Data achizitiei	Data scadentei	Valoare initiala	Crestere zilnica	Dobanda cumulata	Valoare totala	Banca intermediara
				RON	RON	RON	RON		
RO1013DBN023	Repo	1,820	2-Dec-11	3-Jan-12	-18,120,665.61	-3,246.62	-97,398.58	-18,218,064.19	OTP BANK

TABEL 1

Valoare conform Regulament 15/2004 (RAS)

Seria emisiunii	Numar obligatiuni detinute	Data decontarii	Data cupon	Data scadentei cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/prime cumulate (a)	Valoare totala
				RON	RON	RON	RON	RON	
RO1013DBN023	1,000	1-Apr-11	25-Jul-11	25-Jul-12	9,799,127.42	1,945.09	273,224.04	65,295.46	10,137,646.92
RO1013DBN023	820	27-Jul-11	25-Jul-11	25-Jul-12	8,125,713.89	1,502.17	224,043.72	16,100.42	8,365,858.03
TOTAL							497,267.76		18,503,504.95

TABEL 2

Valoare retratata conform IFRS

Emitent	Nr. Obligatiuni detinute	Ultimul Pret de tranzactionar e disponibil	Valoare initiala (pt. perioada cupon)	Valoare retratata cf IFRS	Dobanda cumulata/obligatiune	Dobanda cumulata /total	Valoare cf Reg 15/2004 (NAV)	Valoare retratata cf IFRS	Diferenta
	1	2	3	4 = 3 * 2	5		6	7=1*4+1*5	8=7-6
RO1013DBN023	1,820	98.9960%	10,000.00	9,899.60	273.22	497,267.76	18,503,504.95	18,514,539.76	11,034.81
TOTAL							18,503,504.95	18,514,539.76	11,034.81

2. Titluri emise de administratia publica centrala

TABEL 1

Valoare conform Regulament 15/2004 (RAS)

Seria emisiunii	Tip de instrument	Nr. titluri detinute	Data Decontare	Data scadentei	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/prime cumulate (a)	Valoare totala
					RON	RON	RON	RON	RON
RO1112CTN0A9	Certificat de trezorerie	1	2-May-11	21-Mar-12	9.431.29	1.76	0.00	428.29	9.859.58
RO1112CTN0B7	Certificat de trezorerie	1	2-May-11	4-Apr-12	9.408.17	1.75	0.00	427.24	9.835.41
RO1112CTN0C5	Certificat de trezorerie	1	2-May-11	11-Apr-12	9.396.66	1.75	0.00	426.71	9.823.37
TOTAL									29,518.36

XIV. Titluri de participare la OPCVM / AOPC

1. Titluri de participare denuminate in lei

Denumire fond	Nr. unitati de fond detinute	Valoare unitate de fond (VUAN)	Valoare totala
		RON	RON
FDI CERTINVEST MONETAR	22.072.727615	72.4600	1.599.389.84
FDI CERTINVEST OBLIGATIU	164.694.215487	23.0900	3.802.789.44
FDI OTP OBLIGATIUNI	63.176.890000	11.4600	724.007.16
TOTAL			6,126,186.44

2. Titluri de participare denuminate in EUR

Denumire Fond	Nr. unitati de fond detinute	Valoare unitate de fond (VUAN)	Curs valutar BNR EUR/RON	Valoare totala
	EUR	EUR	RON	RON
FDI OTP EURO BOND	19,243.5969	10.5043	4.3197	873,186.38
TOTAL				873,186.38