

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

Anexa 1

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 scadenta cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount cumulat	Valoare totala
Primaria Lugoj	LGJ14	1,750	23-Jun-08	23-Jun-08	15-Dec-11	14-Mar-12	34.48	0.01	0.1158	0.00	60,542.69
PRIMARIA ORAVITA	ORV27	923	13-May-08	13-May-08	14-Oct-11	15-Apr-12	95.50	0.02	1.6142	0.00	89,636.37
Primaria Timisoara	TIM26C	990	7-Jul-08	7-Jul-08	15-Nov-11	14-Feb-12	83.20	0.01	0.6437	0.00	83,005.26
Total											233,184.32

TABEL 2 Valoare retratata conform IFRS

Emitent	Simbol obligatiune	Nr. Obligatiuni detinute	Ultimul Pret de tranzactionare disponibil	Valoare initiala (pt. perioada cupon)	Valoare retratata cf IFRS	Dobanda cumulata	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
Primaria Lugoj	LGJ14	1,750	100.0000%	34.48	34.48	0.1158	60,542.69	60,542.69	0.00
PRIMARIA ORAVITA	ORV27	923	92.3200%	95.50	88.17	1.6142	89,636.37	82,866.72	-6,769.65
Mun. Timisoara	TIM26C	990	95.0000%	83.20	79.04	0.6437	83,005.26	78,886.86	-4,118.40
Total							233,184.32	222,296.27	-10,888.05

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 cupon	Data scadenta cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/ prima cumulat(a)	Valoare totala
RO0515DBN0H8	1	27-Jun-11	11-Apr-11	11-Apr-12	9,851.36	1.95	488.73	20.19	10,360.28
RO0717DBN038	53	29-Jul-11	11-Jun-11	11-Jun-12	517,554.27	103.56	19,940.16	884.00	538,378.43
RO0717DBN038	31	10-Aug-11	11-Jun-11	11-Jun-12	301,605.20	61.11	11,663.11	563.33	313,831.64
RO0914DBN049	1	27-Jun-11	5-Mar-11	5-Mar-12	10,942.43	2.05	907.65	-180.42	11,669.66
RO1013DBN023	10	21-Oct-11	25-Jul-11	25-Jul-12	98,370.06	19.63	2,732.24	173.45	101,275.75
RO1013DBN023	30	21-Oct-11	25-Jul-11	25-Jul-12	295,110.49	58.88	8,196.72	520.32	303,827.53
RO1013DBN023	53	28-Oct-11	25-Jul-11	25-Jul-12	521,560.43	103.78	14,480.87	862.53	536,903.84
RO1015DBN010	55	29-Mar-11	30-Apr-11	30-Apr-12	525,429.34	106.64	22,180.33	4548.29	552,157.96
RO1015DBN010	20	28-Jun-11	30-Apr-11	30-Apr-12	191,945.60	38.53	8,065.57	1074.30	201,085.48
RO1113DBN047	51	7-Nov-11	19-Oct-11	19-Oct-12	499,545.76	98.31	6,186.89	793.99	506,526.64
RO1114DBN011	50	27-Jun-11	25-Oct-11	25-Oct-12	487,543.00	95.63	5,806.01	1925.92	495,274.93
RO1114DBN011	20	6-Sep-11	25-Oct-11	25-Oct-12	193,993.10	39.41	2,322.40	604.37	196,919.87
RO1114DBN011	35	20-Sep-11	25-Oct-11	25-Oct-12	339,166.54	69.36	4,064.21	969.16	344,199.91
RO1114DBN011	80	18-Oct-11	25-Oct-11	25-Oct-12	775,269.85	159.05	9,289.62	1660.65	786,220.11
RO1116DBN024	1	27-Jun-11	30-Apr-11	30-Apr-12	9,505.50	1.92	403.28	52.55	9,961.33
RO1121DBN032	1	27-Jun-11	11-Jun-11	11-Jun-12	9,002.27	1.90	331.64	51.57	9,385.48
Total									4,917,978.84

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/obligatiunile	Dobanda cumulata /total	Valoare cf Reg 15/2004 (NAV)	Valoare retratata cf IFRS	Diferenta
RON	1	2	3	4 = 3 * 2	5		6	7=1*4+1*5	8=7-6
RO0515DBN0H8	1	98.2790%	10,000.00	9,827.90	488.73	488.73	10,360.28	10,316.63	-43.65
RO0717DBN038	53	97.3560%	10,000.00	9,735.60	376.23	19,940.16	538,378.43	535,926.96	-2,451.47
RO0717DBN038	31	97.3560%	10,000.00	9,735.60	376.23	11,663.11	313,831.64	313,466.71	-364.93
RO0914DBN049	1	107.6040%	10,000.00	10,760.40	907.65	907.65	11,669.66	11,668.05	-1.61
RO1013DBN023	10	98.9960%	10,000.00	9,899.60	273.22	2,732.24	101,275.75	101,728.24	452.49
RO1013DBN023	30	98.9960%	10,000.00	9,899.60	273.22	8,196.72	303,827.53	305,184.72	1,357.19
RO1013DBN023	53	98.9960%	10,000.00	9,899.60	273.22	14,480.87	536,903.84	539,159.67	2,255.83
RO1015DBN010	55	96.5930%	10,000.00	9,659.30	403.28	22,180.33	552,157.96	553,441.83	1,283.87
RO1015DBN010	20	96.5930%	10,000.00	9,659.30	403.28	8,065.57	201,085.48	201,251.57	166.09
RO1113DBN047	51	98.3840%	10,000.00	9,838.40	121.31	6,186.89	506,526.64	507,945.29	1,418.65
RO1114DBN011	50	97.8530%	10,000.00	9,785.30	116.12	5,806.01	495,274.93	495,071.01	-203.92
RO1114DBN011	20	97.8530%	10,000.00	9,785.30	116.12	2,322.40	196,919.87	198,028.40	1,108.53
RO1114DBN011	35	97.8530%	10,000.00	9,785.30	116.12	4,064.21	344,199.91	346,549.71	2,349.80
RO1114DBN011	80	97.8530%	10,000.00	9,785.30	116.12	9,289.62	786,220.11	792,113.62	5,893.51
RO1116DBN024	1	95.5010%	10,000.00	9,550.10	403.28	403.28	9,961.33	9,953.38	-7.95
RO1121DBN032	1	90.6880%	10,000.00	9,068.80	331.64	331.64	9,385.48	9,400.44	14.96
TOTAL							117,059.44	4,931,206.24	13,227.40

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

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

2.1. Obligatiuni emise de administratia publica locala denumite in valuta

TABEL 1

Valoare conform Regulament 15/2004 (RAS)

Emitent	Cod ISIN	Nr. obligatiuni detinute	Data achizitiei	Data decontarii	Data cupon	Data scadenta cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/ prima cumulat(a)	Curs valutar BNR EUR/RON	Valoare totala
CITY OF BUCHAREST	XS0222425471	1	27-May-11	27-May-11	22-Jun-10	21-Jun-12	46,875.00	7.74	1,087.60	451.25	4.3197	209,133.31

TABEL 2

Valoare retratata conform IFRS

Emitent	Simbol obligatiune	Nr. Obligatiuni detinute	Ultimul Pret de tranzactionare disponibil	Valoare nominala	Pret	Dobanda cumulata/obligatiunile	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
CITY OF BUCHAREST	XS0222425471	1	90.9620%	50,000.00	45,481.00	1,087.60	4,698.12	46,568.60	4.3197	201,162.39	209,133.31	-7,970.92

4. Obligatiuni cotate corporative denumite in valuta

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
AGROKOR	XS0471612076	50	27-May-11	27-May-11	7-Dec-11	6-Jun-12	1,061.25	0.24	6.83	-6.4985	4.3197	229,285.81
MOL HUNGARIAN OIL AND GAS	XS0503453275	50	14-Jun-11	14-Jun-11	20-Apr-11	19-Apr-12	990.00	0.17	41.09	0.9278	4.3197	222,901.00
MOL HUNGARIAN OIL AND GAS	XS0503453275	100	27-Oct-11	27-Oct-11	20-Apr-11	19-Apr-12	933.00	0.19	41.09	2.0466	4.3197	421,662.95
OTP BANK UNGARIA	XS0214084252	1	9-Jun-11	9-Jun-11	5-Dec-11	4-Mar-12	41,187.50	9.29	75.71	1303.3940	4.3197	183,874.97
OTP BANK UNGARIA	XS0268320800	120	3-Oct-11	3-Oct-11	19-Sep-11	18-Sep-12	805.00	0.25	14.97	9.3729	4.3197	429,904.04
Total												1,487,628.77

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
AGROKOR	XS0471612076	50	94.8130%	1,000.00	47,406.50	6.83	1,475.31	47,748.03	4.3197	206,257.17	229,285.81	-23,028.64
MOL HUNGARIAN OIL AND GAS PUBLIC LIMITED COMPANY	XS0503453275	150	85.5000%	1,000.00	128,250.00	41.09	26,626.35	134,413.93	4.3197	580,627.87	644,563.95	-63,936.08
OTPHB FLOAT	XS0214084252	1	70.4380%	50,000.00	35,219.00	75.71	327.06	35,294.71	4.3197	152,462.57	183,874.97	-31,412.40
OTP BANK Nyrt. (OTPHB 5.27)	XS0268320800	120	75.0000%	1,000.00	90,000.00	14.97	7,762.43	91,796.98	4.3197	396,535.43	429,904.04	-33,368.61
Total							36,191.14			1,335,883.04	1,487,628.77	-151,745.73

4.1. 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 cumulat(a)	Valoare totala
BCR 20	XS0496326223	1	12-Apr-10	12-Apr-10	7-Apr-11	6-Apr-12	250,000.00	52.60	14,148.22	0.0000	264,148.22
BCR 20	XS0496326223	3	16-Nov-11	16-Nov-11	7-Apr-11	6-Apr-12	248,948.61	52.94	14,148.22	15.4414	789,336.83
Unicredit Group Bank Austria	XS0454824995	1	13-Oct-11	13-Oct-11	19-Aug-11	18-Aug-12	520,560.16	120.32	20379.10	-2,298.0804	538,641.18
Total											1,592,126.23

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 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	4	92.5700%	250,000.00	925,700.00	14,148.22	56,592.90	982,292.90	1,053,485.06	-71,192.16
UNICREDIT BANK AG	XS0454824995	1	101.7600%	500,000.00	508,800.00	20,379.10	20,379.10	529,179.10	538,641.18	-9,462.08
TOTAL							76,971.99	1,511,471.99	1,592,126.23	-80,654.24

5. Obligatiuni emise de catre administratia publica centrala

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
Hungarian Development Bank	XS0632248802	115	27-Oct-11	27-Oct-11	31-May-11	30-May-12	912.50	0.21	34.51	3.1904	4.3197	472,027.55
ROMANIA	XS0638742485	170	10-Nov-11	10-Nov-11	17-Jun-11	16-Jun-12	987.00	0.15	28.40	0.3646	4.3197	745,926.88
ROMANIA	XS0638742485	175	11-Nov-11	11-Nov-11	17-Jun-11	16-Jun-12	989.00	0.15	28.40	0.3021	4.3197	769,330.57
Total												1,987,285.01

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	115	81.7500%	1,000.00	94,012.50	34.51	17,144.18	97,981.34	4.3197	423,249.97	472,027.55	-48,777.58
ROMANIA 2016	XS0638742485	345	97.1080%	1,000.00	335,022.60	28.40	42,326.86	344,821.17	4.3197	1,489,523.99	1,515,257.46	-25,733.47
Total							59,471.04			1,912,773.96	1,987,285.01	-74,511.04

IX. Disponibil in conturi curente si numerar**1. Disponibil in conturi curente si numerar in lei**

Denumire banca	Valoare curenta
Alpha Bank	290.68
Banca Comerciala Romana	13.49
Banca Romaneasca	872.95
BRD Groupe Societe Generale	361.56
CEC Bank SA	311.69
Citi Bank	0.00
CREDIT EUROPE BANK SA	108.51
OTP BANK ROMANIA	28,744.50
OTP BANK ROMANIA	13,891.00
OTP BANK ROMANIA	62,570.00
OTP BANK ROMANIA	13,898.25
OTP BANK ROMANIA	0.00
OTP BANK ROMANIA	48,614.63
PIRAEUS BANK	689.57
Procredit Bank	297.93
UniCredit Tiriac Bank	-43.75
Total	170,621.01

2. Disponibil in conturi curente si numerar denuminate in valuta

Denumire banca	Valoare curenta*	Curs valutar BNR EUR/RON	Valoare actualizata lei
Banca Comerciala Romana	2,812.85	4.3197	12,150.67

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 BNR EUR/RON	Curs forward	Profit / pierdere	Valoare totala
OTP BANK ROMANIA	100,000.00	V	6-Oct-11	11-Jan-12	4.3564	4.3197	4.3257	0.0307	3,070.00
OTP BANK ROMANIA	200,000.00	V	10-Oct-11	12-Jan-12	4.3489	4.3197	4.3262	0.0227	4,540.00
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	450,000.00	V	28-Dec-11	30-Mar-12	4.3213	4.3197	4.3675	-0.0462	-20,790.00
Total									-10,200.00

XIV. Titluri de participare la OPCVM / AOPC**1. Titluri de participare denuminate in lei**

Denumire fond	Data ultimei sedinte in care s-a tranzactionat	Nr. unitati de fond detinute	Valoare unitate de fond (VUAN)	Pret piata	Valoare totala
CERTINVEST TEZAU	28-Dec-11	1,053	72.4600	72.4600	76,335.65
CERTINVEST OBLIGATIUNI	28-Dec-11	5,145	23.0900	23.0900	118,798.31
Total					195,133.96