

**FII OTP Green Energy – 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**

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

**TABEL 1 Valoare conform Regulament 15/2004 (RAS)**

Serie	Data ultimei sedinte in care s-a tranzactionat	Nr. obligatiuni detinute	Data achizitiei	Data cupon	Data scadenta cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/pri ma cumulat(a)	Valoare totala
RO0813DBN027		280	16-Dec-09	5-Mar-11	5-Mar-12	2,675,929.66	736.74	190,606.56	78,771.47	2,945,307.68
RO0813DBN027		22	8-Mar-11	5-Mar-11	5-Mar-12	224,337.37	43.62	14,976.23	-1,777.90	237,535.69
<b>Total</b>							<b>780.36</b>	<b>205,582.79</b>	<b>76,993.56</b>	<b>3,182,843.38</b>

**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
<b>RON</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4 = 3 * 2</b>	<b>5</b>		<b>6</b>	<b>7=1*4+1*5</b>	<b>8=7-6</b>
RO0813DBN027	302	101.4380%	10,000.00	10,143.80	680.74	<b>205,582.79</b>	<b>3,182,843.38</b>	<b>3,269,010.39</b>	<b>86,167.01</b>

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

**4.1. Obligatiuni cotate corporative RON**

**TABEL 1 Valoare conform Regulament 15/2004 (RAS)**

Emitent	Cod ISIN	Data ultimei sedinte in care s-a tranzactionat	Nr. obligatiuni detinute	Data achizitiei	Data decontarii	Data cupon	Data sadentei cupon	Valoare initiala	Crestere zilnica	Dobanda cumulata	Discount/pri ma cumulat(a)	Valoare totala
ERSTE BK OEST SPARKASSEN	XS0283715430		35	18-Dec-09	18-Dec-09	31-Jan-11	1-Feb-12	9359.39	2.74	640.55	614.9856	371,522.32
ERSTE BK OEST SPARKASSEN	XS0283715430		205	28-Dec-09	28-Dec-09	31-Jan-11	1-Feb-12	9436.49	2.65	640.55	540.6750	2,176,631.14
RABOBANK	XS0286907034		700	28-Dec-09	28-Dec-09	21-Feb-11	22-Feb-12	948.21	0.25	57.88	48.3634	738,120.09
<b>Total</b>									<b>5.65</b>	<b>1,338.98</b>	<b>1,204.02</b>	<b>3,286,273.56</b>

**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
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4 = 3 * 2</b>	<b>5</b>	<b>6=5*1</b>	<b>7=4+6</b>	<b>8</b>	<b>9=7-8</b>
				<b>RON</b>	<b>RON</b>	<b>RON</b>	<b>RON</b>	<b>RON</b>	<b>RON</b>	<b>RON</b>
ERSTE BK OEST SPARKASSEN	XS0283715430	240	100.3850%	10,000.00	2,409,240.00	640.55	153,731.51	2,562,971.51	2,548,153.47	14,818.04
RABOBANK	XS0286907034	700	100.1970%	1,000.00	701,379.00	57.88	40,518.49	741,897.49	738,120.09	3,777.40
<b>Total</b>							<b>194,250.00</b>	<b>3,304,869.00</b>	<b>3,286,273.56</b>	<b>18,595.44</b>

