

**FDI OTP ComodisRO - Situatia activelor si obligatiilor - 31.12.2011 - Prezentare comparativa Regulament  
15/2004 (RAS) vs. IFRS**

**Anexa 2**

		REGULAMENTUL 15/2004	IFRS	DIFERENTE
		1	2	2 - 1
NrCrt	Active	Valoare la zi	Valoare la zi	Valoare la zi
<b>1</b>	<b>Valori mobiliare si instrumente ale pietei monetare:</b>	<b>49,442,428.69</b>	<b>46,562,491.84</b>	<b>-2,879,936.85</b>
11	• Valori mobiliare admise sau tranzactionate pe o piata reglementata din Romania:	14,447,695.43	14,463,534.96	15,839.53
113	Obligatiuni, din care:	14,447,695.43	14,463,534.96	15,839.53
1132	- Obligatiuni emise de administratia publica centrala	14,375,733.83	14,397,008.16	21,274.33
1133	- Obligatiuni cotate emise de autoritati ale administratiei publice locale	71,961.59	66,526.80	-5,434.79
12	• Valori mobiliare si instrumente ale pietei monetare admise sau tranzactionate pe o piata reglementata	34,994,733.26	32,098,956.88	-2,895,776.38
123	Obligatiuni	34,994,733.26	32,098,956.88	-2,895,776.38
1231	- Obligatiuni tranzactionate corporative	31,822,583.95	29,184,364.98	-2,638,218.97
1232	- Obligatiuni emise de administratia publica locala denuminate in valuta	1,886,425.02	1,810,461.53	-75,963.49
1233	- Obligatiuni emise de administratia publica centrala	1,285,724.30	1,104,130.37	-181,593.93
<b>2</b>	<b>Disponibil in cont curent</b>	<b>1,463,996.15</b>	<b>1,463,996.15</b>	<b>0.00</b>
201	• ALPHA BANK ROMANIA	479.73	479.73	0.00
203	• BANCA ROMANEASCA	2,492.29	2,492.29	0.00
204	• BRD-GROUP SOCIETE GENERAL	119.57	119.57	0.00
205	• CEC BANK	729.32	729.32	0.00
207	• OTP BANK ROMANIA	1,416,135.13	1,416,135.13	0.00
208	• PIRAEUS BANK ROMANIA	29,826.11	29,826.11	0.00
210	• Procredit Bank	63.39	63.39	0.00
212	• Banc Post SA	1,916.21	1,916.21	0.00
213	• Banca Italo-Romena	139.01	139.01	0.00
214	• Banca Comerciala Romana - EURO	9,158.15	9,158.15	0.00
218	• Banca Carpatica	2,780.94	2,780.94	0.00
219	• Credit Europr Bank SA	100.00	100.00	0.00
221	• UNICREDIT TIRIAC BANK	56.30	56.30	0.00
<b>3</b>	<b>Depozite bancare:</b>	<b>82,736,794.03</b>	<b>82,736,794.03</b>	<b>0.00</b>
31	• Depozite bancare constituite la institutii de credit din Romania	82,736,794.03	82,736,794.03	0.00
311	OTP BANK ROMANIA	1,253,340.37	1,253,340.37	0.00
3125	Credit Europe Bank SA	20,840,593.47	20,840,593.47	0.00
3126	Garanti Bank	22,626,534.74	22,626,534.74	0.00
314	BANCA COMERCIALA ROMANA	63,193.08	63,193.08	0.00
318	Banca Italo-Romena	14,701,268.41	14,701,268.41	0.00
320	Unicredit Tiriac BANK	23,251,863.96	23,251,863.96	0.00

<b>5</b>	<b>Instrumente financiare derivate tranzactionate in afara pietelor reglementate</b>	<b>-34,085.00</b>	<b>-34,085.00</b>	<b>0.00</b>
51	• Contracte Forward	-34,085.00	-34,085.00	0.00
<b>6</b>	<b>Instrumente ale pietei monetare, altele decat cele tranz pe o piata reglementata cf art 101 (1) lit g:</b>	<b>-8,050,898.91</b>	<b>-8,052,181.15</b>	<b>-1,282.24</b>
63	• Titluri de stat emise de administratia publica centrala	29,518.36	28,236.12	-1,282.24
64	• Contracte reverse-repo <1an	-8,080,417.27	-8,080,417.27	0.00
<b>7</b>	<b>Titluri de participare la OPCVM/AOPC</b>	<b>6,999,372.82</b>	<b>6,999,372.82</b>	<b>0.00</b>
<b>9</b>	<b>Alte active, din care:</b>	<b>-0.87</b>	<b>-0.87</b>	<b>0.00</b>
93	• Sume in curs de rezolvare	-0.87	-0.87	0.00
<b>Total active</b>		<b>132,557,606.92</b>	<b>129,676,387.83</b>	<b>-2,881,219.09</b>
<b>NrCrt</b>	<b>Cheltuieli</b>	<b>Valoare la zi</b>	<b>Valoare la zi</b>	
102	• Comisioane datorate depozitarului	17,134.94	17,134.94	0.00
106	• Cheltuieli de audit	2,343.26	2,343.26	0.00
108	• Rascumparari neplatite	106,857.13	106,857.13	0.00
101	• Comisioane datorate soc. de admin.	138,422.39	138,422.39	0.00
103	• Taxa CNVM	11,021.75	11,021.75	0.00
107	• Comision custode	1,143.43	1,143.43	0.00
<b>Total cheltuieli</b>		<b>276,922.90</b>	<b>276,922.90</b>	<b>0.00</b>
<b>ACTIV NET</b>		<b>132,280,684.01</b>	<b>129,399,464.93</b>	<b>-2,881,219.09</b>
NUMAR U.F. in circulatie, din care detinute de:		9,471,054.1200	9,471,054.1200	
-persoane fizice		1,691,021.6300		
-persoane juridice		7,780,032.4900		
Numar investitori, din care:		2,437		
-persoane fizice		2,292		
-persoane juridice		145		
<b>VALOARE UNITARA A ACTIVULUI NET (VUAN)</b>		<b>13.9668</b>	<b>13.6626</b>	<b>-0.3042</b>