

**Nota nr. 2**

**Catre: Adunarea Generala Extraordinara a Actionarilor Rompetrol Rafinare S.A.**

**In ce priveste punctele 3 si 4 de pe ordinea de zi pentru sedinta ce urmeaza sa aibe loc in data de 06 august 2021 si cea de-a doua sedință pentru data de 9 august 2021 cu privire la activul net al Societatii,**

**va aducem la cunostinta si va supunem analizei masurile identificate de managementul executiv al Societatii cu suportul PriceWaterhouseCoopers Audit S.R.L. (PWC) cu scopul de redresare a activului net al Societatii pana la 31 decembrie 2021, astfel cum au fost avizate de catre Consiliul de Administratie al Societatii in cadrul sedintei din 30 iunie 2021 (Anexa 1).**

**Analiza sumarizata si respectiv detaliata a acestor masuri este prezentata in continuare din perspectiva contabila (Anexele 2 si 3).**

**Aceste masuri au fost identificate ca urmare a realizarii evaluarii preliminare a activelor Societatii de catre PWC, ca fiind o solutie partiala de redresare a activului net al Societatii.**

**Aceasta solutie va presupune schimbarea politicii contabile a Societatii de la politica actuala a costului la politica pe baza de reevaluare pentru imobiliarile acesteia si aceasta masura este adoptata la nivel de Consiliu de Administratie al**

**Note no. 2**

**To: General Extraordinary Meeting of Shareholders of Rompetrol Rafinare S.A.**

**In which it concerns points 3 and 4 of the Agenda of the meeting going to be held on August 06, 2021 and the second meeting on August 09, 2021, concerning the net asset of the Company,**

**we bring to your attention and consideration the actions, identified by the Company's executive management with the support of PriceWaterhouseCoopers Audit S.R.L. (PWC) for purposes of recovering the net assets of the Company until December 31, 2021, in the manner they were approved by the Company's Board of Directors in the meeting held of June 30, 2021(Annex 1).**

**The summarized and detailed analysis of these measures is further presented from the accounting point of view (Annexes 2 and 3).**

**These measures have been identified following the performance of a preliminary assessment of the Company's assets by PWC, as being a partial solution for recovering the net assets of the Company.**

**Such solution will presuppose the change of the Company's accounting policy from the current cost policy towards the policy based on the reassessment of its property, this very measure being adopted at the level of the Company's**



**rompetrol**

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Societatii conditionat de si ulterior aprobarii de catre Adunarea Generala Extraordinara a Actionarilor a uneia dintre optiunile de diminuare a capitalului social al Societatii in conformitate cu punctul 4 de pe ordinea de zi a adunarii.

Board of Directors, subject of and following its approval by the General Extraordinary Meeting of Shareholders of one of the options for diminishing the share capital of the Company according point 4 of the meeting Agenda.

**Director General / General Manager**  
**Rompetrol Rafinare S.A.**  
**Felix Crudu Tesloveanu**

**Director Economic / Finance Manager**  
**Rompetrol Rafinare S.A.**  
**Ramona Galateanu**