

# TECHNICAL PROPOSAL

**Financial audit services of the financial statements for the year 2025, performed in accordance with the requirements of the International Standards on Auditing (ISA), based on the needs of the Municipal Enterprise “Bălți Trolleybus Directorate,” and in compliance with the National Accounting Standards (NAS) and IFRS.**

## MOORE STEPEHENS KSC SRL

Semnăt: \_\_\_\_\_

Nume: Dumbrava Ruslan

Funcția în cadrul firmei: Adminsitrator

Denumirea firmei: Moore Stephens KSC SRL

Data: 28/01/2026



**MOORE**

HELPING YOU THRIVE IN A CHANGING WORLD

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# 1

## SECTION I: EXECUTIVE SUMMARY

*This section provides a general description of the proposed scope of services, which includes the set of objectives and tasks to be performed and also specifies how these objectives will be achieved.*



# About Moore Stephens KSC SRL



Moore Stephens KSC SRL (R. Moldova) is an independent member firm of Moore Global. At Moore, our purpose is to help people thrive – our clients, our people and the communities they live and work in. We're a global consulting family of over 37,000 people across more than 563 offices and 116 countries, connecting and collaborating to take care of your needs – local, national and international.

Moore is one of the largest global accounting and consulting networks, with global revenues of USD 5.1 billion.

When you work with Moore firms, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business. You'll have greater access to senior expertise than with many firms. We'll be here for you whenever you need us – to help you see through the maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity. To help you thrive in a changing world

# Executive Summary

We understand that you would like the Moore Assurance & Advisory audit team to provide the following services:

- Audit of the financial statements of the ÎM "Direcția de troleibuze din Bălți" for the year ended 31 December 2025, prepared in accordance with the National Accounting Standards (NAS).
- Audit of the financial statements of the ÎM "Direcția de troleibuze din Bălți" for the year ended 31 December 2025, prepared in accordance with the International Financial Reporting Standards (IFRS).

**a) The Moore team will comply with the criteria specified in the following legislative and regulatory acts:**

- Law of the Republic of Moldova No. 271 of 15 December 2017 on the audit of financial statements;
- International Standards on Auditing (ISA);
- Code of Ethics for Professional Accountants;
- Government Decision of the Republic of Moldova No. 875 of 22 December 2015 approving the Regulation on the selection of audit firms and the terms of reference for the audit of annual financial statements of state-owned enterprises and joint-stock companies in which the state holds more than 50% of the share capital.

**b) Our team has extensive knowledge of the accounting regulatory framework, including:**

- Law on Accounting and Financial Reporting No. 287 of 15 December 2017;
- International Financial Reporting Standards (IFRS);
- Other applicable normative acts and methodological guidelines.

**Abordarea noastră la audit:**

- Through an in-depth understanding of your business, combined with the experience and know-how of our professionals, we strive to deliver high-quality services. For us, an audit is not merely a "box-ticking" exercise; we provide assurance and credibility to your business, enhancing stakeholder confidence while meeting regulatory requirements.
- Our audit methodology is tailored to address the specific challenges of your business. Taking into account existing risks and controls, we design audit procedures aligned with your business development, continuously improving our audit processes by evolving from a hands-on model to a control-reliant model.

- However, our services go beyond basic compliance. Our service philosophy introduces diverse scenarios for each audit engagement, taking into consideration the regulatory environment, market conditions, business strategy, and performance objectives. Understanding your objectives is essential for developing our risk perspective within the business. By applying our professional attitude, rigor, and audit judgment, we focus our work on areas with the highest risk.

**Auditor's Responsibility:**

- Our work will be conducted in accordance with the International Standards on Auditing (ISA) and the relevant legislation of R.Moldova
- Our objectives are to obtain reasonable assurance that the financial statements are free from material misstatement and to issue an audit report that includes our opinion. Reasonable assurance represents a high level of assurance but does not constitute a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists.

**Use of Materiality**

Our approach will be designed taking into account the concept of materiality, and the scope of the audit will be influenced accordingly. Amounts are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the issued financial information.

# 1.2

## OBIECTIVUL ȘI DOMENIUL DE APLICARE

*Secțiunea evidențiază în sfera angajament, obiectivul, responsabilitățile auditorului și livrabile*

# Objective, Scope, and Deliverables:

## Objective:

- The objective of the audit is to express a professional opinion as to whether the presented financial statements are free from material misstatements. The audit report will include the results of the audit of the financial statements of the ÎM "Direcția de troleibuze din Bălți for the year ended 31 December 2025.

## Scope of work:

- Audit of the financial statements of the ÎM "Direcția de troleibuze din Bălți for the year ended 31 December 2025, prepared in accordance with the National Accounting Standards (NAS).
- Audit of the financial statements of the ÎM "Direcția de troleibuze din Bălți for the year ended 31 December 2025, prepared in accordance with the International Financial Reporting Standards (IFRS).
- Designing the scope of our audit to perform sufficient work to enable us to express an opinion on the financial statements as a whole, taking into consideration the organizational structure, accounting processes, internal controls, and the industry in which the entity operates.
- Issuing a competent and independent opinion on the true and fair view of the entity's assets, financial position, and results, in order to assess whether they can be used as a basis for the preparation of financial statements and for maintaining proper accounting records

## Responsibilities of the Moore Team in Performing the Services

The audit will be conducted in accordance with the International Standards on Auditing (ISA). Throughout the audit, the Moore team will exercise professional judgment and maintain professional skepticism.

In addition, the Moore team will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

- Conclude on the appropriateness of management's use of the going concern basis of accounting and determine, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern;
- Evaluate the overall presentation, structure, and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair presentation;
- Obtain sufficient and appropriate audit evidence to provide a basis for the audit opinion on the financial statements.

## Deliverables:

### Audit Report and Management Letter

- Audit Report – The audit report will clearly state the auditor's opinion and will include details regarding the audit approach, materiality applied, key audit matters, and responsibilities.
- Management Letter – The management letter will be issued together with the audit report and will be prepared in Romanian and English, covering the following areas:
  - ❖ Control findings;
  - ❖ Identified deficiencies;  
Identified risks and the auditor's recommendations;
  - ❖ Auditors' conclusions regarding the audit and actions taken in response to findings from previous audits.

### Audit Timeline:

- ❖ Delivery of the final audit report by 25 May 2026;
- ❖ Delivery of the letter to those charged with governance and to management by 25 May 2026.



# Expertise & Competence



## Expertise and competence:

Our core team is ready to assist you with their extensive know-how and expertise. We have selected experts who will convince you in your area with bespoke solutions, a clearly defined service concept and communication. A tailor-made team of just the right size.



## Extensive experience:

Our audit team members have many years of experience in working with various companies from different sectors, which includes working with their respective generic IT systems (MS Dynamics etc). This helps us kick off our audits with no delays, giving us a head start in every audit.

## The right approach:

We see ourselves as a service provider, not as a “testing centre” whose sole purpose of placing a “chop” under our audit opinion. We operate in a dynamic environment, which requires us to constantly challenge and reinvent our audit approach. We don’t consider this an inconvenience, but rather a welcome challenge we are thrilled to take on. There is only one thing out of question: the “human” side, which is most important to us and to our clients.



## The right price:

We are aware that it’s not just us operating in a demanding market environment, which requires strict control of other fixed costs. We therefore follow a modern and sophisticated audit approach to offer you a comprehensive range of services at competitive market prices without sacrificing audit quality and client service





# 2

## SECTION II: RESPONSE TO THE SERVICE SPECIFICATION

*This section will describe the methodology and modalities that will underpin the performance of the services, including audit approach divided into the stages of execution of the services*

# 2.1

## OUR TECHNOLOGY & DIGITAL SUPPORT

*This section highlights our technological and digital capabilities*

# Our Technology & Digital Support

## CASEWARE:

Servicing our clients means being available to them regardless of location. For Moore, the cloud is a platform that increases productivity and empowers collaboration. It allows our teams to work from anywhere, at any time. With seamless integration between our desktop and cloud platforms, our CaseWare solutions is fully cloud compatible. CaseWare helps our team to work in real-time and collaborate with each other whether they are together at the office or onsite with a client.

## Key Benefits:

### Secured Data

Helps us to organize our data in a centralized file management system, protected with the same level of encryption as major companies.

### Manage Our Practice

Real-time insight on clients, staff and engagements for proactive decision making to drive practice profitability

### Engagement Monitoring

Monitor engagement progress via shared dashboards to ensure issues are flagged and responsibilities are met per schedule.

### Automatic Time-Tracking

Track and report actual time spent in engagements to reduce administration overhead and accurately gauge staff efficiency.

### Audit Trail

Helps us to organize our data in a centralized file management system, protected with the same level of encryption as major companies.

### Effective Collaboration

Allow team members to collaborate effectively on an engagement file in real time even when in different locations.

### Audit Visualization

Helps us to see audit engagement's big picture including work remaining using CaseWare's visualization tool, Constellation.

### Smarter Audit

Tailor each audit to your needs and leverage workflow dashboards to review work completed and identify audit gaps and inefficiencies.

# Our Technology & Digital Support

## CaseWare Working Papers: System to support our Document Management, Flow of Work:

CaseWare Working Papers helps us to integrate everything we need to conduct assurance and reporting engagements. It provides a one-stop location for our data – which allows for real time collaboration, direct scanning, online review, efficient clean-up, sophisticated lock-down and advanced roll-forward. Access to all the information we need during an engagement is readily available, with data linked so that any changes we make flow through to all related documents.

### Key Benefits:

#### Easy Collaboration

Uses Smart Sync technology so that different team members can collaborate in real time on the same working paper file.

#### Intelligent Reporting

Helps us to build intelligent documents, including financial statements, reports and work programs based on our project needs.

#### Straightforward Document Management

Link source documents and materials to reported information to provide easy and transparent reference and support documentation

#### Seamless Importing and Exporting

Helps us to organize our data in a centralized file management system, protected with the same level of encryption as major companies.

#### Integrated Oversight and Approvals

Create, assign, and track issues and review notes, monitor to-do lists, and easily manage review and approval of completed activities using up to 8 sign-offs

#### Roll Forward Files

Helps us to gain efficiency by leveraging Working Papers' roll-forward capability which takes your existing file and rolls forward identified information to the next year.



# Our Technology & Digital Support

## Transform the External Audit through Data Analytics:

Technology opens up Moore to large amounts of data. As this information grows exponentially, searching for anomalies providing an efficient audit becomes more difficult and important. Leveraging data analytics not only accelerates analysis but allows us to fully harness the knowledge hidden within the data – quickly and effectively. Data analytics drive the success of our firm by allowing us to utilize:

- Audit specific commands including Benford’s Law, Fuzzy Duplicate, Gap Detection, Summarization and Sampling
- Advanced analytics with customizable scripts
- An audit trail you can trust for repeatable analysis
- Seamless integrations for easy collaboration

## Key Benefits:

### Seamless Data Import

Universal file conversion capabilities that allow us to obtain data from virtually any source.

### Powerful Tests

Test whole data sets so auditors will feel empowered and confident in their findings.

### Automation

Automate routine functions to boost productivity, save money and see results.

### Identifiable Trends And Outliers

Conveniently access new insights without having to write queries.

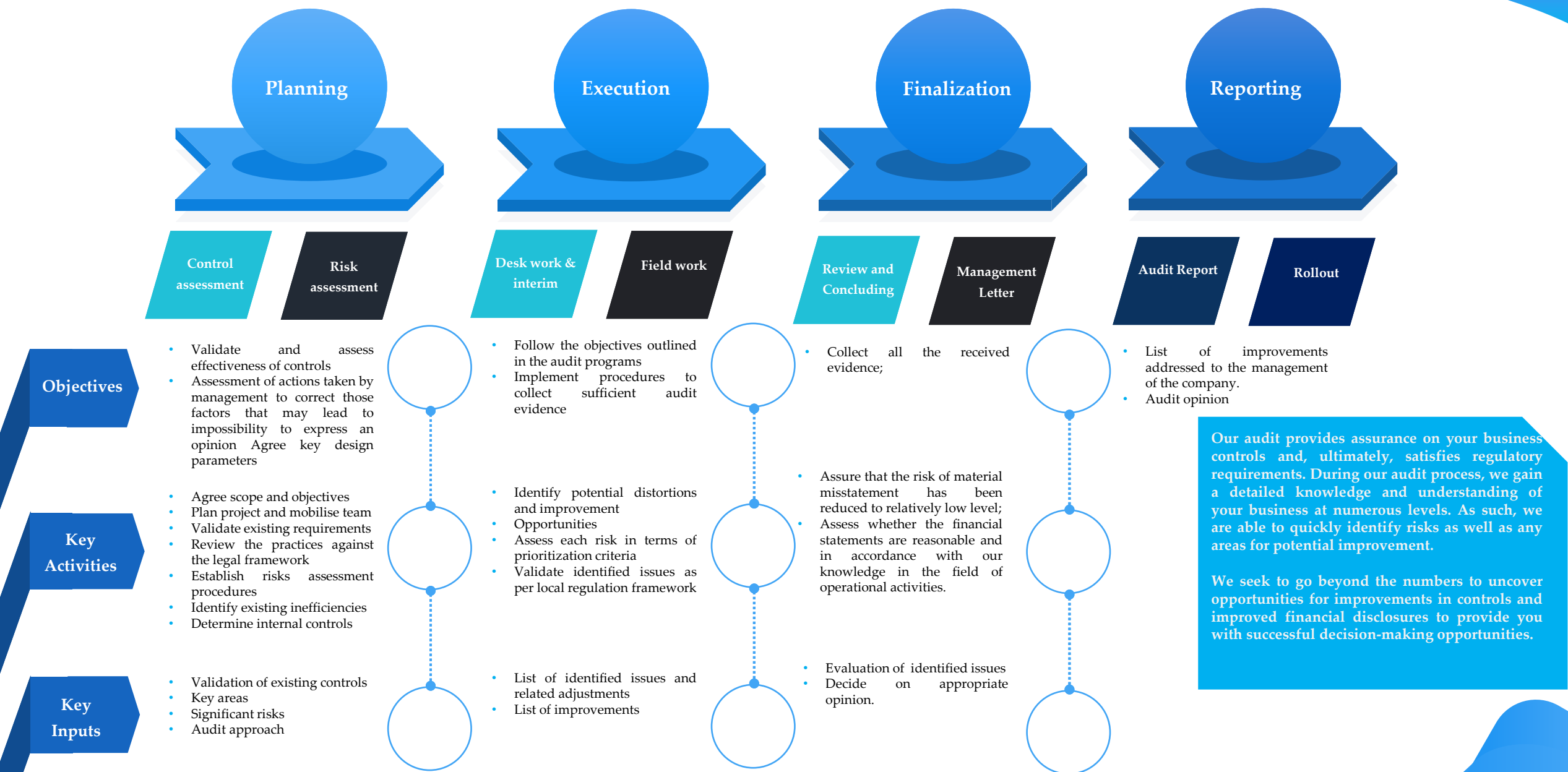
### Effective Risk Exposure

An all-in-one platform enabling users to examine risks seamlessly and to prevent silos of data.

## 2.2

## OUR APPROACH

*We offer a robust and innovative approach to auditing. This section presents the audit approach that focuses on risk management, IT assurance, data analysis and financial reporting.*



## 2.3

## AUDIT PROCESS

*This section presents the key components in the various stages of the audit process, including our strategy for effective communication with the Audit and Management Committee.*



Business Knowledge



Discussions  
with management



Analytical Procedures



Risk Identification  
& Assessment



Audit Strategy

## Planning & Risk Assessment



Audit planning and risk assessment involves a combination of procedures: management declarations, preliminary analytical review, evaluation of the effectiveness of controls; that allow us to consider internal control procedures, set materiality and develop solutions to the identified risks of significant accounts to be audited.



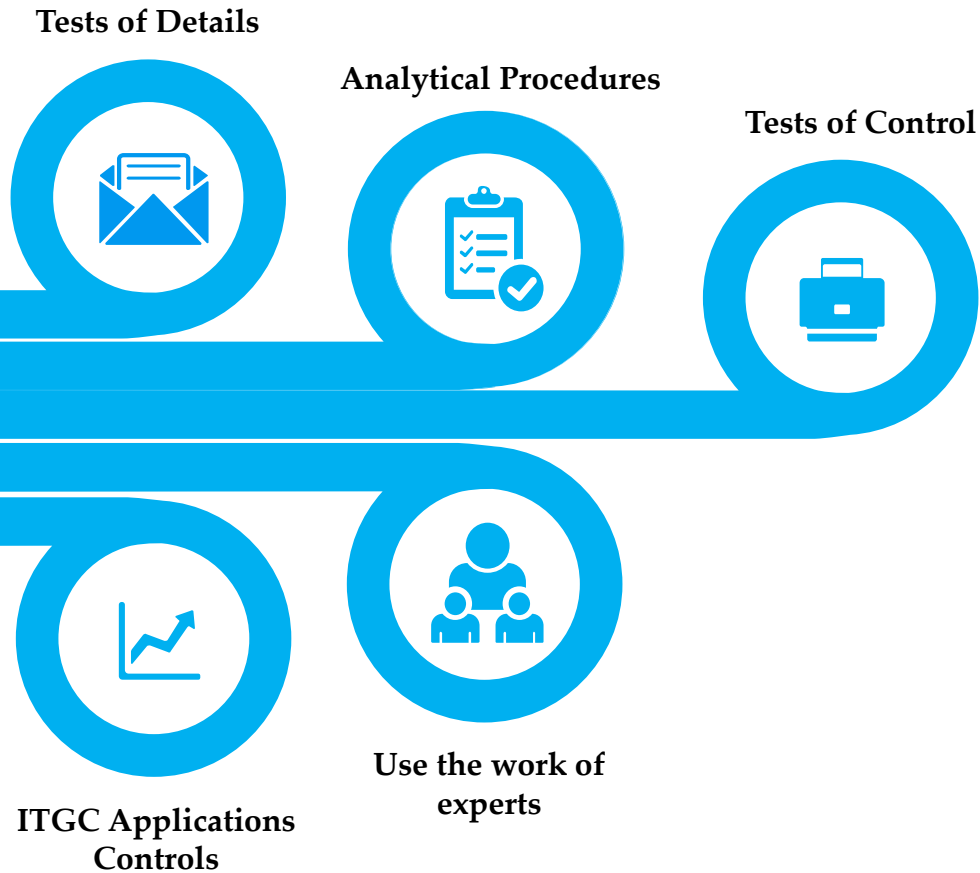
Risks identified at the planning stage are the ones that have the greatest influence on our audit strategy, determining the allocation of resources during the audit, and helping to guide the audit team.



Our detailed audit plan together with the results of our risk assessment procedures will be discussed with the management part of our planning processes.



Our detailed audit plan together with the results of our risk assessment procedures and audit strategy will be discussed with the Audit Committee as necessary.



## Performing Audit

- ✓ Implementation of the audit results should be described in the audit plan. The audit team will direct its efforts on the issues that were identified during the planning phase and in the risk assessment. The audit team will follow the objectives outlined in the audit programs and implement procedures to collect sufficient audit evidence to support the basis for an audit opinion.
- ✓ When performing audit, we will maintain an appropriate level of professional skepticism, and make sure that all the questions that arise in the course of our work will be solved by selected audit procedures..
- ✓ After the completion of our audit procedures, we will evaluate if as a result of our work, we are quite sure that the financial statements are free of material misstatement. We will take into consideration the effect of all the errors found during our work.
- ✓ After examining the evidence and assess potential distortions arising from error or fraud (if such be found), we will determine what additional audit procedures, if any, will be applied. For example, unintentional error can be a single situation that may require only minimal additional audit procedures or any additional audit procedures, depending on the frequency and materiality of found errors. On the other hand, fraud or symptoms of common mistakes in the accounting system can serve as a basis for substantial additional procedures or other actions.

Subsequent Events



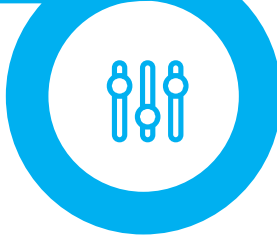
Going Concern



EQCR review



Management  
Representations



AUDIT OPINION

## Completion & Reporting



We will collect all the evidence we have received and evaluate if we have a high degree of confidence that the risk of material misstatement has been reduced to a relatively low level. We will assess the financial statements of the project, to assess whether it is reasonable and in accordance with our knowledge in the field of operational activities. Subsequently we will decide on appropriate opinion.



Quality assurance review mechanisms:



Our management culture as well as compliance with International Standards on Auditing requires that our firm has a system of control over audit practice. These controls are part of our daily activities. The quality control system complies with the International Standard on Quality Management (ISQM) 1, Quality Control for Firms Performing Audits and Reviews of Historical Financial Information, issued by the International Federation of Accountants (IFAC). The IFAC standards and requirements included in our Firm's quality control system contain several elements of quality control.



ISQM 1 sets standards and provides guidance for firms conducting audits and reviews of historical information and similar engagements. Based on these standards, our company has developed a system of quality control that ensures that our personnel comply with professional standards, regulatory and legal requirements, and that reports issued by our company, or our partners, are appropriate to the circumstances.

# Effective Communication, Audit Committee & Management



## Effective communication with management:

- We will maintain ongoing communication with management: regarding the organization's activities, including financial results, major transactions that are not routinely conducted, and complex accounting issues.
- Active involvement of management: during the planning process of the external audit– we will provide the audit plan to the audit committee and management for due consideration, seek to get input and assistance with the risk identification process
- We will drive down smooth understanding of the external audit process to the audit Committee and management and facilitate an efficient and effective conduct of the audit. We expect audit Committee and management to provide the necessary information and supporting documentation for the conduct of the audit – this will help us to focus on risk areas better.
- We will assist in early detection of errors or irregularities and provide recommendations for improvements with accounting processes and internal controls of the business operations.
- We will provide assistance with the design and implementation or effectiveness of key internal controls in the accounting processes of the organization (if needed)
- We will provide audit findings, and recommendations on various aspects of the business operations including – internal controls, regulatory aspects including , governance and reporting requirements in a timely manner.



## 2.4

## AUDIT QUALITY CONTROL

*This section outlines the key principles and procedures we follow to ensure the highest quality of our audit procedures performed.*

# Audit Quality Control

## 1. Audit Methodology

We have established procedures to enable audit commitments to be made in a high and consistent manner. This includes the use of the CASEWARE audit system and cloud solutions and our Network Audit Manual, standard disclosure checklists and the availability of senior staff and external resources for consultation, as appropriate.

### Ensures adequate quality by:

- Involvement teams are informed about the commitment, in order to give them a clear understanding of the objectives of their work;
- The audit plan identifies the areas of interest and the approach to obtaining appropriate audit evidence in these areas, and the planned approach is changed during the audit engagement, when necessary;
- Each member of the engagement team is subject to appropriate supervision;
- All work performed is properly reviewed and significant judgments are reviewed by the engagement partner;
- The work carried out shall be properly documented, together with the timing and extent of its review;
- The report issued is adequate.

## 2. Supervision of the audit team

### Surveillance includes the following:

- Tracking the progress of the commitment;
- Given the capabilities and competence of the individual members of the commitment team, whether they have sufficient time to carry out their work, understand the instructions and carry out the work in accordance with the planned commitment approach;
- Address significant issues that arose during the engagement, given their importance and appropriate change in the planned approach;
- Identify issues for consultation or examination by more experienced members of the engagement team during the engagement.

**3. Review of the audit activity:** The evaluators demonstrate their review work by signing the working documents and documenting the queries raised and how they were resolved. The evaluator considers the following:

- If the work was carried out in accordance with professional standards and legal and regulatory requirements;
- If significant issues have been raised for further consideration;
- If appropriate consultations have taken place and the conclusions have been documented and implemented;
- If necessary, review the nature, timing and extent of the work carried out;
- If the work performed is properly documented and supports the conclusions reached;
- If the evidence obtained is sufficient and adequate to support the proposed report;
- If the objectives of the engagement procedures have been achieved;
- If a quality control partner has also been assigned to the commitment, the audit report is issued only after the completion of its review and it has also signed to indicate that any issues raised by the quality control review have been resolved.

**4. Review of the quality control of the commitment:** It is the responsibility of the engagement partner to carry out an assessment of the need for a review of the quality control in relation to specific criteria. This assessment takes place at the stage of acceptance or assessment of continuity by the customer and takes into account the following criteria:

If a hot review is considered necessary or if there is some uncertainty, the compliance partner shall be informed. The compliance partner considers it necessary to perform a hot review and, if deemed necessary, to appoint another partner, independent of the audit engagement (quality control partner), to perform the hot review. The purpose of the review is to assess any significant decisions taken, to ensure that all procedures and controls of the undertaking have been properly applied and to ensure that the audit opinion to be issued is adequately supported.

The engagement partner assumes overall responsibility for the audit, and the quality control partner does not make decisions for the engagement team. The quality control partner takes into account its independence and expertise to address issues that may arise after the review of the audit plan. The review is fully documented, indicating the areas of the audit that have been considered in detail, whether the evidence recorded was satisfactory (sufficient, relevant and reliable) and the specific issues identified. All issues are eliminated before the audit report is issued.

# Audit Quality Control

## 5. Consultation:

Consultation at the appropriate professional level takes place with people inside or outside the company who have specialized expertise, in order to solve a difficult or controversial problem. The nature and scope of any consultation process shall be documented, together with the conclusions, and the documentation shall be agreed between the engagement partner and the consultant.

If out-of-company consultation is required, staff should consider the following sources:

- Moore Global, with which the company took the official step;
- ACCA;
- Other professional bodies of which the company's staff is a member;
- Other Regulatory Bodies;
- In all cases of consultation, internal or external, staff should take into account the nature of the consultation, as well as the qualifications and expertise of the consultants when deciding whom to approach. This decision should be documented, together with details of the matter on which the consultation was requested, as well as the results of the consultation, including the decisions agreed and taken and how they have been implemented.

## 6. Human resources:

The management of human resources and talents plays an important role in ensuring the proper quality of our work, ensuring that we recruit, retain, train our team members to meet the rigors of audit work. As Moore we designed a curriculum to ensure that people receive enough knowledge to act on their performance monitoring commitments and personal development and growth. As ACCA Platinum Employers, we encourage all members of our team to obtain a professional qualification with ACCA

Our quality control procedures are defined in OUR ISQM 1 Manual and implemented at the broad level of our company. We have designed policies and procedures to ensure that all audit commitments are made to the highest level of quality, taking into account the impact of team members, the procedures set out in our audit manual and the digital tools and software we use on during the fulfillment of our commitment. Quality is paramount to our team and, using a team of partners for your involvement, we combine the right expertise to ensure we meet the rigor for the quality of our audit.

# ISQM 1

## ISQM 1 System Overview

Our firm is dedicated to maintaining the highest standards of quality and integrity in our audit practice. We have structured our ISQM 1 (International Standard on Quality Management) system around the fundamental principles outlined in ISQM 1. This comprehensive framework encompasses eight key components, each of which plays a crucial role in ensuring the excellence and reliability of our audit services.

### 1. Firm's Risk Assessment Process:

Our ISQM 1 system begins with a robust risk assessment process. We meticulously identify and evaluate risks associated with each audit engagement, enabling us to tailor our strategies to effectively address these risks. This proactive approach enhances the accuracy and thoroughness of our audits.

### 2. Governance and Leadership:

At the heart of our ISQM system is a commitment to strong governance and leadership. Our leadership team is dedicated to fostering a culture of quality and compliance with ISQM principles. Clear roles and responsibilities are established to oversee and manage the quality of our audit engagements.

### 3. Acceptance and Continuance of Client Relationships and Specific Engagements:

We conduct a comprehensive evaluation of prospective clients, assessing their integrity and ethical standards. Our engagement acceptance process aligns with ISQM requirements to ensure that we engage with clients who share our commitment to quality and ethics.

### 4. Engagement Performance:

ISQM principles guide our audit processes from planning to execution. A risk-based approach is employed to identify and address potential issues, ensuring that our audit procedures are tailored to the specific risks and complexities of each engagement.

### 5. Resources:

Our ISQM 1 system carefully allocates resources, including human resources, technology, and expertise, to ensure that each engagement is staffed with the right professionals and tools necessary for success. Continuous training and development further enhance our audit team's capabilities.

### 6. Relevant Ethical Requirements:

We uphold the highest ethical standards, adhering to relevant ethical requirements. Ethical considerations are integrated into every aspect of our audit practice to maintain trust, objectivity, and professionalism.

### 7. Information & Communication:

Transparent and open communication is maintained with clients, stakeholders, and regulatory bodies. Our ISQM 1 system promotes clear and effective reporting of audit findings and recommendations, with a focus on integrity and objectivity.

### 8. Monitoring and Remediation:

Continuous monitoring and review are integral to our ISQM 1 system. We conduct periodic quality reviews of our audit engagements, seeking areas for improvement and adherence to ISQM requirements. This includes both internal peer reviews and external assessments when necessary.

## Benefits of Our ISQM System

By adopting and adhering to ISQM 1 principles, our firm is well-prepared to deliver audit services that not only meet international standards but also excel in quality, accuracy, and reliability. Our commitment to ISQM 1 ensures that clients have complete confidence in our ability to provide independent, objective, and comprehensive audit services that exceed expectations.

# 2.5

## OBJECTIVITY AND INDEPENDENCE

*This section outlines how our team manages threats to independence at individual, engagement, functional and organizational levels.*

# Objectivity & Independence:

## Objectivity & Independence:

- Objectivity and independence is fundamental to our role as auditors and, accordingly, we have policies and procedures in place to ensure we meet or exceed the requirements and guidance set by the relevant standards and our regulators.
- The firm's Ethics Policies & Procedures are accessible to all partners and staff on the firm's intranet, with updates circulated to all individuals within the firm. The ultimate responsibility for ethics matters rests with the firm's Ethics Partner, who also provides guidance on interpretation and implementation of requirements.
- Our firm's commitment to audit excellence is evidenced by the recent quality control review conducted by Moore Global in 2023. The comprehensive evaluation, which was aligned with the International Standard on Quality Management (ISQM) 1, examined the breadth and depth of our policies and procedures. The results affirmed that we have implemented robust quality management systems that meet the rigorous requirements of ISQM 1. This standard, which focuses on proactively identifying and responding to risks in audit quality, has been intricately woven into our operational fabric. The endorsement from Moore Global underscores our dedication to maintaining high standards of audit quality and reinforces the trust that our clients and stakeholders place in our services.
- The outcome of the quality control review has further cemented our reputation for audit quality. Our adherence to ISQM 1 has ensured that we have excellent policies and procedures in place, which serve as the backbone of our audit approach. These practices facilitate consistent delivery of high-quality audits, underpinned by principles of objectivity, independence, and skepticism. The firm not only meets the current professional standards but also embraces a culture of continuous improvement, staying ahead of industry trends and regulatory changes. Clients can be confident that our audit processes are not just compliant, but are also characterized by a relentless pursuit of excellence, reflecting our firm's unwavering commitment to integrity and quality in all our engagements
- Moreover, our firm's commitment to quality and excellence in audit practices has been further validated by the results of the most recent quality inspections conducted in 2023. We received an **A grade** from the Chamber of Financial Auditors of Romania (CAFR) and no sanctions were issued by the Public Audit Oversight Board (CSPA). These outcomes stand as a testament to our exceptional performance, professional competence, and dedication to upholding the highest standards in the field of auditing.

## Independence assessment:

Our considerations of objectivity and independence start at the initial pre-engagement acceptance stage when an assessment is made, amongst other factors, of the:

- independence of the firm from the client;
- independence of the proposed audit team from the potential client; and
- the possibility of any conflicts of interest arising between the firm and the client.

This assessment, made by the proposed Responsible Individual (RI), is subject to the Head of Audit's approval. Should the client be accepted, before any work commences, pre-planning checks must be made over independence matters. The ultimate responsibility for these checks is reserved to the RI and include:

- identification and approval by the RI of any planned or proposed non-audit services to be provided together with a consideration of client's informed management;
- length of client association of key members of the audit team; and
- identification of outstanding prior year audit fees for which a settlement plan is required from the client, the acceptability of which must be agreed by the Ethics Partner

Independence is monitored by the RI throughout, and at completion of, the audit. This informs the decision whether or not to accept reappointment as auditor.

## Ethics policies and procedures

**Whatever our professional background is, we behave with integrity and adhere to, and are guided by, the applicable professional standards (e.g., such as those established by the International Ethics Standards Board.**

# Objectivity & Independence:

Ethics Compliance is defined under ISQM 1 and we have the Partner Council monitoring the Ethics and ensuring adequate compliance during the performance of our engagement

Key policies and procedures implemented by the firm include:

**Acceptance & continuance:** We have a dedicated team that undertakes client verification and Anti-Money Laundering (AML) checks for all new clients. A potential higher risk client is escalated to the firm's Risk Committee for approval and to the firm's Money Laundering Reporting Officer (MLRO), or the Ethics Partner as appropriate. Following acceptance, each client is assigned an AML risk of either low, medium or high which drives the review process to ensure that all clients are reviewed regularly on a risk weighted basis.

**Conflicts of interest checks:** A potential new audit client is subject to a conflicts of interest check. Where a conflict is identified, an appropriate procedure is implemented to manage the conflict in consultation with the Ethics Partner. Where potential conflicts cannot be managed effectively the engagement is not accepted.

**Annual independence and fit & proper declarations:** All new joiners and existing staff, on an annual basis, are required to complete an on line Annual Compliance Declaration (ACD) that includes links to a number of the firm's policies and procedures and asks for confirmation covering various aspects of independence. The completion of this declaration form is mandatory, and any 'positive' declarations are forwarded to the Ethics Partner for follow-up, decision or action as appropriate.

**Prohibited investment database:** The firm maintains a database of all listed clients to identify audit clients wherein partners and staff are prohibited from holding a financial interest. A link to the database is also included within the ACD process to confirm that no financial interest or business relationship exist between the staff and these entities. .

**RI, EQCR, KAP appointment and rotation:** The firm has embedded approval requirements within its procedures that require the Audit Compliance Principal's approval for appointment of a Responsible Individual (RI), Key Audit Partner (KAP) and an Engagement Quality Control Reviewer (EQCR) for a Listed or Public Interest Entity (PIE). The firm has also implemented a rotation policy for the RIs, EQCRs and KAPs based on the requirements set out within the Ethical Standard which require:

- An individual may act as an RI or a KAP on the audit of a PIE or other listed entity for a maximum period of five years, after which they must then rotate off the engagement for a minimum period of five years
- An individual may act as an EQCR on the audit of a PIE or other listed entity for a maximum period of seven years, after which they must then rotate off the engagement for minimum period of five years

For a non-PIE or non-Listed entity, an individual may normally act as a RI for a maximum period of ten years. An extension to this period is subject to approval by the Ethics Partner. RIs are also responsible for assessing the association of other senior personnel involved with the audit engagement; and if needed a gradual rotation mechanism is applied to achieve continuity and to retain client knowledge amongst the audit team members.



# 3

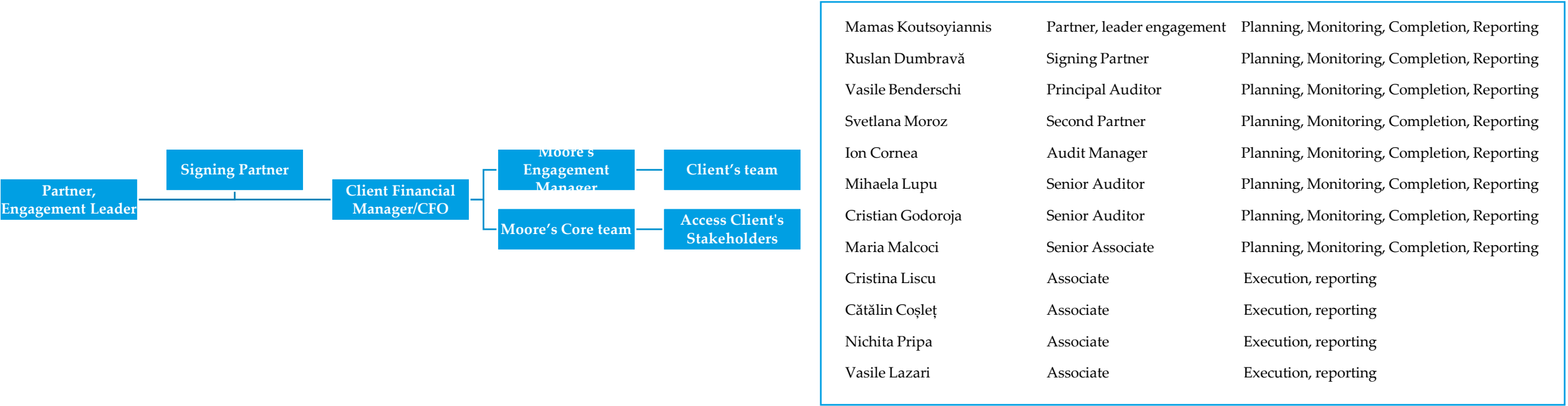
## SECTION III

*This section describes the timeline of the Moore team's planned activities for the planned management period*

# Our Team

**Through in-depth knowledge of your business together with the experience and know-how of our people we strive to deliver high quality assurance services:** The communication from our part will be maintained at a Partner level and will ensure that your objectives are met according to your expectations and in a timely manner. One of the most important benefits of collaborating with the Moore team is the involvement of the responsible engagement partner in the audit in more hands-on approach. The partner is responsible for creating a "tone at the top" of maintaining integrity, independence, ethics, objectivity, skepticism, and quality performance.

**Project Structure:** The key to success is the clarity of the role and the quality of interaction between the client and the engagement team. Our network's value system helps our team members maintain and improve their own efficiency by continuing to learn through knowledge sharing. Additionally, the value system allows our team members to tackle complex and multidisciplinary challenges through collaboration, to boost efficiency and enable project realization.



# Our Team



Mamas Koutsoyiannis  
Partner, leader engagement

**MAMAS KOUTSOYIANNIS**  
**FCCA,CAFR, CECCAR, CCF, IIA**  
**Partner, leader engagement**  
**mamas@moore.ro**

Mamas Koutsoyiannis is the Chief Executive Officer of Moore Assurance and Advisory in Romania and Moldova. He leads the strategic vision and operational excellence of the firm, with a strong focus on providing high-quality audit, accounting, tax, and management consulting services tailored to client needs. With nearly 30 years of professional experience including more than two decades in the Romanian and Moldovan markets, Mamas has cultivated deep expertise in assurance and financial advisory.

Throughout his career, he has remained committed to creating long-term value for clients, partners, and stakeholders by upholding the highest standards of professionalism, ethics, and integrity. He is also passionate about nurturing a high-performing, diverse team dedicated to innovation and delivering exceptional client service.

Mamas holds a degree from the University of Chicago Booth School of Business and is a Fellow member of numerous professional bodies, including ACCA, ASPAAS, CAFR, CECCAR, CCF. He recently completed a postgraduate qualification in Board Practice, Directorship, and Governance at Henley Business School, underlining his commitment to continuous learning and responsible leadership.



Vasile Benderschi  
Principal Auditor

**VASILE BENDERSCHI**  
**Auditor General (AG)**  
**Principal Auditor**  
**Vasile.benderschi@moore.ro**

Vasile Benderschi holds the position of Principal Auditor at "Moore Stephens KSC SRL" in Moldova. He has been with the MOORE team since its inception in 2015. With over 54 years of experience in accounting, auditing, and taxation, he is a certified auditor and an expert in national and international legislation regulating accounting, tax, financial, and audit systems.

Mr. Benderschi is a co-author of the National Accounting Standard "Construction Contracts" and has also co-authored four accounting manuals, one tax manual for the Republic of Moldova, and one payroll manual for the Republic of Moldova. Additionally, he has published more than 20 articles on accounting and taxation issues.

In recognition of his contributions, he was awarded a Diploma by the Ministry of Finance of the Republic of Moldova in 2013 for his role in the country's accounting system development and reforms. In 2011, he received a Diploma from ACAP for his contribution to the development of the accounting profession in the Republic of Moldova.

# Our Team



Ruslan Dumbravă  
Signing Partner

**RUSLAN DUMBRAVĂ**  
**Auditor General (AG)**  
**Signing Partner**  
**Ruslan.dumbrava@moore.ro**

Ruslan Dumbravă has a solid educational and professional background in audit and accounting. His academic journey started at ASEM, where he attended the Bachelor of Accounting and Auditing from 2003 to 2007. Subsequently, Ruslan deepened his knowledge by obtaining a Master's degree at ASEM in accounting, auditing and economic analysis between 2007 and 2008. He further strengthened his academic credentials by enrolling as a PhD student between 2008 and 2011, with a focus on accounting, auditing and economic analysis.

In terms of professional certification, Ruslan has achieved significant recognition. He received the Certified Accounting Practitioner (CAP) certificate in December 2008 and the Certified International Professional Accountant (CIPA) certificate in December 2012. Significantly, Ruslan is a certified auditor, holding qualification certificate No. AG No.000020, issued on 12.05.2014.

In addition to his professional activities, Ruslan is actively involved in the development of regulations on auditing, accounting, and taxation in the Republic of Moldova. He participates in legislative consultations, international conferences, and academic collaborations, contributing valuable insights to the evolution of the field. He is a full member of the Association of Professional Accountants and Auditors of the Republic of Moldova (ACAP RM) and serves as Chairman of the Tax and Customs Commission of the Association of Romanian Investors in the Republic of Moldova.



Svetlana Moroz  
Second Partner

**SVETLANA MOROZ**  
**Auditul General (AG)**  
**Second Partner**  
**svetlana.moroz@moore.ro**

Svetlana Moroz is an experienced professional in the fields of accounting, financial management, and education. She is a certified auditor, holding Qualification Certificate No. AG No. 000044, issued on 30 September 2016.

Currently at Moore, Svetlana Moroz continues to leverage her extensive experience, comprehensive education, and professional certifications to deliver exceptional services and leadership. Her dedication to excellence and continuous improvement in the areas of accounting, financial management, and education not only benefits our team and clients but also contributes significantly to the profession.

Svetlana is a licensed auditor in the Republic of Moldova, and her certifications include degrees in mathematics and economics, a teacher requalification diploma specialized in adult education, and certifications in CIP, CIPA, and audit. This diverse educational background has equipped her with a deep understanding of both the theoretical and practical aspects of her field.

Svetlana's commitment to the international accounting and financial reporting community is noteworthy. She has participated in international conferences such as those organized by the CFRR (Centre for Financial Reporting Reform), the STAREP Education Community of Practice, and the IFAC Regional Small- and Medium-sized Practices Forum. Furthermore, her work in the field of business valuation with AO SEI RM (Association of Independent Valuers of Moldova) demonstrates her versatility and commitment to the highest standards of professional practice.

# Echipa Noastră



Ion Cornea  
Audit Manager

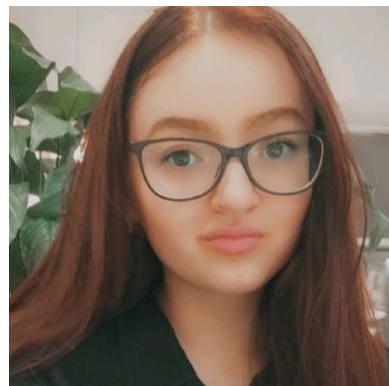
## ION CORNEA

### Manager

**Ion.cornea@moore.ro**

Ion Cornea is a highly qualified professional, currently holding the position of Manager, with solid experience in the field of audit and assurance, and over 7 years of expertise in the profession. He holds a Bachelor's degree in Statistics and a Master's degree in Accounting and Audit, which provide him with a strong academic foundation.

Prior to joining our team, Ion served as Chief Accountant at an IT company in Moldova, where he gained valuable experience in financial management and accounting practices. In his current role as Manager, he has successfully carried out audit engagements for clients across a wide range of industries, including energy, banking organizations, non-profit and non-governmental organizations, agriculture, and others.



Mihaela Lupu  
Senior Auditor

## MIHAELA LUPU

### Senior Auditor

**Mihaela.lupu@moore.ro**

Mihaela Lupu is an emerging and dedicated professional in the fields of finance and audit. She began her academic journey at the State University of Moldova, where between 2020 and 2023 she pursued a Bachelor's degree within the Faculty of Economics, Finance and Banking.

In 2022, Mihaela joined the Moore Stephens KSC SRL team. In this role, her responsibilities included direct communication with clients for the validation of accounting records, investigation and documentation of material matters, supervision of the audit team, and allocation of tasks within audit engagements.

Mihaela brings a strong combination of academic knowledge and practical experience, making her an ideal choice for any business proposal requiring expertise in finance and audit.



# Echipa Noastră



Cristian Godoroja  
Senior Auditor

## CRISTIAN GODOROJA

**Senior Auditor**

**Cristian.godoroja@moore.ro**

Cristian Godoroja works as a Senior Auditor in the field of audit and has been contributing his expertise to the profession since 2021. Although relatively new to the profession, Cristian has already built a solid track record, serving key clients across the retail services, financial services, telecommunications, and public sectors.

Cristian holds a Bachelor's degree in Energy Engineering from the Technical University of Moldova and is currently pursuing qualification as a Chartered Certified Accountant with the Association of Chartered Certified Accountants (ACCA).

His academic background and industry-specific knowledge uniquely position him to deliver comprehensive audit services tailored to the specialized needs of his clients.



Maria Malcoci  
Senior Associate

## MARIA MALCOCI

**Senior Associate**

**maria.malcoci@moore.ro**

Maria Malcoci is a professional in accounting and audit at Moore, bringing extensive experience in financial management and audit processes. With a strong background in performing substantive and internal control testing, she is skilled in identifying financial discrepancies, ensuring compliance, and safeguarding against potential risks. Her attention to detail and deep understanding of financial systems enable her to assess and enhance the efficiency of financial operations.

At Moore, Maria applies her expertise to deliver high-quality services, including the preparation of complete financial statements and the management of the entire accounting cycle. She is experienced in overseeing budgets, cash flows, and expense allocation, ensuring accuracy and compliance with financial regulations. Her experience in documenting audit findings and performing inventories and cash verifications adds an extra layer of rigor to the financial services provided by Moore.

Maria's ability to analyze complex financial data, communicate results clearly, and adapt to evolving regulations makes her a valuable asset to the Moore team. Fluent in Romanian, English, and Russian, she is well equipped to engage with a diverse client base, ensuring that Moore delivers tailored, professional solutions to meet each client's unique financial needs.

# Echipa Noastră



Cristina Liscu  
Associate

## CRISTINA LISCU

**Associate**

**cristina.liscu@moore.ro**

Cristina Liscu, Associate at Moore Stephens KSC SRL in Republic of Moldova, stands out for her analytical rigor and commitment to enhancing the credibility of financial information for our clients. Since joining the team in 2023, she has quickly established herself as a proactive and insightful professional, skilled at dissecting complex financial scenarios and ensuring compliance with regulatory standards.

Her exceptional communication skills bridge the gap between complex audit procedures and client understanding, ensuring that each audit engagement is transparent and closely aligned with our clients' strategic objectives. She embodies the essence of professional growth and adaptability. Her willingness to tackle complex audit challenges head-on and her continuous pursuit of excellence have further strengthened her professional acumen.



Cătălin Coșleț  
Associate

## CĂTĂLIN COȘLEȚ

**Associate**

**catalin.coslet@moore.ro**

Cătălin Coșleț is an Audit Associate at Moore Stephens KSC SRL in Republic of Moldova, with a solid foundation in financial audit and compliance. In this role, he is involved in statutory audit engagements and audits performed in accordance with IFRS, ensuring that clients comply with both local and international accounting standards.

Cătălin is dedicated to delivering high-quality audit services, leveraging his analytical skills, attention to detail, and commitment to professional development. His responsibilities include supporting the planning and execution of audit engagements, working closely with senior auditors, and assisting clients in achieving financial transparency and regulatory compliance.

With a strong passion for continuous learning, Cătălin consistently deepens his knowledge of IFRS, ISA, and local regulations, contributing to the accuracy and efficiency of the audit engagements carried out by Moore.



# Echipa Noastră



Nichita Pripa  
Associate

## **NICHITA PRIPA**

**Associate**

**nichita.pripa@moore.ro**

Nichita Pripa is an Associate at Moore Stephens KSC SRL in Republic of Moldova, bringing not only a fresh perspective but also valuable experience in the field of audit. His background offers a unique combination of fundamental audit principles and cutting-edge practices, making him a significant asset to our team.

Nichita's transition to our firm is driven by his desire to apply his solid audit knowledge in a new environment, where he can also contribute to the growth and development of our audit practices. Despite having been with Moore Republic of Moldova for a relatively short period, he has already begun to make his mark, demonstrating strong analytical skills, precision, and a proactive approach to problem-solving.



Vasile Lazari  
Associate

## **VASILE LAZARI**

**Associate**

**vasile.lazari@moore.ro**

Vasile Lazari is an Associate at Moore Stephens KSC SRL in Republic of Moldova, bringing a solid foundation in financial audit, risk assessment, and compliance. With a keen eye for detail and a methodical approach, he ensures that clients' financial statements comply with both local and international accounting standards, while maintaining transparency and integrity.

His role at Moore Republic of Moldova reflects his desire to apply rigorous audit methodologies in a dynamic environment, where he can contribute to the firm's growth and the continuous improvement of audit practices. Although relatively new to the firm, Vasile has already demonstrated strong analytical skills, precision, and a proactive approach to problem-solving.

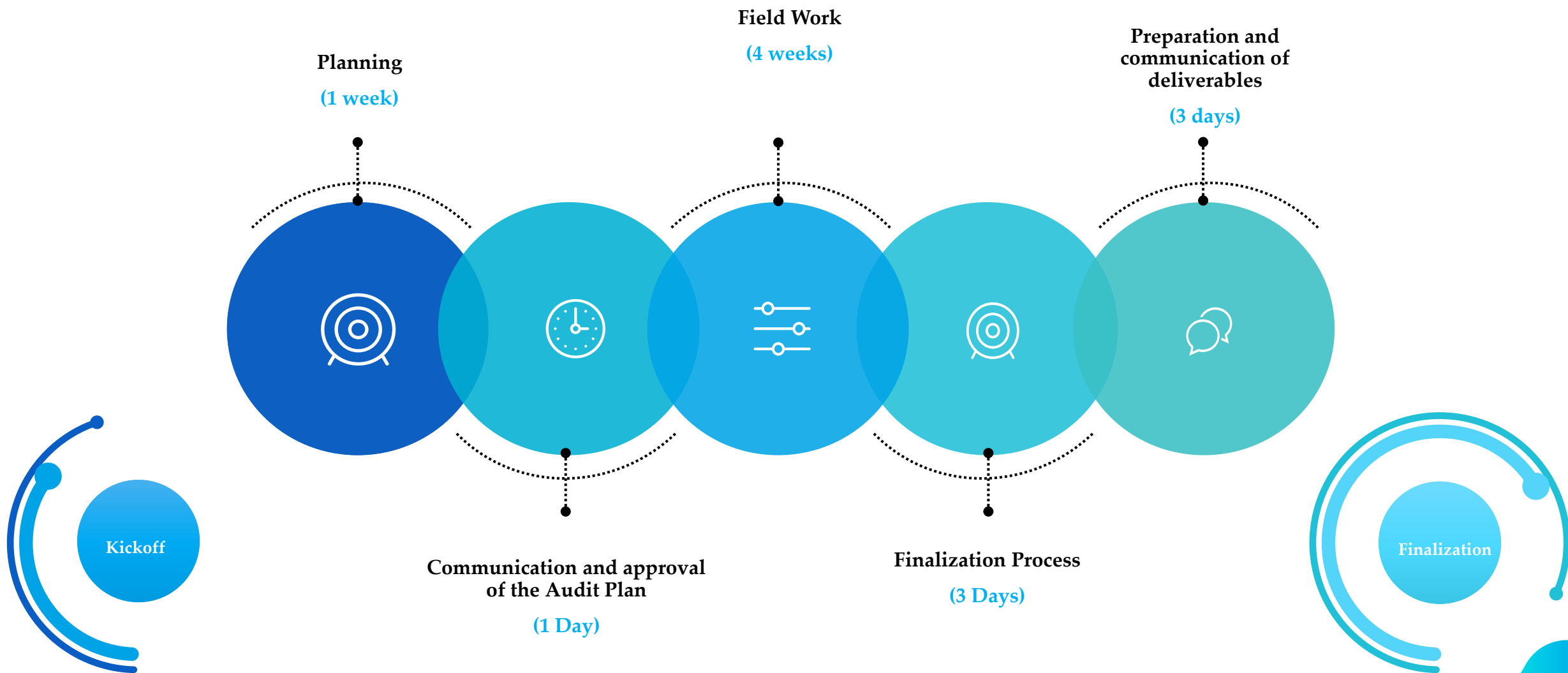
His ability to assess financial and operational risks, combined with a structured and efficient execution of audit engagements, enables him to provide valuable insights to clients. Vasile is also recognized for his excellent communication skills, ensuring clear and constructive collaboration with both clients and team members.

## 3.2

## PROJECT TIMELINE

*This section presents the timetables for the deliverables mentioned in the specifications*

# Final Audit Timeline



**Note: The audit reports and management letter will be delivered by May 25, 2026.**

# 4

## SECTION IV: EXPERIENCE OF THE AUDIT FIRM AND TEAM MEMBERS

*This section lists the relevant engagements performed by the Moore team*

# Experience of the audit firm or team members

Moore Stephens KSC SRL has the expertise and experience necessary to meet the needs of the ÎM "Direcția de troleibuze din Bălți" .” A summary of the engagements and relevant experience we have undertaken is presented below, and we hope that the selected engagements demonstrate our experience. Please note that these engagements were carried out by Moore member firms in Romania and Moldova.

Nr. Ref.	Country	Client Name	Client's activity	Service
1.	R.Moldova	Î.S. „Administrația de Stat a Drumurilor” (State Road Administration)	The State Road Administration (ASD) is founded by the Public Property Agency. Policies in the field of road infrastructure are developed by the Ministry of Economy and Infrastructure of the Republic of Moldova.	<ul style="list-style-type: none"> <li>• Audit of the annual financial statements prepared in accordance with the National Accounting Standards of the "State Road Administration" for the year 2024.</li> <li>• Audit of the financial statements of the Local Road Improvement Project for the fiscal year ended December 31 2022.</li> <li>• Audit of the financial statements of the Projects (Road Sector Program Support Project) and the State Road Administration for the fiscal year ended December 31, 2021.</li> </ul>
2.	R.Moldova	National Agency for Energy Regulation of the Republic of Moldova (ANRE)	ANRE implements state policy on regulation in the energy sectors, ensures the regulation and monitoring of the efficient functioning of the energy market and the conduct of activities in the energy sectors in conditions of accessibility, availability, reliability, continuity, competitiveness and transparency, in compliance with quality, safety and environmental protection standards.	<ul style="list-style-type: none"> <li>• Audit of the annual financial statements of the National Agency for Energy Regulation of the Republic of Moldova (ANRE) for the years 2021-2023 in accordance with the National Accounting Standards (SNC)</li> </ul>
3.	R.Moldova	SA „CET-Nord”	The core business activity of SA “CET-Nord” is the production of electricity and the supply of thermal energy to consumers.	<ul style="list-style-type: none"> <li>• Audit of the financial statements prepared in accordance with the International Financial Reporting Standards (IFRS) for the years 2019–2024.</li> <li>• Audit services of the special account to confirm that the use of Tranche 2 funds was in compliance with Annex 2 to the Loan Agreement, in accordance with the provisions of Section 2.01(a)(4) of the Project Agreement signed on 24 December 2021, performed in accordance with the requirements of the International Standards on Related Services (ISRS).</li> <li>• Audit of the annual financial statements in accordance with the National Accounting Standards (SNC) for the years 2017–2019.</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Country	Client Name	Client's activity	Service
4.	R. Moldova	Î.S "Moldelectrica" S.A	State Enterprise "Moldelectrica" was established by Government Decision No. 1000/2000 and Order of the Ministry of Industry and Energy No. 92/2000. Its mission is the sustainable development of the energy sector through efficiency, innovation, and energy conservation..	<ul style="list-style-type: none"> <li>Audit of the financial statements prepared by Moldelectrica S.A. in accordance with International Financial Reporting Standards (IFRS) for the year ended 31 December 2024.</li> </ul>
5.	R. Moldova	The Consolidated Unit for the Implementation and Monitoring of Energy Sector Projects (UCIPE)	The Consolidated Unit for the Implementation and Monitoring of Energy Projects (UCIPE) is a public institution established pursuant to Government Decision No. 1276 of 21 December 2000. The purpose of UCIPE's activity is to ensure the efficient implementation of projects in the energy sector through their administration, monitoring, and coordination, in accordance with the requirements of international donor financial institutions.	<ul style="list-style-type: none"> <li>Audit of Termoelectrica S.A. financial statements for the years 2020-2024.</li> </ul>
6.	Tajikistan	Barqi Tojik	Barqi Tojik is a national integrated electricity company in Tajikistan. Barqi Tojik operates the Nurek hydropower plant, the largest in Central Asia with an installed generation capacity of 3 gigawatts and produces over 75% of Tajikistan's electricity.	<ul style="list-style-type: none"> <li>Audit of financial statements prepared in accordance with IFRS for the years 2017-2019</li> </ul>
7.	R. Moldova	The Consolidated Unit for the Implementation and Monitoring of Energy Sector Projects (UCIPE)	The Consolidated Unit for the Implementation and Monitoring of Energy Projects (UCIPE) is a public institution established pursuant to Government Decision No. 1276 of 21 December 2000. The purpose of UCIPE's activity is to ensure the efficient implementation of projects in the energy sector through their administration, monitoring, and coordination, in accordance with the requirements of international donor financial institutions.	<ul style="list-style-type: none"> <li>Audit of the Power System Development Project accounts for the financial year 2020-2024.</li> <li>Audit of the second District Heating Efficiency Improvement Project account for the period 9 August 2021 – 31 December 2024</li> <li>Audit of the financial statements of the accounts of the Moldova Energy Efficiency Project for the financial year ended 31 December 2024.</li> </ul>
8.	R. Moldova	Moldtelecom S.A	Moldtelecom is the national telecommunications operator and also the largest telecommunications company in the Republic of Moldova. On 1 April 1993, following the restructuring of the telecommunications sector in the Republic of Moldova, the State Enterprise "Moldtelecom".	<ul style="list-style-type: none"> <li>Audit of the prepared financial statements of "Moldtelecom SA" for the years 2021`-2024 in accordance with International Financial Reporting Standards (IFRS).</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Country	Client Name	Client's activity	Service
9.	R.Moldova	Starnet Group	StarNet, a private telecommunications company, is one of the most important ICT companies in the Republic of Moldova. Founded in 2003 and transformed into a holding company in 2014, StarNet currently has 10 national business divisions.	<ul style="list-style-type: none"> <li>Audit of the combined financial statements (S.C. StarNet SRL, StarNet Solutii SRL, StarNet Management Grup SRL, StarNet Digital City SRL, StarLab SRL) prepared in accordance with the National Accounting Standards and the provisions of the Accounting and Financial Reporting Law No. 287/15.12.2017 for the years 2021–2022.</li> <li>Audit of the individual financial statements of StarNet SRL and StarNet Solutii SRL prepared in accordance with the National Accounting Standards and the provisions of the Accounting and Financial Reporting Law No. 287/15.12.2017 for the years 2021–2022.</li> </ul>
10.	R.Moldova	IP Oficiul de Gestionare a Programelor de Asistență Externă	The Public Institution Office for the Management of External Assistance Programs (OGPAE), initially named the Credit Line Directorate, was established in 1995 within the National Bank of Moldova for the purpose of implementing the credit line granted for the development of the private sector, financed by the World Bank.	<ul style="list-style-type: none"> <li>Audit of the financial statements of the Public Institution Office for the Management of External Assistance Programs for the financial years ended 31 December 2022–2024, prepared in accordance with the National Accounting Standards (NAS).</li> </ul>
11.	Romania	Kastamonu Romania SA	The KASTAMONU ENTEGRE group of companies is the timber industry branch of HAYAT HOLDING. HAYAT HOLDING was founded in 1937 and from the very beginning its activity has been aimed at providing its customers with a generous offer of high quality products that contribute significantly to the modernization and improvement of the comfort and lifestyle of end consumers.	<ul style="list-style-type: none"> <li>Statutory audit of the financial statements of Kastamonu Romania SA prepared in accordance with OMFP1802/2014 for the financial years ending 31 December 2021-2024.</li> </ul>
12.	R. Moldova	Public Service Agency, Cadastre Department	Public Service Agency, Cadastre Department	<ul style="list-style-type: none"> <li>The audit of the financial statements of the land registration property valuation project for the year 31 December 2024 prepared in accordance with has been prepared in accordance with International Public Sector Accounting Standards.</li> </ul>
13.	R. Moldova	Consolidated Unit for the Implementation and Monitoring of Agricultural Projects (UCIMPA)	<p>UCIMPA was created by Government Decision of 29 September 1999 through the consolidation of two project management units implementing World Bank projects in agriculture.</p> <p>UCIMPA is currently implementing a large agricultural project: the Competitive Agriculture in Moldova Project (MAC-P).</p>	<ul style="list-style-type: none"> <li>Audit of the Moldova Agricultural Competitiveness Project (MACP) (P118518 and P127125) for 2020-2024 prepared in accordance with international public sector accounting standards.</li> </ul>
14.	R. Moldova	CENTRE FOR HEALTH POLICY AND ANALYSIS	The mission of the PAS Centre is to establish a democratic society through health and social sector development, policy advocacy and evaluation, capacity building and reform support...	<ul style="list-style-type: none"> <li>Audit of the financial statements of the project "People centered TB care in Moldova: scaling up digital treatment adherence approach" for the period (July 15, 2018 - March 31, 2021).</li> <li>Consolidated audit of the PAS Center and the SR for the MDA-T-PAS grant "Strengthening Tuberculosis control in the Republic of Moldova" for the period January 1, 2020 – December 31, 2020.</li> </ul>



# Experience of the audit firm or team members

Nr. Ref.	Country	Client Name	Client's activity	Service
15.	Romania	Ministry of Education, Romania	The Ministry of Education is one of the ministries of the Romanian Government	<ul style="list-style-type: none"> <li>Audit of the financial statements of the 2021-2023 project "Romanian Secondary Education" implemented by the Romanian Ministry of Education.</li> </ul>
16.	Romania	Ministry of Water and Forests of Romania	The Romanian Ministry of Water and Forests is one of the ministries of the Romanian Government	<ul style="list-style-type: none"> <li>Audit of the financial statements of the 2021-2023 project "Integrated control of nutrient pollution" implemented by the Romanian Ministry of Water and Forests.</li> </ul>
17.	Romania	Ministry of Health, Romania	The Romanian Ministry of Health is one of the ministries of the Romanian Government	<ul style="list-style-type: none"> <li>Audit of the financial statements of the project Health Sector Reform - Improving the quality and efficiency of the health system for the years 2018-2019 and 2021-2022 implemented by the Romanian Ministry of Health.</li> </ul>
18.	Tadjikistan	SUE "Dushanbe vodokanal" , Tadjikistan	The State Unitary Enterprise "Dushanbe Vodokanal" (DVK) is a state-owned utility company headquartered in Dushanbe, the capital of Tajikistan. DVK is responsible for providing water supply and wastewater services to the residents and businesses of Dushanbe. As a state-owned entity, DVK plays a crucial role in ensuring access to clean and safe drinking water, as well as in the proper management of wastewater and sanitation infrastructure in the city. The company's activities contribute to public health, environmental protection, and the overall well-being of the local community.	<ul style="list-style-type: none"> <li>Audit of SUE "Dushanbevodokanal" for the years 2021, 2022, and 2023, conducted in accordance with IFRS.</li> </ul>
19.	R.Moldova	International Fund for Agricultural Development, Moldova	The International Fund for Agricultural Development is an international financial institution and a specialized agency of the United Nations that works to combat poverty and hunger in rural areas of developing countries.	<ul style="list-style-type: none"> <li>Audit services for the Rural Resilience Project and the Talent Retention and Rural Transformation Project (TRTP) for the years 2021–2023.</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
20.	R.Moldova	Instituția publică "Unitatea de coordonare, implementare și monitorizare a sistemului de sănătate	Misiunea organizației este de a consolida sectorul sănătății publice prin sprijinirea reformei sistemului de sănătate, dezvoltarea capacităților instituționale, modernizarea serviciilor și a sistemului de furnizare a acestora, sprijinirea programelor naționale de control și prevenire a HIV/SIDA/ITS și TB și a Programului național de securitate transfuzională.	<ul style="list-style-type: none"> <li>auditul extern al programelor susținute de Fondul Global (FG) implementate de Instituția Publică "Unitatea de Coordonare, Implementare și Monitorizare a Proiectelor din Sistemul de Sănătate" ("PCIMU" sau "PR") pentru anii 2021-2024</li> </ul>
21.	R.Moldova	Ministerul Educației, R.Moldova	Ministerul Educației este unul dintre ministerele Guvernului în R.Moldova.	<ul style="list-style-type: none"> <li>Auditul financiar al Proiectului "Moldova Higher Education" pentru anii 2022-2024</li> </ul>
22.	Moldova	Î.S. „Poșta Moldovei”	Întreprinderea de stat "Poșta Moldovei" este singurul operator poștal național care oferă o gamă largă de servicii poștale și financiare. Aceasta are 1.232 de oficii poștale prin intermediul a 36 de sucursale. Timp de peste trei decenii, au stabilit un nume bine cunoscut și de încredere; echipa întreprinderii de stat "Posta Moldovei" include peste 5.000 de angajați.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare ale Î.S. „Poșta Moldovei” pentru anii 2021-2022 în conformitate cu Standarde internaționale de raportare financiară (IFRS).</li> </ul>
23.	R. Moldova	Apă-canal Chișinău	Apă-Canal Chișinău este principalul furnizor de servicii de apă și apă uzată atât pentru capitală, cât și pentru 35 de localități. Compania oferă servicii de calitate pentru circa 97 de mii de consumatori. Din 1997 a fost reorganizată în societate pe acțiuni, cu un capital de stat de 100%.	<ul style="list-style-type: none"> <li>Raportul de audit emis privind Situațiile financiare ale Apă-Canal Chișinău pentru exercițiul financiar încheiat la 31.12.2020 și 31.12.2022 și 31.12.2023 și 31.12.2024 ce vor fi elaborat în conformitate cu Standardele Naționale de Contabilitate (SNC) și IFRS în corespundere cu metodologia și scopul auditului și Raport de asigurare întocmit conform ISAE 3000, privind conformitatea indicatorilor financiari calculați la data de 31 decembrie 2020 și 2022-2024, cu nivelele stabilite în acordurile de împrumut, încheiate de către ACC cu BERD și BEI</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
24.	Romania	APA Brasov S.A	Compania Apa Brasov SA operează pe piața românească din 1991. Activitatea principală a companiei este colectarea, tratarea și furnizarea apei, iar compania își desfășoară activitatea în principal în județul Brașov.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare ale Companiei întocmit în conformitate cu OMFP 1802/2014 și al situațiilor financiare ale Companiei în conformitate cu IFRS (International Financial Reporting Standards), inclusiv auditul anual al indicatorilor financiari impuși de BERD pentru anii 2020-2024.</li> </ul>
25.	Romania	S.C. COMPANIA REGIONALĂ DE APĂ BACĂU S.A	S.C. COMPANIA REGIONALA DE APA BACAU S.A. este persoana juridica romana, avand forma juridica de societate comerciala pe actiuni, capitalul social initial, in valoare de 24.047.170,00 lei, fiind detinut de 69 de actionari, din care actionar majoritar este Municipiul Bacau.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare pregătit în conformitate în conformitate cu Standardele Internaționale de Raportare Financiară (IFRS) pentru anii 2021-2023</li> </ul>
26.	Romania	COMPANIA DE APA S.A BUZĂU.	Compania de Apa este operatorul regional al serviciilor publice de alimentare cu apa si canalizare din judetul Buzau	<ul style="list-style-type: none"> <li>Raport de audit al situatiilor financiare intocmite in conformitate cu Reglementarile contabile conforme cu directivele europene, aprobate prin Ordinul ministrului finantelor publice nr 1802/2014 si Standardele Internaționale de Raportare Financiară (IFRS) pentru anii 2022-2024</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
27.	R.Moldova	Î. M. "Regia Autosalubritate	Î.M. Regia „Autosalubritate” este întreprindere autogestionară, care funcționează în componența Direcției generale locativ – comunale și amenajare a municipiului Chișinău.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare ale I.M. REGIA „AUTOSALUBRITATE” întocmite în conformitate cu Standardele Internaționale de Raportare Financiară (IFRS), pentru anii 2020-2024.</li> <li>Emiterea unei scrisori cave cei insarcinati cu guvernanta privind deficiențele asupra controalelor interne precum si indicatori financiari pentru I.M. REGIA AUTOSALUBRITATE</li> <li>Emiterea unui raport în conformitate din Contractul de imprumut nr. 47314 semnat cu BERD din 16 decembrie 2020 pentru I.M. REGIA AUTOSALUBRITATE</li> </ul>
28.	Romania	APAVITAL SA	APAVITAL S.A. este o companie cu sediul în municipiul Iași, județul Iași, specializată în furnizarea de apă potabilă și gestionarea serviciilor de canalizare pentru locuitorii din județul Iași și din zonele învecinate. Compania își desfășoară activitatea conform standardelor naționale și europene în domeniul calității apei și protecției mediului. APAVITAL S.A. se ocupă de captarea, tratarea, transportul și distribuția apei potabile, precum și de colectarea și epurarea apelor uzate, oferind servicii esențiale pentru comunitățile din regiune	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare ale APAVITAL SA întocmite în conformitate cu Standardele Internaționale de Raportare Financiară (IFRS) pentru exercițiul financiar încheiat la 31 decembrie 2023</li> </ul>
29.	Romania	APA PROD S.A.	APA PROD S.A. este o companie românească cu sediul în județul Hunedoara, specializată în furnizarea și distribuția de apă potabilă, precum și în gestionarea serviciilor de canalizare. Aceasta deservește o mare parte a localităților din județ, asigurând conformitatea cu standardele naționale și europene privind calitatea apei și protecția mediului. Compania asigură accesul la apă potabilă de calitate și servicii de canalizare eficiente, oferind totodată soluții pentru captarea, tratarea, transportul și distribuția apei potabile, precum și pentru colectarea și epurarea apelor uzate	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare ale APA PROD S.A. întocmite în conformitate cu Standardele internaționale de raportare financiară (IFRS) pentru exercițiile financiare încheiate la 31 decembrie 2021-2023</li> </ul>
30.	R.Moldova	ZERNOFF SRL	„ZERNOFF” SRL este cel mai mare producător de ENA (Alcool Extra Neutru), DDGS și CO2 din Republica Moldova. Capacitatea fabricii noastre este de peste 3.000 de tone de ENA și 3.000 de tone de furaje de înaltă calitate pe lună.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare consolidate ale Grupului Zernoff pentru anii 2020-2023 în conformitate cu Standardele internaționale de raportare financiară (IFRS).</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
31.	R.Moldova	Calea Ferata din Moldova	Calea ferată din Moldova este unicul operator feroviar din Republica Moldova, responsabil cu transportul de pasageri și mărfuri, precum și cu întreținerea infrastructurii feroviare din țară.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare pregătite ale Calea Ferata din Moldova pentru anii 2021-2023 în conformitate cu Standardele Internaționale de Raportare Financiară (IFRS).</li> </ul>
32.	R.Moldova	Orhei-Vit Grup	Orhei-Vit este lider în industria sucurilor și a alimentelor pentru copii din Republica Moldova. Compania deține cele mai populare mărci din segmentele sale în Moldova: Naturalis, VITA, VITA Premium, Vita Baby, TATA, Masa Mare, Gustos, etc.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare ale Orhei-Vit SRL și companiilor afiliate pregătite conform IFRS pentru anul 2021-2024</li> <li>Calcul EBITDA, conform metodologiei, folosite de EBRD</li> <li>Auditul situațiilor financiare individual ale Orhei-Vit SRL pregătite conform SNC pentru anii 2021-2024</li> </ul>
33.	R.Moldova	Moldretail Group (Linella)	Linella (Moldretail Group) este un lanț de magazine sută la sută național. De mai bine de 20 de ani este promotorul comerțului modern în Republica Moldova, având cea mai mare extindere geografică pe întreg teritoriul țării. Fiind recunoscut pentru angajamentul său față de clienți, care le oferă produse la cel mai bun raport calitate-preț, am ajuns în prezent la un lanț local de peste 128 de magazine și o echipă de circa 4000 de angajați.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare consolidate întocmite în conformitate cu Standardele Internaționale de Raportare Financiară (IFRS) ale Grupului Moldretail pentru anii 2021-2024.</li> <li>Auditul situațiilor financiare consolidate întocmite în conformitate cu Standardele Naționale de Contabilitate (SNC) ale Moldretail Group pentru anii 2021-2024.</li> <li>Auditul situațiilor financiare anuale ale Moldretail Group SRL anii 2021-2024 în conformitate cu Standardele Naționale de Contabilitate (SNC).</li> </ul>
34.	R.Moldova	ÎM "Direcția de troleibuze din Bălți"	DIRECTIA DE TROLEIBUZE DIN BALTI este o Întreprinderea municipal si o firma de transport in R.Moldova, înființată la 1992-11-19, care are 250-1000 angajați.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare anuale ale ÎM "Direcția de troleibuze din Bălți" în conformitate cu Standardele internaționale de raportare financiară (IFRS) pentru 2021-2024</li> <li>Auditul situațiilor financiare anuale ale ÎM "Direcția de troleibuze din Bălți" în conformitate cu Standardele Naționale de Contabilitate (SNC) 2021-2024</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
35.	Romania	Compania Nationala De Transporturi Aeriene Romane Tarom SA	TAROM - Compania Națională de Transporturi Aeriene Române a fost înființată în 1954 și a crescut în același timp cu aviația românească. TAROM își desfășoară activitatea sub autoritatea Ministerului Transporturilor și este membră a Alianței SkyTeam din 25 iunie 2010. Compania națională operează peste 50 de destinații proprii și destinații deservite de partenerii code share.	<ul style="list-style-type: none"> <li>Raport de audit asupra situațiilor financiare individuale ale Companiei TAROM pentru anii 2020-2022, în conformitate cu OMFP 2844/2016 cu modificările și completările ulterioare privind aplicarea Reglementărilor contabile conforme cu Standardele Internaționale de raportare financiară ("IFRS"), în limba română și în moneda de prezentare RON și în limba engleza în moneda de prezentare USD precum și asupra Raportului Administratorului și Declarației nefinanciare</li> <li>Raport de audit (specific) al pierderilor suferite de Compania Tarom datorită restricțiilor generate de pandemia de Coronavirus, conform deciziei Comisiei Europene de acordare a ajutorului de COVID pentru perioada martie - decembrie 2020</li> </ul>
36.	Romania	ATP Exodus Grup	ATP Group, producător și furnizor piese auto camioane, producător camioane și autobuze, dealer auto și utilaje de construcții	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare statutare pregătite în conformitate cu OMFP 1802/2014 pentru ATP EXODUS SRL, si ATP MOTORS RO SRL pentru anii 2022-2024.</li> <li>Auditul situațiilor financiare consolidate ale ATP EXODUS SRL, ATP TRANSIT SRL, ATP MOTORS RO SRL, ATP TRUCKS AUTOMOBILE SRL și ATP AUTOMOTIVE RO SRL ("Grupul ATP Exodus") pentru anii 2022-2024 în conformitate cu Standardele Internaționale de Raportare Financiară (IFRS)</li> </ul>
37.	Romania	United Petfood SRL	United Petfood este producător 100% sub etichetă privată de hrană uscată și umedă, de biscuiți și gustări de înaltă calitate pentru animale de companie.	<ul style="list-style-type: none"> <li>Auditul statutar al situațiilor financiare ale UNITED PETFOOD ROMANIA SRL întocmite în conformitate cu OMFP 1802/2014 pentru anii 2021-2024.</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
38.	R.Moldova	WeTrade Grup	Compania "WeTrade" Ltd. a fost înființată în august 2007. În această perioadă, au trecut printr-un proces de dezvoltare complex și dinamic - de la vânzarea de produse tehnice individuale la prezentarea de soluții complexe la problemele cu care se confruntă întreprinderile agricole din Republica Moldova.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare combinate ale Grupului We Trade pentru anii 2022-2023 în conformitate cu Standardele Internaționale de Raportare Financiară</li> </ul>
39.	Romania	MEDOCHEMIE ROMANIA SRL	MEDOCHEMIE a fost înființată în 1976 în Cipru de către Dr. Andreas Pittas. De-a lungul timpului, au reușit să se extindă activ pe piețele promițătoare din întreaga lume - de la baza noastră din Europa, în Orientul Mijlociu și Africa, până în Orientul Îndepărtat și America. În afara celor 20 de birouri de bază, au dezvoltat o rețea de agenți și parteneri de încredere care le permite să opereze în 107 țări. În prezent, Medochemie Ltd. are treisprezece fabrici și unități de producție. Nouă sunt în Cipru, una în Olanda și trei în Vietnam.	<ul style="list-style-type: none"> <li>Auditul statutar al situațiilor financiare Medochemie România SRL întocmite în conformitate cu OMFP 1802/2014 pentru anii 2020-2022</li> <li>Auditul situațiilor financiare pregătit în conformitate cu pachetul de raportare de grup (GRP) al Medochemie România SRL pentru anii 2020-2022</li> </ul>
40.	Romania	Keyway Group	Cu o acoperire globală, Key Way Group operează mai multe companii FinTech, aducând inovație printr-o gamă de produse	<ul style="list-style-type: none"> <li>Auditul consolidat al situațiilor financiare întocmite în conformitate cu Standardul Internațional de Raportare Financiară (IFRS) pentru Societatea "KeyWay Group" pentru anii 2021-2024.</li> </ul>
41.	Romania	Publitrans 2000 S.A	Publitrans 2000 Pitești este un furnizor de transport public din Pitești care operează rute de autobuz. Publitrans 2000 Pitești are 13 rute de autobuz în Pitești cu 98 de stații de autobuz.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare ale Companiei întocmit în conformitate cu OMFP 1802/2014 și al situațiilor financiare ale Companiei în conformitate cu IFRS (International Financial Reporting Standards), inclusiv auditul anual al indicatorilor financiari impuși de BERD pentru anii 2020-2021.</li> </ul>



# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
42.	R.Moldova	P.I. Unitatea de implementare a proiectelor în Domeniul Mediului, Republica Moldova	Auditul financiar pentru pregătirea proiectului de securitate și salubritate a apei din Moldova (Grant ECAPDEV) pentru perioada 23 decembrie 2020 - 31 august 2021 pregătit în conformitate cu standardele internaționale de contabilitate a sectorului public	<ul style="list-style-type: none"> <li>Auditul financiar pentru pregătirea proiectului de securitate și salubritate a apei din Moldova (Grant ECAPDEV) pentru perioada 23 decembrie 2020 - 31 august 2021 pregătit în conformitate cu standardele internaționale de contabilitate a sectorului public</li> </ul>
43.	R.Moldova	Serviciul Fiscal de Stat al Republicii Moldova	Serviciul fiscal de stat este autoritatea publică împuternicită să administreze impozite, taxe și alte plăți în interesul statului. Misiunea Serviciului Fiscal de Stat este de a asigura administrarea impozitelor prin crearea de condiții de conformitate fiscală pentru contribuabili și monitorizarea procesului de conformitate și aplicarea uniformă a politicii și reglementărilor fiscale.	<ul style="list-style-type: none"> <li>Auditul financiar al Proiectului de modernizare a administrației fiscale pentru perioada 1 ianuarie 2022 - 31 decembrie 2022 și 1 ianuarie 2023 - 31 decembrie 2023.</li> </ul>
44.	R.Moldova	AUGUR PERLA S.A	Augur-Perla SA, unul dintre principalii procesatori de carne din Moldova. Compania a fost înființată în 1994 și a investit continuu în asigurarea standardelor înalte de producție, depozitare, distribuție a cărnii.	<ul style="list-style-type: none"> <li>Auditul consolidat al situațiilor financiare întocmit în conformitate cu IFRS pentru anul 2019</li> </ul>
45.	R.Moldova	Ministerul Sănătății, Muncii și Protecției Sociale din Republica Moldova	Ministerul Sănătății, Muncii și Protecției Sociale din Republica Moldova este unul dintre ministerele Guvernului R. Moldova.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare a Proiectului Moldova Skills Data Capacity Building pentru perioada octombrie 2016 - iunie 2019</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
46.	R. Moldova	BC Moldindconbank SA <b>(Bancă de importanță sistemică)</b>	Moldincon Bank, cu sediul în Republica Moldova, este un jucător cheie în sectorul bancar al țării. Cu un angajament de a oferi soluții financiare inovatoare, Moldincon Bank a acordat în mod constant prioritate nevoilor clienților săi. Fie că este vorba de servicii bancare personale, soluții de afaceri sau servicii digitale, banca și-a stabilit o reputație de fiabilitate, securitate și orientare spre viitor. În calitate de instituție financiară de încredere, Moldincon Bank joacă un rol semnificativ în promovarea creșterii economice și a stabilității în Moldova.	<ul style="list-style-type: none"> <li>Auditul asupra situațiilor financiare ale Băncii pentru anii 2019-2020 și 2022-2024 întocmite în conformitate cu prevederile Standardelor Internaționale de Raportare Financiară ("IFRS") pentru BC Moldindconbank SA</li> <li>FINREP (2022-2025)</li> <li>audit în scopul verificării și evaluării adecvării și implementării politicilor și procedurilor interne ale băncii în domeniul prevenirii și combaterii spălării banilor și finanțării terorismului pentru perioada 01.09.2020 – 01.09.2021</li> <li>Audit extern care ar confirma întocmirea corectă a rapoartelor privind acoperire a necesarului de lichiditate (LCR) la situația din 31.12.2022 ale BC Moldindconbank SA</li> </ul>
47.	R. Moldova	COMERTBANK SA	Comertbank, o instituție bancară proeminentă în Republica Moldova, și-a creat o nișă pentru sine cu soluțiile sale financiare solide și serviciile sale de neegalat pentru clienți. De-a lungul anilor, Comertbank a fost în fruntea sectorului bancar, oferind o multitudine de servicii care răspund atât nevoilor persoanelor fizice, cât și celor juridice. Ethosul băncii se învârtă în jurul transparenței, securității și angajamentului față de bunăstarea financiară a clienților săi. Cu o viziune înrădăcinată în creștere și durabilitate, Comertbank continuă să joace un rol esențial în modelarea viitorului financiar al Moldovei.	<ul style="list-style-type: none"> <li>Auditul asupra situațiilor financiare ale Băncii pentru anii 2022-2023, întocmite în conformitate cu prevederile Standardelor Internaționale de Raportare Financiară ("IFRS") pentru B.C. Comertbank S.A</li> <li>Pregătirea raportului de revizuire limitată asupra rapoartelor FINREP la 30 iunie 2022 și 30 iunie 2023 pentru BC COMERTBANK SA</li> <li>Audit extern care ar confirma întocmirea corectă a rapoartelor privind acoperire a necesarului de lichiditate (LCR) la situația din 31.12.2022 ale BC Comertbank SA</li> </ul>
48.	R. Moldova	FinComBank S.A	FinComBank, cu sediul central în Republica Moldova, este o entitate de marcă în peisajul bancar al țării. Cu o istorie bogată în slujba clientelei sale, FinComBank și-a demonstrat în mod constant angajamentul față de excelență financiară și servicii centrate pe client. Oferind servicii unei game diverse de clienți, de la persoane fizice la întreprinderi, banca oferă o suită completă de produse și servicii financiare. Reputația sa de încredere, combinată cu accentul pus pe inovație, poziționează FinComBank ca o instituție financiară de top dedicată promovării prosperității economice în Moldova.	<ul style="list-style-type: none"> <li>Auditul asupra situațiilor financiare ale Băncii pentru anii 2022-2023, întocmite în conformitate cu prevederile Standardelor Internaționale de Raportare Financiară ("IFRS") pentru FinComBank S.A</li> <li>Pregătirea raportului de revizuire limitată asupra rapoartelor FINREP la 30 iunie 2021 și 30 iunie 2023 pentru FINCOM BANK S.A</li> </ul>
49.	R. Moldova	Moldasig SA	MOLDASIG SA, o companie de asigurări de top, este renumită de aproape două decenii datorită încrederii clienților săi asigurați și a dedicării echipei sale profesionale. Compania se remarcă pe piața asigurărilor prin produsele sale avantajoase, serviciile impecabile și angajamentul față de valorile de bază. Aceste valori includ plata promptă, lichiditatea ridicată a activelor, gestionarea responsabilă a riscurilor și servicii eficiente de reasigurare.	<ul style="list-style-type: none"> <li>Servicii de audit în scop de supraveghere (adecvarea și implementarea politicilor și procedurilor interne în domeniul prevenirii și combaterii spălării banilor și finanțării terorismului, precum și efectuării tranzacțiilor), în conformitate cu prevederile cerințelor și standardelor în domeniu pentru Moldasig" S.A pentru anul 2022.</li> <li>Auditul situațiilor financiare individuale și consolidate ale "Moldasig" S.A. pentru anul încheiat la 31 decembrie 2022 în conformitate cu Standardele Internaționale de Raportare Financiară (IFRS).</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
50.	R. Moldova	BC Energbank S.A.	BC Energbank S.A., cu sediul în Republica Moldova, este o instituție financiară dinamică, cunoscută pentru soluțiile sale bancare complete. Cu un angajament de a servi o clientelă diversă, Energbank a pus în mod constant accentul pe inovație, fiabilitate și satisfacția clienților. În calitate de partener de încredere atât pentru persoane fizice, cât și pentru întreprinderi, banca joacă un rol crucial în ecosistemul financiar al Republicii Moldova, stimulând creșterea și stab	<ul style="list-style-type: none"> <li>Auditul asupra situațiilor financiare ale Băncii pentru anul 2024, întocmite în conformitate cu prevederile Standardelor Internaționale de Raportare Financiară ("IFRS") pentru BC Energbank S.A</li> <li>Revizuirea limitată în informațiilor FINREP la situația din 30 iunie 2024 și 30 iunie 2025</li> <li>Auditul în alte Scopuri: Evaluarea activității Băncii privind procesarea cardurilor emise de către Bancă, externalizate de către furnizorii de servicii, desfășurate pe parcursul anul 2024</li> </ul>
51.	R.Moldova	METRO CASH & CARRY MOLDOVA SRL	Compania METRO este evaluată de Dow Jones Sustainability Index, FTSE4Good, MSCI, CDP. Compania operează în peste 30 de țări și are peste 89 000 de angajați în întreaga lume. În exercițiul financiar 2022/23, compania METRO a înregistrat un volum de vânzări de 30,6 miliarde EUR.  În Republica Moldova, compania METRO este prezentă din 2004, cu peste 600 de angajați, trei magazine și peste 20.000 de articole în fiecare magazin.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare ale METRO CASH &amp; CARRY MOLDOVA SRL pentru anul încheiat la 30 septembrie 2024, întocmite în conformitate cu Standardele Naționale de Contabilitate (SNC).</li> </ul>
52.	R.Moldova	O.C.N. Expert Leasing & Finance SRL	O.C.N. Expert Leasing & Finance SRL este unul dintre principalii furnizori de servicii financiare din Moldova, specializat în soluții de leasing și finanțare. Cu o înțelegere profundă a nevoilor pieței, compania oferă soluții personalizate atât pentru companii, cât și pentru persoane fizice. Expertiza lor în furnizarea de opțiuni financiare flexibile și eficiente i-a poziționat ca partener de încredere pentru mulți, stimulând creșterea și încurajând dezvoltarea economică.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare întocmit în conformitate cu Standarde Internaționale De Raportare Financiară (IFRS) și Standardele Naționale de Contabilitate (SNC) pentru anii 2020-2022.</li> </ul>
53.	R.Moldova	O.C.N. ECOFINANCE TECHNOLOGIES S.R.L.	O.C.N. ECOFINANCE TECHNOLOGIES S.R.L., cu sediul în Republica Moldova, este o entitate dinamică în sectorul tehnologiei financiare. Punând accent pe oferirea de soluții financiare de ultimă oră, ECOFINANCE TECHNOLOGIES a fost în prima linie în ceea ce privește stimularea inovației în ecosistemul financiar din Republica Moldova. Angajamentul lor de a valorifica tehnologia pentru eficiență financiară îi poziționează ca o instituție modernă și progresistă în Moldova.	<ul style="list-style-type: none"> <li>Auditul situațiilor financiare întocmit în conformitate cu Standarde Internaționale De Raportare Financiară (IFRS) și Standardele Naționale de Contabilitate (SNC) pentru anii 2022-2023 pentru O.C.N. ECOFINANCE TECHNOLOGIES S.R.L.</li> </ul>

# Experience of the audit firm or team members

Nr. Ref.	Țară	Nume Client	Activitatea clientului	Serviciu
54.	R. Moldova	Comisia Națională a Pieței Financiare și Biroul Național al Asigurătorilor de Autovehicule	<p>Comisia Națională a Pieței Financiare (CNPF), este o instituție de reglementare esențială în Republica Moldova. Însărcinată cu supravegherea și controlul sectorului financiar nebanca, CNPF joacă un rol crucial în asigurarea stabilității și integrității piețelor financiare din afara sferei bancare tradiționale. Aceasta cuprinde domenii precum asigurările, piețele de capital și alte servicii financiare specializate.</p> <p>Biroul Național al Asigurătorilor de Autovehicule (BNAA) este organizația profesională care reprezintă asigurătorii autorizați să practice asigurarea obligatorie de răspundere civilă auto în Republica Moldova.</p>	Efectuarea evaluării solvabilității, a rezervelor tehnice și a activelor companiilor de asigurări autorizate
55.	R. Moldova	BCR Chișinău	BCR Chișinău, filială a renumitei Bănci Comerciale Române, este un reper de încredere financiară în Republica Moldova. Cu rădăcinile sale în una dintre cele mai mari bănci din România, BCR Chișinău aduce în Republica Moldova o moștenire de expertiză financiară și servicii centrate pe client. Oferind o gamă variată de soluții bancare adaptate la nevoile unice ale clienților săi, banca și-a consolidat reputația de excelență, securitate și inovație în sectorul bancar din Moldova.	<p>Audit extern care ar confirma întocmirea corectă a rapoartelor privind acoperirea a necesarului de lichiditate (LCR) la situația din 31.12.2022 ale Banca Comercială Română Chișinău S.A.</p> <p>audit în scopul verificării și evaluării adecvării și implementării politicilor și procedurilor interne ale băncii în domeniul prevenirii și combaterii spălării banilor și finanțării terorismului pentru perioada 1 septembrie 2020 – septembrie 2021.</p>
56.	R. Moldova	BC "ProCredit Bank" SA	BC "ProCredit Bank" SA, parte a grupului internațional ProCredit, este o instituție financiară de top din Moldova, cunoscută pentru angajamentul său față de sistemul bancar durabil. Adresându-se atât persoanelor fizice, cât și întreprinderilor, ProCredit Bank pune accentul pe transparență, practici bancare etice și pe dedicarea pentru promovarea dezvoltării economice. Punând un accent deosebit pe sprijinirea întreprinderilor mici și mijlocii, banca a contribuit decisiv la stimularea creșterii și inovării în economia moldovenească.	<p>Revizuirea limitată în informațiilor FINREP la situația din 30 iunie 2021-30 iunie 2025</p> <p>Verificarea și evaluarea adecvării și implementării politicilor și procedurilor interne ale băncii în domeniul prevenirii și combaterii spălării banilor și finanțării terorismului pentru perioada septembrie 2021 – septembrie 2024;</p> <p>Analiza activităților externalizate ale băncii pentru perioada 07.10.2020-07.10.2021</p> <p>Audit extern care ar confirma întocmirea corectă a rapoartelor privind acoperirea a necesarului de lichiditate (LCR) la situația din 31.12.2022 ale B.C. „ProCredit Bank” S.A.</p>
57.	R. Moldova	OTP BANK S.A	OTP BANK S.A, membră a apreciatului OTP Group, este una dintre cele mai importante instituții bancare din Moldova. Cu sprijinul experienței și resurselor vaste ale Grupului OTP, OTP BANK S.A oferă un amestec de expertiză locală și standarde internaționale. Răspunzând unei game largi de nevoi financiare, banca a contribuit la modelarea peisajului bancar din Moldova, oferind servicii de top cu accent pe încredere și eficiență.	<p>audit extern al activităților/operațiunilor de importanță materială externalizate de OTP BANK S.A pentru perioada August 2023- iulie 2024</p> <p>audit în scopul verificării și evaluării adecvării și implementării politicilor și procedurilor interne ale băncii în domeniul prevenirii și combaterii spălării banilor și finanțării terorismului pentru perioada 01.09.2023-01.09.2024.</p>

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