1.1. Analiză și evaluare creanțe

1.1.1. Obiectul evaluării

A fost supus evaluării soldul următoarelor creanțe, care se regăsesc în înregistrările contabile ale S.C. ASTRA BUS S.R.L. la data 31.07.2014:

Creanțe - clienți interne – cont 411

Nr. Factura	Data factura	Nume client	Sold	Sold total
71434	9-Apr-13	CEFIN (ROMANIA)	311.07	**311.07**
69870	18-Jan-10	ADRIAN COMPACT	992.46	**992.46**
71709	3-Oct-13	ALPIN STAR	938.30	**938.30**
71740	18-Oct-13	ANDYRUX ADINA	5,536.28	**5,536.28**
71533	10-Jun-13	ASTRA TRANSPORT	186.00	**186.00**
72009	24-Mar-14	ASTRA VEHICULE	60,000.00	
72010	24-Mar-14	ASTRA VEHICULE	28,871.97	
72031	2-Apr-14	ASTRA VEHICULE	58,106.96	
72032	2-Apr-14	ASTRA VEHICULE	33,203.98	
72033	2-Apr-14	ASTRA VEHICULE	38,737.97	
72041	15-Apr-14	ASTRA VEHICULE	46,000.09	
72042	15-Apr-14	ASTRA VEHICULE	44,891.66	
72043	15-Apr-14	ASTRA VEHICULE	41,621.78	
72044	15-Apr-14	ASTRA VEHICULE	41,732.62	
72045	15-Apr-14	ASTRA VEHICULE	39,903.70	
72049	17-Apr-14	ASTRA VEHICULE	43,848.86	
72055	29-Apr-14	ASTRA VEHICULE	41,430.57	
72072	2-Jun-14	ASTRA VEHICULE	14,726.51	
72048	16-Apr-14	ASTRA VEHICULE	372.00	
72051	24-Apr-14	ASTRA VEHICULE	16,864.00	
72056	9-May-14	ASTRA VEHICULE	8,556.00	
72066	21-May-14	ASTRA VEHICULE	421.08	
72079	16-Jun-14	ASTRA VEHICULE	8,556.00	
72090	24-Jun-14	ASTRA VEHICULE	1,054.00	**568,899.75**
10515	30-Sep-13	AUTO IN	31,019.42	
72022	31-Mar-14	AUTO IN	2,000.00	
72023	31-Mar-14	AUTO IN	2,000.00	
71157	29-Nov-12	AUTO IN	75.56	
10513	30-Aug-13	AUTO IN	870.48	
10516	30-Sep-13	AUTO IN	914.14	**36,879.60**

Nr. Factura	Data factura	Nume client	Sold	Sold total
70885	23-Apr-12	AUTOGARA INTERNATIONALA RAHO	723.55	**723.55**
71991	6-Mar-14	AUTOSCHUNN	504.66	
72007	18-Mar-14	AUTOSCHUNN	3,618.94	
72015	26-Mar-14	AUTOSCHUNN	3,325.68	
72016	27-Mar-14	AUTOSCHUNN	3,325.68	
72017	27-Mar-14	AUTOSCHUNN	3,325.68	**14,100.64**
70164	9-Sep-10	AUTOTIM	1,054.62	**1,054.62**
69724	4-Aug-09	DENI MET	1,047.18	**1,047.18**
70350	9-Dec-10	EUROHOLDING SRL	967,455.00	**967,455.00**
72029	31-Mar-14	FOR DRIVE	3,100.00	**3,100.00**
70827	15-Feb-12	GREEN TREND	100.00	**100.00**
72092	26-Jun-14	ICOM TRADING&CONSULTING	22.32	
72093	26-Jun-14	ICOM TRADING&CONSULTING	21.82	
72100	16-Jul-14	ICOM TRADING&CONSULTING	95.60	**139.74**
72080	16-Jun-14	KUBIKA INVENT	105.56	
72096	3-Jul-14	KUBIKA INVENT	431.78	**537.34**
69909	11-Feb-10	LUX COMPANY INVESTMENT	2,496.91	
69912	18-Feb-10	LUX COMPANY INVESTMENT	1,274.61	**3,771.52**
71264	17-Jan-13	MECORD SIROCO	2,864.40	**2,864.40**
69654	12-Jun-09	MIRACOL TRANS	242.19	**242.19**
71897	30-Dec-13	NURVIL	40,393.41	
72001	12-Mar-14	NURVIL	20,850.25	**61,243.66**
72102	17-Jul-14	OPERATIONAL AUTO LEASING	509.64	**509.64**
71062	24-Sep-12	OSEF	4,821.12	**4,821.12**
70619	13-Jul-11	QUARK MOTORS	2,674.71	**2,674.71**
71320	14-Feb-13	RATUC CLUJ NAPOCA	2,856.42	
71330	19-Feb-13	RATUC CLUJ NAPOCA	6,571.78	
71341	26-Feb-13	RATUC CLUJ NAPOCA	4,535.05	
71345	28-Feb-13	RATUC CLUJ NAPOCA	3,447.20	
71349	28-Feb-13	RATUC CLUJ NAPOCA	4,029.78	
71706	1-Oct-13	RATUC CLUJ NAPOCA	18,352.00	**39,792.23**
72021	31-Mar-14	RIALTO COM	717.10	**717.10**
71921	20-Jan-14	RINA INVEST	54,966.72	**54,966.72**
70992	16-Jul-12	ROBOT	1,128.28	
70937	11-Jun-12	ROBOT	2,018.94	**3,147.22**
10166	30-Dec-13	R.N.P.ROMSILVA - D.S.ARAD	10,872.81	
71941	31-Jan-14	R.N.P.ROMSILVA - D.S.ARAD	1,696.32	
71942	31-Jan-14	R.N.P.ROMSILVA - D.S.ARAD	5,000.00	
71943	31-Jan-14	R.N.P.ROMSILVA - D.S.ARAD	157.58	
71963	18-Feb-14	R.N.P.ROMSILVA - D.S.ARAD	1,398.72	
71964	18-Feb-14	R.N.P.ROMSILVA - D.S.ARAD	779.59	
71966	19-Feb-14	R.N.P.ROMSILVA - D.S.ARAD	282.72	
71968	19-Feb-14	R.N.P.ROMSILVA - D.S.ARAD	55.80	**20,243.54**
71775	31-Oct-13	ICPE SAERP	345,413.63	
71825	28-Nov-13	ICPE SAERP	1,798.00	
71847	9-Dec-13	ICPE SAERP	17,856.00	
71917	17-Jan-14	ICPE SAERP	99.20	
71954	6-Feb-14	ICPE SAERP	1,618.20	
10157	30-Jul-13	ICPE SAERP	373,797.90	
10158	9-Aug-13	ICPE SAERP	373,797.90	**1,114,380.83**
71071	1-Oct-12	TOTAL MOB	1,292.84	**1,292.84**
70449	16-Feb-11	TRANSDARA	8,542.42	**8,542.42**
72094	1-Jul-14	TRANSJIANU	707.18	**707.18**
72088	23-Jun-14	VIITORUL	11,364.60	**11,364.60**
		TOTAL CREANTE INTERNI		**2,933,283.45**

Creanțe - clienți externe – cont 411

Nr. Factura	Data factura	Nume client	Sold	Sold total
10171	26-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	20,719.41 €	
10172	26-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	12,122.45 €	
10173	26-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	14,993.49 €	
10174	26-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	43,234.56 €	
10175	26-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	14,098.20 €	
10176	27-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	11,650.89 €	
10177	27-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	11,483.74 €	
10178	27-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	5,558.62 €	
10179	27-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	9,037.44 €	
10180	27-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	13,772.92 €	
10181	27-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	9,409.30 €	
10182	27-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	4,195.16 €	
10183	27-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	4,673.05 €	
10184	27-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	6,392.46 €	
10185	28-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	6,461.75 €	
10186	28-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	2,380.50 €	
10187	28-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	2,136.81 €	
10188	28-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	5,953.14 €	
10189	28-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	2,709.89 €	
10190	28-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	15,426.36 €	
10191	28-Mar-14	CRISTIAN GROUP KERESKEDELMI KFT	3,590.08 €	**220,000.22 €**
70738	28-Nov-11	JURGEN SCHUNN	140.00 €	
71248/	7-Jan-13	JURGEN SCHUNN	230.00 €	**370.00 €**
69557.1	17-Mar-09	MAGYAR JARMUTECHNIKAI	25,000.00 €	
69558	17-Mar-09	MAGYAR JARMUTECHNIKAI	25,000.00 €	**50,000.00 €**
		TOTAL CREANTE EXTERNE		**270,370.22 €**

Creante – cont 2678

Cont analitic	Nume client	Sold la 31.07.2014 (lei)
2678.02	ROMPETROL	0
2678.04	RATB	7903.8
2678.07	BANCA ITALO - ROMENA	80
2678.08	CEC cautiune	100000
2678.09	ROMSILVA	1500
TOTAL		109483.8

1.1.2. Analiza datelor

Analiza creanțelor presupune studiul detaliat din punct de vedere al gradului de vechime, a posibilităților de încasare și a termenului de realizare al acestora.

1.1.2.1. Informații utilizate

- Listele creanțelor au fost furnizate de reprezentanții ASTRA BUS S.R.L.
- Etapele de analiză preliminară și metodologia de evaluare aplicată s-au bazat exclusiv pe informaţiile şi documentele furnizate de către reprezentanţii ASTRA BUS S.R.L. prin personalul specializat (d-na Dana Mota) referitoare la vechimea, posibilitățile de încasare, obiectul creantelor etc şi au fost prezentate fără a se întreprinde verificări sau investigaţii suplimentare.
- Evaluatorul nu a primit din partea clientului termene asteptate de incasare pentru creantele aflate in sold la 31.07.2014. De asemenea, nu au fost aduse argumente care să susțină probabilitatea estimată de încasare a creanțelor și nu a fost justificată imposibilitatea încasării lor.

1.1.2.2. Analiza creanțelor ce fac obiectul evaluarii

În vederea stabilirii metodologiei de evaluare aplicabile în evaluarea creanțelor prezentate mai sus, a fost realizată o analiză care a urmărit identificarea posibilităților de grupare și reclasarea acestora după mai multe criterii. Astfel, in portofoliul de creanțe analizat, in functie de informatiile primite de la client, au fost identificate următoarele categorii de creanțe:

1) După contul în care s-au înregistrat și descrierea operațiunii:
   - 4111 – facturi clienți
   - 2678 – debitori diverși
2) După vechime (calculată ca număr de zile scurse de la data scadenței și până la data evaluării):

- între 1-30 zile
- între 31-60 zile
- între 61 – 90 zile
- între 91 – 180 zile
- între 180 – 365 zile
- mai vechi de 365 zile

3) Dupa moneda de facturare:

- Creante interne
- Creante externe

Conform informatiilor primite de la client, creantele analizate nu fac obiectul vreunui litigiu, iar companiile debitoare nu sunt declarate in insolventa / faliment. De asemenea, conform declaratiilor clientului, niciuna dintre companiile debitoare nu este afiliata companiei client ASTRA BUS si nu exista promisiuni/acorduri de compensare pentru oricare dintre acestea.

Evaluatorul nu a intreprins demersuri in a verifica situatia fiecarei companii debitoare cu privire la faptul daca este sau nu in insolventa/faliment si respectiv aspectele comunicate de catre client cu privire la existenta litigiilor sau a unor acorduri de compensare.

Analiza creantelor supuse evaluării în cadrul prezentului raport, nu presupune că noi am efectuat un audit, revizie limitată sau due-diligence pentru această societate. Nu ne asumăm nicio responsabilitate cu privire la integralitatea, corectitudinea sau exactitatea oricărei informaţii primite de la client în numele acesteia.

Creantele din contul 4111, pe categorii de vechime:

Factur	Data	Nume	Nr. zile intarziere	0-30 zile	31-45 zile	46-60 zile	61-90zile	91-120zile	121-180zile	181-365zile	>366zile	Total neincasate
69870	18-Jan-10	ADRIAN COMPACT	1655	0.00	0.00	0.00	0.00	0.00	0.00	0.00	992.46	992.46
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**992.46**	**992.46**
71709	03-Oct-13	ALPIN STAR	301	0.00	0.00	0.00	0.00	0.00	0.00	938.30	0.00	938.30
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**938.30**	**0.00**	**938.30**
71740	18-Oct-13	ANDYRUX ADINA	286	0.00	0.00	0.00	0.00	0.00	0.00	5,536.28	0.00	5,536.28
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**5,536.28**	**0.00**	**5,536.28**
71533	10-Jun-13	ASTRA TRANSPORT	416	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.00	186.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**186.00**	**186.00**
72009	24-Mar-14	ASTRA VEHICULE	129	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	60,000.00
72010	24-Mar-14	ASTRA VEHICULE	129	0.00	0.00	0.00	0.00	0.00	28,871.97	0.00	0.00	28,871.97
72031	02-Apr-14	ASTRA VEHICULE	120	0.00	0.00	0.00	0.00	58,106.96	0.00	0.00	0.00	58,106.96
72032	02-Apr-14	ASTRA VEHICULE	120	0.00	0.00	0.00	0.00	33,203.98	0.00	0.00	0.00	33,203.98
72033	02-Apr-14	ASTRA VEHICULE	120	0.00	0.00	0.00	0.00	38,737.97	0.00	0.00	0.00	38,737.97
72041	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	46,000.09	0.00	0.00	0.00	46,000.09
72042	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	44,891.66	0.00	0.00	0.00	44,891.66
72043	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	41,621.78	0.00	0.00	0.00	41,621.78
72044	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	41,732.62	0.00	0.00	0.00	41,732.62
72045	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	39,903.70	0.00	0.00	0.00	39,903.70
72049	17-Apr-14	ASTRA VEHICULE	105	0.00	0.00	0.00	0.00	43,848.86	0.00	0.00	0.00	43,848.86
72055	29-Apr-14	ASTRA VEHICULE	93	0.00	0.00	0.00	0.00	41,430.57	0.00	0.00	0.00	41,430.57
72072	02-Jun-14	ASTRA VEHICULE	59	0.00	0.00	14,726.51	0.00	0.00	0.00	0.00	0.00	14,726.51
72048	16-Apr-14	ASTRA VEHICULE	106	0.00	0.00	0.00	0.00	372.00	0.00	0.00	0.00	372.00
72051	24-Apr-14	ASTRA VEHICULE	98	0.00	0.00	0.00	0.00	16,864.00	0.00	0.00	0.00	16,864.00
72056	09-May-14	ASTRA VEHICULE	83	0.00	0.00	0.00	8,556.00	0.00	0.00	0.00	0.00	8,556.00
72066	21-May-14	ASTRA VEHICULE	71	0.00	0.00	0.00	421.08	0.00	0.00	0.00	0.00	421.08
72079	16-Jun-14	ASTRA VEHICULE	45	0.00	8,556.00	0.00	0.00	0.00	0.00	0.00	0.00	8,556.00
72090	24-Jun-14	ASTRA VEHICULE	37	0.00	1,054.00	0.00	0.00	0.00	0.00	0.00	0.00	1,054.00
		TOTAL		**0.00**	**9,610.00**	**14,726.51**	**8,977.08**	**446,714.19**	**88,871.97**	**0.00**	**0.00**	**568,899.75**
10515	30-Sep-13	AUTO IN	304	0.00	0.00	0.00	0.00	0.00	0.00	31,019.42	0.00	31,019.42
72022	31-Mar-14	AUTO IN	122	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
72023	31-Mar-14	AUTO IN	122	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
71157	29-Nov-12	AUTO IN	609	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.56	75.56
10513	30-Aug-13	AUTO IN	335	0.00	0.00	0.00	0.00	0.00	0.00	870.48	0.00	870.48
10516	30-Sep-13	AUTO IN	304	0.00	0.00	0.00	0.00	0.00	0.00	914.14	0.00	914.14
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,000.00**	**32,804.04**	**75.56**	**36,879.60**
70885	23-Apr-12	AUTOGARA INTERN	829	0.00	0.00	0.00	0.00	0.00	0.00	0.00	723.55	723.55
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**723.55**	**723.55**
71991	06-Mar-14	AUTOSCHUNN	147	0.00	0.00	0.00	0.00	0.00	504.66	0.00	0.00	504.66
72007	18-Mar-14	AUTOSCHUNN	135	0.00	0.00	0.00	0.00	0.00	3,618.94	0.00	0.00	3,618.94
72015	26-Mar-14	AUTOSCHUNN	127	0.00	0.00	0.00	0.00	0.00	3,325.68	0.00	0.00	3,325.68
72016	27-Mar-14	AUTOSCHUNN	126	0.00	0.00	0.00	0.00	0.00	3,325.68	0.00	0.00	3,325.68
72017	27-Mar-14	AUTOSCHUNN	126	0.00	0.00	0.00	0.00	0.00	3,325.68	0.00	0.00	3,325.68
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**14,100.64**	**0.00**	**0.00**	**14,100.64**
70164	09-Sep-10	AUTOTIM	1421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,054.62	1,054.62
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,054.62**	**1,054.62**
71434	09-Apr-13	CEFIN (ROMANIA)	478	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.07	311.07
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**311.07**	**311.07**
69724	04-Aug-09	DENI MET	1822	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,047.18	1,047.18

Factur	Data	Nume	Nr. zile intarziere	0-30 zile	31-45 zile	46-60 zile	61-90zile	91-120zile	121-180zile	181-365zile	>366zile	Total neincasate
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,047.18**	**1,047.18**
70350	09-Dec-10	EUROHOLDING SR	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	967,455.00	967,455.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**967,455.00**	**967,455.00**
72029	31-Mar-14	FOR DRIVE	122	0.00	0.00	0.00	0.00	0.00	3,100.00	0.00	0.00	3,100.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,100.00**	**0.00**	**0.00**	**3,100.00**
70827	15-Feb-12	GREEN TREND	897	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**100.00**	**100.00**
72092	26-Jun-14	ICOM TRADING&C(	35	0.00	22.32	0.00	0.00	0.00	0.00	0.00	0.00	22.32
72093	26-Jun-14	ICOM TRADING&C(	35	0.00	21.82	0.00	0.00	0.00	0.00	0.00	0.00	21.82
72100	16-Jul-14	ICOM TRADING&C(	15	95.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.60
		TOTAL		**95.60**	**44.14**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**139.74**
71775	31-Oct-13	ICPE SAERP	273	0.00	0.00	0.00	0.00	0.00	0.00	345,413.63	0.00	345,413.63
71825	28-Nov-13	ICPE SAERP	245	0.00	0.00	0.00	0.00	0.00	0.00	1,798.00	0.00	1,798.00
71847	09-Dec-13	ICPE SAERP	234	0.00	0.00	0.00	0.00	0.00	0.00	17,856.00	0.00	17,856.00
71917	17-Jan-14	ICPE SAERP	195	0.00	0.00	0.00	0.00	0.00	0.00	99.20	0.00	99.20
71954	06-Feb-14	ICPE SAERP	175	0.00	0.00	0.00	0.00	0.00	1,618.20	0.00	0.00	1,618.20
10157	30-Jul-13	ICPE SAERP	366	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373,797.90	373,797.90
10158	09-Aug-13	ICPE SAERP	356	0.00	0.00	0.00	0.00	0.00	0.00	373,797.90	0.00	373,797.90
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,618.20**	**738,964.73**	**373,797.90**	**1,114,380.83**
72080	16-Jun-14	KUBIKA INVENT	45	0.00	105.56	0.00	0.00	0.00	0.00	0.00	0.00	105.56
72096	03-Jul-14	KUBIKA INVENT	28	431.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	431.78
		TOTAL		**431.78**	**105.56**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**537.34**
69909	11-Feb-10	LUX COMPANY INV	1631	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,496.91	2,496.91
69912	18-Feb-10	LUX COMPANY INV	1624	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.61	1,274.61
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,771.52**	**3,771.52**
71264	17-Jan-13	MECORD SIROCO	560	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,864.40	2,864.40
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,864.40**	**2,864.40**
69654	12-Jun-09	MIRACOL TRANS	1875	0.00	0.00	0.00	0.00	0.00	0.00	0.00	242.19	242.19
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**242.19**	**242.19**
71897	30-Dec-13	NURVIL	213	0.00	0.00	0.00	0.00	0.00	0.00	40,393.41	0.00	40,393.41
72001	12-Mar-14	NURVIL	141	0.00	0.00	0.00	0.00	0.00	20,850.25	0.00	0.00	20,850.25
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,850.25**	**40,393.41**	**0.00**	**61,243.66**
72102	17-Jul-14	OPERATIONAL AUT	14	509.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	509.64
		TOTAL		**509.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**509.64**
71062	24-Sep-12	OSEF	675	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,821.12	4,821.12
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,821.12**	**4,821.12**
70619	13-Jul-11	QUARK MOTORS	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,674.71	2,674.71
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,674.71**	**2,674.71**
10166	30-Dec-13	R.N.P.ROMSILVA -	213	0.00	0.00	0.00	0.00	0.00	0.00	10,872.81	0.00	10,872.81
71941	31-Jan-14	R.N.P.ROMSILVA -	181	0.00	0.00	0.00	0.00	0.00	0.00	1,696.32	0.00	1,696.32
71942	31-Jan-14	R.N.P.ROMSILVA -	181	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
71943	31-Jan-14	R.N.P.ROMSILVA -	181	0.00	0.00	0.00	0.00	0.00	0.00	157.58	0.00	157.58
71963	18-Feb-14	R.N.P.ROMSILVA -	163	0.00	0.00	0.00	0.00	0.00	1,398.72	0.00	0.00	1,398.72
71964	18-Feb-14	R.N.P.ROMSILVA -	163	0.00	0.00	0.00	0.00	0.00	779.59	0.00	0.00	779.59
71966	19-Feb-14	R.N.P.ROMSILVA -	162	0.00	0.00	0.00	0.00	0.00	282.72	0.00	0.00	282.72
71968	19-Feb-14	R.N.P.ROMSILVA -	162	0.00	0.00	0.00	0.00	0.00	55.80	0.00	0.00	55.80
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,516.83**	**17,726.71**	**0.00**	**20,243.54**

Factur	Data	Nume	Nr. zile intarziere	0-30 zile	31-45 zile	46-60 zile	61-90zile	91-120zile	121-180zile	181-365zile	>366zile	Total neincasate
71320	14-Feb-13	RATUC CLUJ NAPO	532	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,856.42	2,856.42
71330	19-Feb-13	RATUC CLUJ NAPO	527	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,571.78	6,571.78
71341	26-Feb-13	RATUC CLUJ NAPO	520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,535.05	4,535.05
71345	28-Feb-13	RATUC CLUJ NAPO	518	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,447.20	3,447.20
71349	28-Feb-13	RATUC CLUJ NAPO	518	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,029.78	4,029.78
71706	01-Oct-13	RATUC CLUJ NAPO	303	0.00	0.00	0.00	0.00	0.00	0.00	18,352.00	0.00	18,352.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**18,352.00**	**21,440.23**	**39,792.23**
72021	31-Mar-14	RIALTO COM	122	0.00	0.00	0.00	0.00	0.00	717.10	0.00	0.00	717.10
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**717.10**	**0.00**	**0.00**	**717.10**
71921	20-Jan-14	RINA INVEST	192	0.00	0.00	0.00	0.00	0.00	0.00	54,966.72	0.00	54,966.72
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**54,966.72**	**0.00**	**54,966.72**
70992	16-Jul-12	ROBOT	745	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,128.28	1,128.28
70937	11-Jun-12	ROBOT	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,018.94	2,018.94
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,147.22**	**3,147.22**
71071	01-Oct-12	TOTAL MOB	668	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,292.84	1,292.84
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,292.84**	**1,292.84**
70449	16-Feb-11	TRANSDARA	1261	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,542.42	8,542.42
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**8,542.42**	**8,542.42**
72094	01-Jul-14	TRANSJIANU	30	707.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	707.18
		TOTAL		**707.18**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**707.18**
72088	23-Jun-14	VIITORUL	38	0.00	11,364.60	0.00	0.00	0.00	0.00	0.00	0.00	11,364.60
		TOTAL		**0.00**	**11,364.60**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**11,364.60**
		TOTAL GENERAL		**1,744.20**	**21,124.30**	**14,726.51**	**8,977.08**	**446,714.19**	**135,774.99**	**909,682.19**	**1,394,539.99**	**2,933,283.45**

Nr. Factura	Data factura	Data evaluarii	Nr. zile de intarziere	Nume client	Sold
10171	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	20,719.41 €
10172	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	12,122.45 €
10173	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	14,993.49 €
10174	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	43,234.56 €
10175	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	14,098.20 €
10176	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	11,650.89 €
10177	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	11,483.74 €
10178	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	5,558.62 €
10179	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	9,037.44 €
10180	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	13,772.92 €
10181	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	9,409.30 €
10182	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	4,195.16 €
10183	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	4,673.05 €
10184	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	6,392.46 €
10185	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	6,461.75 €
10186	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	2,380.50 €
10187	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	2,136.81 €
10188	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	5,953.14 €
10189	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	2,709.89 €
10190	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	15,426.36 €
10191	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	3,590.08 €
					220,000.22 €
70738	11/28/2011	7/31/2014	976	JURGEN SCHUNN	140.00 €
71248/	1/7/2013	7/31/2014	570	JURGEN SCHUNN	230.00 €
					370.00 €
69557.1	3/17/2009	7/31/2014	1962	MAGYAR JARMUTECHNIKAI	25,000.00 €
69558	3/17/2009	7/31/2014	1962	MAGYAR JARMUTECHNIKAI	25,000.00 €
				TOTAL CREANTE EXTERNE	**50,000.00 €**
					270,370.22 €

După cum se observă, majoritatea creanțelor externe se incadreaza ca grupă de vechime intre 121-180 zile, cu exceptia celor catre JURGEN SCHUNN si MAGYAR JARMUTECHNIKAI care o vechime de peste 365 zile.

1.1.3. Evaluarea creanțelor

Evaluarea creanțelor presupune efectuarea corecțiilor necesare asupra soldului conturilor în care au fost înregistrate acestea, corecții care au la bază concluziile analizei anterioare.

1.1.3.1. Metodologie

În vederea estimării corecțiilor necesare pentru a stabili valoarea recuperabilă a creanțelor la data evaluării, acestea au fost defalcate în următoarele categorii, funcție de tipul corecției care se poate aplica:

- **creanțe certe, acestea se definesc ca fiind acele creanțe în termen sau cu o vechime nu mai mare decât numărul de zile reprezentând durata medie de rotație a creanțelor în sectorul specific de activitate**

Din informatiile primite de la client, majoritatea facturilor au ca obiect vanzare de pise de schimb si accesorii pentru autovehicule si respectiv lucrari de amenajare interioara a unor mijloace de transport. Pentru comerțul cu piese si accesorii pentru autovehicule, se observă o durată medie de rotație a creanțelor de până în 70-80 zile, motiv pentru care pentru creanțele cu vechime de până în 90 de zile (considerate creanțe curente/certe) nu s-au aplicat corecții, fiind păstrată ca valoare recuperabilă, valoarea lor contabilă.

Tot în această categorie " fără ajustări " am cuprins și creanțele din contul 2678 datorită faptului că acestea, conform informatiilor primite de la client, nu prezintă risc de neincasare.

Cont analitic	Nume client	Sold la 31.07.2014 (lei)	Observatii
2678.02	ROMPETROL	0	
2678.04	RATB	7903.8	Reprezinta garantii participare licitatii. Sunt garantii vechi, care in mod normal ar fi trebuit sa se returneze in urma cererilor formulate de catre ASTRA BUS insa pana la data evaluarii inca nu s-au returnat.
2678.07	BANCA ITALO - ROMENA	80	Reprezinta o garantie pt un token (interent banking)
2678.08	CEC cautiune	100000	Reprezinta doua cautiuni pentru un proces, una de 90.000 si alta de 10.000. Cea de 90.000 s-a incasat in luna septembrie 2014, astfel ca au mai ramas 10.000. S-au inceput demersurile pentru incasarea lor care se va realiza estimativ peste o luna.
2678.09	ROMSILVA	1500	Reprezinta garantii participare licitatii. Sunt garantii vechi, care in mod normal ar fi trebuit sa se returneze in urma cererilor formulate de catre ASTRA BUS insa pana la data evaluarii inca nu s-au returnat.
TOTAL		109483.8	Nu necesita ajustari intrucat, conform informatiilor primite de la client, sumele se vor returna.

- **creanțe pentru care se apreciază că încasarea va avea loc după un număr de zile recunoscut ca durata medie de rotație a creanțelor în sectorul specific de activitate. Aceste creanțe prezintă incertitudine in privinta incasarii.**

Pentru această categorie de creanțe ar trebui aplicate corecții în funcție de costul imobilizării capitalului pe perioada amânării încasării, însă, societatea nu a pus la dispoziția evaluatorului termene așteptate de încasare pentru aceste creanțe. Statistic, se cunoaște că riscul de neplată crește proporțional cu vechimea creanțelor, astfel, nivelul recuperabil al creanțelor se va diminua, în funcție de perioada de întârziere a plății creanței respective. Conform uzanțelor, se poate considera:

- o diminuare cu 20% a valorii creanței cu vechime intre 91-120 zile
- o diminuare cu 30% a valorii creanței cu vechime intre 121-180 zile

- o diminuare cu 50% a valorii creanței cu vechime intre 181-365 zile
- o diminuare cu 100% a valorii creanței cu vechime de peste 366 zile.

1.1.3.2. Rezultatele evaluării

Prezentăm în continuare rezultatele obținute în urma aplicării ajustărilor necesare pentru fiecare factură ce compune soldul creanțelor clienți (atat externe cat si interne):

Creanțe – clienti (interne):

				Procente de ajustare estimate in functie de sansa de recuperare										
								20%	30%	50%	100%			
Factur	**Data**	**Nume**	**Nr. zile intarziere**	**0-30 zile**	**31-45 zile**	**46-60 zile**	**61-90zile**	**91-120zile**	**121-180zile**	**181-365zile**	**>366zile**	**Total neincasate**	**Ajustare vechime**	**Valoare ajustata**
69870	18-Jan-10	ADRIAN COMPACT	1655	0.00	0.00	0.00	0.00	0.00	0.00	0.00	992.46	992.46	992.46	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**992.46**	**992.46**		
71709	03-Oct-13	ALPIN STAR	301	0.00	0.00	0.00	0.00	0.00	0.00	938.30	0.00	938.30	469.15	469.15
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**938.30**	**0.00**	**938.30**		
71740	18-Oct-13	ANDYRUX ADINA	286	0.00	0.00	0.00	0.00	0.00	0.00	5,536.28	0.00	5,536.28	2768.14	2,768.14
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**5,536.28**	**0.00**	**5,536.28**		
71533	10-Jun-13	ASTRA TRANSPORT	416	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.00	186.00	186	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**186.00**	**186.00**		
72009	24-Mar-14	ASTRA VEHICULE	129	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	60,000.00	18000	42,000.00
72010	24-Mar-14	ASTRA VEHICULE	129	0.00	0.00	0.00	0.00	0.00	28,871.97	0.00	0.00	28,871.97	8661.591	20,210.38
72031	02-Apr-14	ASTRA VEHICULE	120	0.00	0.00	0.00	0.00	58,106.96	0.00	0.00	0.00	58,106.96	11621.392	46,485.57
72032	02-Apr-14	ASTRA VEHICULE	120	0.00	0.00	0.00	0.00	33,203.98	0.00	0.00	0.00	33,203.98	6640.796	26,563.18
72033	02-Apr-14	ASTRA VEHICULE	120	0.00	0.00	0.00	0.00	38,737.97	0.00	0.00	0.00	38,737.97	7747.594	30,990.38
72041	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	46,000.09	0.00	0.00	0.00	46,000.09	9200.018	36,800.07
72042	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	44,891.66	0.00	0.00	0.00	44,891.66	8978.332	35,913.33
72043	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	41,621.78	0.00	0.00	0.00	41,621.78	8324.356	33,297.42
72044	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	41,732.62	0.00	0.00	0.00	41,732.62	8346.524	33,386.10
72045	15-Apr-14	ASTRA VEHICULE	107	0.00	0.00	0.00	0.00	39,903.70	0.00	0.00	0.00	39,903.70	7980.74	31,922.96
72049	17-Apr-14	ASTRA VEHICULE	105	0.00	0.00	0.00	0.00	43,848.86	0.00	0.00	0.00	43,848.86	8769.772	35,079.09
72055	29-Apr-14	ASTRA VEHICULE	93	0.00	0.00	0.00	0.00	41,430.57	0.00	0.00	0.00	41,430.57	8286.114	33,144.46
72072	02-Jun-14	ASTRA VEHICULE	59	0.00	0.00	14,726.51	0.00	0.00	0.00	0.00	0.00	14,726.51	0	14,726.51
72048	16-Apr-14	ASTRA VEHICULE	106	0.00	0.00	0.00	0.00	372.00	0.00	0.00	0.00	372.00	74.4	297.60
72051	24-Apr-14	ASTRA VEHICULE	98	0.00	0.00	0.00	0.00	16,864.00	0.00	0.00	0.00	16,864.00	3372.8	13,491.20
72056	09-May-14	ASTRA VEHICULE	83	0.00	0.00	0.00	8,556.00	0.00	0.00	0.00	0.00	8,556.00	0	8,556.00
72066	21-May-14	ASTRA VEHICULE	71	0.00	0.00	0.00	421.08	0.00	0.00	0.00	0.00	421.08	0	421.08
72079	16-Jun-14	ASTRA VEHICULE	45	0.00	8,556.00	0.00	0.00	0.00	0.00	0.00	0.00	8,556.00	0	8,556.00
72090	24-Jun-14	ASTRA VEHICULE	37	0.00	1,054.00	0.00	0.00	0.00	0.00	0.00	0.00	1,054.00	0	1,054.00
		TOTAL		**0.00**	**9,610.00**	**14,726.51**	**8,977.08**	**446,714.19**	**88,871.97**	**0.00**	**0.00**	**568,899.75**		
10515	30-Sep-13	AUTO IN	304	0.00	0.00	0.00	0.00	0.00	0.00	31,019.42	0.00	31,019.42	15509.71	15,509.71
72022	31-Mar-14	AUTO IN	122	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00	600	1,400.00
72023	31-Mar-14	AUTO IN	122	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00	600	1,400.00
71157	29-Nov-12	AUTO IN	609	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.56	75.56	75.56	0.00
10513	30-Aug-13	AUTO IN	335	0.00	0.00	0.00	0.00	0.00	0.00	870.48	0.00	870.48	435.24	435.24
10516	30-Sep-13	AUTO IN	304	0.00	0.00	0.00	0.00	0.00	0.00	914.14	0.00	914.14	457.07	457.07
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,000.00**	**32,804.04**	**75.56**	**36,879.60**		

				Procente de ajustare estimate in functie de sansa de recuperare										
								20%	30%	50%	100%			
Factur	**Data**	**Nume**	**Nr. zile intarziere**	**0-30 zile**	**31-45 zile**	**46-60 zile**	**61-90zile**	**91-120zile**	**121-180zile**	**181-365zile**	**>366zile**	**Total neincasate**	**Ajustare vechime**	**Valoare ajustata**
70885	23-Apr-12	AUTOGARA INTERN	829	0.00	0.00	0.00	0.00	0.00	0.00	0.00	723.55	723.55	723.55	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**723.55**	**723.55**		
71991	06-Mar-14	AUTOSCHUNN	147	0.00	0.00	0.00	0.00	0.00	504.66	0.00	0.00	504.66	151.398	353.26
72007	18-Mar-14	AUTOSCHUNN	135	0.00	0.00	0.00	0.00	0.00	3,618.94	0.00	0.00	3,618.94	1085.682	2,533.26
72015	26-Mar-14	AUTOSCHUNN	127	0.00	0.00	0.00	0.00	0.00	3,325.68	0.00	0.00	3,325.68	997.704	2,327.98
72016	27-Mar-14	AUTOSCHUNN	126	0.00	0.00	0.00	0.00	0.00	3,325.68	0.00	0.00	3,325.68	997.704	2,327.98
72017	27-Mar-14	AUTOSCHUNN	126	0.00	0.00	0.00	0.00	0.00	3,325.68	0.00	0.00	3,325.68	997.704	2,327.98
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**14,100.64**	**0.00**	**0.00**	**14,100.64**		
70164	09-Sep-10	AUTOTIM	1421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,054.62	1,054.62	1054.62	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,054.62**	**1,054.62**		
71434	09-Apr-13	CEFIN (ROMANIA)	478	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.07	311.07	311.07	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**311.07**	**311.07**		
69724	04-Aug-09	DENI MET	1822	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,047.18	1,047.18	1047.18	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,047.18**	**1,047.18**		
70350	09-Dec-10	EUROHOLDING SR	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	967,455.00	967,455.00	967455	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**967,455.00**	**967,455.00**		
72029	31-Mar-14	FOR DRIVE	122	0.00	0.00	0.00	0.00	0.00	3,100.00	0.00	0.00	3,100.00	930	2,170.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,100.00**	**0.00**	**0.00**	**3,100.00**		
70827	15-Feb-12	GREEN TREND	897	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**100.00**	**100.00**		
72092	26-Jun-14	ICOM TRADING&C(	35	0.00	22.32	0.00	0.00	0.00	0.00	0.00	0.00	22.32	0	22.32
72093	26-Jun-14	ICOM TRADING&C(	35	0.00	21.82	0.00	0.00	0.00	0.00	0.00	0.00	21.82	0	21.82
72100	16-Jul-14	ICOM TRADING&C(	15	95.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.60	0	95.60
		TOTAL		**95.60**	**44.14**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**139.74**		
71775	31-Oct-13	ICPE SAERP	273	0.00	0.00	0.00	0.00	0.00	0.00	345,413.63	0.00	345,413.63	172706.815	172,706.82
71825	28-Nov-13	ICPE SAERP	245	0.00	0.00	0.00	0.00	0.00	0.00	1,798.00	0.00	1,798.00	899	899.00
71847	09-Dec-13	ICPE SAERP	234	0.00	0.00	0.00	0.00	0.00	0.00	17,856.00	0.00	17,856.00	8928	8,928.00
71917	17-Jan-14	ICPE SAERP	195	0.00	0.00	0.00	0.00	0.00	0.00	99.20	0.00	99.20	49.6	49.60
71954	06-Feb-14	ICPE SAERP	175	0.00	0.00	0.00	0.00	0.00	1,618.20	0.00	0.00	1,618.20	485.46	1,132.74
10157	30-Jul-13	ICPE SAERP	366	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373,797.90	373,797.90	373797.9	0.00
10158	09-Aug-13	ICPE SAERP	356	0.00	0.00	0.00	0.00	0.00	0.00	373,797.90	0.00	373,797.90	186898.95	186,898.95
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,618.20**	**738,964.73**	**373,797.90**	**1,114,380.83**		
72080	16-Jun-14	KUBIKA INVENT	45	0.00	105.56	0.00	0.00	0.00	0.00	0.00	0.00	105.56	0	105.56
72096	03-Jul-14	KUBIKA INVENT	28	431.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	431.78	0	431.78
		TOTAL		**431.78**	**105.56**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**537.34**		
69909	11-Feb-10	LUX COMPANY INV	1631	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,496.91	2,496.91	2496.91	0.00
69912	18-Feb-10	LUX COMPANY INV	1624	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,274.61	1,274.61	1274.61	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,771.52**	**3,771.52**		
71264	17-Jan-13	MECORD SIROCO	560	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,864.40	2,864.40	2864.4	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,864.40**	**2,864.40**		
69654	12-Jun-09	MIRACOL TRANS	1875	0.00	0.00	0.00	0.00	0.00	0.00	0.00	242.19	242.19	242.19	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**242.19**	**242.19**		

				Procente de ajustare estimate in functie de sansa de recuperare										
								20%	30%	50%	100%			
Factur	**Data**	**Nume**	**Nr. zile intarziere**	**0-30 zile**	**31-45 zile**	**46-60 zile**	**61-90zile**	**91-120zile**	**121-180zile**	**181-365zile**	**>366zile**	**Total neincasate**	**Ajustare vechime**	**Valoare ajustata**
71897	30-Dec-13	NURVIL	213	0.00	0.00	0.00	0.00	0.00	0.00	40,393.41	0.00	40,393.41	20196.705	20,196.71
72001	12-Mar-14	NURVIL	141	0.00	0.00	0.00	0.00	0.00	20,850.25	0.00	0.00	20,850.25	6255.075	14,595.18
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,850.25**	**40,393.41**	**0.00**	**61,243.66**		
72102	17-Jul-14	OPERATIONAL AUT	14	509.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	509.64	0	509.64
		TOTAL		**509.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**509.64**		
71062	24-Sep-12	OSEF	675	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,821.12	4,821.12	4821.12	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,821.12**	**4,821.12**		
70619	13-Jul-11	QUARK MOTORS	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,674.71	2,674.71	2674.71	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,674.71**	**2,674.71**		
10166	30-Dec-13	R.N.P.ROMSILVA -	213	0.00	0.00	0.00	0.00	0.00	0.00	10,872.81	0.00	10,872.81	5436.405	5,436.41
71941	31-Jan-14	R.N.P.ROMSILVA -	181	0.00	0.00	0.00	0.00	0.00	0.00	1,696.32	0.00	1,696.32	848.16	848.16
71942	31-Jan-14	R.N.P.ROMSILVA -	181	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	2500	2,500.00
71943	31-Jan-14	R.N.P.ROMSILVA -	181	0.00	0.00	0.00	0.00	0.00	0.00	157.58	0.00	157.58	78.79	78.79
71963	18-Feb-14	R.N.P.ROMSILVA -	163	0.00	0.00	0.00	0.00	0.00	1,398.72	0.00	0.00	1,398.72	419.616	979.10
71964	18-Feb-14	R.N.P.ROMSILVA -	163	0.00	0.00	0.00	0.00	0.00	779.59	0.00	0.00	779.59	233.877	545.71
71966	19-Feb-14	R.N.P.ROMSILVA -	162	0.00	0.00	0.00	0.00	0.00	282.72	0.00	0.00	282.72	84.816	197.90
71968	19-Feb-14	R.N.P.ROMSILVA -	162	0.00	0.00	0.00	0.00	0.00	55.80	0.00	0.00	55.80	16.74	39.06
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,516.83**	**17,726.71**	**0.00**	**20,243.54**		
71320	14-Feb-13	RATUC CLUJ NAPO	532	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,856.42	2,856.42	2856.42	0.00
71330	19-Feb-13	RATUC CLUJ NAPO	527	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,571.78	6,571.78	6571.78	0.00
71341	26-Feb-13	RATUC CLUJ NAPO	520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,535.05	4,535.05	4535.05	0.00
71345	28-Feb-13	RATUC CLUJ NAPO	518	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,447.20	3,447.20	3447.2	0.00
71349	28-Feb-13	RATUC CLUJ NAPO	518	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,029.78	4,029.78	4029.78	0.00
71706	01-Oct-13	RATUC CLUJ NAPO	303	0.00	0.00	0.00	0.00	0.00	0.00	18,352.00	0.00	18,352.00	9176	9,176.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**18,352.00**	**21,440.23**	**39,792.23**		
72021	31-Mar-14	RIALTO COM	122	0.00	0.00	0.00	0.00	0.00	717.10	0.00	0.00	717.10	215.13	501.97
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**717.10**	**0.00**	**0.00**	**717.10**		
71921	20-Jan-14	RINA INVEST	192	0.00	0.00	0.00	0.00	0.00	0.00	54,966.72	0.00	54,966.72	27483.36	27,483.36
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**54,966.72**	**0.00**	**54,966.72**		
70992	16-Jul-12	ROBOT	745	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,128.28	1,128.28	1128.28	0.00
70937	11-Jun-12	ROBOT	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,018.94	2,018.94	2018.94	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,147.22**	**3,147.22**		
71071	01-Oct-12	TOTAL MOB	668	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,292.84	1,292.84	1292.84	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,292.84**	**1,292.84**		
70449	16-Feb-11	TRANSDARA	1261	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,542.42	8,542.42	8542.42	0.00
		TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**8,542.42**	**8,542.42**		
72094	01-Jul-14	TRANSJIANU	30	707.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	707.18	0	707.18
		TOTAL		**707.18**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**707.18**		
72088	23-Jun-14	VIITORUL	38	0.00	11,364.60	0.00	0.00	0.00	0.00	0.00	0.00	11,364.60	0	11,364.60
		TOTAL		**0.00**	**11,364.60**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**11,364.60**		
		TOTAL GENERAL		**1,744.20**	**21,124.30**	**14,726.51**	**8,977.08**	**446,714.19**	**135,774.99**	**909,682.19**	**1,394,539.99**	**2,933,283.45**	**1979456**	**953,827.03**

Creanțe – clienti (externe):

Nr. Factura	Data factura	Data evaluarii	Nr. zile de intarziere	Nume client	Sold	Creante neincasate (lei)	Ajustare vechime	Valoare ajustata
10171	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	20,719.41 €	91,554.93 lei	30%	64,088.45 lei
10172	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	12,122.45 €	53,566.68 lei	30%	37,496.68 lei
10173	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	14,993.49 €	66,253.23 lei	30%	46,377.26 lei
10174	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	43,234.56 €	191,044.87 lei	30%	133,731.41 lei
10175	3/26/2014	7/31/2014	127	CRISTIAN GROUP KERESKEDELMI KFT	14,098.20 €	62,297.13 lei	30%	43,607.99 lei
10176	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	11,650.89 €	51,482.95 lei	30%	36,038.07 lei
10177	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	11,483.74 €	50,744.35 lei	30%	35,521.05 lei
10178	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	5,558.62 €	24,562.43 lei	30%	17,193.70 lei
10179	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	9,037.44 €	39,934.64 lei	30%	27,954.25 lei
10180	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	13,772.92 €	60,859.78 lei	30%	42,601.85 lei
10181	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	9,409.30 €	41,577.81 lei	30%	29,104.47 lei
10182	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	4,195.16 €	18,537.57 lei	30%	12,976.30 lei
10183	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	4,673.05 €	20,649.27 lei	30%	14,454.49 lei
10184	3/27/2014	7/31/2014	126	CRISTIAN GROUP KERESKEDELMI KFT	6,392.46 €	28,247.00 lei	30%	19,772.90 lei
10185	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	6,461.75 €	28,553.18 lei	30%	19,987.23 lei
10186	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	2,380.50 €	10,518.95 lei	30%	7,363.27 lei
10187	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	2,136.81 €	9,442.14 lei	30%	6,609.50 lei
10188	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	5,953.14 €	26,305.74 lei	30%	18,414.01 lei
10189	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	2,709.89 €	11,974.46 lei	30%	8,382.12 lei
10190	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	15,426.36 €	68,166.00 lei	30%	47,716.20 lei
10191	3/28/2014	7/31/2014	125	CRISTIAN GROUP KERESKEDELMI KFT	3,590.08 €	15,863.85 lei	30%	11,104.69 lei
					220,000.22 €	**972,136.97 lei**		**680,495.88 lei**
70738	11/28/2011	7/31/2014	976	JURGEN SCHUNN	140.00 €	618.63 lei	100%	0.00 lei
71248/	1/7/2013	7/31/2014	570	JURGEN SCHUNN	230.00 €	1,016.32 lei	100%	0.00 lei
					370.00 €	**1,634.96 lei**		**0.00 lei**
69557.1	3/17/2009	7/31/2014	1962	MAGYAR JARMUTECHNIKAI	25,000.00 €	107,120.00 lei	100%	0.00 lei
69558	3/17/2009	7/31/2014	1962	MAGYAR JARMUTECHNIKAI	25,000.00 €	107,120.00 lei	100%	0.00 lei
				TOTAL CREANTE EXTERNE	**50,000.00 €**	**214,240.00 lei**		0.00 lei
					270,370.22 €	**1,188,011.93 lei**		**680,495.88 lei**

ANEXE

SC ASTRA BUS SRL
str.CAMPUL LINISTII nr.1
ARAD
Cod fiscal: RO6601468

Anexa 9

Pagina: 1
Data listarii: 22.08.2014

Soldul facturilor clienti interni
La data: 31.07.2014

Beneficiar	Factura	Data	Sold
CEFIN (ROMANIA)	71434	09.04.2013	311.07
Total CEFIN (ROMANIA)			311.07
ADRIAN COMPACT	69870	18.01.2010	992.46
Total ADRIAN COMPACT			992.46
ALPIN STAR	71709	03.10.2013	938.30
Total ALPIN STAR			938.30
ANDYRUX ADINA	71740	18.10.2013	5 536.28
Total ANDYRUX ADINA			5 536.28
ASTRA TRANSPORT	71533	10.06.2013	186.00
Total ASTRA TRANSPORT			186.00
ASTRA VEHICULE	72009	24.03.2014	60 000.00
	72010	24.03.2014	28 871.97
	72031	02.04.2014	58 108.96
	72032	02.04.2014	33 203.98
	72033	02.04.2014	38 737.97
	72041	15.04.2014	46 000.09
	72042	15.04.2014	44 891.66
	72043	15.04.2014	41 621.78
	72044	15.04.2014	41 732.62
	72045	15.04.2014	39 903.70
	72049	17.04.2014	43 848.86
	72055	29.04.2014	41 430.57
	72072	02.06.2014	14 726.51
	72048	16.04.2014	372.00
	72051	24.04.2014	16 864.00
	72056	09.05.2014	8 556.00
	72066	21.05.2014	421.08
	72079	16.06.2014	8 556.00
	72090	24.06.2014	1 054.00
Total ASTRA VEHICULE			468 868.75
AUTO IN	10515	30.09.2013	31 019.42
	72022	31.03.2014	2 000.00
	72023	31.03.2014	2 000.00
	71157	29.11.2012	75.56
	10513	30.08.2013	870.48
	10516	30.09.2013	914.14
Total AUTO IN			36 879.60
AUTOGARA INTERNATIONALA RAHOVA	70885	23.04.2012	723.55
Total AUTOGARA INTERNATIONALA RAHOVA			723.55
AUTOSCHUNN	71991	06.03.2014	504.66
	72007	18.03.2014	3 618.94
	72015	26.03.2014	3 325.68

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str.CAMPUL LINISTII nr.1
ARAD
Cod fiscal: RO6601468

Soldul facturilor clienti interni
La data: 31.07.2014

Beneficiar	Factura	Data	Sold
	72016	27.03.2014	3 325.68
	72017	27.03.2014	3 325.68
	Total AUTOSCHUNN		*6 651.36*
AUTOTIM	70164	09.09.2010	1 054.62
	Total AUTOTIM		*1 054.62*
DENI MET	69724	04.08.2009	1 047.18
	Total DENI MET		*1 047.18*
EUROHOLDING SRL	70350	09.12.2010	967 455.00
	Total EUROHOLDING SRL		*967 455.00*
FOR DRIVE	72029	31.03.2014	3 100.00
	Total FOR DRIVE		*3 100.00*
GREEN TREND	70827	15.02.2012	100.00
	Total GREEN TREND		*100.00*
ICOM TRADING&CONSULTING	72092	26.06.2014	22.32
	72093	26.06.2014	21.82
	72100	16.07.2014	95.60
	Total ICOM TRADING&CONSULTING		*139.74*
KUBIKA INVENT	72080	16.06.2014	105.56
	72096	03.07.2014	431.78
	Total KUBIKA INVENT		*537.34*
LUX COMPANY INVESTMENT	69909	11.02.2010	2 496.91
	69912	18.02.2010	1 274.61
	Total LUX COMPANY INVESTMENT		*3 771.52*
MECORD SIROCO	71264	17.01.2013	2 864.40
	Total MECORD SIROCO		*2 864.40*
MIRACOL TRANS	69654	12.06.2009	242.19
	Total MIRACOL TRANS		*242.19*
NURVIL	71897	30.12.2013	40 393.41
	72001	12.03.2014	20 850.25
	Total NURVIL		*61 243.66*
OPERATIONAL AUTO LEASING	72102	17.07.2014	509.64
	Total OPERATIONAL AUTO LEASING		*509.64*
OSEF	71062	24.09.2012	4 821.12
	Total OSEF		*4 821.12*
QUARK MOTORS	70619	13.07.2011	2 674.71
	Total QUARK MOTORS		*2 674.71*
RATUC CLUJ NAPOCA	71320	14.02.2013	2 856.42
	71330	19.02.2013	6 571.78
	71341	26.02.2013	4 535.05
	71345	28.02.2013	3 447.20
	71349	28.02.2013	4 029.78
	71706	01.10.2013	18 352.00

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Soldul facturilor clienti interni
La data: 31.07.2014

Beneficiar	Factura	Data	Sold
	Total RATIOCIU LUMEDDA		
RIALTO COM	72021	31.03.2014	717.10
	Total RIALTO COM		
RINA INVEST	71921	20.01.2014	54 966.72
	Total RINA INVEST		
ROBOT	70992	16.07.2012	1 128.28
	70937	11.06.2012	2 018.94
	Total ROBOT		
R.N.P.ROMSILVA - D.S.ARAD	10166	30.12.2013	10 872.81
	71941	31.01.2014	1 696.32
	71942	31.01.2014	5 000.00
	71943	31.01.2014	157.58
	71963	18.02.2014	1 398.72
	71964	18.02.2014	779.59
	71966	19.02.2014	282.72
	71968	19.02.2014	55.80
	Total R.N.P.ROMSILVA - D.S.ARAD		
ICPE SAERP	71775	31.10.2013	345 413.63
	71825	28.11.2013	1 798.00
	71847	09.12.2013	17 856.00
	71917	17.01.2014	99.20
	71954	06.02.2014	1 618.20
	10157	30.07.2013	373 797.90
	10158	09.08.2013	373 797.90
	Total ICPE SAERP		
TOTAL MOB	71071	01.10.2012	1 292.84
	Total TOTAL MOB		
TRANSDARA	70449	16.02.2011	8 542.42
	Total TRANSDAEA		
TRANSJIANU	72094	01.07.2014	707.18
	Total TRANSJIANU		
VIITORUL	72088	23.06.2014	11 364.60
	Total VIITORUL		
Total general		**Total**	**2 933 283.45**

NOTE:
- Acest raport nu contine incasarile care nu sunt la facturi (in avans)

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SC ASTRA BUS SRL
str.CAMPUL LINISTII nr.1
ARAD
Cod fiscal: RO6601468

Data listarii: 22.08.2014

Soldul facturilor clienti externi
La data: 31.07.2014

Beneficiar	Numar factura	Data factura	Sold	Valuta
CRISTIAN GROUP KERESKEDELMI KFT	10171	26.03.2014	20 719.41	EUR
	10172	26.03.2014	12 122.45	EUR
	10173	26.03.2014	14 993.49	EUR
	10174	26.03.2014	43 234.56	EUR
	10175	26.03.2014	14 098.20	EUR
	10176	27.03.2014	11 650.89	EUR
	10177	27.03.2014	11 483.74	EUR
	10178	27.03.2014	5 558.62	EUR
	10179	27.03.2014	9 037.44	EUR
	10180	27.03.2014	13 772.92	EUR
	10181	27.03.2014	9 409.30	EUR
	10182	27.03.2014	4 195.16	EUR
	10183	27.03.2014	4 673.05	EUR
	10184	27.03.2014	6 392.46	EUR
	10185	28.03.2014	6 461.75	EUR
	10186	28.03.2014	2 380.50	EUR
	10187	28.03.2014	2 136.81	EUR
	10188	28.03.2014	5 953.14	EUR
	10189	28.03.2014	2 709.89	EUR
	10190	28.03.2014	15 426.36	EUR
	10191	28.03.2014	3 590.08	EUR
Total CRISTIAN GROUP		**Total valuta:**	**220 000.22 Total lei: 972 136.97**	**EUR**
JURGEN SCHUNN	70738	28.11.2011	140.00	EUR
	71248/	07.01.2013	230.00	EUR
Total JURGEN SCHUNN		**Total valuta:**	**370.00 Total lei: 1 634.95**	**EUR**
MAGYAR JARMUTECHNIKAI	69557.1	17.03.2009	25 000.00	EUR
	69558	17.03.2009	25 000.00	EUR
Total MAGYAR		**Total valuta:**	**50 000.00 Total lei: 220 940.00**	**EUR**
		Total valuta:	**270 370.22 Total lei:1 194 711.92**	

NOTE:
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Fiscal code: RO6601468
Capital: 4.124.730 RON
IBAN: RO93 INGB 0016 0000 4060 8911
SWIFT: INGBROBU

Arad, 24 septembrie 2014

Ref: Raspuns chestionar evaluare creante

Catre,
SC DARIAN DRS SA

Stimati domni,

Ca raspuns la chestionarul primit de la dumneavoastra, cu privire la evaluarea creantelor, va aducem la cunostinta urmatoarele:

1. Numarul de zile de intarziere la incasare pentru fiecare creanta?
   Raspuns: Anexa 1
2. Exista promisiuni sau acorduri de compensare prin servicii prestare/bunuri?
   Raspuns: NU este cazul
3. Exista creante litigioase? In ce stadiu procesual se afla si ce probabilitate de incasare (castig) estimati pentru fiecare in parte?
   Raspuns: NU este cazul
4. Exista pozitii pentru carea ati constituit ajustari? Daca da, in ce suma?
   Raspuns: Anexa 2
5. La cate zile de neplata dupa scadenta, se prevede provizionarea creantelor conform politicii firmei?
   Raspuns: Provizionarea creantelor se face conform legii.
6. Exista creante catre persoane/entitati afiliate?
   Raspuns: NU este cazul
7. Exisita creante constituite gaj la banca si/sau pe care s-au constituit popriri?
   Raspuns: NU este cazul
8. Care este termenul asteptat de incasare (in numar de zile) pentru fiecare creanta?
   Raspuns: 5 zile

Cu stima,

Dana Mota
Sef Serviciu Financiar

SOCIETATEA COMERCIALA 3 ASTRA BUS S.R.L. ARAD - ROMANIA