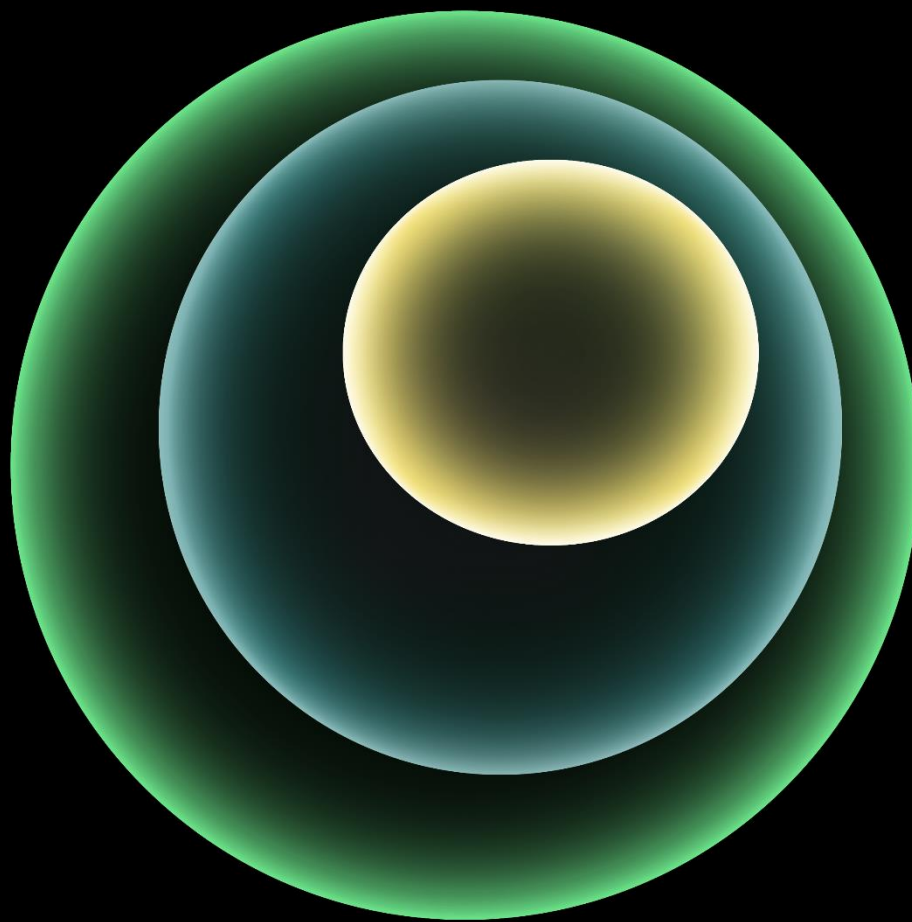


**Deloitte.**



**Deloitte Audit S.R.L.  
Transparency Report**

April 2018

# Content

- 1 The Deloitte network and the legal and structural arrangements in the network ..... 2
- 2 Legal, ownership and governance structure of the Company ..... 6
- 3 Description of the management structure of Company ..... 6
- 4 Internal quality control system ..... 7
- 5 Date of the last quality assurance review ..... 8
- 6 List of public-interest entities audited during the last financial year ..... 9
- 7 Independence confirmation ..... 9
- 8 Continuing education ..... 9
- 9 Partner remuneration ..... 9
- 10 Rotation policy of key audit partners and staff ..... 10
- 11 Financial information ..... 10

# Deloitte Audit S.R.L.

# Transparency Report

## Introduction

As an audit firm that carries out statutory audits of the annual accounts of public-interest entities, Deloitte Audit S.R.L. (hereinafter: the "Company") is publishing this annual transparency report in compliance with Law 162/ July 6, 2017 ( hereinafter: the "Law") and with the Regulation 537/2014 of the European Parliament of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (hereinafter: " Regulation 537").

All information provided in this report relates to the situation of the Company on 31 December 2017, except if indicated otherwise.

## **1 The Deloitte network and the legal and structural arrangements in the network**

### **About Deloitte**

"Deloitte" is the brand under which tens of thousands of dedicated professionals in independent firms throughout the world collaborate to provide audit, consulting, financial advisory, risk management, tax and legal services to selected clients. These firms are members of Deloitte Touche Tohmatsu Limited ("DTTL") a UK private company limited by guarantee. Each member firm provides services in a particular geographic area and is subject to the laws and professional regulations of the particular country or countries in which it operates. DTTL does not itself provide services to clients. DTTL and DTTL member firms are separate and distinct legal entities, which cannot obligate the other entities. DTTL and each DTTL member firm are only liable for their own acts or omissions, and not those of each other. Each of the member firms operates under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu", or other related names. Each DTTL member firm is structured differently in accordance with national laws, regulations, customary practice and other factors, and may secure the provision of professional services in their territories through subsidiaries, affiliates and/or other entities.

See [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

### **About Deloitte Central Europe**

Deloitte Central Europe ("DCE") is a regional organisation of entities organised under the umbrella of Deloitte Central Europe Holdings Limited, the member firm in Central Europe of Deloitte Touche Tohmatsu Limited. Services are provided by the subsidiaries and affiliates of Deloitte Central Europe Holdings Limited, which are separate and independent legal entities.

### **About Deloitte in Romania**

In Romania, the audit services are provided by Deloitte Audit S.R.L. The Company is an affiliate of Deloitte Central Europe Holdings Limited and has offices in Bucharest, Timisoara and Cluj-Napoca.

**Audit firms operating as a member of Deloitte network – disclosure in accordance with Article 13.2 (b) (ii)-(iv) of the EU Audit Regulation**

<b>EU/EEA Member State</b>	<b>Name of audit firms carrying out statutory audits in each Member State</b>
<b>Austria</b>	Centro-Audit Wirtschaftsprüfungsgesellschaft mbH
	Deloitte Audit Wirtschaftsprüfungs GmbH
	Deloitte Burgenland Wirtschaftsprüfungs GmbH
	Deloitte Niederösterreich Wirtschaftsprüfungs GmbH
	Deloitte Oberösterreich Wirtschaftsprüfungs GmbH
	Deloitte Salzburg Wirtschaftsprüfungs GmbH
	Deloitte Schwarz & Schmid Wirtschaftsprüfungs GmbH
	Deloitte Tax Wirtschaftsprüfungs GmbH
	Deloitte Tirol Wirtschaftsprüfungs GmbH
	Deloitte Wirtschaftsprüfung Styria GmbH
	F.X. Priester GesmbH
	Kapferer Frei und Partner Wirtschaftsprüfungs- und Steuerberatungs GmbH
	MPD Wirtschaftsprüfungs-GmbH & Co KG
<b>Belgium</b>	Deloitte Bedrijfsrevisoren - Reviseurs d'Entreprises
<b>Bulgaria</b>	Deloitte Audit OOD
<b>Croatia</b>	Deloitte d.o.o.
<b>Cyprus</b>	Deloitte Limited
<b>Czech Republic</b>	Deloitte Audit s.r.o.
<b>Denmark</b>	Deloitte Statsautoriseret Revisionspartnerselskab
<b>Estonia</b>	Deloitte Audit Eesti AS
<b>Finland</b>	Deloitte Oy
<b>France</b>	Deloitte & Associés
	Deloitte Marque & Gendrot
	Deloitte Marque Gendrot
	Anne-Marie Torres Commissaires aux comptes
	Audalian Commissaire
	Audit Aquitaine Commissariat aux comptes SARL
	BEAS
	Cabinet FPM
	Cisane
	COGES
	Constantin Associés
	Constantin Entreprises
	Consultants Auditeurs Associés
Davec SAS	
Durand & Associés	

<b>EU/EEA Member State</b>	<b>Name of audit firms carrying out statutory audits in each Member State</b>
	ECA Audit
	Fiduciaire Expertise Commissariat et Développement
	IE IDF HAC (Holding Audit Consulting)
	In Extenso
	In Extenso Alsace Participations
	In Extenso Audit
	In Extenso Bretagne
	In Extenso Centre Est
	In Extenso Centre Ouest
	In Extenso Charente
	In Extenso Dordogne
	In Extenso Eure
	In Extenso IDF Audit
	In Extenso IDF EX&Com Audit
	In Extenso IDF Harl Lefort et Associés
	In Extenso Ile de France
	In Extenso Mont Blanc
	In Extenso Nord Audit
	In Extenso Nord de France
	In Extenso Orne
	In Extenso Picardie Ile de France
	In Extenso Provence
	In Extenso Rhône Alpes
	In Extenso Rhône Alpes Distribution
	In Extenso SECAG
	In Extenso Strasbourg Nord SA
	Jacques Serra et Associés
	Laurens Michel Audit
	MFG Audit
	Opus 3.14 Audit et Conseil
	Pierre-Henri Scacchi et Associés
	Revi Conseil
	SEREF
	Serge Kubryk
	Société d'expertise comptable d'Organisation et de Gestion
	Sterenn
<b>Germany</b>	Deloitte GmbH Wirtschaftsprüfungsgesellschaft
	Deutsche Baurevision GmbH Wirtschaftsprüfungsgesellschaft

<b>EU/EEA Member State</b>	<b>Name of audit firms carrying out statutory audits in each Member State</b>
	SüdTreu Süddeutsche Treuhand GmbH Wirtschaftsprüfungsgesellschaft
<b>Gibraltar</b>	Deloitte Limited
<b>Greece</b>	Deloitte Certified Public Accountants SA
<b>Hungary</b>	Deloitte Auditing and Consulting Ltd.
<b>Iceland</b>	Deloitte ehf.
<b>Ireland</b>	Deloitte
<b>Italy</b>	Deloitte & Touche S.p.A.
<b>Latvia</b>	Deloitte Audits Latvia SIA
<b>Lithuania</b>	Deloitte Lietuva, UAB
<b>Luxembourg</b>	Deloitte Audit
<b>Malta</b>	Deloitte Audit Limited
<b>Netherlands</b>	Deloitte Accountants B.V.
<b>Norway</b>	Deloitte AS
<b>Poland</b>	Deloitte Polska spółka z ograniczoną odpowiedzialnością Sp. k.
<b>Portugal</b>	Deloitte & Associados, SROC S.A.
<b>Romania</b>	Deloitte Audit S.R.L.
<b>Slovakia</b>	Deloitte Audit s.r.o.
<b>Slovenia</b>	Deloitte Revizija d.o.o.
<b>Spain</b>	Deloitte, S.L.
<b>Sweden</b>	Deloitte AB
<b>United Kingdom</b>	Deloitte LLP
	Deloitte NI Limited

Total turnover achieved by network's audit (resulting from the statutory audit of annual and consolidated financial statements in accordance with Article 13.2 (b)(iv) EU Audit Regulation) is approximately € 1,967 million<sup>1</sup>, the equivalent of RON 8,865 million.

<sup>1</sup> Amount represents an estimate determined based upon best efforts to collect this data. Certain Deloitte audit firms registered to perform statutory audits in respective Member States provide statutory audit services as well as other audit, assurance and non-audit services. While we have endeavored to collect specific statutory audit turnover for each EU/EEA Deloitte audit firm, in certain cases turnover from other services has been included. The turnover amounts included herein are as of 31 May 2017, except for a limited number of instances where a Deloitte audit firm has a different financial year end or has not finalized its reporting for such period. In these cases, turnover amounts are for the relevant financial year or preceding financial year. Where currency other than Euros is used in the Member State, the amount in Euros was translated using an average exchange rate in effect for the period 1 June 2016 to 31 May 2017.

## **2 Legal, ownership and governance structure of the Company**

### **Legal and ownership structure:**

The Company operates as a limited liability company. The quota holders of Deloitte Audit S.R.L. are:

Deloitte Central Europe Holdings Limited	- 470 shares
Steven Openshaw	- 10 shares
Dimitrios Goranitis	- 10 shares
Khan Farrukh Zafar	- 100 shares
Madeline-Dalila Alexander	- 100 shares
Ahmed Hassan	- 120 shares
Alina-Ioana Mirea	- 60 shares
Sorina-Cristina Mardare	- 70 shares
Petr Pruner	- 60 shares
Andrei Ionescu	- 20 shares

### **Governance Structure:**

The Company is managed by the following administrators:

Steven Openshaw  
Alexandru Reff  
Ahmed Hassan  
Petr Pruner  
Khan Farrukh Zafar  
Dan Cristinel Badin  
Sorina-Cristina Mardare  
Alina-Ioana Mirea  
John Jozef H Ploem  
Madeline-Dalila Alexander  
Andrei Ionescu

The administrators work separately and each has the right to represent and administer the company with full or limited powers in accordance with the Law No. 31/1990 and the provisions of the Articles of association of the Company.

## **3 Description of the management structure of Company**

The management of the Company is formed by individuals listed below:

Steven Openshaw, Audit Partner in Charge  
Khan Farrukh Zafar, Audit Partner  
Madeline-Dalila Alexander, Audit Partner  
Petr Pruner, Audit Partner  
Ahmed Hassan, Audit Partner  
Alina-Ioana Mirea, Audit Partner  
Andrei Ionescu, Risk Advisory Partner  
Dimitrios Goranitis, Risk Advisory Partner  
Sorina-Cristina Mardare, Business Process Services Partner

#### **4 Internal quality control system**

The Company maintains policies and procedures to promote an internal culture based on the recognition that quality is our number one priority, which the Company has agreed to adhere to.

The Company focuses on professional excellence as the foundation for achieving outstanding audit quality on a consistent basis. The Company policies and procedures addressing leadership responsibilities for the system of quality control within the audit firm, ethical requirements, client and engagement acceptance and continuance, human resources, engagement performance and monitoring.

This internal quality control system has two monitoring systems:

- The engagement quality control review, and
- The practice review.

##### *Engagement quality control review*

Statutory audit reports on the annual accounts or consolidated accounts relating to a public interest entity, among others, are subject to an engagement quality control review by a partner with sufficient and appropriate experience and professional qualifications, prior to issuance of the report. The engagement quality control reviewer may be assigned to the Company from within DCE to work under the Company responsibility, but is not part of the engagement team and is not portrayed in fact or appearance as a member of the engagement team.

The reviewer is appropriately briefed by the engagement team and conducts the review in such a manner that sufficient knowledge and understanding is obtained in order to reach conclusions. The reviewer's responsibility is to perform an objective review of significant auditing, accounting, and financial reporting matters, to document the procedures the reviewer performed, and to conclude, based on all the relevant facts and circumstances of which the reviewer has knowledge, that no matters that have come to his or her attention would cause the reviewer to believe that the significant judgments made and the conclusions reached were not appropriate in the circumstances.

For engagements that have been identified as having a higher risk, a special review partner is assigned to provide an additional level of competence and objectivity in planning and performing the engagement. The special review partner may be assigned to the Company from within DCE to work under the Company responsibility, but is independent of the engagement. Normally this partner possesses specialized industry and technical skills applicable to the engagement and, in certain situations, is independent of the practice unit to enhance objectivity or to provide specialized resources.

The auditor's report may only be issued if the reviewer is satisfied that the audit engagement team has made appropriate judgments and conclusions, and has complied with applicable standards and regulations.

##### *Practice Review*

The Company is subject to a quality assurance review, or "practice review" as it is commonly referred to, at intervals not to exceed three years.

Normally, the performance of every engagement partner is assessed during the three-year cycle, and at least one engagement for each partner is selected to achieve this goal. Consideration is also given to assessing the performance of directors, particularly those directors who are candidate for partner nomination.

The Company is responsible for the practice review. DCE provides guidance and oversight regarding the practice review plan and procedures. The general coordination and administration of the practice review program is the responsibility of the practice review director.

The practice review plan, process, and results are reviewed and concurred by a partner from another member firm (the "external partner") every year. The external partner who is assigned this responsibility works closely with the practice review director in overseeing the planning and performance of the practice review.



### Types of Engagements Reviewed

The engagements selected for review include public interest entities and a number of high risk engagements, as well as other national engagements and inbound/outbound transnational engagements (audits of financial statements that are or may be used across national borders). Some sensitive and complex engagements (e.g., first-year engagements, situations where there is a change in control, or deteriorating financial condition) are also selected. All major industries served are considered.

### Scope of Practice Reviews

The assignment of reviewers is based on skill level, industry knowledge, and experience on transnational engagements.

The reviews of individual engagements consist of discussions with the partner and/or manager responsible for the engagement and a review of related reports, working papers, and, where appropriate, correspondence files.

Engagements are reviewed to:

- Determine whether quality control procedures have been properly applied to such engagements,
- Assess the adequacy of implementation of the audit approach, including compliance with the Company's policies and procedures contained in the policy manuals,
- Monitor compliance with applicable local laws, and
- Assess the overall quality of service provided to clients.

The overall risk management and quality control policies and procedures of practice offices within the Company are also reviewed, including the following:

- Risk management program, including client and engagement acceptance and continuance
- Independence
- Recruitment and advancement
- Professional development
- Public filings in other countries
- Information technology specialist reviews
- Consultation with Company's experts
- Consultation with outside experts
- Engagement quality control reviews

The findings and recommendations resulting from the practice reviews are included in a Company's audit quality plan and presented to the Company's and DCE leadership. The purpose of the audit quality plan is to provide suggestions for improvement in response to findings noted. The Company addresses findings by conducting a root cause analysis and drawing up a detailed action plan setting out the action to be taken, the person(s) responsible, and the timing to implement the recommendations, where applicable.

In addition, the Company communicates to the relevant partner and other appropriate personnel deficiencies (if any) noted as a result of the practice review and recommendations for appropriate remedial action. The Company also communicates the results of the practice review and ongoing consideration and evaluation of its system of quality control to its partners and other appropriate individuals.

### *Management Statement*

The Management of the Company are satisfied that the internal control system, as described above, is effective in providing reasonable assurance that the audit firm and its personnel comply with applicable professional standards and regulatory and legal requirements and that audit reports issued are appropriate in the circumstances.

## **5 Date of the last quality assurance review**

The Chamber of Financial Auditors performed a quality assurance review of Deloitte Audit SRL periodically. The last review was conducted in November 2014.

## **6 List of public-interest entities audited during the last financial year**

Enclosed as an Appendix 1 to this report.

## **7 Independence confirmation**

The Company implemented written independence policies and procedures, which include the performing of certain independence compliance checks on an annual basis.

- Each professional should sign an individual independence confirmation each year. In addition, similar independence confirmations are obtained from new professionals and professionals leaving the Company.
- All managerial personnel and above should enter their financial interests to a global independence monitoring system. Each person's portfolio is checked against an electronic list of audit clients to check whether this ownership is allowed under the relevant independence rules;
- All professionals should complete an e-learning on independence rules and;
- Client and engagement acceptance processes are used to verify that independence is not impaired.

In addition to the continuous monitoring of compliance with independence policies, independence inspection and testing procedures are performed annually on a sample of professionals and senior officers.

An internal confirmation of independence compliance by professionals of the Company was performed as of 31 May 2017 and an internal independence compliance testing and inspection for selected professionals was finalized by 30 November 2017.

## **8 Continuing education**

All registered auditors in the Company maintain their continuous professional qualification through a mixture of internal courses as well as educational courses.

Continuing education is a key policy of the Company, as this is an important means of developing knowledge and maintaining and improving the quality of our services. A learning intranet provides a starting point, including technical training, management and interpersonal skills, business economics and industry-specific courses.

The continuing education program is comprised of both within Deloitte network agreed training sessions as well as external training. Certain courses are mandatory and others are optional, such that each auditor or trainee auditor can personalise their learning programme.

During the first years, most training is comprised of mandatory courses on technical topics including audit methodologies and processes but afterwards the optional part increases given that individual needs become more diverse. An individual learning programme is required as from approximately four years' experience.

More experienced auditors are expected to update and deepen their technical knowledge. Developing management and interpersonal skills are also very important for this group. There is also the possibility to follow longer term education, such as MBA programmes. There is also a system of accreditation whereby a training course needs to be completed before an auditor may perform certain tasks.

Through an automated monitoring system it is possible to check the status of internal and external courses followed by an individual auditor. Continuing education is also a factor taken into account for the yearly evaluation of audit staff and the assessment of their growth potential within the Company.

## **9 Partner remuneration**

Partners are evaluated on a yearly basis and depending on the outcome of the evaluation the remuneration of partners may increase or decrease. Partner evaluation take the following factors into account: quality, expertise, integrity, professionalism, entrepreneurship, independence and compliance.

## 10 Rotation policy of key audit partners and staff

The Company maintains policies and procedures requiring rotation of key audit partners and staff. These differ for a public interest entity as defined in Law 162/ July 6, 2017 (the "EU PIE") or entities defined as a public interest entity by the Company ("other PIE"). Individuals responsible for carrying out a statutory audit should not serve an EU PIE for more than seven consecutive years in the position of a key audit partner. They shall not participate again in the statutory audit of the audited EU PIE entity before three years have elapsed following cessation of such service. In case of other PIE, individuals responsible for carrying out a statutory audit should not serve other PIE for more than seven consecutive years in the position of a key audit partner. They shall not participate again in the statutory audit of the audited other PIE entity before two years have elapsed following cessation of such service. During the cooling-off period of two years, the key audit partner should not participate in the audit of the audited entity, perform the engagement quality control review, consult with the engagement team or the audited entity regarding technical or industry-specific issues, transactions or events or otherwise directly influence the outcome of the statutory audit.

While it is the primary responsibility of the individuals serving as key audit partners to ensure they comply with the rotation requirements, the Company implemented a monitoring process that includes among other analysis of client portfolios and individuals assigned in various roles to statutory audits and considering appropriate competence, capability, workload and availability of statutory auditors so as to enable these individuals to adequately discharge their responsibilities as key audit partners.

## 11 Financial information

The breakdown of Deloitte Audit S.R.L.'s 2017 expected net revenues:

	<b>RON</b>
a) Revenues from the statutory audit of annual and consolidated financial statements of public-interest entities and entities belonging to a group of undertakings whose parent undertaking is a public-interest entity	8,594,477
b) Revenues from the statutory audit of annual and consolidated financial statements of other entities;	19,901,839
c) Revenues from permitted non-audit services to entities that are audited by the statutory auditor or the audit firm;	12,373,656
d) Revenues from non-audit services to other entities	27,652,053
<b>Total</b>	<b>68,522,025</b>

Deloitte Audit S.R.L.  
Bucharest, Romania  
April 27, 2018

**Appendix 1- PUBLIC INTEREST ENTITIES IN 2017**

**Administratia Romana a Serviciilor de Trafic Aerian ROMATSA R.A.**  
**Alpha Bank Romania SA**  
**Alpha Finance Romania SA**  
**Alpha Leasing Romania IFN SA**  
**Banca Romaneasca SA Membra a Grupului National Bank of Greece**  
**Blom Bank France SA Paris Sucursala**  
**Cardif Assurance Vie S.A. Paris Suc.**  
**Cardif-Assurances Risques Divers S.**  
**Cemacon - S.A.**  
**CERTASIG - SOCIETATE DE ASIGURARE S.A.**  
**Certinvest Pensii Societate de Administrare A FONDURILOR DE PENSII FACULTATIVE S.A.**  
**CETELEM IFN SA**  
**Compania Nationala de Administrare a Infrastructurii Rutiere S.A.**  
**Compania Nationala De Transport Al Energiei Electrice Transelectrica SA**  
**COMPANIA NATIONALA PENTRU CONTROLUL CAZANELOR, INSTALATIILOR DE RIDICAT SI RECIPIENTELOR SUB PRESIUNE - (CNCIR)**  
**Credius IFN S.A**  
**Debo Leasing IFN SA**  
**Deloitte Certified Public Accountants S.**  
**EASY ASSET MANAGEMENT IFN SA**  
**Electrocentrale Bucuresti S.A.**  
**Electromagnetica SA**  
**Electroputere S.A.**  
**ERSTE GROUP IMMORANT ROMANIA IFN S.**  
**EUROINS ROMANIA ASIGURARE-REASIGURARE S.A.**  
**Fondul De Garantare A Creditului Rural IFN SA**  
**Fondul Local de Garantare Craiova Filiala F.N.G.C.I.M.M. IFN SA**  
**Fondul Local de Garantare Focsani IFN SA Filiala FNGCMM**  
**Fondul Local de Garantare Sfantu Gheorghe SA-FILIALA F.N.G.C.I.M.M**  
**Fondul National de Garantare a Creditelor pentru Intreprinderile Mici si Mijlocii SA - IFN**  
**Fondul Proprietatea S.A.**  
**Fondul Român De Contragarantare SA**  
**Garanta Asigurari S.A.**  
**Garanti Bank SA**  
**IDEA BANK S.A.**  
**Idea Leasing IFN S.A.**  
**IFN Extra Finance SA**  
**IMPACT DEVELOPER & CONTRACTOR SA**  
**Impuls - Leasing Romania IFN S.A.**  
**Libra Internet Bank S.A.**

**Appendix 1- PUBLIC INTEREST ENTITIES IN 2017 (continued)**

**Marfin Bank (Romania) SA**  
**MARFIN LEASING IFN (ROMANIA) SA**  
**Mecanica Ceahlau SA**  
**Med Life SA**  
**Metropolitan Life Societate de Administrare a unui fond de pensii Administrat Privat SA**  
**MotorActive IFN S.A.**  
**NBG LEASING IFN SA**  
**Oltchim SA**  
**OTP Bank Romania S.A.**  
**OTP Leasing Romania IFN S.A.**  
**PIONEER ASSET MANAGEMENT S.A.I. SA**  
**Piraeus Bank Romania S.A.**  
**PRODPLAST SA**  
**Provident Financial Romania IFN SA**  
**RALFI IFN SA**  
**ROMCARBON SA**  
**S.A.I. SWISS CAPITAL ASSET MANAGEMENT SA**  
**S.S.I.F. BLUE ROCK FINANCIAL SERVICES SA**  
**Societatea Asigurare-Reasigurare Astra SA**  
**Societatea De Investitii Financiare Moldova SA**  
**Societatea De Investitii Financiare Transilvania SA**  
**Societatea de Producere a Energiei Electrice in Hidrocentrale Hidroelectrica S.A.**  
**SOCIETATEA NATIONALA A SARIII SA**  
**Societatea Nationala de Gaze Naturale "Romgaz" SA**  
**SOCIETATEA NATIONALA DE TRANSPORT FERROVIAR DE MARFA CFR - MARFA SA**  
**Societatea Nationala de Transport Gaze Naturale Transgaz SA**  
**SSIF BRK FINANCIAL GROUP S.A.**  
**SWISS CAPITAL SA**  
**Turbomecanica SA**  
**UniCredit Bank S.A.**  
**UniCredit Consumer Financing IFN SA**  
**UniCredit Leasing Corporation IFN S**



### **About Deloitte in Romania**

In Romania, the services are provided or supported by Deloitte Audit SRL, Deloitte Tax SRL, Deloitte Consultanta SRL, Deloitte Fiscal Representative SRL, Deloitte Tehnologie SRL, Deloitte GES Support Services SRL and Deloitte Shared Services SRL. Deloitte is one of the leading professional services organizations in Romania providing, in cooperation with Reff & Associates, services in audit, tax, legal, consulting, financial advisory, risk advisory, business processes and technology services and other related services with more than 1100 professionals. Please see [www.deloitte.com/ro/about](http://www.deloitte.com/ro/about) to learn more about our global network of member firms.

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