Question: Did you collaborate in the same way with SC Studiourile Media pro SA and in the name of SC Selena Art Deco &Painting SRl and SC PFA Florea С. Elena? The defendant answered: I have issued invoices and receipts relating thereto on behalf of SC Selena Art Deco &Painting SRl and SC PFA Florea C. Elena, represented by me also. In SC Selena Art Deco & Painting SRL hold the position of administrator, and the PFA С Elena Florea was founded at my indication, by my aunt Elena Florea who gave me the stamp and all documents, my aunt had no involvement in activities undertaken by PFA.

I’d like to specify that in the case of SC Selena Art Deco & Painting SRL and SC PFA Florea Elena С the services mentioned in the invoices issued to me on their behalf – by SC Studios Media Pro SA - were not rendered in reality. The only money received in exchange for the issue of fictitious invoices are those transferred by Sc Media Studios Ppro into the bank accounts of the my companies SC Selena Art Deco & Painting LLC and SC Selena Art SRL. We also took from the purse of the SC Studios Media Pro SA the amounts required to pay taxes by PFA Florea С Elena.

The remaining amounts written in receipts were not taken from the company’s purse - as indicated in receipts - in fact, they were used to pay the employees of SMP. Since 2009, I’ve issued invoices and receipts on behalf of the companies listed above at the request of my governing management at that time Medeleanu Corina, Stănculeanu Andreea, Viju Silviu Relu, and lately and the request of the director Balan Eugenia. In fact, they were the ones who approved the purchase orders from my companies, though they knew that purchases listed on those documents had not been performed.

Question asked by the prosecution: In the conditions described above, were there also recorded acquisitions from other companies? The defendant answered: Within the scope of rewards for its employees, SC Studios Media Pro SA have booked more fictitious purchases of goods and services from other companies such as SC Dox Design SRL, SC Art Construct SRL, SC Movie Set Production SRL, SC Roned Uniprest SRL, SC DJ Soy Company Invest SRL, SC Stage & Set SRL, SC Ravert Trading SRL, SC Sort Prod Imex SRL, SC Tany Media AU SRL, SC New Newdia All Video SRL, SC BB Comimpex SRL, SC Marian Fely SRL, SC Муkу Film SRL, SC Jamiro Cinetv, Sc M&G Film Production SRL.

In connection with SC Dox Design SRL and SC Art Construct SRL - these companies were represented by Stanciu Marian Marius whom I met through the Chief Décor Constructor of the SC Decor SMP SA.

None of the services mentioned in invoices and receipts, which I requested from him, were not actually provided to SC Studios Media Pro SA. These companies (SC Dox Design SRL and SC Art Construct SRL) were used exclusively to obtain cash - after 2009. All contracts concluded by SC Studios Media Pro SA with those two companies are fictitious being drawn up by me and signed Viju Relu Silviu, Medeleanu Corina, Ion Cosmin Andrei and Balan Eugenia. All these people knew that SC Dox Design SRL and SC Art Construct SRL didn’t provide any service to SC Media Pro Studios SA. Moreover, in the case of the companies mentioned above, no work acceptance was performed ever and directors never asked questions when approving payments for the services performed.

Regarding SC Ravert Trading SRI, SC Sort rod Imex SRL, SC Stage & Set SRL - these companies were represented by the said Chis Dragosh – an employee of law office of Liana Petrovich – an office that during that period provided legal assistance to SC Media Pro Studios SA . None of these companies has not really provided any services to SC Studios Media Pro SA. I know that the said Chis Dragosh had close relationship with my boss Viju Silviu Relu and he learned from the latter about the work within the SMP.

In this context, Chis Dragosh told me that he could bring fictitious invoices and purchase contracts and he told me to give them to Mr. Viju Silviu for signature. In the next period, he brought me service contracts concluded between SMP and the three companies and invoices supplemented with data that I previously provided him with. As well as in the case with other companies, SMP transferred to the accounts of three companies 40 percent of the amount billed and the remaining we requested receipts – the amounts written on them being actually used to award the employees of SMP. I know that through the companies represented by Chis Dragosh rewards had been paid to the management of SMP - Medeleanu Corina, Viju Silviu, Stanculeanu Andreea.

SC Tanya MEDIA SRL and SC New Media AU Video were represented by Elena Nita called Liliana. I think that the named Elena Nita was recommended to me by Toderiuc Michael - chief operating within the SMP, considering my complains that companies are no longer accepting to issue fictitious invoices and receipts and I can not pay my own employees SMP except basic budget salaries. Like in other cases, I communicated her by e-mail the amounts to be shown in invoices and receipts, and I concluded fictitious service contracts that were signed by the management of SMP.

I am convinced that SMP directors who signed these contracts without asking any question were informed in advance of people who recommend these companies. They always assured me that nothing will happen and that this was the only way to pay the SMP employees in the conditions when the approved salaries were very small. I paid the rendered services to the accounts of companies mentioned above in a form of 10% commission of the invoiced amount. This commission was established by the management of SMP and was obviously lower than the cost of a labor contract at fair value. Regarding SC Roned Uniprest SRI and SC DJ Soy Company Invest SRL – represented by Falcescu Marcel –I can say they were recommended by a former employee of SMP Busuioc Michael. In this case the fee paid for services of providing fictitious invoices and receipts constituted 10% - paid by SMP via bank transfers to the accounts of the two companies. Neither these companies perform any service for SC SMP SA.

SC Tody Film SRL belongs to a former employee of SMP, Adăscăliţei Lucia who initially, via this company, was collecting a difference in salary paid by SC Studiourile Media Pro Sa - according to the employment agreement - and that salary was small. Subsequently, Adăscăliţei Lucia knowing how to perform employee's payments, offered her help to do extra charges, without rendering any services, and prepare receipts according to which the money would be received in cash. In reality, she was receiving only a commission from the invoiced amount that I do not remember, regarding 2009 - 2010. The named above was the sister of the operational director Toderiuc Michael, who was responsible for verifying the reality of rendered services. I do not know if Adăscăliţei Lucia had returned the money collected from the SMP to accounts of SRL SC Tody Film by SMP for management employees. She didn’t give me personally any money from those initially paid by SMP, but brought me invoices and receipts supplemented with data provided by me in advance. I know that the husband of Lucia Adăscăliţei worked in SMP production department.

Regarding SC Movie Set Production SRL, the way of collaboration was similar to that described above. The representative of this company is the named Danut Puiu who offered to bring me fictitious invoices and receipts - without carrying any services from those mentioned in the documents, in exchange for a commission of 10% of the invoiced amount. I do not remember who recommended me this company, but I can confirm that no amount indicated in the receipts issued by SC Movie Set Production SRL was not actually paid to this company.

BB Comimpex and SC Marian Fely SRL are companies run by a former employee of SMP - Dragosh Burlacu who had previously been employed at the Accounting department, i.e. Dragos Burlacu knew the work very well. In the above said period the named one had issued in the names of the two fictitious companies fictitious invoices and receipts with amounts previously indicated by me. No services from those stated in the invoice had not been actually rendered.

SC Miki Film SRL represented by Scumpu Mihaela, SC Jamiro Cinetv SRL and SC M & G Film SRL represented by Dinu George – the companies also did not provide actual services to SMP, but were used to obtain cash - in order to supplement the salaries of SMP employees. The commission charged in this case constituted 10% of the invoiced amount as well.

I think the management of SC Studios Media Pro SA have applied for this option in order to pay the employees because it was cheaper than if they would declare actual amounts to be paid to employees and would pay taxes and fees.

Question: Did the called Corina Medeleanu ask you to destroy the payment receipts signed by SMP employees in order to receive monies in cash? The defendant replied: the named Medeleanu Corina Corina didn’t asked me to destroy payment receipts signed by SMP employees in order to receive monies in cash, but I learned from my office colleagues Mariana Botan and Alexandra Nedelea that one day when I was off, my chief Canja Mihaela destroyed all the reports with monthly premiums received from each department and on the basis of which I was asking the representatives of companies to provide relevant invoices and receipts. Also my office colleagues told me that the same day Daniel Dumitrescu - chief maintenance department - took all the payment receipts from my office, but I do not know what happened to these documents later on.

For all the above mentioned companies, except those represented by Chis Dragosh, I prepared fictitious service contracts that have been signed by SMP directors, who were aware that the conditions of those contracts will not be ever performed by providing company.

Mu chief directors communicated me the subject of each contract in order to make the contracts terms and conditions correspond to terms and conditions of that companies’ activity and specific activity of SC Studiourile Media Pro SA.

Question: during the house search dated of 01.04.2014, in the office of SC Studios Media Pro SA, have you deleted several e-mails containing correspondence with companies providing invoices and also correspondence letters from executives of SC Studios Media Pro SA? The defendant answered: during the search domiciliary dated 01.04.2014, in the office of SC Studios Media Pro SA, I have deleted several e-mails containing correspondence with companies providing invoices and also correspondence letters from executives of SC Studios Media Pro SA regarding the above mentioned activity.

The defendant BĂLAN EUGENIA denied the indictments.

The defendant DINU GEORGE LAURENTIU used the right to silence.

The defendant ADĂSCĂLIŢEI ELENA LUCIA used the right to silence.

The defendant STĂNCULEANU ELENA CORNELIA denied the right to silence because of feeling sick.

From a telephone conversation dated of 04.12.2014 between the defendant ELENA STĂNCULEANU CORNELIA and a man, it became clear that the defendant was advised not to give any statements, as a tactic of defense. As such, we believe that the refusal to give statements is not connected with that feeling of sickness.

On 04.12.2014, at 19:14:45 STĂNCULEANU ANDREEA CORNELIA…………………….

STĂNCULEANU ANDREEA CORNELIA: Yes, my love.

The man: So, my darling…

STĂNCULEANU ANDREEA CORNELIA: Yes.

The man: …Melinda (?) had talked to the son-in-law of Dragomir.

STĂNCULEANU ANDREEA CORNELIA: Ok.

The man: And Dragomir told her that that was his strategy in this case and he indicated under no circumstances not to make any statements, because he knows all about the case, that he communicates with the guy by phone, with that guy who’s there, he’s his nephew.

STĂNCULEANU ANDREEA CORNELIA: Ok.

The man: He has influence in criminal trial, so they say about Dragomir, and that if we want to proceed with him, then we need to follow this strategy and not to give it up, he told this was their style when they see your wackiness they use it against you and request statements.

STĂNCULEANU ANDREEA CORNELIA: Ok.

The man: I think you shouldn’t make no statements at ll.

STĂNCULEANU ANDREEA CORNELIA: Ok.

The man: This was the first. And the second is if you want to invite another person, I have two more guys who are stand-by and agree to help. They are good.

STĂNCULEANU ANDREEA CORNELIA: (unintelligible) I don’t know what to say. I swear. In this moment.

The man: Ok.

STĂNCULEANU ANDREEA CORNELIA: I’d like to have more clarity of it, bit I have none.

The man: Yes, yes. Ok, we’ll discuss more about it. I’ll talk to those from Dragnea şi asociaţii as well, with the chief criminal division, he’s waiting for more information from me. There is another person, Alis (Alice?) Scutaru, who promised to come, I’m waiting for her call.

STĂNCULEANU ANDREEA CORNELIA: Ok.

The man: Ok, I’ll talk to the guy from Dragnea şi asociaţii.

STĂNCULEANU ANDREEA CORNELIA: Ok.

The man: What’s the atmosphere out there? Did anybody come or do something?

STĂNCULEANU ANDREEA CORNELIA: Not yet.

The man: Hmm. Ok. and what are you doing there? Just sitting and waiting?

STĂNCULEANU ANDREEA CORNELIA: Yes, I'm sitting on a bench.

The man: And did they call for the office lawyer?

STĂNCULEANU ANDREEA CORNELIA: Not yet, as I understand he should come soon.

The man: Yeah, but did they call him?

STĂNCULEANU ANDREEA CORNELIA: Yes.

The man: Hmm.

STĂNCULEANU ANDREEA CORNELIA: Yeah.

The man: Hmm, ok. They may see your weakness, you know, and may try to use it against you...

STĂNCULEANU ANDREEA CORNELIA: I'll ask for medical assistance.

The man: Yes, you may ask for it really.

STĂNCULEANU ANDREEA CORNELIA: Yes, I'll ask for medical care.

The man: Really, ask them.

STĂNCULEANU ANDREEA CORNELIA: ..and we'll see after that. Ok. I've already made a request asking for a medical assistance before I could...

The man: Ok...

STĂNCULEANU ANDREEA CORNELIA: ...decide anything, regarding what to do next.

The man: Sure, ok.

STĂNCULEANU ANDREEA CORNELIA: Yes.

The man: Ok, my lover, I'll call you later.

STĂNCULEANU ANDREEA CORNELIA: Ok.

The man: Ok, good luck.

STĂNCULEANU ANDREEA CORNELIA: Ok, bye-bye.

In order to establish the tax declaration by SC Media Pro Studios SA, SC MEDIA PRO ENTERTAINMENT MEDIA ROMANIA and SC MEDIA VISION SRL of fictitious purchase operations in order to estimate the damage caused to the state budget, the Order of the Prosecutor of the Tribunal of Bucharest dated of 04.12.2014 decrees the anti-fraud specialists from the Department of Fraud Combating of the Prosecutor of the Tribunal of Bucharest to draw up a tax technical-scientific report following the following objectives:

Objective №1

SC STUDIOURILE MEDIA PRO SA - CUI 2788488

- To the extent that the representatives of SC Media Pro Studios SA - CUI 2788488, in the period of 2009 - 2014, had registered in the accounts and had declared to the tax authorities expenses that are not based on actual transactions totaling 11,503,904 lei, from SC DOX DESIGN SRL - CUI 17328178, SC ART CONSTRUCT SRL - CUI 29743682; SC SELENA ART SRL - CUI 15455396; SC SELENA ART DECO & PAINTING SRL - CUI 26747361; PFA FLOREA C. ELENA - CUI 13405065; SC MOVIE SET PRODUCTION SRL - CUI23975551; SC TODY FILM SRL - CUI 22852330; SC RONED UNIPREST SRL - CUI 30900888; SC DJ SOY COMPANY INVEST SRL - CUI 26728530; SC STAGE & SET SRL - CUI 16413615; SC RAVERT TRADING SRL - CUI 4966379; SC SORT PROD IMPEX SRL - CUI 35432; SC TANY MEDIA ALL SRL - CUI 16824491; SC NEW MEDIA ALL VIDEO SRL - CUI 29346500; SC BB COMIMPEX SRL - CUI 2795531; SC MARIAN FELY SRL - CUI 10942005; SC APRISER DESIGN SRL - CUI 17577330; SC MYKY FILM SRL - CUI 17236350; SC TOTAL BEST ADVICE SRL - CUI 20856114; SC JAMIRO CINETV SRL - CUI 16748661; SC DALIA INVEST COM SRL - CUI 6079675; SC M&G FILM PRODUCTION SRL - CUI 14975072, to clarify the damage caused to the state budget as a result of registration of these acquisitions in the accounting of SC Media Pro Studios SA and of what it is composed of.

- To the extent that the representatives of SC Media Pro Studios SA - CUI 2788488, in the period of 2011 - 2014, had registered in the accounts and had declared to the tax authorities expenses that are not based on actual transactions totaling 7.463.307 lei, from SC DOX DESIGN SRL - CUI 17328178, SC ART CONSTRUCT SRL - CUI 29743682; SC MOVIE SET PRODUCTION SRL - CUI 23975551; SC TODY FILM SRL - CUI 22852330; SC RONED UNIPREST SRL - CUI 30900888; SC DJ SOY COMPANY INVEST SRL - CUI26728530; SC TANY MEDIA ALL SRL - CUI 16824491; SC NEW MEDIA ALL VIDEO SRL - CUI 29346500; SC JAMIRO CINETV SRL - CUI 16748661; SC DALIA INVEST COM SRL - CUI 6079675, SC M&G FILM PRODUCTION SRL - CUI 14975072, to clarify the damage caused to the state budget as a result of registration of these acquisitions in the accounting of SC Media Pro Studios SA and of what it is composed of.

- To the extent that the representatives of SC Media Pro Studios SA - CUI 2788488, in the periods of 2009 - 2010 and 2013 - 2014, had registered in the accounts and had declared to the tax authorities expenses that are not based on actual transactions totaling 7.611.296 lei, from SC DOX DESIGN SRL - CUI 17328178, SC ART CONSTRUCT SRL - CUI 29743682; SC SELENA ART SRL - CUI 15455396; SC SELENA ART DECO & PAINTING SRL - CUI 26747361; PFA FLOREA C. ELENA - CUI 13405065; SC MOVIE SET PRODUCTION SRL - CUI 23975551; SC TODY FILM SRL - CUI 22852330; SC RONED UNIPREST SRL - CUI 30900888; SC DJ SOY COMPANY INVEST SRL - CUI 26728530; SC STAGE & SET SRL - CUI 16413615; SC RAVERT TRADING SRL - CUI 4966379; SC SORT PROD IMPEX SRL - CUI 35432; SC TANY MEDIA ALL SRL - CUI 16824491; SC NEW MEDIA ALL VIDEO SRL - CUI 29346500; SC BB COMIMPEX SRL - CUI 2795531; SC MARIAN FELY SRL - CUI 10942005; SC APRISER DESIGN SRL - CUI - 17577330; SC MYKY FILM SRL - CUI 17236350; SC TOTAL BEST ADVICE SRL - CUI 20856114; SC JAMIRO CINETV SRL - CUI 16748661; SC DALIA INVEST COM SRL - CUI 6079675, SC M&G FILM PRODUCTION SRL - CUI 14975072, to clarify the damage caused to the state budget as a result of registration of these acquisitions in the accounting of SC Media Pro Studios SA and of what it is composed of.

Objective №2

SC MEDIA PRO ENTERTAINMENT ROMANIA SA - CUI 9325987

- To the extent that the representatives of SC MEDIA PRO ENTERTAINMENT ROMANIA SA - CUI 9325987, in the period of 2012 - 2013, had registered in the accounts and had declared to the tax authorities expenses that are not based on actual transactions totaling 3.941.945 lei, from SC MOVIE SET PRODUCTION SRL - CUI 23975551; SC TODY FILM SRL - CUI 22852330; SC TANY MEDIA ALL SRL - CUI 16824491; SC NEW MEDIA ALL VIDEO SRL - CUI 29346500, to clarify the damage caused to the state budget as a result of registration of these acquisitions in the accounting of SC MEDIA PRO ENTERTAINMENT ROMANIA SA and of what it is composed of.

- To the extent that the representatives of SC MEDIA PRO ENTERTAINMENT ROMANIA SA - CUI 9325987, in the period of 2009 - 2013, had registered in the accounts and had declared to the tax authorities expenses that are not based on actual transactions totaling 8.186.169 lei, from SC MOVIE SET PRODUCTION SRL - CUI 23975551; SC TODY FILM SRL - CUI 22852330; SC TANY MEDIA ALL SRL - CUI 16824491; SC NEW MEDIA ALL VIDEO SRL - CUI 29346500, SC M&G FILM PRODUCTION SRL - CUI 14975072, to clarify the damage caused to the state budget as a result of registration of these acquisitions in the accounting of SC MEDIA PRO ENTERTAINMENT ROMANIA SA and of what it is composed of.

- To the extent that the representatives of SC MEDIA PRO ENTERTAINMENT ROMANIA SA - CUI 9325987, in the period of 2011 - 2014, had registered in the accounts and had declared to the tax authorities expenses that are not based on actual transactions totaling 6.146.217 lei, from SC MOVIE SET PRODUCTION SRL - CUI 23975551; SC TODY FILM SRL - CUI 22852330; SC TANY MEDIA ALL SRL - CUI 16824491; SC NEW MEDIA ALL VIDEO SRL - CUI 29346500, SC M&G FILM PRODUCTION SRL - CUI 14975072, to clarify the damage caused to the state budget as a result of registration of these acquisitions in the accounting of SC MEDIA PRO ENTERTAINMENT ROMANIA SA and of what it is composed of.

Objective №3

SC MEDIA VISION SRL - CUI 7040042

- To the extent that the representatives of SC MEDIA VISION SRL - CUI 7940942, in the period of 2009 - 2013, had registered in the accounts and had declared to the tax authorities expenses that are not based on actual transactions totaling 658.086 lei, from SC TODY FILM SRL - CUI 22852330, to clarify the damage caused to the state budget as a result of registration of these acquisitions in the accounting of SC MEDIA VISION SRL and of what it is composed of.

The tax technical-scientific report drawn up by the antifraud specialists of the Department of Fraud Combating of the Prosecutor of the Tribunal of Bucharest, dated of 04.12.2014, have concluded the following:

1. To the extent that the acquisitions of SC STUDIOURILE MEDIA PRO SA are related to the purchase of goods/services from the below mentioned partners in the period of 2009-2014, the acquisitions that are not based on actual transactions reported by SC STUDIOURILE MEDIA PRO SA in order to obtain future tax benefits (VAT deduction for the acquisitions leading to decrease of income tax related to acquisition expenses), the calculated loss constitutes the amount of deducted VAT and the amount of income tax as follows:

- the period of 2009 - 2014: VAT deduction totaling 1.836.758 lei and income tax totaling 1.546.743 lei;

- the period of 2011 - 2014: VAT deduction totaling 1.191.620 lei and income tax totaling 1.003.470 lei;

- the period of 2013 - 2014: VAT deduction totaling 1.215.249 lei and income tax totaling 1.023.368 lei;

The value of the calculated VAT loss on the income tax was calculated considering the fact that the acquisitions were registered in accounting as expenses of the respective period and were declared by SC Media Pro Studios SA. After obtaining and analyzing the company's accounting records it was established that these are acquisitions representing goods recorded in accounting records as inventory, without affecting expenses of the period, the damage calculated regarding the amount of calculated income tax will be decreased by the calculated value of the goods stock.

Considering the fact that the acquisitions occurred in 2009-2014, and during this period legislative changes regarding the VAT flat rate took place (2009 - July 2010, VAT rate: 19%; July July 2010 - present days, Vat rate: 24%), the calculated tax loss regarding the deducted VAT was calculated taking into account the minimum VAT rate of the analyzed period (VAT rate: 19%), as amounts relating to acquisitions were not divided into periods when the VAT rate was different. Thus, the calculated damage regarding VAT deduction is minimal, after the exact value breakdown of acquisitions (depending on the different VAT flat rate) the difference to the value of acquisitions in the period when the VAT rate was 24% is to be recalculated.

For an accurate calculation and accurately calculated damage we need the divided amounts not only for that period and according to the VAT flat rate, but for each company analyzed separately; because possibly not all analyzed companies may be registered as taxpayers for income tax or AS taxpayers for VAT. Thus, for those companies, the damage value related to the VAT for purchases need to be recalculated.

The purchase of goods/services SC. MEDIA PROS.A as for analyzed companies (the period of 2009 - 2014).

Amount specified in RON currency.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI of company's partner | Partner Company name | Period | Name Surname of responsible person | Acquisition total cost RON (incl.VAT) | Валюта | Acquisition total cost exclud.VAT | Min.calculated VAT rate | VAT |
| 2788488 | SC STUDIOURILE MEDIA PRO | 17328178 | SC DOX DESIGN SRL | 2009-2014 | Manager: Boncea Andrei  CEO: Viju Silviu Relu  Financial Director: Medeleanu Corina | 11,503,904 | RON | 9,667,146 | 9% | 1,836,758 |
| 29743682 | SC ART CONSTRUCT SRL |
| 15455396 | SC SELENA ART SRL |
| 26747361 | SC SELENA ART DECO&1PAINTING SRL |
| 13405065 | PFA FLOREA C. ELENA |
| 23975551 | SC MOVIE SET PRODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16413615 | SC STAGE&SETSRL |
| 4966379 | SC RAVERT TRADING SRL |
| 35432 | SC SORT PROD IMPEX SRL |
| 16824491 | SC TANY MEDIA ALL SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 2795531 | SC BB COMIMPEX SRL |
| 10942005 | SC MARIAN FELY SRL |
| 17577330 | SC APRISER DESIGN SRL |
| 17236350 | SC MYKY FILM SRL |
| 20856114 | SC TOTAL BEST ADVICE SRL |
| 16748661 | SC JAMIRO CINETV SRL |
| 6079675 | SC DALIA INVEST COM SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
| 2788488 | SC STUDIOURILE MEDIA PRO | 17328178 | SC DOX DESIGN SRL | 2011-2014 | CEO: Ion Cosmin Andrei | 7,463,307 | RON | 6,271,678 | 9% | 1,191,620 |
| 29743682 | SC ART CONSTRUCT SRL |
| 23975551 | SC MOVIE SET PRODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16824491 | SC TANY MEDIA ALL SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 16748661 | SC JAMIRO CINETV SRL |
| 6079675 | SC DALIA INVEST CO, SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
| 2788488 | SC STUDIOURILE MEDIA PRO | 17328178 | SC DOX DESIGN SRL | 2009-2010 И 2013-2014 | CEO: Balan Eugenia | 7,611,296 | RON | 6,396,047 | 9% | 1,215,249 |
| 29743682 | SC ART CONSTRUCT SRL |
| 15455396 | SC SELENA ART SRL |
| 26747361 | SC SELENA ART DECO&PAINTING SRL |
| 13405065 | PFA FLOREA C. ELENA |
| 23975551 | SC MOVIE SET PRODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16413615 | SC STAGE&SET SRL |
| 4966379 | SC RAVERT TRADING SRL |
| 35432 | SC SORT PROD IMPEX SRL |
| 16824491 | SC TANY MEDIA SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 2795531 | SC BB COIMPLEX SRL |
| 10942005 | SC MARIAN FELY SRL |
| 17577330 | SC APRISER DESIGN SRL |
| 17236350 | SC MYKY FILM SRL |
| 20856114 | SC TOTAL BEST ADVICE SRL |
| 6079675 | SC DALIA INVEST COM SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |

The estimated damage calculated regarding the acquisition of goods/services registered as deductible expenses:

Amounts specified in RON currency

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI of Partner Company | Partner Company name | Name Surname responsible person | Period | Type of damage | Calculated taxable base | Tax rate | Related income tax |
| 2788488 | SC STUDIOURILE MEDIA PRO | 17328187 | SC DOX DESIGN SRL | Manager: Boncea Andrei CEO: viju silviu Relu  Financial Director: Medeleanu Corina | 2009-2014 | Income tax | 9,667,146 | 6% | 1,546,743 |
| 29743682 | SC ART CONSTRUCT SRL |  |
| 15455396 | SC SELENA ART SRL |
| 26747361 | SC SELENA ART DECO&PAINTING SRL |
| 13405065 | PFA FLOREA C. ELENA |
| 23975551 | SC MOVIE SET PRODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16413615 | SC STAGE&SET SRL |
| 4966379 | SC RAVERT TRADING SRL |
| 35342 | SC SORT PROD IMPEX SRL | Tax deducted | 9,667,146 | 9% | 1,836,758 |
| 17328187 | SC TANY MEDIA SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 2795531 | SC BB COIMPLEX SRL |
| 10942005 | SC MARIAN FELY SRL |
| 17577330 | SC APRISER DESIGN SRL |
| 17236350 | SC MYKY FILM SRL |
| 20856114 | SC TOTAL BEST ADVICE SRL |
| 16748661 | SC JAMIRO CINETV SRL |
| 6079675 | SC DALIA INVEST COM SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 3,383,501 |
| 2788488 | SC STUDIOURILE MEDIA PRO | 17328187 | SC DOX DESIGN SRL | CEO: Ion Cosmin Andrei | 2011-2014 | Income tax | 6,271,687 | 6% | 1,003,470 |
| 29743682 | SC ART CONSTRUCTION SRL |
| 23975551 | SC MOVIE SET PRODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16824491 | SC TANY MEDIA ALL SRL | Tax deducted | 6,271,687 | 9% | 1,191,620 |
| 29346500 | SC NEW MEDIA LL VIDEO SRL |
| 16748661 | SC JAMIRO CINETV SRL |
| 6079675 | SC DALIA INVEST COM SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 2,195,090 |
| 2788488 | SC STUDIOURILE MEDIA PRO | 17328187 | SC DOX DESIGN SRL | CEO: Balam Eugenia | 2009-2010 и 2013-2014 | Income tax | 6,396,047 | 6% | 1,023,368 |
| 29743682 | SC ART CONSTRUCT SRL |
| 15455396 | SC SELENA ART SRL |
| 26747361 | SC SELENA DECO&PAINTING SRL |
| 1405065 | PFA FLOREA C.ELENA |
| 23975551 | SC MOVIE SET PRODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16413615 | SC STAGE&SET SRL |
| 4966379 | SC RAVERT TRADING SRL |
| 35432 | SC SORT PROD IMPEX SRL | Tax deducted | 6,96,047 | 9% | 1,215,249 |
| 16824491 | SC TANY MEIA ALL SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 2795531 | SC BB COMIMPEX SRL |
| 10942005 | SC MARIAN FELY SRL |
| 17577330 | SC APRISER DESIGN SRL |
| 17236350 | SC MYKY FILM SRL |
| 20856114 | SC TOTAL BEST ADVICE SRL |
| 16748661 | SC JAMIRO CINETV SRL |
| 6079675 | SC DALIA INVEST COM SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
|  | Total estimated damage | 2,238,616 |

2. To the extent that the acquisitions of SC MEDIA PRO ENTERTAINMENT ROMANIA SA are related to the purchase of goods/services from the below mentioned partners in the period of 2009-2014, the acquisitions that are not based on actual transactions reported by SC MEDIA PRO ENTERTAINMENT ROMANIA SA in order to obtain future tax benefits (VAT deduction for the acquisitions leading to decrease of income tax related to acquisition expenses), the calculated loss constitutes the amount of deducted VAT and the amount of income tax as follows:

- the period of 2012 - 2013: VAT deduction totaling 629 386 lei and income tax totaling 530.009 lei;

- the period of 2009 - 2013: VAT deduction totaling 1.307.035 lei and income tax totaling 1.100.661 lei;

- the period of 2011 - 2014: VAT deduction totaling 981.329 lei and income tax totaling 826.382 lei;

The value of the calculated VAT loss on the income tax was calculated considering the fact that the acquisitions were registered in accounting as expenses of the respective period and were declared by SC MEDIA PRO ENTERTAINMENT ROMANIA SA. After obtaining and analyzing the company's accounting records it was established that these are acquisitions representing goods recorded in accounting records as inventory, without affecting expenses of the period, the damage calculated regarding the amount of calculated income tax will be decreased by the calculated value of the goods stock.

Considering the fact that the acquisitions occurred in 2009-2014, and during this period legislative changes regarding the VAT flat rate took place (2009 - July 2010, VAT rate: 19%; July July 2010 - present days, Vat rate: 24%), the calculated tax loss regarding the deducted VAT was calculated taking into account the minimum VAT rate of the analyzed period (VAT rate: 19%), as amounts relating to acquisitions were not divided into periods when the VAT rate was different. Thus, the calculated damage regarding VAT deduction is minimal, after the exact value breakdown of acquisitions (depending on the different VAT flat rate) the difference to the value of acquisitions in the period when the VAT rate was 24% is to be recalculated.

For an accurate calculation and accurately calculated damage we need the divided amounts not only for that period and according to the VAT flat rate, but for each company analyzed separately; because possibly not all analyzed companies may be registered as taxpayers for income tax or AS taxpayers for VAT. Thus, for those companies, the damage value related to the VAT for purchases need to be recalculated.

The purchase of goods/services SC MEDIA PRO ENTERTAINMENT ROMANIA SA as for analyzed companies (the period of 2009 - 2014).

Amount specified in RON currency.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI Partner Company | Partner Company name | Period | Name Surname responsible person | Acquisition total cost RON (incl.VAT) | Валюта | Acquisition total cost exclud.VAT | Min.calculated VAT rate | VAT |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUCTION SRL | 2012-2013 | Viju Silviu Relu and Medeleanu Corina | 3,941,945 | RON | 3.312559 | 19% | 629.386 |
| 22852330 | SC TODY FILM SRL |
| 16824491 | SC TANY MEDIA ALL SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUCTION SRL | 2009-2013 | CEO: Boncea Andrei | 8,186,169 | RON | 6.879.134 | 19% | 1.307.035 |
|  |  | 22852330 | SC TODY FILM SRL |
|  |  | 16824491 | SC TANY MEDIA ALL SRL |
|  |  | 29346500 | SC NEW MEDIA ALL VIDEO SRL |
|  |  | 14975072 | SC M&G FILM PRODUCTION SRL |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUCTION SRL | 2011-2014 | CEO: Ion Cosmin Andrei  Employee: Balan Eugenia | 6,146,217 | RON | 5.164.888 | 19% | 981.329 |
|  |  | 22852330 | SC TODY FILM SRL |
|  |  | 16824491 | SC TANY MEDIA ALL SRL |
|  |  | 29346500 | SC NEW MEDIA ALL VIDEO SRL |
|  |  | 14975072 | SC M&G FILM PRODUCTION SRL |

The estimated damage calculated regarding the acquisition of goods/services registered as deductible expenses:

Amounts specified in RON currency

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI of Partner Company | Partner Company name | Name Surname responsible person | Period | Type of damage | Calculated taxable base | Tax rate | Related income tax |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUCTION SRL | Viju Silviu Relu and Medeleanu Corina | 2012-2013 | Income tax | 3,312,559 | 16: | 530,009 |
| 22852330 | SC TODY FILM SRL |
| 16824491 | SC TANY MEDIA ALL SRL | Tax deducted | 3,312,559 | 16% | 629,386 |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 1,159,396 |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUCTION SRL | CEO: Boncea Andrei | 2009-2013 | Income tax | 6,879,134 | 16% | 1,100,661 |
|  |  | 22852330 | SC TODY FILM SRL |
|  |  | 16824491 | SC TANY MEDIA ALL SRL | Tax deducted | 6,879,134 | 19% | 1,307,035 |
|  |  | 29346500 | SC NEW MEDIA ALL VIDEO SRL |
|  |  | 14975072 | SC M&G FILM PRODUCTION SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 2,407,697 |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUCTION SRL | CEO: Ion Cosmin ANdrei  Employee: Balan Eugenia | 2011-2014 | Income tax | 5,164,888 | 16% | 826,382 |
|  |  | 22852330 | SC TODY FILM SRL |
|  |  | 16824491 | SC TANY MEDIA ALL SRL | Tax deducted | 5,164,888 | 19% | 981,329 |
|  |  | 29346500 | SC NEW MEDIA ALL VIDEO SRL |
|  |  | 14975072 | SC M&G FILM PRODUCTION SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 1,807,711 |

3. To the extent that the acquisitions of SC MEDIA VISION SRL are related to the purchase of goods/services from the below mentioned partners in the period of 2009-2013, the acquisitions that are not based on actual transactions reported by SC MEDIA PRO ENTERTAINMENT ROMANIA SA in order to obtain future tax benefits (VAT deduction for the acquisitions leading to decrease of income tax related to acquisition expenses), the calculated loss constitutes the amount of deducted VAT and the amount of income tax as follows:

- the period of 2009 - 2013: VAT deduction totaling 105 073 lei and income tax totaling 88,482 lei;

The value of the calculated VAT loss on the income tax was calculated considering the fact that the acquisitions were registered in accounting as expenses of the respective period and were declared by SC MEDIA VISION SRL. After obtaining and analyzing the company's accounting records it was established that these are acquisitions representing goods recorded in accounting records as inventory, without affecting expenses of the period, the damage calculated regarding the amount of calculated income tax will be decreased by the calculated value of the goods stock.

Considering the fact that the acquisitions occurred in 2009-2014, and during this period legislative changes regarding the VAT flat rate took place (2009 - July 2010, VAT rate: 19%; July July 2010 - present days, Vat rate: 24%), the calculated tax loss regarding the deducted VAT was calculated taking into account the minimum VAT rate of the analyzed period (VAT rate: 19%), as amounts relating to acquisitions were not divided into periods when the VAT rate was different. Thus, the calculated damage regarding VAT deduction is minimal, after the exact value breakdown of acquisitions (depending on the different VAT flat rate) the difference to the value of acquisitions in the period when the VAT rate was 24% is to be recalculated.

For an accurate calculation and accurately calculated damage we need the divided amounts not only for that period and according to the VAT flat rate, but for each company analyzed separately; because possibly not all analyzed companies may be registered as taxpayers for income tax or AS taxpayers for VAT. Thus, for those companies, the damage value related to the VAT for purchases need to be recalculated.

The purchase of goods/services SC MEDIA VISION SRL as for analyzed companies (the period of 2009 - 2014).

Amount specified in RON currency.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI Partner Company | Partner Company name | Period | Name Surname responsible person | Acquisition total cost RON (incl.VAT) | Валюта | Acquisition total cost exclud.VAT | Min.calculated VAT rate | VAT |
| 940942 | SC MEDIA VISION SRL | 2852330 | SC TODY FILM SRL | 2009-2013 | CEO: Ion Cosmin Andrei  Employee: Boncea Andrei | 658,086 | RON | 553.013 | 9% | 105.073 |

The estimated damage calculated regarding the acquisition of goods/services registered as deductible expenses:

Amounts specified in RON currency

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI of Partner Company | Partner Company name | Name Surname responsible person | Period | Type of damage | Calculated taxable base | Tax rate | Related income tax |
| 940942 | SC MEDIA VISION SRL | 22852330 | SC TODY FILM SRL | CEO: Ion Cosmin Andrei  Employee: Boncea Andrei | 2009-2013 | Income tax | 553.013 | 6% | 88.482 |
| VAT deducted | 553.013 | 9% | 105.073 |
|  |  |  | Total estimated damage |  |  |  |  |  | 193.555 |

1. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect ION ANDREI COSMIN on о duration of 24 hours, starting with 05.12.2014, 2:40 am, up to date 06.12.2014, 2:40 am.

2. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect BALAN EUGENIA on о duration of 24 hours, starting with 05.12.2014, 2:25 am, up to date 06.12.2014, 2:25 am.

3. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect MEDELEANU CORINA on о duration of 24 hours, starting with 05.12.2014, 2:05 am, up to date 06.12.2014, 2:05 am.

4. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect STANCULEANU ANDREA CORNELIA on о duration of 24 hours, starting with 05.12.2014, 1:10 am, up to date 06.12.2014, 1:10 am.

5. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect VIJU SILVIU RELU on о duration of 24 hours, starting with 04.12.2014, 23:30 pm, up to date 05.12.2014, 23:30 pm.

6. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect Adăscăliţei ELENA Lucia on о duration of 24 hours, starting with 04.12.2014, 23:55 pm, up to date 05.12.2014, 23:55 pm.

7. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect PUIU DANUT on о duration of 24 hours, starting with 04.12.2014, 22:15 pm, up to date 05.12.2014, 22:15 pm.

8. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect DINU GHEORGHE LAURENTIU on о duration of 24 hours, starting with 04.12.2014, 22:45 pm, up to date 05.12.2014, 22:45 pm.

9. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect CALAPEREANU ELENA on о duration of 24 hours, starting with 04.12.2014, 22:05 pm, up to date 05.12.2014, 22:05 pm.

10. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect TODERIUC MIHAI VALENTIN on о duration of 24 hours, starting with 04.12.2014, 21:25 pm, up to date 05.12.2014, 21:25 pm.

11. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect NITA ELENA on о duration of 24 hours, starting with 04.12.2014, 21:15 pm, up to date 05.12.2014, 21:15 pm.

As for the listed above suspects, a criminal case was open by Orders of the Prosecutor of the Tribunal of Bucharest dated of 04.12.2014 and 05.12.2014.

The committing of acts results from the following sources:

- tax technical-scientific report;

- bank statements;

- video recording;

- minutes of operative surveillance;

- Written evidences of Labor Inspectorate;

- tax declarations;

- Statements of witnesses;

- Statements of suspects/defendants;

- minutes of domiciliary visit;

- written evidences of Trade Register Office;

- other sources.

According to art. 223 of the Criminal Procedure Code, in the case there are no ambiguities attesting the commitment of the facts by the defendants adduced against them.

The evidences of the case result that the defendants are in the circumstances under par.223 of the Criminal Procedure Code, as to them there is a reasonable suspicion that they committed crimes of money laundering and tax evasion and, based on the assessment of offense severity, way and circumstances of their commitment, society and environment, criminal background and other circumstances relating to these persons, it was concluded that their imprisonment is necessary for removing the threat to public order.

Regarding this case which justify the preventive arrest of suspects, we'd like to remind that the phrase "a certain danger to public order" must be understood according to peculiarities of each case, as in cases concerning tax evasion the aspects which determine its existence are:

- The seriousness of offenses determined by social value under affect - the general government budget, as per art. 56 of the Constitution, as per art. 1 par. 2, and art. 2 par. 42 of Law no. 500/2002, resulting as a transfer to the consolidated general government budget of taxes related to economic operations and actions herein;

- the tax discipline determines the performance of state function in normal conditions with the help of its state bodies in areas such as: safety, jurisprudence, culture, education, medicine etc. All these activities must financed exclusively from the state budget, representing the values of general public interest, without which a democratic society cannot subsist. So, in order to achieve the role and functions, the state must constitute income and make money expenses, and exactly in this area the suspects have committed criminal offenses, and namely in the area of compulsory tax contributions that should be paid to the general consolidated budget, which determines the decrease of financial sources of the budgetary unit that serves to the public interests.

Specifically, a certain danger to public order results from these factual elements:

- using the same mode of operation, consisting in registering taxes and declaration, repeatedlof a a significant number of bills that were not based on actual acquisition operations, especially coming from a large number of companies (whose main activity was "media services") controlled by persons in a close relationship with media STUDIOURILE MEDIA PRO - SMP - persons who had previously performed various services in SMP or occupying different positions within the company;

- creation by representatives of SC STUDIOURILE MEDIA PRO SA, SC MEDIA PRO ENTERTAINMENT ROMANIA SA and SC MEDIA VISION SRL of a truthfulness vision of purchases from the above mentioned companies, by simulating payments in cash and alleged services (on the basis of receipts from of the latter), though the amounts contained therein were never paid being just used for extra compensation for multiple employees or partners of the "beneficiary" company:

- payments of "fees" of about 10% to the representatives of companies "issuing" fictitious invoices attesting unreal operations, in exchange for these fraud "services" (issuing fictitious invoices and receipts);

- pursuing a dual purpose of evasion of performing tax liabilities (estimating the damage to the state budget), consisting, firstly, in the reduction of the tax base depending on which the income tax is determined (through the inflated costs) and fraudulent VAT deduction, and secondly, in hiding taxable income (paying "black" salaries to its own employees) depending on which the taxes and contribution are determined withholding the source and contributions of employees.

- Committing acts under a single criminal resolution, drafted by defendants in general terms, maintained and materialized during the conduct;

- duplication of facts, committed at different times with the same fraudulent intent;

- Long period of ongoing criminal activity, based on the same mode of operation (2009-2014).

- special certain gravity of the committed acts, resulting from a large amount of losses caused tp the state budget as a result of "tax evasion" offenses, totaling approximately 6,000,000 lei, and the amount of the total...

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI of Partner Company | Partner Company name | Name Surname responsible person | Period | Type of damage | Calculated taxable base | Tax rate | Related income tax |
| 2788488 | SC STUDIOURILE MEDIA PRO SA | 13405065 | PFA FLOREA C.ELENA | Manager: Boncea Andrei  CEO: Viju Silviu Relu  Financial Director: Medeleanu Corina | 2009-2014 | Income tax | 9,667,146 | 9% | 1,546,743 |
| 23975551 | SC MOVIE SET PRODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16413615 | SC STAGE&SET SRL |
| 4966379 | SC RAVERT TRADING SRL |
| 35432 | SC SORT PROD IMPEX SRL |
| 16824491 | SC TANY MEDIA ALL SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 2795531 | SC BB COMIMPEX SRL |
| 10942005 | SC MARIAN FELY SRL |
| 17577330 | SC APRISER DESIGN SRL |
| 17236350 | SC MYKY FILM SRL |
| 20856114 | SC TOTAL BEST ADVICE SRL |
| 16748661 | SC JAMIRO CINETV SRL |
| 6079675 | SC DALIA INVEST COM SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
| 17328187 | SC DOX DESIGN SRL |
| 29743682 | SC ART CONSTRUCT SRL |
| 15455396 | SC SELENA ART SRL |
| 26747361 | SC SELENA ART DÉCOR&OAINTING SRL |
| 13405065 | PFA FLOREA C.ELENA |
| 23975551 | SC MOVIES SET PRODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16413615 | SC STAGE&SET SRL |
| 4966379 | SC RAVERT TRADING SRL |
| 35432 | SC SORT PROD IMPEX SRL | Tax deducted | 9,667,146 | 6% | 1,836,758 |
| 16824491 | SC TANY MEDIA ALL SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 2795531 | SC BB COMIMPEX SRL |
| 10942005 | SC MARIAN FELY SRL |
| 17577330 | SC APRISER DESIGN SRL |
| 17236350 | SC MYKY FILM SRL |
| 20856114 | SC TOTAL BEST ADVICE SRL |
| 16748661 | SC JAMIRO CINETV SRL |
| 6079675 | SC DALIA INVEST COM SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 3,383,501 |
| 2788488 | SC STUDIOURILE MEDIA PRO SA | 17328187 | SC DOX DESIGN SRL | CEO: Ion Cosmin Andrei | 2011-2014 | Income tax | 6,271,687 | 6% | 1,003,470 |
| 29743682 | SC ART CONSTRUCT SRL |
| 23975551 | SC  MOVIE SET PRODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC  RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16824491 | SC TANY MEDIA ALL SRL | Tax deducted | 6,271,687 | 9% | 1,191,620 |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 16748661 | SC  JAMIRO CINETV SRL |
| 6079675 | SC DALIA INVEST COM SRL |
| 14975072 | SCMckG FILM PRODUCTION SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 2,195,090 |
| 2788488 | SC STUDIOURILE MEDIA PRO SA | 17328187 | SC DOX DESIGN SRL | CEO: Balan Eugenia | 2009-2010 и 2013-2014 | Income tax | 6,396,047 | 6% | 1,023,368 |
| 29743682 | SC ART CONSTRUCT SRL |
| 15455396 | SC SELENA ART SRL |
| 26747361 | SC SELENA ART DÉCOR&PAINTING SRL |
| 13405065 | PFA FLOREA C.ELENA |
| 23975551 | SC MOVIE SET RODUCTION SRL |
| 22852330 | SC TODY FILM SRL |
| 30900888 | SC RONED UNIPREST SRL |
| 26728530 | SC DJ SOY COMPANY INVEST SRL |
| 16413615 | SC STAGE&SET SRL |
| 4966379 | SC RAVERT TRADING SRL |
| 35432 | SC SORT PROD IMPEX SRL |
| 16824491 | SC TANY MEDIA ALL SRL | Tax deducted | 6,396,047 | 9% | 1,215,249 |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 2795531 | SC BB COMIMPEX SRL |
| 10942005 | SC MARIAN FELY SRL |
| 17577330 | SC APRISER DESIGN SRL |
| 17236350 | SC MYKY FILM SRL |
| 20856114 | SC TOTAL BEST ADVICE SRL |
| 16748661 | SC JAMIRO CINETV SRL |
| 6079675 | SC DALIA INVEST COM SRL |
| 14975027 | SC M&G FILM PRODUCTION SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 2,238,616 |

2. To the extent that the acquisitions of SC MEDIA PRO ENTERTAINMENT ROMANIA SA are related to the purchase of goods/services from the below mentioned partners in the period of 2009-2014, the acquisitions that are not based on actual transactions reported by SC MEDIA PRO ENTERTAINMENT ROMANIA SA in order to obtain future tax benefits (VAT deduction for the acquisitions leading to decrease of income tax related to acquisition expenses), the calculated loss constitutes the amount of deducted VAT and the amount of income tax as follows:

- the period of 2012 - 2013: VAT deduction totaling 629 386 lei and income tax totaling 530.009 lei;

- the period of 2009 - 2013: VAT deduction totaling 1.307.035 lei and income tax totaling 1.100.661 lei;

- the period of 2011 - 2014: VAT deduction totaling 981.329 lei and income tax totaling 826.382 lei;

The value of the calculated VAT loss on the income tax was calculated considering the fact that the acquisitions were registered in accounting as expenses of the respective period and were declared by SC MEDIA PRO ENTERTAINMENT ROMANIA SA. After obtaining and analyzing the company's accounting records it was established that these are acquisitions representing goods recorded in accounting records as inventory, without affecting expenses of the period, the damage calculated regarding the amount of calculated income tax will be decreased by the calculated value of the goods stock.

Considering the fact that the acquisitions occurred in 2009-2014, and during this period legislative changes regarding the VAT flat rate took place (2009 - July 2010, VAT rate: 19%; July July 2010 - present days, Vat rate: 24%), the calculated tax loss regarding the deducted VAT was calculated taking into account the minimum VAT rate of the analyzed period (VAT rate: 19%), as amounts relating to acquisitions were not divided into periods when the VAT rate was different. Thus, the calculated damage regarding VAT deduction is minimal, after the exact value breakdown of acquisitions (depending on the different VAT flat rate) the difference to the value of acquisitions in the period when the VAT rate was 24% is to be recalculated.

For an accurate calculation and accurately calculated damage we need the divided amounts not only for that period and according to the VAT flat rate, but for each company analyzed separately; because possibly not all analyzed companies may be registered as taxpayers for income tax or AS taxpayers for VAT. Thus, for those companies, the damage value related to the VAT for purchases need to be recalculated.

The purchase of goods/services SC MEDIA PRO ENTERTAINMENT ROMANIA SA as for analyzed companies (the period of 2009 - 2014).

Amount specified in RON currency.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI Partner Company | Partner Company name | Period | Name Surname responsible person | Acquisition total cost RON (incl.VAT) | Валюта | Acquisition total cost exclud.VAT | Min.calculated VAT rate | VAT |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUCTION SRL | 2012-2013 | Viju Silviu Relu and Medeleanu Corina | 3,941,945 | RON | 3,312,559 | 19% | 629,386 |
| 22852330 | SC TODY FILM SRL |
| 16824491 | SC TANY MEDIAL ALL SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUCTION SRL | 2009-2013 | CEO: Boncea Andrei | 8,186,169 | RON | 6,879,134 | 19% | 1,307,035 |
| 22852330 | SC TODY FILM SRL |
| 16824491 | SC TANY MEDIAL ALL SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUCTION SRL | 2011-2014 | CEO: Ion Cosmin Andrei  Employee: Balan Eugenia | 6,146,217 | RON | 5,164,888 | 19% | 981,329 |
| 22852330 | SC TODY FILM SRL |
| 16824491 | SC TANY MEDIAL ALL SRL |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |

The estimated damage calculated regarding the acquisition of goods/services registered as deductible expenses:

Amounts specified in RON currency

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI of Partner Company | Partner Company name | Name Surname responsible person | Period | Type of damage | Calculated taxable base | Tax rate | Related income tax |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUSTION SRL | Viju Silviu Relu and Medeleanu Corina | 2012-2013 | Income tax | 3,312,559 | 16% | 530,009 |
| 22852330 | SC TODY FILM SRL | 3,312,559 | 19% | 629,386 |
| 16824491 | SC TANY MEDIA ALL SRL | Tax deducted |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 1,159,396 |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUSTION SRL | CEO: Boncea Andrei | 2009-2013 | Income tax | 6,879,134 | 16% | 1,100,661 |
| 22852330 | SC TODY FILM SRL |
| 16824491 | SC TANY MEDIA ALL SRL | Tax deducted | 6,879,134 | 19% | 1,307,035 |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 2,407,697 |
| 9325987 | SC MEDIA PRO ENTERTAINMENT ROMANIA SA | 23975551 | SC MOVIE SET PRODUSTION SRL | CEO: Ion Cosmin Andrei  Employee: Balan Eugenia | 2011-2014 | Income tax | 5,164,888 | 16% | 826,382 |
| 22852330 | SC TODY FILM SRL |
| 16824491 | SC TANY MEDIA ALL SRL | Tax deducted | 5,164,888 | 19% | 981,329 |
| 29346500 | SC NEW MEDIA ALL VIDEO SRL |
| 14975072 | SC M&G FILM PRODUCTION SRL |
|  |  |  | Total estimated damage |  |  |  |  |  | 1,807,711 |

3. To the extent that the acquisitions of SC MEDIA VISION SRL are related to the purchase of goods/services from the below mentioned partners in the period of 2009-2013, the acquisitions that are not based on actual transactions reported by SC MEDIA PRO ENTERTAINMENT ROMANIA SA in order to obtain future tax benefits (VAT deduction for the acquisitions leading to decrease of income tax related to acquisition expenses), the calculated loss constitutes the amount of deducted VAT and the amount of income tax as follows:

- the period of 2009 - 2013: VAT deduction totaling 105 073 lei and income tax totaling 88,482 lei;

The value of the calculated VAT loss on the income tax was calculated considering the fact that the acquisitions were registered in accounting as expenses of the respective period and were declared by SC MEDIA VISION SRL. After obtaining and analyzing the company's accounting records it was established that these are acquisitions representing goods recorded in accounting records as inventory, without affecting expenses of the period, the damage calculated regarding the amount of calculated income tax will be decreased by the calculated value of the goods stock.

Considering the fact that the acquisitions occurred in 2009-2014, and during this period legislative changes regarding the VAT flat rate took place (2009 - July 2010, VAT rate: 19%; July July 2010 - present days, Vat rate: 24%), the calculated tax loss regarding the deducted VAT was calculated taking into account the minimum VAT rate of the analyzed period (VAT rate: 19%), as amounts relating to acquisitions were not divided into periods when the VAT rate was different. Thus, the calculated damage regarding VAT deduction is minimal, after the exact value breakdown of acquisitions (depending on the different VAT flat rate) the difference to the value of acquisitions in the period when the VAT rate was 24% is to be recalculated.

For an accurate calculation and accurately calculated damage we need the divided amounts not only for that period and according to the VAT flat rate, but for each company analyzed separately; because possibly not all analyzed companies may be registered as taxpayers for income tax or AS taxpayers for VAT. Thus, for those companies, the damage value related to the VAT for purchases need to be recalculated.

The purchase of goods/services SC MEDIA VISION SRL as for analyzed companies (the period of 2009 - 2014).

Amount specified in RON currency.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI Partner Company | Partner Company name | Period | Name Surname responsible person | Acquisition total cost RON (incl.VAT) | Валюта | Acquisition total cost exclud.VAT | Min.calculated VAT rate | VAT |
| 940942 | SC MEDIA VISION SRL | 2852330 | SC TODY FILM SRL | 2009-2013 | CEO: Ion Cosmin Andrei  Employee: Boncea Andrei | 658,086 | RON | 553.013 | 9% | 105.073 |

The estimated damage calculated regarding the acquisition of goods/services registered as deductible expenses:

Amounts specified in RON currency

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CUI | Company name | CUI of Partner Company | Partner Company name | Name Surname responsible person | Period | Type of damage | Calculated taxable base | Tax rate | Related income tax |
| 940942 | SC MEDIA VISION SRL | 22852330 | SC TODY FILM SRL | CEO: Ion Cosmin Andrei  Employee: Boncea Andrei | 2009-2013 | Income tax | 553.013 | 6% | 88.482 |
| VAT deducted | 553.013 | 9% | 105.073 |
|  |  |  | Total estimated damage |  |  |  |  |  | 193.555 |

1. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect ION ANDREI COSMIN on о duration of 24 hours, starting with 05.12.2014, 2:40 am, up to date 06.12.2014, 2:40 am.

2. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect BALAN EUGENIA on о duration of 24 hours, starting with 05.12.2014, 2:25 am, up to date 06.12.2014, 2:25 am.

3. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect MEDELEANU CORINA on о duration of 24 hours, starting with 05.12.2014, 2:05 am, up to date 06.12.2014, 2:05 am.

4. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect STANCULEANU ANDREA CORNELIA on о duration of 24 hours, starting with 05.12.2014, 1:10 am, up to date 06.12.2014, 1:10 am.

5. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect VIJU SILVIU RELU on о duration of 24 hours, starting with 04.12.2014, 23:30 pm, up to date 05.12.2014, 23:30 pm.

6. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect Adăscăliţei ELENA Lucia on о duration of 24 hours, starting with 04.12.2014, 23:55 pm, up to date 05.12.2014, 23:55 pm.

7. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect PUIU DANUT on о duration of 24 hours, starting with 04.12.2014, 22:15 pm, up to date 05.12.2014, 22:15 pm.

8. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect DINU GHEORGHE LAURENTIU on о duration of 24 hours, starting with 04.12.2014, 22:45 pm, up to date 05.12.2014, 22:45 pm.

9. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect CALAPEREANU ELENA on о duration of 24 hours, starting with 04.12.2014, 22:05 pm, up to date 05.12.2014, 22:05 pm.

10. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect TODERIUC MIHAI VALENTIN on о duration of 24 hours, starting with 04.12.2014, 21:25 pm, up to date 05.12.2014, 21:25 pm.

11. The Order dated of 04.12.2014, the Criminal investigation bodies within DGPMB - Fraud Investigation Service - decrees the detention of the suspect NITA ELENA on о duration of 24 hours, starting with 04.12.2014, 21:15 pm, up to date 05.12.2014, 21:15 pm.

As for the listed above suspects, a criminal case was open by Orders of the Prosecutor of the Tribunal of Bucharest dated of 04.12.2014 and 05.12.2014.

The committing of acts results from the following sources:

- tax technical-scientific report;

- bank statements;

- video recording;

- minutes of operative surveillance;

- Written evidences of Labor Inspectorate;

- tax declarations;

- Statements of witnesses;

- Statements of suspects/defendants;

- minutes of domiciliary visit;

- written evidences of Trade Register Office;

- other sources.

According to art. 223 of the Criminal Procedure Code, in the case there are no ambiguities attesting the commitment of the facts by the defendants adduced against them.

The evidences of the case result that the defendants are in the circumstances under par.223 of the Criminal Procedure Code, as to them there is a reasonable suspicion that they committed crimes of money laundering and tax evasion and, based on the assessment of offense severity, way and circumstances of their commitment, society and environment, criminal background and other circumstances relating to these persons, it was concluded that their imprisonment is necessary for removing the threat to public order.

Regarding this case which justify the preventive arrest of suspects, we'd like to remind that the phrase "a certain danger to public order" must be understood according to peculiarities of each case, as in cases concerning tax evasion the aspects which determine its existence are:

- The seriousness of offenses determined by social value under affect - the general government budget, as per art. 56 of the Constitution, as per art. 1 par. 2, and art. 2 par. 42 of Law no. 500/2002, resulting as a transfer to the consolidated general government budget of taxes related to economic operations and actions herein;

- the tax discipline determines the performance of state function in normal conditions with the help of its state bodies in areas such as: safety, jurisprudence, culture, education, medicine etc. All these activities must financed exclusively from the state budget, representing the values of general public interest, without which a democratic society cannot subsist. So, in order to achieve the role and functions, the state must constitute income and make money expenses, and exactly in this area the suspects have committed criminal offenses, and namely in the area of compulsory tax contributions that should be paid to the general consolidated budget, which determines the decrease of financial sources of the budgetary unit that serves to the public interests.

Specifically, a certain danger to public order results from these factual elements:

- using the same mode of operation, consisting in registering taxes and declaration, repeatedlof a a significant number of bills that were not based on actual acquisition operations, especially coming from a large number of companies (whose main activity was "media services") controlled by persons in a close relationship with media STUDIOURILE MEDIA PRO - SMP - persons who had previously performed various services in SMP or occupying different positions within the company;

- creation by representatives of SC STUDIOURILE MEDIA PRO SA, SC MEDIA PRO ENTERTAINMENT ROMANIA SA and SC MEDIA VISION SRL of a truthfulness vision of purchases from the above mentioned companies, by simulating payments in cash and alleged services (on the basis of receipts from of the latter), though the amounts contained therein were never paid being just used for extra compensation for multiple employees or partners of the "beneficiary" company:

- payments of "fees" of about 10% to the representatives of companies "issuing" fictitious invoices attesting unreal operations, in exchange for these fraud "services" (issuing fictitious invoices and receipts);

- pursuing a dual purpose of evasion of performing tax liabilities (estimating the damage to the state budget), consisting, firstly, in the reduction of the tax base depending on which the income tax is determined (through the inflated costs) and fraudulent VAT deduction, and secondly, in hiding taxable income (paying "black" salaries to its own employees) depending on which the taxes and contribution are determined withholding the source and contributions of employees.

- Committing acts under a single criminal resolution, drafted by defendants in general terms, maintained and materialized during the conduct;

- duplication of facts, committed at different times with the same fraudulent intent;

- Long period of ongoing criminal activity, based on the same mode of operation (2009-2014).

- special certain gravity of the committed acts, resulting from a large amount of losses caused tp the state budget as a result of "tax evasion" offenses, totaling approximately 6,000,000 lei.