



FINANCIAL REPORT FOR H1 2022

AROBS Transilvania Software S.A.
Company listed on
MTS - AeRO market of the Bucharest Stock Exchange
Symbol: AROBS

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Disclaimer: The financial figures presented in the descriptive part of the report that are expressed in million lei are rounded off to the nearest integer and may result in small reconciliation differences.

ISSUER INFORMATION

INFORMATION ABOUT THIS FINANCIAL REPORT

Type of report	Half-year report – H1 2022
Report publishing date	27.09.2022
According to	Annex 14 to the FSA Regulation 5/2018
For financial period	01.01.2022 – 30.06.2022

ISSUER INFORMATION

Name	AROBS Transilvania Software S.A.
Fiscal Code	RO 11291045
Trade registry number	J12/1845/1998
Registered office	11 Donath St., bl. M4, building 2, 3 rd floor, ap. 28, Cluj-Napoca, Cluj, Romania

INFORMATION ABOUT FINANCIAL INSTRUMENTS

Subscribed and paid-up share capital	91,139,498,80 lei
Market on which the securities are traded	SMT-AeRO Premium
Total number of shares	911,394,988
Symbol	AROBS

CONTACT DETAILS FOR INVESTORS

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The financial statements for H1 2022 presented in the following pages are **not audited**.

FINANCIAL RESULTS IN H1 2022 AT THE CONSOLIDATED LEVEL



128.8 million lei

OPERATING EXPENSES

+34% vs. H1 2021



126.7 million lei

TURNOVER

+35% vs. H1 2021



34.5 million lei

GROSS RESULT

+11% vs. H1 2021



28.8 million lei

NET RESULT

+9% vs. H1 2021



36.7 million lei

EBITDA

+16% vs. H1 2021



PER

Individual: 13.60 (2022) vs. 17.09 (2021)

Consolidated: 12.83 (2022) vs. 16.14 (2021)



Rule of 40*

63% in H1 2022 vs. 42% in H1 2021

**The Rule of 40 is a principle that states that a software company's combined revenue growth rate and profit margin should equal or exceed 40%. Companies that register a threshold above 40% are generating profit at a sustainable pace.*

ABOUT AROBS TRANSILVANIA SOFTWARE

AROBS Transilvania Software S.A. is an IT company founded in 1998. The company's activity is focused on developing customized software with high expertise in automotive, IoT, travel & hospitality, life sciences, enterprise solutions, and FinTech, but also the designing of software solutions and products – for which AROBS owns the intellectual property – for fleet management and GPS monitoring, business optimization (SFA, WMS, CRM, contactless mobile payments and others), human resources management and payroll, channel management for the hotel industry and much more.



From the very beginning, AROBS Transilvania Software has relied on excellent specialists and well-adjusted but flexible processes to constantly deliver customized software, products, and software applications of the highest quality, the company retaining ownership.

The excellence of the services and the dedication shown by the company's specialists helped establish strong, long-term partnerships with over 8,000 companies from Europe, America, and Asia.

Since 2003, AROBS Transilvania Software has been designing its solutions and products, the most important of which are:

- **TrackGPS** – car fleet management and monitoring solution
- **Optimall** – sales force automation solution
- **RateWizz** – channel manager for the hotel industry
- **Digital textbooks solution**
- **MonePOS** – contactless and paperless payment solution



AROBS has over 24 years of experience developing custom software solutions for clients in 14 countries in Europe, Asia, and America.

The company has its headquarters in Cluj-Napoca and regional operational offices in Bucharest, Iasi, Targu Mures, Baia Mare, Suceava, and Arad.

Since November 2021, new offices have been added to the AROBS map in Romania through the acquisition of Berg Software (Berg Computers) with offices in Timisoara, Oradea, and Lugoj. Also, in April 2022, the company consolidated its Software Services division by integrating approximately 160 employees by acquiring Software Development Services from the Swedish company Enea. By taking over ESDS, later renamed AROBS Engineering (officially registered as AROBS Development & Engineering), AROBS has new offices in Bucharest, Craiova, Iasi, and Florida (USA).

Through the acquisition of Nordlogic (Nordlogic Software) in July 2022, AROBS has new locations in Cluj-Napoca, Oradea, and Seattle, USA.

AROBS Group consists of Arobs Transilvania Software S.A. (the Company, AROBS, or the Parent Company) and its subsidiaries:

Company	Shares held by AROBS
AROBS DEVELOPMENT & ENGINEERING SRL (Enea)	100%
AROBS ETOLL SOLUTIONS SRL	100%
AROBS SOFTWARE SOLUTIONS GMBH	60%
AROBS SYSTEMS SRL	100%
BERG COMPUTERS SRL	100%
CABRIO INVEST B.V.	90%
COSO BY AROBS B.V.	90%
COSO BY AROBS BVBA	90%
COSO TEAM UK LTD	90%
PT AROBS SOLUTIONS INDONESIA	70%
SAS FLEET TRACKING SRL (SAS GRUP)	100%
SOFTMANAGER SRL	70%
UCMS GROUP ROMANIA SRL	97.67%

KEY EVENTS IN H1 2022 AND AFTER THE CLOSING OF THE REPORTING PERIOD

SHARE CAPITAL INCREASE WITH BONUS SHARES

On **April 5, 2022**, the Company informed the market about receiving from the Romanian Financial Supervisory Authority the Certificate of the Registration of Financial Instruments (CIIF) for the share capital increase operation with 455,697,494 new shares that were issued as a result of the Company's Extraordinary General Meeting of Shareholders' decision no. 2 dated 07.03.2022. Pursuant to the share capital increase, Arobs Transilvania Software S.A.'s share capital of 91,139,498.80 lei is divided into 911,394,988 nominative shares with a nominal value of 0.1 lei per share. The new shares were loaded into the shareholders' accounts on **April 29, 2022**.

ACQUISITION OF ENEA SERVICES ROMANIA S.R.L.

On **April 7, 2022**, the Company informed the market about signing a contract for the acquisition of the entire stake in Enea Services Romania S.R.L., with offices in Romania and the United States. The acquisition represents the software development services team of Enea AB company group. The purchase price of EUR 17.9 million, subject to adjustments based on the acquired entity's net debt and working capital, will be paid at the transaction's closing.

Enea Services Romania S.R.L. offers a mix of competencies with full-scope services in IT outsourcing, custom software development, and outsourced R&D, for embedded technologies and enterprise applications, in various fields such as medical, maritime, and embedded devices.

With a total turnover of approximately 12 million euros in 2021, Enea Services Romania S.R.L. has established over the years an exceptional management team, with about 160 software engineers working in the Bucharest headquarters and the two additional offices in Iasi and Craiova, as well as a workforce of approximately ten specialists, located the United States, which are coordinated from the Bucharest headquarters. With this transaction, AROBS strengthens its presence in Romania and the United States and expands its client base in Western Europe and the United States. Following this acquisition, AROBS.

The transaction was closed on June 8, 2022.

ESTIMATE BUDGET REVENUE AND EXPENDITURE 2022

On **May 2, 2022**, the Company informed the market about the availability of the Individual Revenues and Expenditure Budget for the fiscal year 2022. The Company's management prepared the budget and was approved in the Ordinary General Meeting of Shareholders, which took place on May 31, 2022.

OGMS and EGMS FROM MAY 31, 2022

On **May 31, 2022**, the Ordinary General Meeting of Shareholders (OGMS) and the Extraordinary General Meeting of Shareholders (EGMS) took place. The legal and statutory quorum was constituted at the first convocation for both meetings.

The key points approved within the OGMS included: the annual financial statements for the financial year ending on December 31, 2021, the revenues and expenditure budget for the financial year 2022, and the allocation of the company's net profit, in the amount of 43,199,268.45 lei, for the year financial year ended on December 31, 2021, determined following the applicable laws, as follows: the amount of 40,477,475.02 lei undistributed net profit (retained earnings), the amount of 2,459,391.47 lei was allocated for the establishment of the legal reserve, and the amount of 262,401.96 lei was allocated for the establishment of other reserves.

The key point that was approved within the EGMS was related to the acquisition by the company of the shares representing the entire share capital of Enea Software Development Services Romania.

INCREASE OF A CREDIT FACILITY

On **June 6, 2022**, the Company informed the market about signing an increase in a credit facility in the amount of 13 million euros. Of the total amount of the loan, 12.5 million euros represents the co-financing of the acquisition of 100% of the share capital of Enea Services Romania S.R.L, and 0.5 million euros is the amount used for treasury transactions (for protection against exchange rate fluctuations and of other hedging operations), related to the term loan. The maturity date of the loan is May 31, 2027.

INITIATION OF THE SHARE BUY-BACK PROGRAM

On **June 22, 2022**, the Company informed the market about the initiation of the buy-back program of its shares, which will take place between 23.06.2022 – 20.12.2023. Following the EGMS Decision no. 4 dated 31.05.2022, published in the Official Gazette part IV no. 2574 / 20.06.2022, the program refers to the purchase by the Company of a maximum number of 10,936,740 shares at a minimum price of 0.1 lei per share and a maximum price equal to the lowest value of (i) 3 lei per share and (ii) the highest value of the price of the last independent transaction and the highest price at that moment of the independent purchase offer from the trading venue where the purchase is made, according to art. 3 para. (2) Delegated Regulation no. 1052/2016 supplementing Regulation (EU) no. 596/2014. The Company can redeem a daily volume of shares of up to 25% of the average daily quantity of shares that are traded on the market on which the acquisition is made, calculated according to the applicable legislation, according to art. 3 para. (3) of the Delegated Regulation no. 1052/2016.

The buy-back program started effectively on July 11, 2022.

ACQUISITION OF NORDLOGIC SOFTWARE

On **July 28, 2022**, AROBS informed the market about the acquisition of the 100% stake of Nordlogic, a local group of companies specialized in the development of custom software products and platforms, with offices in Cluj-Napoca, Oradea and Seattle, SUA. Following the closing of the transaction, AROBS expanded its Software Services division by integrating more than 60 programmers, testers, and software development consultants.

OGMS and EGMS FROM AUGUST 1, 2022

On August 1, 2022, the Ordinary General Meeting of Shareholders (OGMS) and the Extraordinary General Meeting of Shareholders (EGMS) took place. The legal and statutory quorum was constituted for both assemblies at the first convocation.

The key point of the OGMS was the approval of the company's annual financial statements at the consolidated level as of and for the financial year ending December 31, 2021.

Key points approved within AGEA included:

Approval of the distribution through the stock option plan program of the repurchased and undistributed shares until the date of this Extraordinary General Meeting, according to the decision of the General Meeting no. 6 of 24.09.2021 and General Meeting decision no. 4 of 07.03.2022, in the maximum number of 6,379,765 shares, which will be offered for the remuneration and loyalty of employees and members of the management bodies of the company, as well as persons occupying such positions within affiliated companies, as follows:

- up to a maximum of 0.6% of the share capital at the moment of the EGMS decision from August 1, 2022, for the employees and members of the management bodies of Enea Services Romania S. R. L. and

- up to a maximum of 0.1% of the share capital at the moment of the EGMS decision from August 1, 2022, for the employees and members of the management bodies of Berg Computers SRL.

Approval of the distribution through the stock option plan program of the repurchased and undistributed shares until the date of this Extraordinary General Meeting, according to the decision of the General Meeting no. 6 of 24.09.2021 and General Assembly decision no. 4 of 07.03.2022, in the maximum number of 9.843.065 shares, which will be offered for the remuneration and loyalty of employees and members of the management bodies of the company, as well as persons occupying such positions within affiliated companies, as follows:

- up to a maximum of 0.13% of the share capital at the moment of the EGMS decision from August 1, 2022, for the employees and members of the management bodies of UCMS Group România S.R.L., and
- up to a maximum of 0.05% of the share capital at the moment of the EGMS decision from August 1, 2022, for the employees and members of the management bodies of SAS Fleet Tracking SRL,
- up to a maximum of 0.9% of the share capital at the moment of the EGMS decision from August 1, 2022, for the employees and members of the management bodies of the companies to be acquired by Arobs Transilvania Software SA until 28.04.2023.

Launching of AROBS Engineering

On **August 3, 2022**, the Company launched AROBS Engineering (officially registered as AROBS Development & Engineering), following the completion of the takeover of the business line and the Software Development Services team from Enea AB in Sweden at the beginning of June this year. AROBS Engineering comprises approximately 160 specialists in embedded technologies located in Bucharest, Iasi, and Craiova, as well as in Florida, USA.

Launching of AROBS E-toll solutions

On **September 6, 2022**, the Company informed the market about the launching of AROBS E-toll Solutions (newly established company), a complementary fleet management solution through which international transport companies – for goods (capacity over 3.5 tons) and buses – will be able to pay their toll roads in Europe through an integrated system.

EVOLUTION OF THE GROUP IN H1 2022

SOFTWARE SERVICES (AROBS Transilvania S.A.)

The Software Services division recorded an approximately 20% increase in revenue in the first half of 2022. The division focused on increasing its presence in the global market by providing services in areas such as automotive, travel technology, and pharmaceuticals, following market opportunities and new requests from existing clients, also registering a consolidation in the Life Sciences industry. Also, during this period, the Software Services division carried out an extensive integration process of the newly acquired companies: Berg Software, Enea Services Romania (currently AROBS Engineering), and Nordlogic, but also made investments in recruitment and development programs at the employee's level.

TRACK GPS – fleet management and monitoring solution

Track GPS, the fleet management and monitoring solution, had a positive evolution in terms of turnover and number of clients in the first half of 2022 at the client level registering a 15% increase compared to H1 2021. In the first half of 2022, the Track GPS division focused on improving the platform and adding new telematics solutions for driver behavior and electric vehicle monitoring. During this period, the company noticed increased client interest in data solutions and shared knowledge (knowledge capture, knowledge organization and knowledge access), and turnkey solutions (solution as a service). Clients are also increasingly interested in interfacing the fleet management solution with other systems, such as ERPs, Transport Exchanges, and HR management solutions (provided by UCMS by AROBS).

OPTIMALL – sales force automation solution

In the first half of 2022, the Optimall team focused on developing a new version of the SFA solution, which it is preparing to launch in the coming period. In terms of requests in this direction, in the first six months of the year, requests from Optimall clients focused on digitalizing and improving the internal processes of their companies through various automation. Thus, multiple customizations of the SFA application were made in line with their requests and needs. As in the case of SFA, at the level of the Logistic application, the company has registered an increase in requests from clients, both for the implementation of new projects and for various customizations of the application.

RATEWIZZ – channel manager for the hotel industry

RateWizz, a solution dedicated to the hotel industry, generated increasing revenue in the first half of 2022 and profitability of 53%, a positive development compared to previous years. For the second half of 2022, there are positive prospects through consolidating the number of hotels using this solution and the addition of new hotels to the portfolio. The third quarter of the year overlaps with the summer tourism season, the first without restrictions in the last two years, while in the last quarter, the acute need for digitalization of hotel sales and the conclusion of pending partnerships will be able to generate further growth at the level of requests for this solution.

DIGITAL TEXTBOOKS SOLUTION

The AROBS solution for the digitalization of school textbooks recorded, in the first semester of 2022, a 55% increase compared to the previous year in terms of the number of digital textbooks corresponding to the reprint orders of the Ministry of Education, delivering a total of 186,151 digital textbooks. Thus, in the first six months of this year, the AROBS solution exceeded the established objective of 50% growth for the entire year. Regarding the newly developed digital textbooks, AROBS participated this year in the public tender organized by the Ministry of Education for the 5th-grade textbooks, the results of which will be announced in the second half of the year.

Also, in the second semester of 2022, AROBS aims to participate in the new public tenders that will be organized to increase the number of textbooks in its portfolio. The AROBS digital textbooks solution

involves continuous development of educational software products and contributes to the performance of the Romanian education system.

MONEPOS – contactless and paperless payment solution

The MonePOS division equaled, in the first six months of 2022, the results of the best semester of this division, H1 2021, when the obligation to equip taxis in Cluj-Napoca with POS was introduced. In the first semester of 2022, MonePOS continued its expansion in the taxi industry in Brasov County and started the "Store in store" project with Punctual/NADIDA, which involved integration with iBee. Following this integration, the most successful development was installed in H1 2022, 42% of the total POSs today. After consolidating this integration, MonePOS aims to continue interfacing with other solutions of this type, such as Ebriza, dedicated to the HoReCa field, VECTRON, dedicated to the bakery industry, etc.

UCMS by AROBS

UCMS by AROBS, specialized in the development of human resources management solutions, maintained its growth rate in the first half of 2022, registering a 32% increase in the number of clients compared to the first half of 2021. The company also attracted 5 new clients in the first six months of 2022, with positive prospects for the year's second half, both quantitatively and qualitatively. Together with BPO partners, UCMS by AROBS managed to attract various global clients present in the Romanian market, active in industries such as IT, fashion, and food during this period. Through these BPO partners that use UCMS by AROBS solutions, more than 1,300 companies in Romania have so far benefited from salary calculation and personnel administration services. Among the modules most requested by clients is the electronic signature, dedicated to documents from the employer-employee relationship, due to the increasing confidence of companies in the legislation in the field. This module has been integrated with four major qualified digital certificate service providers. There is a plan to complete the electronic signature module by digitalizing the SSM cards (employment safety and health).

SAS FLEET TRACKING SRL – rebranded, formerly SAS Group

SAS Fleet Tracking (formerly SAS Group), a company specialized in fleet management, recorded a positive evolution in H1 2022 compared to the first half of last year, with the number of clients increasing by 15%. During this period, there was a consolidation of the enterprise client and SME segments. The current economic climate has also noted increased client interest in cost efficiency, routing, and predictive maintenance modules. In addition, there was an upward trend among clients regarding data visualization, an increasingly important aspect for companies in making more effective and faster management decisions.

SOFTMANAGER SRL

The company continued to work on diversifying the range of tools, applications, and resources available to clients and reorganizing the Softmanager CRM product to serve several industry verticals for which it is ideally suited.

COSO THE NETHERLANDS & BELGIUM

COSO in the Netherlands and Belgium are two companies active in business automation. In the first half of 2022, their number of clients doubled, particularly in logistics and financial services. In the logistics industry, there is an increased interest in cost efficiency under the pressure of supply chain disruptions and, implicitly, a reduction in environmental impact, which requires more agile management processes and the absence of human error in the process. Concerning the financial services segment, there is an interest in the area of compliance for the flexibility of operations, especially the ESG part. For ESG reporting, companies use the concept of ESG Dashboarding, which involves data collection and visualization.

BERG SOFTWARE

Berg Software, a software development company, recorded, in the first half of the year, a consolidation in the markets in which it operates, with a 22% increase in the number of clients, continuing the multi-level integration within the group. In the first half of 2022, a significant demand for cybersecurity solutions, especially anti-ransomware protection, was noted. There have also been increases in demand for Low-Code platform applications, customized solutions for B2B collaboration, and finance/fintech. At the same time, stagnation of demand for customized solutions for applications on the SAP platform was observed, as well as reduced costs through RPA (Robotic Process Automation) solutions.

AROBS ENGINEERING

AROBS Engineering, a company specialized in the development of embedded software, is included in the consolidated results for the first half of 2022, but only in the Consolidated Balance Sheet, not in the Consolidated Profit and Loss Account. From the point of view of the consolidation of the results, AROBS considers the date of the transaction with Enea Services Romania to be 30.06.2022, so the results of AROBS Engineering will be included in the Consolidated Profit and Loss Account starting from Q3 2022.

NORDLOGIC

Nordlogic, a group of companies specialized in developing software products and platforms, was acquired in Q3 2022, so the company's results were not included in this report.

FINANCIAL ANALYSIS – CONSOLIDATED AND INDIVIDUAL LEVEL

At the end of December 2021, Berg Computers SRL was acquired. The consolidated financial statements as of 31.12.2021 include Berg's financial position (assets and liabilities) and the goodwill resulting from the acquisition. This subsidiary's financial performance (income and expenses) is reflected within the group, starting from January 2022.

AROBS acquired, at the end of June 2022, AROBS Development & Engineering (ENEA Services Romania). The consolidated financial statements as of 30.06.2022 include the financial position (assets and liabilities) of AROBS Development & Engineering, as well as the goodwill resulting from the acquisition. This subsidiary's financial performance (income and expenses) will be reflected within the group starting from the second half of 2022.

CONSOLIDATED AND INDIVIDUAL P&L ANALYSIS

In the first half of 2022, the AROBS Group, at the consolidated level, generated operating revenue of 128.8 million lei, up 34% compared to the same period last year. This increase was directly proportional to the increase in turnover. The net turnover, related to the first six months of 2022, was 126.7 million lei.

The software development industry is in a stage of continuous growth, constantly needing access to excellent resources at a high level globally.

In software products such as fleet management, business optimization, and digital payments, the market is also experiencing growth due to the accelerated digitalization processes of companies and organizations.

The turnover for the first semester, which ended on 30.06.2022, increased due to contracting new clients in the product supply field, but also due to the higher number of projects in the services area. Also, extending collaboration with existing clients contributed to the increase in turnover in the first half of 2022. At the beginning of 2022, a new company was established that took over the activity of distributing goods. This process did not affect the results at the group level, given the other projects that were underway.

Operating expenses evolved faster than operating revenues, reaching 95.2 million lei, compared to 66.5 million lei recorded in the first six months of the previous year. The most significant expenses were generated by the costs related to employees and services contracted from third parties. This growth is consistent with the expansion of the business and the development of new domestic products.

As a result of the above, the operating result for the first two quarters ended on June 30, 2022, recorded a value of 33.6 million lei, up 15% compared to the comparative period. The financial result in the amount of 855,217 lei, representing 3% of the consolidated net profit, registered a decrease compared to the January-June 2021 period due to exchange rate fluctuations during the two quarters, applied to the reduced foreign currency receivables.

The gross result recorded by the AROBS group at the end of June 2022 was 34.5 million lei, representing an increase of 11% compared to the gross profit recorded in June 2021.

AROBS Group reached 28.8 million lei net profit in the first semester of 2022, registering a 9% increase compared to the same period last year.

Profit and Loss Account Indicators

PROFIT AND LOSS ACCOUNT INDICATORS (RON)	30.06.2021 AROBS Group*	30.06.2022 AROBS Group*	Evolution %	30.06.2021 AROBS Individual *	30.06.2022 AROBS Individual *	Evolution %	Share of the parent company in the AROBS Group 2022
Turnover	93,942,563	126,741,769	35%	82,683,181	107,697,495	30%	85%
Operating revenue	95,806,532	128,794,535	34%	84,044,579	109,115,569	30%	85%
Operating result	29,353,040	33,610,044	15%	26,116,360	31,156,080	19%	93%
Financial result	1,757,750	855,217	-51%	1,743,666	888,329	-49%	104%
Gross result	31,110,790	34,465,261	11%	27,860,026	32,044,409	15%	93%
Net result	26,489,346	28,765,861	9%	23,726,768	27,134,733	14%	94%
EBITDA	31,499,642	36,677,339	16%	26,474,918	31,473,731	19%	86%
EBITDA margin	33%	28%	-5%	32%	29%	-3%	

* = Not audited

The consolidated financial results obtained between January and June 2022 are in line with the estimates for the analyzed period. The summary of the indicators is presented below:

Indicators	Accomplished H1 2022	Estimated H1 2022	Evolution %	Estimated 2022
Operating revenues	128,794,535	113,729,750	13%	227,459,500
Operating expenses	92,117,196	78,076,200	18%	156,152,400
EBITDA	36,677,339	35,653,550	3%	71,307,100
EBITDA margin	28%	31%	-3%	31%
Depreciation and provision	3,067,293	1,780,100	72%	3,560,200
Operating result	33,610,046	33,873,450	-1%	67,746,900
Financial result	855,216	(342,650)	-350%	(685,300)
Gross result	34,465,262	33,530,800	3%	67,061,600
Tax	5,699,400	4,857,950	17%	9,715,900
Net result	28,765,862	28,672,850	0%	57,345,700
Net result margin	22%	25%	-3%	25%
Number of shares	911,394,988	911,394,988		911,394,988
Net result per share	0,03	0,03	0%	0,06

CONSOLIDATED AND INDIVIDUAL BALANCE SHEET ANALYSIS

By June 30, 2022, total assets reached a value of 325.1 million lei, determined by a 198% increase in fixed assets, which registered at the end of the second quarter a total value of 118 million lei and a 21% increase at the level of current assets, which registered at the end of the second quarter a total value of 205.2 million lei. The increase in fixed assets is due, first of all, to the increase in the value of the goodwill, following the acquisition of 100% of the shares of AROBS Development & Engineering SRL (Enea Services Romania) in the amount of 74.3 million lei and the acquisition of some state securities, worth 2 million lei. The increase in current assets is due to the liquidity obtained from the bank loan contracted by the parent company to refinance the acquisition of Berg's shares at the end of the previous year, but also from the current activity of the companies within the Group.

Current assets increased in 2022 by 21%, mainly due to positive variations in receivables and cash availability. Trade receivables increased by 54% between January and June 2022, reaching the value of 61.5 million lei due to the increase in activity at the Group level. Cash availability increased by 11% in the first two quarters of 2022, registering a value of 113.5 million lei.

In the first two quarters of 2022, the parent company invested in shares and short-term bonds worth 513k lei.

At the end of the second quarter of 2022, total liabilities increased by 83 million lei compared to the end of 2021, reaching a total value of 106.1 million lei, due to the contracting of bank loans for the refinancing of Berg Computers and AROBS Development & Engineering (Enea Services Romania).

Equity increased by 17% due to the undistributed 2021 result. The share capital of the parent company was increased by issuing new shares allocable to shareholders in a 1:1 ratio by incorporating the issue premiums. For employee retention and implementing a Stock Option Plan program, the Parent Company repurchased 8.8% of the company's share capital.

BALANCE SHEET INDICATORS

Balance sheet indicators (RON)	31.12.2021 AROBS Grup	30.06.2022 AROBS Grup *	Evolution %	31.12.2021 AROBS Individual	30.06.2022 AROBS Individual *	Evolution %
Fixed assets	39,546,055	117,999,018	198%	52,531,580	139,647,259	166%
Current assets	169,114,764	205,222,464	21%	150,464,564	167,103,007	11%
Prepaid expenses	1,824,159	1,912,806	5%	1,632,277	1,520,359	-7%
Total assets	210,484,978	325,134,288	54%	204,628,421	308,270,625	51%
Current liabilities	22,258,997	48,171,582	116%	15,892,296	34,669,947	118%
Non-current liabilities	913,364	58,007,126	6251%	874,938	58,007,126	6530%
Total liabilities	23,172,361	106,178,708	358%	19,920,706	95,464,998	379%
Provisions	1,216,647	3,030,743	149%	596,879	93,169	-84%
Deferred revenue	7,026,270	7,063,826	1%	2,556,593	2,694,756	5%
Equity	179,069,700	208,861,011	17%	184,707,715	212,805,627	15%
Total equity and liabilities	210,484,978	325,134,288	54%	204,628,421	308,270,625	51%
Net assets	179,069,700	208,861,011	17%	184,707,715	212,805,627	15%

* = Not audited

CONSOLIDATED PROFIT AND LOSS ACCOUNT AND AROBS INDIVIDUAL

Consolidated Profit & Loss Account Indicators (LEI)	30.06.2021 AROBS Grup *	30.06.2022 AROBS Grup *	Evolution %	30.06.2021 AROBS Individual *	30.06.2022 AROBS Individual *	Evolution %
Net turnover	93,942,563	126,741,769	35%	82,683,181	107,697,495	30%
Sold production	85,318,986	121,522,584	42%	74,033,341	102,547,549	39%
Revenue from sale of goods	8,984,046	5,620,742	-37%	8,924,706	5,506,496	-38%
<i>Commercial discounts granted</i>	(360,469)	(401,557)	11%	(274,866)	(356,550)	30%
Revenue from the cost of work in progress	55,118	60,913	11%	55,118	60,913	11%
Revenue from the production of intangible and tangible fixed assets	884,809	963,996	9%	639,901	572,273	-11%
Operating subsidy revenue	23,542	431,630	1733%	-	428,550	100%
Other operating revenue	900,500	596,227	-34%	666,379	356,338	-47%
OPERATING REVENUE - TOTAL	95,806,532	128,794,535	34%	84,044,579	109,115,569	30%
Cost of raw materials and consumables	556,714	702,675	26%	488,584	591,717	21%
Other material expenses	485,510	540,130	11%	452,739	469,291	4%
Other external expenses (energy and water)	539,980	462,015	-14%	504,064	377,819	-25%
Cost of goods	6,332,513	4,102,240	-35%	6,486,997	4,267,547	-34%
<i>Trade discounts received</i>	(44,194)	(3,028)	-93%	(42,191)	(2,578)	-94%
<i>Personnel expenses</i>	29,190,299	41,041,778	41%	25,075,989	30,646,118	22%
<i>Value adjustments in respect of tangible and intangible assets</i>	3,044,493	4,866,874	60%	1,242,792	1,596,863	28%
<i>Value adjustments in terms of current assets</i>	(329,744)	(1,063,850)	223%	(372,005)	(775,502)	108%
<i>Other operating expenses</i>	27,246,067	45,271,388	66%	24,603,480	41,291,924	68%
<i>Adjustments regarding provisions</i>	(568,146)	(735,731)	29%	(512,230)	(503,710)	-2%
OPERATING EXPENSES - TOTAL	66,453,492	95,184,491	43%	57,928,219	77,959,489	35%
OPERATING RESULT	29,353,040	33,610,044	15%	26,116,360	31,156,080	19%
Financial revenue	2,627,474	1,831,133	-30%	2,341,190	1,817,511	-22%

Financial expenses	869,724	975,916	12%	597,524	929,182	56%
FINANCIAL RESULT	1,757,750	855,217	-51%	1,743,666	888,329	-49%
Total revenue	98,434,006	130,625,668	33%	86,385,769	110,933,080	28%
Total expenses	67,323,216	96,160,407	43%	58,525,743	78,888,671	35%
Gross result	31,110,790	34,465,261	11%	27,860,026	32,044,409	15%
Income tax	4,616,709	5,695,072	23%	4,133,258	4,909,676	19%
Other taxes not shown in the items above	4,735	4,328	0%	-	-	0%
PROFIT NET	26,489,346	28,765,861	9%	23,726,768	27,134,733	14%

* = Not audited

CONSOLIDATED BALANCE SHEET AND AROBS INDIVIDUAL BALANCE SHEET

Balance sheet indicators (LEI)	31.12.2021 AROBS Grup	30.06.2022 AROBS Grup *	Variație %	31.12.2021 AROBS Individual	30.06.2022 AROBS Individual *	Variație %
INTANGIBLE ASSETS	30,779,078	104,801,779	240%	8,066,279	8,487,852	5%
Incorporation expenses	-	165	100%	-	-	0%
Development expenses	2,928,601	4,755,266	62%	539,216	1,317,578	144%
Concessions, patents, licenses, trademarks, similar rights and assets and other intangible assets	10,984,463	9,811,081	-11%	7,527,063	7,170,274	-5%
Goodwill	16,866,014	90,235,267	435%	-	-	0%
TANGIBLE ASSETS	6,453,301	8,476,104	31%	4,879,066	5,433,567	11%
Land and buildings	1,001,001	828,595	-17%	997,736	816,879	-18%
Technical facilities and machines	3,879,820	3,968,036	2%	2,880,807	3,176,358	10%
Other facilities, machinery and furniture	1,075,690	1,413,640	31%	793,304	1,042,081	31%
Tangible assets under construction	496,790	2,265,833	356%	207,219	398,249	92%
FINANCIAL ASSETS	2,313,676	4,721,135	104%	39,586,235	125,725,840	218%
Shares held in subsidiaries	1,050	1,050	0%	31,262,135	114,883,277	267%
Loans to group entities	-	-	0%	6,823,060	6,933,621	2%
Shares held in associated entities and jointly controlled entities	9,130	9,130	0%	9,130	9,130	0%
Other loans	2,303,496	4,710,955	105%	1,491,910	3,899,812	161%
FIXED ASSETS - TOTAL	39,546,055	117,999,018	198%	52,531,580	139,647,259	166%
INVENTORIES	5,042,725	5,308,146	5%	4,474,772	3,819,636	-15%
Raw materials and consumables	1,968,919	2,043,315	4%	1,588,330	1,691,663	7%
Work in progress	575,164	727,546	26%	575,164	409,663	-29%
Finished products and goods	2,378,290	2,413,873	1%	2,223,258	1,630,497	-27%
Prepayments	120,352	123,412	3%	88,020	87,813	0%
RECEIVABLES	61,859,220	85,926,280	39%	57,785,108	70,667,723	22%

Commercial receivables	40,064,493	61,561,732	54%	35,248,149	45,515,530	29%
Affiliate receivables	20,524,942	22,146,453	8%	21,499,494	23,527,926	9%
Other receivables	1,269,785	2,217,695	75%	1,037,465	1,624,267	57%
Subscribed and un-paid capital	-	400	100%	-	-	100%
Other short-term investments	-	513,519	100%	-	513,519	100%
CASH AND CASH EQUIVALENT	102,212,818	113,474,519	11%	88,204,684	92,102,129	4%
CURRENT ASSETS - TOTAL	169,114,764	205,222,464	21%	150,464,564	167,103,007	11%
PREPAYMENTS	1,824,159	1,912,806	5%	1,632,277	1,520,359	-7%
TOTAL ASSETS	210,484,978	325,134,288	54%	204,628,421	308,270,625	51%
CURRENT LIABILITIES	22,258,997	48,171,582	116%	15,892,296	34,669,947	118%
Amounts owned to credit institutions	2,226,645	16,443,505	638%	2,226,645	16,443,455	638%
Advances received on account of orders	740,727	1,254,742	69%	268,070	373,179	39%
Commercial liabilities – providers	5,693,380	4,862,715	-15%	4,920,046	3,575,759	-27%
Amounts owed to group entities	3,783,039	11,988,134	217%	1,178,181	4,477,438	280%
Other liabilities, including tax and social security liabilities	9,815,206	13,622,486	39%	7,299,354	9,800,116	34%
NON-CURRENT LIABILITIES	913,364	58,007,126	6251%	874,938	58,007,126	6530%
Amounts owned to credit institutions	-	57,325,428	100%	-	57,325,429	100%
Other liabilities, including tax and social security liabilities	913,364	681,698	-25%	874,938	681,697	-22%
TOTAL LIABILITIES	23,172,361	106,178,708	358%	16,767,234	92,677,073	453%
PROVISIONS	1,216,647	3,030,743	149%	596,879	93,169	-84%
DEFERRED REVENUE	7,026,270	7,063,826	1%	2,556,593	2,694,756	5%
Investment grants	774,396	638,438	-18%	774,396	638,438	-18%
Revenue received in advance	6,020,901	6,425,388	7%	1,782,197	2,056,318	15%
Negative goodwill	230,973	-	-100%	-	-	0%
EQUITY	179,069,700	208,861,011	17%	184,707,715	212,805,627	15%
Subscribed and paid-up share capital	45,569,749	91,139,498	100%	45,569,749	91,139,499	100%
Other equity items	229,123	1,603,858	600%	229,123	1,603,858	600%
Share premium	68,754,750	23,185,001	-66%	68,754,750	23,185,001	-66%

Reserves	3,097,859	3,112,373	0%	2,741,793	2,741,793	0%
Own shares	(4,010,000)	(4,010,000)	0%	(4,010,000)	(4,010,000)	0%
Deferred profit or loss	22,560,066	65,114,533	189%	30,944,825	71,010,743	129%
Profit or loss for the period	45,732,919	28,490,999	-38%	43,199,268	27,134,733	-37%
Profit distribution	(2,721,793)	-	-100%	(2,721,793)	-	-100%
Other equity	(142,972)	(50,113)	-65%	-	-	0%
TOTAL EQUITY AND LIABILITIES	210,484,978	325,134,288	54%	204,628,421	308,270,625	51%

*= Not audited

KEY FINANCIAL RATIOS

AROBS AT THE GROUP LEVEL

Current ratio as of 30.06.2022

$$\frac{\text{Current assets } 207,135,270}{\text{Current liabilities } 48,171,582} = 4.3$$

Quick ratio as of 30.06.2022

$$\frac{\text{Current assets - inventories } 201,827,124}{\text{Current liabilities } 48,171,582} = 4.19$$

Debt to equity ratio as of 30.06.2022

$$\frac{\text{Borrowed Capital } 681,698}{\text{Equity } 208,861,011} \times 100 = 0.33$$

$$\frac{\text{Borrowed capital } 681,698}{\text{Employed capital } 209,542,709} \times 100 = 0.33$$

Borrowed capital = Credits over 1 year

Employed capital = Borrowed capital + Equity

Debt turnover ratio – clients (days) as of 30.06.2022

$$\frac{\text{Average client balance } 72,148,810}{\text{Turnover } 126,741,769} = 102.47$$

Fixed assets turnover as of 30.06.2022

$$\frac{\text{Turnover } 126,741,769}{\text{Fixed assets } 117,999,018} = 1.07$$

AROBS AT THE INDIVIDUAL LEVEL

Current ratio as of 30.06.2022

$$\frac{\text{Current assets } 168,623,366}{\text{Current liabilities } 34,669,947} = 4.86$$

Quick ratio as of 30.06.2022

$$\frac{\text{Current assets - inventories } 164,803,730}{\text{Current liabilities } 34,669,947} = 4.75$$

Debt to equity ratio as of 30.06.2022

$$\frac{\text{Borrowed Capital } 58,007,126}{\text{Equity } 212,805,627} \times 100 = 27.26$$

$$\frac{\text{Borrowed capital } 58,007,126}{\text{Employed capital } 270,812,753} \times 100 = 21.42$$

Borrowed capital = Credits over 1 year

Employed capital = Borrowed capital + Equity

Debt turnover ratio – clients (days) as of 30.06.2022

$$\frac{\text{Average client balance } 62,895,550}{\text{Turnover } 107,697,495} = 105.12$$

Fixed assets turnover as of 30.06.2022

$$\frac{\text{Turnover } 107,697,495}{\text{Fixed assets } 139,647,259} = 0.77$$

2022 OUTLOOK

On May 2, 2022, AROBS informed the market about the availability of the Revenue and Expenditure Budget at the individual level for the fiscal year 2022. The budget was approved during the EGMS, which took place on May 31, 2022. The Budget for 2022 is presented below.

ESTIMATE OF INDIVIDUAL REVENUES AND EXPENSES BUDGET FOR 2022	AMOUNT (LEI)
Net turnover, of which:	197,300,000
Revenue from services	162,300,000
Revenues from products	32,500,000
Other services	2,500,000
Other operating revenues	2,800,000
Total operating income	200,100,000
Goods expenses	5,500,000
Personnel expenses	66,800,000
Expenses for services performed by third parties	62,700,000
Other operating expenses	12,200,000
Total operating expenses	147,200,000
Operating result	52,900,000
EBITDA	54,900,000
<i>EBITDA margin</i>	<i>27%</i>
Financial result	1,800,000
Gross result	54,700,000
<i>Gross profit margin</i>	<i>28%</i>
Net result	47,300,000
<i>Net result Margin</i>	<i>24%</i>
<i>No. of shares</i>	<i>911,394,988</i>
Net result/share	0,05

Considering the positive evolution of the company's activity and results for the first half of the year, the management of AROBS maintains the budget for the year 2022.

KEY RISKS FOR H2 2022

The most significant risks related to the Issuer's activity for the second half of the year are presented below. The company representatives are aware of these risks and, through the internal risk management system, try to anticipate and neutralize them before any potential consequences arise. However, many of the risks to which the Issuer is subject are beyond its control.

The risks presented in this section do not include all those risks associated with the Issuer's activity. Overall, there may be other risk factors and uncertainties that the Company is not aware of at the time of writing this document and that may change the Issuer's actual results, financial conditions, performance and future performance and may cause the Company's share price to decline. Investors should also perform the necessary due diligence to develop their own assessment of the investment opportunity.

General economic risks - the Issuer's business may be influenced by the respective economic cycles and general economic conditions. International financial and geopolitical crises, and the unstable economic environment may have significant negative effects on the Issuer's business, or operating results and financial position. Socio-political turmoil can also impact company business.

Key person risk – The Issuer carries out an activity requiring advanced knowledge or specific specialisation. The company depends on recruiting and retaining skilled management, employees and collaborators. The medium- and long-term profitability of the company depends to a large extent on the performance of qualified employees and collaborators, personnel and executive management, each of whom is particularly important for its development.

Tax and Legal risk - The Issuer is governed by the Romanian law. Although the Romanian legislation has been largely harmonised with the EU legislation, further changes may occur at any time, i.e. new laws and regulations may be introduced, which may affect the company's business. The Romanian legislation is often unclear, subject to different interpretations and implementations and frequent amendments. Both the change in tax and legal laws and the possible events generated by their application may result in possible fines or lawsuits against the company, which may impact the business of the Issuer.

Risk generated by company litigation - Although the Issuer pays particular attention to compliance with all legal provisions, in the context of the conduct of its business, it is subject to the risk of litigation and other legal proceedings. It is possible that the Issuer may be affected by contractual or non-contractual claims, complaints, including from counterparties in contractual relationships, customers, competitors or regulators. Any negative publicity associated with such an event can also have a certain impact.

Litigation in which the company is involved concerns the recovery of outstanding debts with regard to which AROBS is a creditor. The amounts covered by the legal files do not have a significant impact on the company's business. Risks from a possible increase in litigation could affect the company's financial performance.

Risk of seizure of company accounts - seizure of accounts is a foreclosure measure that may be applied to a company. Thus, the company's accounts may be blocked as a result of the seizure if its creditors request this measure to recover their debts. The seizure of the company's accounts entails the freezing of the amounts in the seized accounts and may make it difficult or impossible for the company to meet its subsequent obligations on the agreed terms.

Risk of loss of reputation - this is a risk inherent to the company's activity, the reputation being particularly important in the business environment, especially if the company wishes to expand into other markets. The ability to expand its portfolio in order to grow the business is linked to the company's brand recognition and product penetration in target markets.

Risk associated with interest rates and funding sources - in the event of a deterioration in the economic environment in which the Issuer operates, the Issuer could find itself unable to take out a new loan on the terms from which it had previously benefited and this could lead to increased financing costs and adversely affect the Issuer's financial situation.

Price risk – this is the risk that the market price of products and services sold by the company will fluctuate so that existing contracts become unprofitable. The company carefully monitors market prices and, if necessary, can withdraw from contracts that may become unfavorable.

Personal data protection risk – In the course of its business, the company collects, stores and uses data that is protected by personal data protection laws. Although the Issuer takes precautions to protect customer data in accordance with legal requirements on privacy protection, especially in the context of the implementation of the General Data Protection Regulation (EU) 2016/79 in Romania (as of 25 May 2018), the risks of data leakage cannot be completely eliminated.

Cash-flow risk – this is the risk that the Issuer may not be able to meet its payment obligations when due.

Liquidity risk – includes the risk of possible non-recovery of receivables. Due to the specific nature of its business, the Issuer shall maintain a level of receivables and payables that enables it to conduct its business in an optimal manner.

Counterparty risk – this is the risk in case a third party, either a natural or a legal person, fails to meet its obligations under a financial instrument or customer contract, thus resulting in a financial loss. The Company is exposed to credit risk as a result of its operating activities (mainly for external trade receivables) and its financial activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

Risk associated with insolvency and bankruptcy - Romanian bankruptcy and enforcement law does not offer the same level of rights, remedies and projections enjoyed by creditors under legal regimes in other EU jurisdictions. In particular, Romanian bankruptcy and enforcement law and practice may make recovery by the Company of amounts related to secured and unsecured claims in Romanian courts more difficult and time-consuming than in other countries. Insolvency in Romania has experienced unfavourable dynamics in recent years, with insolvent companies, as well as companies reporting net losses, largely responsible for worsening payment behaviour across the economy.

Pandemic risk - Although ignored in recent decades, this risk (in particular the risk of global epidemics and pandemics) has relatively recently returned to the public eye. Although for some companies these may become opportunities, at least in the short term, the overall economic impact is considered to be negative. Thus, there are views that, depending on the nature and severity of the epidemic/pandemic, it can induce recessions lasting a quarter or even several years.

Political and military instability in the region - Political and military instability in the region, such as the invasion of Ukraine by the Russian Federation and the subsequent war in Ukraine, can lead to deeply unfavourable economic conditions, social unrest or, at worst, military confrontation in the region. The effects are largely unpredictable, but may include a fall in investment, significant currency fluctuations, increases in interest rates, reduced availability of credit, trade and capital flows and increases in energy prices. These and other unforeseen adverse effects of the crises in the region could have a material adverse effect on the Issuer's business, prospects, results of operations and financial position.

Other risks - Potential investors should note that the risks outlined above are the most significant risks of which the company is aware at the time of writing the document. However, the risks presented in this section do not necessarily include all those risks associated with the Company's business, and it cannot guarantee that it includes all relevant risks. There may be other risk factors and uncertainties of which the Company is not aware at the time of writing that could change the Company's actual results, financial condition, performance and achievements in the future and cause the Company's share price to decline. Investors should also undertake the necessary due diligence in order to make their own assessment of the suitability of the investment. Therefore, the decision of potential investors as to whether an investment in financial instruments issued by the company is appropriate should be made after a careful assessment of both the risks involved and the other information about the issuer included or not in this document.

DECLARATION OF THE MANAGEMENT

Cluj-Napoca, September 27, 2022

I confirm, according to the best of my knowledge, that the unaudited individual and consolidated financial results for the period between 01.01.2022 and 31.06.2022 give a true and fair view of AROBS Transilvania Software's assets, liabilities, financial position and revenue and expenses and that the director's report provides a true and fair view of the important events that took place in the first six months of the financial year and their impact on the company's financial statements.

Voicu Oprean

CEO

Bifati numai
dacă
este cazul:

<input checked="" type="checkbox"/>	Mari Contribuabili care depun bilanțul la Bucuresti
<input type="checkbox"/>	Sucursala
<input type="checkbox"/>	GIE - grupuri de interes economic
<input type="checkbox"/>	Activ net mai mic de 1/2 din valoarea capitalului subscris

S1027_A1.0.0 /19.07.2022 Tip situație financiară : BS

An Semestru

Anul **2022**

Suma de control 92.743.357

Entitatea AROBS TRANSILVANIA SOFTWARE SA

Adresa

Județ Cluj	Sector	Localitate CLUJ NAPOCA			
Strada DONATH	Nr. 11	Bloc	Scara	Ap.	Telefon 0732127627

Număr din registrul comerțului J12/1845/1998

Cod unic de inregistrare 1 1 2 9 1 0 4 5

Forma de proprietate

34--Societati pe actiuni

Activitatea preponderanta (cod si denumire clasa CAEN)

6201 Activități de realizare a soft-ului la comandă (software orientat client)

Activitatea preponderanta efectiv desfasurata (cod si denumire clasa CAEN)

6201 Activități de realizare a soft-ului la comandă (software orientat client)

Raportari contabile semestriale

<input checked="" type="radio"/> Entități mijlocii, mari si entități de interes public
<input type="radio"/> Entități mici
<input type="radio"/> Microentități

<input type="checkbox"/> Entități de interes public

?

1. entitățile care au optat pentru un **exercițiu financiar diferit de anul calendaristic**, cf.art. 27 din *Legea contabilității nr. 82/1991*

Raportare contabilă la data de 30.06.2022 întocmită de entitățile cărora le sunt incidente Reglementările contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, aprobate prin OMFP nr. 1.802/2014, cu modificările și completările ulterioare, coroborat cu art.3 din OMF nr.1669/ 2022 și care în exercițiul financiar precedent au înregistrat o cifră de afaceri mai mare decat echivalentul in lei a 1.000.000 euro.

F10 - SITUATIA ACTIVEI, DATORIILOR SI CAPITALURILOR PROPRII

F20 - CONTUL DE PROFIT ȘI PIERDERE

F30 - DATE INFORMATIVE

Indicatori :

Capitaluri - total	212.805.627
Capital subscris	91.139.499
Profit/ pierdere	27.134.733

ADMINISTRATOR,

INTOCMIT,

Numele si prenumele

OPREAN VOICU

Numele si prenumele

NISTOR IULIANA

Calitatea

12--CONTABIL SEF

Semnătura _____

Semnătura _____

Semnătura electronica

Formular VALIDAT

SITUAȚIA ACTIVELOR, DATORILOR ȘI CAPITALURILOR PROPRII

Cod 10

la data de 30.06.2022

- lei -

Denumirea elementului	Nr.rd. OMF nr. 1669/ 2022	Nr. rd.	Sold la:	
			01.01.2022	30.06.2022
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01	8.066.279	8.487.852
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	4.879.066	5.433.567
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03	39.586.235	125.725.840
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	52.531.580	139.647.259
B. ACTIVE CIRCULANTE				
I. STOCURI (ct.301+302+303+321+322+/-308+323+326+327+328+331+332 +341+345+346+347+/-348+351+354+356+357+358+361+/-368+371+/-378 +381+/-388+4091- 391- 392-393-394-395-396-397-398 - din ct.4428 - 4901)	05	05	4.474.772	3.819.636
II.CREANȚE				
1. (ct.267*-296*+4092+411+413+418+425+4282+431**+436**+437**+4382 +441**+4424+din ct.4428**+444**+445+446**+447**+4482+451**+453** +456**+4582+461+4662+473** - 491 - 495 - 496 - 4902 +5187)	06	06a (301)	57.785.108	70.667.723
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	57.785.108	70.667.723
III. INVESTIȚII PE TERMEN SCURT (ct.501+505+506+507+ 508*+5113+5114-591-595-596-598)	09	07		513.519
IV. CASA ȘI CONTURI LA BĂNCI (ct.508* + 5112+512+531+532+541+542)	10	08	88.204.684	92.102.129
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	150.464.564	167.103.007
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	1.632.277	1.520.359
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	1.628.375	1.517.559
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12	3.902	2.800
D. DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+457 +4581+462+4661+473***+509+5186+519)	15	13	15.892.296	34.669.947
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	134.204.654	131.896.801
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	186.740.136	271.546.860
G. DATORII:SUMELE CARE TREBUIE PLATITE INTR-O PERIOADA MAI MARE DE UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+4581 +462+4661+473***+509+5186+519)	18	16	874.938	58.007.126
H. PROVIZIOANE (ct. 151)	19	17	596.879	93.169
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18	2.556.593	2.694.756
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19	774.396	638.438
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20	392.319	313.206
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21	382.077	325.232
2. Venituri înregistrate în avans (ct. 472) (rd.23+24)	24	22	1.782.197	2.056.318

Sume de reluat într-o perioadă de până la un an (din ct. 472*)	25	23	1.603.670	1.740.612
Sume de reluat într-o perioadă mai mare de un an (din ct. 472*)	26	24	178.527	315.706
3. Venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478) (rd.26+27)	27	25		
Sume de reluat într-o perioadă de până la un an (din ct. 478*)	28	26		
Sume de reluat într-o perioadă mai mare de un an (din ct. 478*)	29	27		
Fondul comercial negativ (ct.2075)	30	28		
J. CAPITAL ȘI REZERVE				
I. CAPITAL (rd. 30+31+32+33+34)	31	29	45.798.872	92.743.357
1. Capital subscris vărsat (ct. 1012)	32	30	45.569.749	91.139.499
2. Capital subscris nevărsat (ct. 1011)	33	31		
3. Patrimoniul regiei (ct. 1015)	34	32		
4. Patrimoniul institutelor naționale de cercetare-dezvoltare (ct. 1018)	35	33		
5. Alte elemente de capitaluri proprii (ct. 1031)	36	34	229.123	1.603.858
II. PRIME DE CAPITAL (ct. 104)	37	35	68.754.750	23.185.001
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	2.741.793	2.741.793
Acțiuni proprii (ct. 109)	40	38	4.010.000	4.010.000
Câștiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39		
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40		
V. PROFITUL SAU PIERDEREA REPORTAT(Ă)	43	41	30.944.825	71.010.743
SOLD C (ct. 117)	44	42	0	0
SOLD D (ct. 117)				
VI. PROFITUL SAU PIERDEREA LA SFÂRȘITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	43.199.268	27.134.733
SOLD D (ct. 121)	46	44	0	0
Repartizarea profitului (ct. 129)	47	45	2.721.793	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	184.707.715	212.805.627
Patrimoniul public (ct. 1016)	49	47		
Patrimoniul privat (ct. 1017) 1)	50	48		
CAPITALURI - TOTAL (rd. 46+47+48) (rd.04+09+10-13-16-17-18)	51	49	184.707.715	212.805.627

*) Conturi de repartizat după natura elementelor respective.

**) Solduri debitoare ale conturilor respective.

***) Solduri creditoare ale conturilor respective.

1) Se va completa de către entitățile cărora le sunt incidente prevederile Ordinului ministrului finanțelor publice și al ministrului delegat pentru buget nr. 668/2014 pentru aprobarea Precizărilor privind întocmirea și actualizarea inventarului centralizat al bunurilor imobile proprietate privată a statului și a drepturilor reale supuse inventarierii, cu modificările și completările ulterioare.

ADMINISTRATOR,

Numele si prenumele

OPREAN VOICU

Semnătura _____

Formular
VALIDAT

INTOCMIT,

Numele si prenumele

NISTOR IULIANA

Calitatea

12--CONTABIL SEF

Semnătura _____

Nr.de inregistrare in organismul profesional:

CONTUL DE PROFIT ȘI PIERDERE

la data de 30.06.2022

Cod 20

- lei -

Denumirea indicatorilor	Nr.rd. <small>Nr.rd. OMF nr.1669/2022</small>	Nr. rd.	Realizari aferente perioadei de raportare	
			01.01.2021-30.06.2021	01.01.2022-30.06.2022
A		B	1	2
<small>(formulele de calcul se refera la Nr.rd. din col.B)</small>				
1. Cifra de afaceri netă (rd. 02+03-04+06)	01	01	82.683.181	107.697.495
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	82.114.804	106.672.239
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	74.033.341	102.547.549
Venituri din vânzarea mărfurilor (ct. 707)	04	03	8.924.706	5.506.496
Reduceri comerciale acordate (ct. 709)	05	04	274.866	356.550
— Venituri din dobânzi înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.766*)		05		
Venituri din subvenții de exploatare aferente cifrei de afaceri nete (ct.7411)	06	06		
2. Venituri aferente costului producției în curs de execuție (ct.711+712)				
Sold C	07	07	55.118	60.913
Sold D	08	08	0	0
3. Venituri din producția de imobilizari necorporale și corporale (ct.721+ 722)	09	09	639.901	572.273
4. Venituri din reevaluarea imobilizărilor corporale (ct. 755)	10	10		
5. Venituri din producția de investiții imobiliare (ct. 725)	11	11		
6. Venituri din subvenții de exploatare (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12	0	428.550
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	666.379	356.338
-din care, venituri din subvenții pentru investiții (ct.7584)	14	14		155.958
-din care, venituri din fondul comercial negativ (ct.7815)	15	15		
VENITURI DIN EXPLOATARE – TOTAL (rd. 01+07-08+09+10+11+12+13)	16	16	84.044.579	109.115.569
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	488.584	591.717
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	452.739	469.291
b) Alte cheltuieli externe (cu energie și apă)(ct.605)	19	19	504.064	377.819
- din care, cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)		
c) Cheltuieli privind mărfurile (ct.607)	21	20	6.486.997	4.267.547
Reduceri comerciale primite (ct. 609)	22	21	42.191	2.578
9. Cheltuieli cu personalul (rd. 23+24)	23	22	25.075.989	30.646.118
a) Salarii și indemnizații (ct.641+642+643+644)	24	23	24.381.490	29.858.800
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	25	24	694.499	787.318
10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 26 - 27)	26	25	1.242.792	1.596.863

a.1) Cheltuieli (ct.6811+6813+6817+ din ct.6818)	27	26	1.242.792	1.596.863
a.2) Venituri (ct.7813 + din ct.7818)	28	27	0	
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	29	28	-372.005	-775.502
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	30	29	896.285	898.899
b.2) Venituri (ct.754+7814 + din ct.7818)	31	30	1.268.290	1.674.401
11. Alte cheltuieli de exploatare (rd. 32 la 37)	32	31	24.603.480	41.291.924
11.1. Cheltuieli privind prestațiile externe (ct.611+612+613+614+615+621+622+623+624+625+626+627+628)	33	32	23.929.721	40.812.797
11.2. Cheltuieli cu alte impozite, taxe și vărsăminte asimilate; cheltuieli reprezentând transferuri și contribuții datorate în baza unor acte normative speciale(ct. 635 + 6586*)	34	33	385.633	346.659
11.3. Cheltuieli cu protecția mediului înconjurător (ct. 652)	35	34		
11.4 Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	36	35		
11.5. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587)	37	36		
11.6. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	38	37	288.126	132.468
— Cheltuieli cu dobânzile de refinanțare înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.666*)		38		
Ajustări privind provizioanele (rd. 40 - 41)	39	39	-512.230	-503.710
- Cheltuieli (ct.6812)	40	40		
- Venituri (ct.7812)	41	41	512.230	503.710
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17 la 20 - 21+22+25+28+31+ 39)	42	42	57.928.219	77.959.489
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	43	43	26.116.360	31.156.080
- Pierdere (rd. 42 - 16)	44	44	0	0
12. Venituri din interese de participare (ct.7611+7612+7613)	45	45		4.569
- din care, veniturile obținute de la entitățile afiliate	46	46		
13. Venituri din dobânzi (ct. 766)	47	47	924.479	716.814
- din care, veniturile obținute de la entitățile afiliate	48	48		
14. Venituri din subvenții de exploatare pentru dobânda datorată (ct. 7418)	49	49		
15. Alte venituri financiare (ct.762+764+765+767+768+7615)	50	50	1.416.711	1.096.128
- din care, venituri din alte imobilizări financiare (ct. 7615)	51	51		
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	52	52	2.341.190	1.817.511
16. Ajustări de valoare privind imobilizările financiare și investițiile financiare deținute ca active circulante (rd. 54 - 55)	53	53		
- Cheltuieli (ct.686)	54	54		
- Venituri (ct.786)	55	55		
17. Cheltuieli privind dobânzile (ct.666)	56	56	78.687	241.348
- din care, cheltuielile în relația cu entitățile afiliate	57	57		
18. Alte cheltuieli financiare (ct.663+664+665+667+668)	58	58	518.837	687.834
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	59	59	597.524	929.182
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				

- Profit (rd. 52 - 59)	60	60	1.743.666	888.329
- Pierdere (rd. 59 - 52)	61	61	0	0
VENITURI TOTALE (rd. 16 + 52)	62	62	86.385.769	110.933.080
CHELTUIELI TOTALE (rd. 42 + 59)	63	63	58.525.743	78.888.671
19. PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (rd. 62 - 63)	64	64	27.860.026	32.044.409
- Pierdere (rd. 63 - 62)	65	65	0	0
20. Impozitul pe profit (ct.691)	66	66	4.133.258	4.909.676
21. Impozitul specific unor activități (ct. 695)	67	67		
22. Alte impozite neprezentate la elementele de mai sus (ct.698)	68	68		
23. PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:				
- Profit (rd. 64 - 65 - 66 - 67 - 68)	69	69	23.726.768	27.134.733
- Pierdere (rd. 65 + 66 + 67 + 68 - 64)	70	70	0	0

*) Conturi de repartizat după natura elementelor respective.

La rândul 24 (cf.OMF nr.1669/ 2022)- se cuprind și drepturile colaboratorilor, stabilite potrivit legislației muncii, care se preiau din rulajul debitor al contului 621 „Cheltuieli cu colaboratorii”, analitic „Colaboratori persoane fizice”.

La rândul 34 (cf.OMF nr.1669/ 2022)- în contul 6586 „Cheltuieli reprezentând transferuri și contribuții datorate în baza unor acte normative speciale” se evidențiază cheltuielile reprezentând transferuri și contribuții datorate în baza unor acte normative speciale, altele decât cele prevăzute de Codul fiscal.

ADMINISTRATOR,

INTOCMIT,

Numele si prenumele

OPREAN VOICU

Numele si prenumele

NISTOR IULIANA

Semnătura _____

Calitatea

12--CONTABIL SEF

Semnătura _____

Formular
VALIDAT

Nr.de inregistrare in organismul profesional:

DATE INFORMATIVE

la data de 30.06.2022

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Cod 30

(formulele de calcul se refera la Nr.rd. din col.B)

- lei -

I. Date privind rezultatul inregistrat	Nr.rd. OMF nr.1669 / 2022	Nr. rd.	Nr.unitati	Sume	
A		B	1	2	
Unitați care au inregistrat profit	01	01	1	27.134.733	
Unitați care au inregistrat pierdere	02	02			
Unitați care nu au inregistrat nici profit, nici pierdere	03	03			
II Date privind platile restante		Nr. rd.	Total, din care:	Pentru activitatea curenta	Pentru activitatea de investitii
A		B	1=2+3	2	3
Plati restante – total (rd.05 + 09 + 15 la 17 + 18)	04	04	193.673	193.621	52
Furnizori restanți – total (rd. 06 la 08)	05	05	193.673	193.621	52
- peste 30 de zile	06	06	26.489	26.489	
- peste 90 de zile	07	07	5.550	5.498	52
- peste 1 an	08	08	161.634	161.634	
Obligatii restante fata de bugetul asigurarilor sociale – total(rd.10 la 14)	09	09			
- contributi pentru asigurari sociale de stat datorate de angajatori, salariati si alte persoane asimilate	10	10			
- contributi pentru fondul asigurarilor sociale de sanatate	11	11			
- contribuția pentru pensia suplimentară	12	12			
- contributi pentru bugetul asigurarilor pentru somaj	13	13			
- alte datorii sociale	14	14			
Obligatii restante fata de bugetele fondurilor speciale si alte fonduri	15	15			
Obligatii restante fata de alti creditorii	16	16			
Impozite, contributi si taxe neplatite la termenul stabilit la bugetul de stat, din care:	17	17			
- contributia asiguratorie pentru munca	18	17a (301)			
Impozite si taxe neplatite la termenul stabilit la bugetele locale	19	18			
III. Numar mediu de salariati		Nr. rd.	30.06.2021	30.06.2022	
A		B	1	2	
Numar mediu de salariati	20	19	586	474	
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	672	581	
IV. Redevențe plătite în cursul perioadei de raportare, subvenții încasate și creanțe restante			Nr. rd.	Sume (lei)	
A			B	1	
Redevențe plătite în cursul perioadei de raportare pentru bunurile din domeniul public, primite în concesiune, din care:	22		21		
- redevențe pentru bunurile din domeniul public plătite la bugetul de stat	23		22		
Redevență minieră plătită la bugetul de stat	24		23		

Redevență petrolieră plătită la bugetul de stat	25	24		
Chirii plătite în cursul perioadei de raportare pentru terenuri 1)	26	25		
Venituri brute din servicii plătite către persoane nerezidente , din care:	27	26		
- impozitul datorat la bugetul de stat	28	27		
Venituri brute din servicii plătite către persoane nerezidente din statele membre ale Uniunii Europene, din care:	29	28		
- impozitul datorat la bugetul de stat	30	29		
Subvenții încasate în cursul perioadei de raportare, din care:	31	30		
- subvenții încasate în cursul perioadei de raportare aferente activelor	32	31		
- subvenții aferente veniturilor, din care:	33	32		
- subvenții pentru stimularea ocupării forței de muncă *)	34	33		
- subvenții pentru energie din surse regenerabile	35	33a (316)		
- subvenții pentru combustibili fosili	36	33b (317)		
Creanțe restante , care nu au fost încasate la termenele prevăzute în contractele comerciale și/sau în actele normative în vigoare, din care:	37	34	15.089.415	
- creanțe restante de la entități din sectorul majoritar sau integral de stat	38	35	10.089	
- creanțe restante de la entități din sectorul privat	39	36	15.079.326	
V. Tichete acordate salariaților		Nr. rd.	Sume (lei)	
A		B	1	
Contravaloarea tichetelor acordate salariaților	40	37	775.845	
Contravaloarea tichetelor acordate altor categorii de beneficiari, alții decât salariații	41	37a (302)	0	
VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)		Nr. rd.	30.06.2021	30.06.2022
A		B	1	2
Cheltuieli de cercetare - dezvoltare :	42	38		1.317.578
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	43	38a (318)		
- după surse de finanțare (rd. 40+41)	44	39	0	1.317.578
- din fonduri publice	45	40		
- din fonduri private	46	41		1.317.578
- după natura cheltuielilor (rd. 43+44)	47	42	0	1.317.578
- cheltuieli curente	48	43		
- cheltuieli de capital	49	44		1.317.578
VII. Cheltuieli de inovare ***)		Nr. rd.	30.06.2021	30.06.2022
A		B	1	2
Cheltuieli de inovare	50	45		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	51	45a (319)		
VIII. Alte informații		Nr. rd.	30.06.2021	30.06.2022
A		B	1	2
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:	52	46	538.098	538.098
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	53	46a (303)		

- avansuri acordate entităților afiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	54	46b (304)		
Avansuri acordate pentru imobilizări corporale (ct. 4093), din care:	55	47		
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări corporale (din ct. 4093)	56	47a (305)		
- avansuri acordate entităților afiliate nerezidente pentru imobilizări corporale (din ct. 4093)	57	47b (306)		
Imobilizări financiare, în sume brute (rd. 49+54)	58	48	758.859	122.609.194
Acțiuni deținute la entitățile afiliate, interese de participare, alte titluri imobilizate și obligațiuni, în sume brute (rd. 50 + 51 + 52 + 53)	59	49		114.892.407
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51		114.210.884
- acțiuni și parti sociale emise de nerezidenți, din care:	62	52		681.523
- detineri de cel puțin 10%	63	52a (307)		681.523
- obligațiuni emise de nerezidenți	64	53		
Creanțe imobilizate, în sume brute (rd. 55+56)	65	54	758.859	7.716.787
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55	758.859	1.775.000
- creanțe imobilizate în valută (din ct. 267)	67	56	0	5.941.787
Creanțe comerciale, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor și alte conturi asimilate, în sume brute (ct. 4091 + 4092 + 411 + 413 + 418), din care:	68	57	16.106.836	48.206.780
- creanțe comerciale în relația cu entitățile neafiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	69	58	10.524.322	11.416.273
- creanțe comerciale în relația cu entitățile afiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	70	58a (308)	0	219.200
Creanțe neîncasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	71	59	19.467.247	15.089.415
Creanțe în legătură cu personalul și conturi asimilate (ct. 425 + 4282)	72	60	-9.825	-739
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul statului (din ct. 431+436+437+4382+ 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , (rd.62 la 66)	73	61	178.144	1.584.642
- creanțe în legătura cu bugetul asigurarilor sociale (ct.431+437+4382)	74	62		31.474
- creanțe fiscale în legătura cu bugetul statului (ct.436+441+4424+4428+444+446)	75	63	178.144	128.169
- subvenții de încasat(ct.445)	76	64	0	394.447
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	77	65	0	0
- alte creanțe în legătura cu bugetul statului(ct.4482)	78	66		1.030.552
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67	52.240.847	23.527.926
- creanțe cu entități afiliate nerezidente (din ct. 451), din care:	80	68	29.664.143	9.460.462

- creanțe comerciale cu entități afiliate nerezidente (din ct. 451)	81	69	979.509	1.427.748
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul statului neîncasate la termenul stabilit (din ct. 431+ din ct. 436 + din ct. 437 + din ct. 4382 + din ct. 441 + din ct. 4424 + din ct. 4428 + din ct. 444 + din ct. 445 + din ct. 446 + din ct. 447 + din ct. 4482)	82	70	0	0
Alte creanțe (ct. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), din care:	83	71	3.283.078	40.364
- decontari privind interesele de participare ,decontari cu actionarii/ asociatii privind capitalul ,decontari din operatiuni in participatie (ct.453+456+4582)	84	72	0	0
- alte creante in legatura cu persoanele fizice si persoanele juridice, altele decat creantele in legatura cu institutiile publice (institutiile statului) (din ct. 461 + din ct. 471 + din ct.473+4662)	85	73	3.283.078	40.364
- sumele preluate din contul 542 'Avansuri de trezorerie' reprezentând avansurile de trezorerie, acordate potrivit legii și nedecontate până la data de raportare (din ct. 461)	86	74		0
Dobânzi de încasat (ct. 5187) , din care:	87	75		
- de la nerezidenti	88	76		
Dobânzi de încasat de la nerezidenți (din ct. 4518 + din ct. 4538)	89	76a (313)		
Valoarea împrumuturilor acordate operatorilor economici *****)	90	77		
Investiții pe termen scurt, în sume brute (ct. 501 + 505 + 506 + 507 + din ct.508), din care:	91	78		513.519
- acțiuni necotate emise de rezidenti	92	79		
- părți sociale emise de rezidenti	93	80		
- actiuni emise de nerezidenti	94	81		
- obligatiuni emise de nerezidenti	95	82		
- dețineri de obligațiuni verzi	96	82a (320)		
Alte valori de încasat (ct. 5113 + 5114)	97	83		
Casa în lei și în valută (rd.85+86)	98	84	118.257	243.345
- în lei (ct. 5311)	99	85	39.047	136.190
- în valută (ct. 5314)	100	86	79.210	107.155
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	29.898.801	91.785.526
- în lei (ct. 5121), din care:	102	88	3.936.750	34.274.381
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	25.962.051	57.511.145
- conturi curente în valută deschise la bănci nerezidente	105	91		
Alte conturi curente la bănci și acreditive, (rd.93+94)	106	92	133.674	126.684
- sume în curs de decontare, acreditive și alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93	28.223	11.560
- sume în curs de decontare și acreditive în valută (din ct. 5125 + 5414)	108	94	105.451	115.124
Datorii (rd. 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	12.737.686	20.964.508
Credite bancare externe pe termen scurt (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este mai mica de 1 an) (din ct. 519), (rd .97+98)	110	96		

- în lei	111	97		
- în valută	112	98		
Credite bancare externe pe termen lung (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este mai mare sau egală cu 1 an) (din ct. 162), (rd.100+101)	113	99		
- în lei	114	100		
- în valută	115	101		
Credite de la trezoreria statului și dobanzile aferente (ct. 1626 + din ct. 1682)	116	102		
Alte împrumuturi și dobânzile aferente (ct. 166 + 1685 + 1686 + 1687) (rd. 104+105)	117	103		
- în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute	118	104		
- în valută	119	105		
Alte împrumuturi și datorii asimilate (ct. 167), din care:	120	106	867.643	1.110.107
- valoarea concesiunilor primite (din ct. 167)	121	107		
- valoarea obligațiunilor verzi emise de entitate	122	107a (321)		
Datorii comerciale, avansuri primite de la clienți și alte conturi asimilate, în sume brute (ct. 401 + 403 + 404 + 405 + 408 + 419), din care:	123	108	2.413.739	3.948.938
- datorii comerciale în relația cu entitățile neafiliate nerezidente, avansuri primite de la clienți neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	124	109	287.358	418.630
- datorii comerciale în relația cu entitățile afiliate nerezidente, avansuri primite de la clienți afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	125	109a (309)	3.033	0
Datorii în legătură cu personalul și conturi asimilate (ct. 421 + 423 + 424 + 426 + 427 + 4281)	126	110	2.606.929	3.103.987
Datorii în legătură cu bugetul asigurărilor sociale și bugetul statului (ct. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) (rd.112 la 115)	127	111	3.898.969	6.090.772
- datorii în legătura cu bugetul asigurărilor sociale (ct.431+437+4381)	128	112	910.013	1.673.057
- datorii fiscale în legătura cu bugetul statului (ct.436+441+4423+4428+444+446)	129	113	2.938.656	4.377.976
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	130	114	50.300	39.197
- alte datorii în legătura cu bugetul statului (ct.4481)	131	115		542
Datoriile entității în relațiile cu entitățile afiliate (ct. 451), din care:	132	116	1.218.969	1.847.777
- datorii cu entități afiliate nerezidente 2) (din ct. 451), din care:	133	117	1.081.586	1.661.471
- cu scadența inițială mai mare de un an	134	118	0	0
- datorii comerciale cu entitățile afiliate nerezidente indiferent de scadență (din ct. 451)	135	118a (310)	1.081.586	1.661.471
Sume datorate acționarilor / asociaților (ct.455), din care:	136	119		
- sume datorate acționarilor / asociaților pers.fizice	137	120		
- sume datorate acționarilor / asociaților pers.juridice	138	121		

Alte datorii (ct. 269 + 453 + 456 + 457 + 4581 + 4661 + 462 + 472 + 473 + 478 + 509), din care:	139	122	1.731.437	4.862.927		
-decontari privind interesele de participare , decontari cu actionarii /asociatii privind capitalul, decontari din operatii in participatie (ct.453+456+457+4581)	140	123	0	0		
-alte datorii in legatura cu persoanele fizice si persoanele juridice, altele decat datoriile in legatura cu institutiile publice (institutiile statului) 3) (din ct.462+4661+din ct.472+din ct.473)	141	124	1.731.437	2.233.267		
- subventii nereluate la venituri (din ct. 472)	142	125	0	0		
- varsaminte de efectuat pentru imobilizari financiare si investitii pe termen scurt (ct.269+509)	143	126	0	2.629.660		
- venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478)	144	127	0	0		
Dobânzi de plătit (ct. 5186), din care:	145	128	0	0		
- către nerezidenți	146	128a (311)	0	0		
Dobânzi de plătit către nerezidenți (din ct. 4518 + din ct. 4538)	147	128b (314)	0	0		
Valoarea împrumuturilor primite de la operatorii economici ****)	148	129	0	0		
Capital subscris vărsat (ct. 1012), din care:	149	130	100.000	91.139.499		
- acțiuni cotate 4)	150	131		91.139.499		
- acțiuni necotate 5)	151	132	100.000			
- părți sociale	152	133				
- capital subscris varsat de nerezidenti (din ct. 1012)	153	134				
Brevete si licente (din ct.205)	154	135				
IX. Informatii privind cheltuielile cu colaboratorii		Nr. rd.	30.06.2021	30.06.2022		
A		B	1	2		
Cheltuieli cu colaboratorii (ct. 621)	155	136				
X. Informații privind bunurile din domeniul public al statului		Nr. rd.	30.06.2021	30.06.2022		
A		B	1	2		
Valoarea bunurilor din domeniul public al statului aflate în administrare	156	137				
Valoarea bunurilor din domeniul public al statului aflate în concesiune	157	138				
Valoarea bunurilor din domeniul public al statului închiriate	158	139				
XI. Informații privind bunurile din proprietatea privată a statului supuse inventarierii cf. OMFP nr. 668/2014		Nr. rd.	30.06.2021	30.06.2022		
A		B	1	2		
Valoarea contabilă netă a bunurilor 6)	159	140				
XII. Capital social vărsat		Nr. rd.	30.06.2021		30.06.2022	
			Suma (lei)	% 7)	Suma (lei)	% 7)
A		B	Col.1	Col.2	Col.3	Col.4
Capital social vărsat (ct. 1012) 7), (rd. 142 + 145 + 149 + 150 + 151 + 152)	160	141	100.000	X	91.139.499	X

- deținut de instituții publice, (rd. 143+144)	161	142				
- deținut de instituții publice de subord. centrală	162	143				
- deținut de instituții publice de subord. locală	163	144				
- deținut de societățile cu capital de stat, din care:	164	145				
- cu capital integral de stat	165	146				
- cu capital majoritar de stat	166	147				
- cu capital minoritar de stat	167	148				
- deținut de regii autonome	168	149				
- deținut de societăți cu capital privat	169	150	10.000	10,00	18.829.420	20,66
- deținut de persoane fizice	170	151	90.000	90,00	72.310.079	79,34
- deținut de alte entități	171	152				

XIII. Dividende distribuite acționarilor/ asociatilor din profitul reportat	A	Nr. rd.	Sume (lei)	
			2021	2022
Dividende distribuite acționarilor/ asociatilor în perioada de raportare din profitul reportat	172	152a (312)		
XIV. Repartizări interimare de dividende potrivit Legii nr. 163/2018	A	Nr. rd.	Sume (lei)	
		B	2021	2022
- dividendele interimare repartizate ⁸⁾	173	152b (315)		
XV. Creanțe preluate prin cesionare de la persoane juridice *****)	A	Nr. rd.	Sume (lei)	
		B	30.06.2021	30.06.2022
Creanțe preluate prin cesionare de la persoane juridice (la valoarea nominală), din care:	174	153		
- creanțe preluate prin cesionare de la persoane juridice afiliate	175	154		
Creanțe preluate prin cesionare de la persoane juridice (la cost de achiziție), din care:	176	155		
- creanțe preluate prin cesionare de la persoane juridice afiliate	177	156		
XVI. Venituri obținute din activități agricole *****)	A	Nr. rd.	Sume (lei)	
		B	30.06.2021	30.06.2022
Venituri obținute din activități agricole	178	157		
XVII. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587), din care:	A	Nr. rd.	Sume (lei)	
		B	30.06.2021	30.06.2022
- inundații	180	157b (323)		
- secetă	181	157c (324)		
- alunecări de teren	182	157d (325)		

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

OPREAN VOICU

Numele si prenumele

NISTOR IULIANA

Semnatura _____

Calitatea

12--CONTABIL SEF

Semnatura _____

Nr.de inregistrare in organismul profesional:

**Formular
VALIDAT**

*) Subvenții pentru stimularea ocupării forței de muncă (transferuri de la bugetul statului către angajator) - reprezintă sumele acordate angajatorilor pentru plata absolvenților instituțiilor de învățământ, stimularea șomerilor care se încadrează în muncă înainte de expirarea perioadei de șomaj, stimularea angajatorilor care încadrează în munca pe perioada nedeterminată șomeri în vârstă de peste 45 de ani, șomeri întreținători unici de familie sau șomeri care în termen de 3 ani de la data angajării îndeplinesc condițiile pentru a solicita pensia anticipată parțială sau de acordare a pensiei pentru limita de vârstă, ori pentru alte situații prevăzute prin legislația în vigoare privind sistemul asigurărilor pentru șomaj și stimularea ocupării forței de muncă.

**) Se va completa cu cheltuielile efectuate pentru activitatea de cercetare-dezvoltare, respectiv cercetarea fundamentală, cercetarea aplicativă, dezvoltarea tehnologică și inovarea, stabilite potrivit prevederilor Ordonanței Guvernului nr. 57/2002 privind cercetarea științifică și dezvoltarea tehnologică, aprobată cu modificări și completări prin Legea nr. 324/2003, cu modificările și completările ulterioare.

***) Se va completa cu cheltuielile efectuate pentru activitatea de inovare. La completarea rândurilor corespunzătoare capitolelor VI și VII sunt avute în vedere prevederile Regulamentului de punere în aplicare (UE) 2020/1197 al Comisiei din 30 iulie 2020 de stabilire a specificațiilor tehnice și a modalităților în temeiul Regulamentului (UE) 2019/2152 al Parlamentului European și al Consiliului privind statisticile europene de întreprindere și de abrogare a 10 acte juridice în domeniul statisticilor de întreprindere, publicat în Jurnalul Oficial al Uniunii Europene, seria L, nr. 271 din 18 august 2020. Prin acest Regulament a fost abrogat Regulamentul de punere în aplicare (UE) nr. 995/2012 al Comisiei din 26 octombrie 2012 de stabilire a normelor de punere în aplicare a Deciziei nr. 1.608/2003/CE a Parlamentului European și a Consiliului privind producția și dezvoltarea statisticilor comunitare în domeniul științei și al tehnologiei.

****) În categoria operatorilor economici nu se cuprind entitățile reglementate și supravegheate de Banca Națională a României, respectiv Autoritatea de Supraveghere Financiară, societățile reclassificate în sectorul administrației publice și instituțiile fără scop lucrativ în serviciul gospodăriilor populației.

*****) Pentru creanțele preluate prin cesionare de la persoane juridice se vor completa atât valoarea nominală a acestora, cât și costul lor de achiziție.

Pentru statutul de 'persoane juridice afiliate' se vor avea în vedere prevederile art. 7 pct. 26 lit. c) și d) din Legea nr.227/2015 privind Codul Fiscal, cu modificările și completările ulterioare.

*****) Conform art. 11 din Regulamentul Delegat (UE) nr. 639/2014 al Comisiei din 11 martie 2014 de completare a Regulamentului (UE) nr. 1307/2013 al Parlamentului European și al Consiliului de stabilire a unor norme privind plățile directe acordate fermierilor prin scheme de sprijin în cadrul politicii agricole comune și de modificare a anexei X la regulamentul menționat, '(1) ... veniturile obținute din activitățile agricole sunt veniturile care au fost obținute de un fermier din activitatea sa agricolă în sensul articolului 4 alineatul (1) litera (c) din regulamentul menționat (R (UE) 1307/2013), în cadrul exploatației sale, inclusiv sprijinul din partea Uniunii din Fondul european de garantare agricolă (FEGA) și din Fondul european agricol pentru dezvoltare rurală (FEADR), precum și orice ajutor național acordat pentru activități agricole, cu excepția plăților directe naționale complementare în temeiul articolelor 18 și 19 din Regulamentul (UE) nr. 1307/2013.

Veniturile obținute din prelucrarea produselor agricole în sensul articolului 4 alineatul (1) litera (d) din Regulamentul (UE) nr. 1307/2013 ale exploatației sunt considerate venituri din activități agricole cu condiția ca produsele prelucrate să rămână proprietatea fermierului și ca o astfel de prelucrare să aibă ca rezultat un alt produs agricol în sensul articolului 4 alineatul (1) litera (d) din Regulamentul (UE) nr. 1307/2013.

Orice alte venituri sunt considerate venituri din activități neagricole.

(2) În sensul alineatului (1), 'venituri' înseamnă veniturile brute, înaintea deducerii costurilor și impozitelor aferente. ...'.

1) Se vor include chirii plătite pentru terenuri ocupate (culturi agricole, pășuni, fânețe etc.) și aferente spațiilor comerciale (terase etc.) aparținând proprietarilor privați sau unor unități ale administrației publice, inclusiv chirii pentru folosirea luciului de apă în scop recreativ sau în alte scopuri (pescuit etc).

2) Valoarea înscrisă la rândul 'datorii cu entități afiliate nerezidente (din ct. 451), din care: NU se calculează prin însumarea valorilor de la rândurile 'cu scadența inițială mai mare de un an' și 'datorii comerciale cu entități afiliate nerezidente indiferent de scadență (din ct. 451)'.
3) În categoria 'Alte datorii în legătură cu persoanele fizice și persoanele juridice, altele decât datoriile în legătură cu instituțiile publice (instituțiile statului)' nu se vor înscrie subvențiile aferente veniturilor existente în soldul contului 472.

4) Titluri de valoare care conferă drepturi de proprietate asupra societăților, care sunt negociabile și tranzacționate, potrivit legii.

5) Titluri de valoare care conferă drepturi de proprietate asupra societăților, care nu sunt tranzacționate.
6) Se va completa de către operatorii economici cărora le sunt incidente prevederile Ordinului ministrului finanțelor publice și al ministrului delegat pentru buget nr. 668/2014 pentru aprobarea Precizărilor privind întocmirea și actualizarea inventarului centralizat al bunurilor imobile proprietate privată a statului și a drepturilor reale supuse inventarierii, cu modificările și completările ulterioare.

7) La secțiunea 'XII Capital social vărsat', la rd.161-171, în col. 2 și col. 4 entitățile vor înscrie procentul corespunzător capitalului social deținut în totalul capitalului social vărsat, înscris la rd.160.

8) La acest rând se cuprind dividendele repartizate potrivit Legii nr. 163/2018 pentru modificarea și completarea Legii contabilității nr. 82/1991, modificarea și completarea Legii societăților nr. 31/1990, precum și modificarea Legii nr. 1/2005 privind organizarea și funcționarea cooperăției.

Solduri / Rulaje de preluat din balanta contabila in formularele F10 si F20 col.2 (an curent)

Atentie ! Selectati mai întâi tipul entității (mari si mijlocii/ mici/ micro) !

Conturi entitati mari, mijlocii si
mici

1	(ultimul rand sau nr.cr. rand necompletat)	
Nr.cr.	Cont	Suma
1		