



FINANCIAL REPORT FOR H1 2023

AROBS Transilvania Software S.A.
Company listed on
Main Segment of the Bucharest Stock Exchange
Premium Category
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-yearly report – H1 2023
Report publishing date	28.09.2023
According to	Annex 14 to ASF Regulation 5/2018
For financial period	01.01.2023 – 30.06.2023

ISSUER INFORMATION

Name	AROBS Transilvania Software SA
fiscal Code	RO 11291045
Trade Register registration number	J12/1845/1998
Headquarters	Str. Donat no. 11, bl. M4, sc. 2, et. 3, ap. 28, Cluj-Napoca, Cluj, Romania

INFORMATION ABOUT FINANCIAL INSTRUMENTS

Subscribed and paid-up share capital	87,129,360.90 lei
The market on which securities are traded	Main Segment, Premium Category
Total number of shares	871,293,609
Symbol	AROBS

CONTACT DETAILS FOR INVESTORS

Phone number	+40 754 908 742
E-mail	ir@arobsgrup.com
Website	www.arobsgrup.ro and www.arobs.com

The financial statements for H1 2023 presented on the following pages at individual and consolidated level are not audited. In addition, the financial statements related to H1 2023 are presented according to RAS (Romanian Accounting Standards). The company will publish financial statements in IFRS format starting with the preliminary financial report for 2023.

FINANCIAL RESULTS IN S1 2023 AT A CONSOLIDATED LEVEL



RON 241.1 million

TURNOVER

+90% vs. H1 2022

+8% vs. Budget 2023



RON 43.3 million
NORMALIZED EBITDA

+9% vs. H1 2022

-3% vs. Budget 2023



RON 23.6 million

GROSS RESULT

9% GROSS RESULT MARGIN



RON 16.4 million

NET RESULT

7% NET RESULT MARGIN



RON 32.5 million

NORMALIZED NET RESULT

+1% vs. H1 2022

+4% vs. Budget 2023

MESSAGE FROM THE CEO

Dear shareholders,

A few days ago, AROBS shares debuted on the Main Market of the Bucharest Stock Exchange. This was one of the main goals we assumed when listing on the AeRO market, and we are glad to have achieved it. In the year in which we celebrate the 25th anniversary of our establishment, the debut of trading of AROBS shares on the BVB Main Market represents a significant step in our mission to become one of the important players in the global market of IT services and products, starting from Cluj.

Our progress on the BVB has delivered a share return of 53% in less than 2 years to investors who participated in the private placement, above the BET index.

We are also proud that in the two years of activity on the capital market, we have developed at an accelerated pace, both organically and by completing nine M&A transactions. During this period, we have acquired existing players operating in the same industry who bring added value by strengthening and expanding AROBS' areas of expertise and geographic footprint. As for future plans on the capital market, we will continue at the same level of performance that our investors were used to, and this will certainly help us enter in the local and regional indices – BET and FTSE Russell and attract institutional investors through a capital increase.

The first semester of the year was marked by intense activity at the level of all the companies in the group. Therefore, we recorded a net turnover of 241.1 million lei, 8% above the budget envisaged for this period and 90% higher than the consolidated turnover in H1 2022. The increase is due to both organic growth and the contribution of new companies acquired after the first half of 2022, AROBS Engineering, Nordlogic Group, Centrul de Soft GPS, AROBS Software Moldova, AROBS TrackGPS Moldova, AROBS Polska and Future WorkForce Global Group, included in this report. Also, an essential contribution to this growth was the contracting of new projects in providing software services, the growth of existing teams, the expansion of collaboration with existing clients.

Thus, at the level of software services, we registered an increase of 83% compared to the same period last year, with a 74% contribution to the turnover. The software products segment reported a 21% increase due to attracting new customers, contributing to the turnover amounting to 14% in H1 2023. Also, the latest business line we mentioned when publishing the related results for Q1 2023, AROBS Systems, had a 12% contribution to the turnover, generating revenues of 29.1 million lei. This business segment focuses on implementing hardware and software services and software products for contracting authorities in the public sector. AROBS Systems completed a hardware and software solution procurement project to consolidate the databases necessary to operate the Customs Integrated Information System components in the first part of the year. Solutions sold in this segment generate margins between 2% and 8%.

In the first half of 2023, the normalized EBITDA indicator (excluding the impact of SOP) registered an increase of 9%, up to 43.3 million lei compared to H1 2022, and the normalized net result (excluding the impact of SOP and goodwill amortization) was 32,5 million lei, a 1% increase. The margins for these indicators are slightly below our targets, especially due to the increase in the revenues which exceeded the budget for the year's first half, our focus being on increasing the turnover, a direct effect of accelerated development through M&A transactions. A comparative analysis of turnover June 2023 vs. June 2021 shows an increase of 157%, a percentage that demonstrates our accelerated growth in these 2 years.

Integrating operations, technologies, and teams often involves increased consumption of resources and time, which can delay profitability in the short term. In addition, during the transition phase of integrating newly acquired entities into the existing business structure, operational overlaps may temporarily decrease efficiency. Together with the management team and divisional directors, we are continuously working on group-wide optimizations to ensure that we capitalize as quickly as possible on potential efficiencies and synergies, aspects that will very soon lead to accelerated growth in our profit margins.



It is important to mention that thanks to the accelerated M&A activity, AROBS today has more than 1,200 employees, the vast majority being from Romania, where we are one of the most important employers in our sector. Human resources are significant in the field in which we operate, and therefore, we must constantly identify solutions to stimulate and retain our colleagues. In addition to salary increases, an essential key in this direction is represented by the Stock Option Plan (SOP) programs we have implemented since the company's listing in 2021. To date, we have reached the third stage of this program, through which stock options are granted free of charge to colleagues who meet certain seniority and performance criteria. We will continue implementing this program, considering that through such initiatives, we can attract talents with vast expertise in the field who will stay with us for a long time, being a differentiating factor compared to the other large companies in the market.

We are aware of the latest legislative proposals in the tax field and implicitly the change envisaged for the IT sector, by eliminating the tax facility for IT employees, whose gross revenue exceeds the amount of 10,000 lei. We are waiting to see exactly in what form these will be adopted in the fiscal code and then to conduct a series of internal forecasts to see what the financial impact of this measure will be at the level of AROBS.

Next, we invite you to browse the following pages of the financial report for H1 2023, where more details are presented regarding the performance of the AROBS Group in the first half of this year. If you have any questions related to our business activity or the capital market, please get in touch with us at ir@arobsgroup.com.

Voicu Oprean
CEO



H1 2023 RESULTS CALL

2.10.2023 | 11:00

We invite you to join the H1 2023 results call with AROBS management to discuss about the performance in the first six months of 2023 as well as the outlook for this year.

The call will be hosted by Voicu Oprean (Founder and CEO), Bogdan Ciungradi (CFO) and Zuzanna Kurek (IR Manager).

The call will be in English and will take place on October 2, 2023 at 11:00 a.m. Romania time (10:00 a.m. CET | 09:00 a.m. UK).

To participate in the call, stakeholders are invited to contact the IR team at ir@arobsgroup.com. Registered participants will receive, by e-mail, a confirmation with login details, one day before the call.

ABOUT AROBS TRANSILVANIA SOFTWARE

AROBS Transilvania Software SA is an IT company established in 1998, and currently it is the technology company with the largest market capitalization on the Bucharest Stock Exchange. The company's object of activity is the development of custom software with high expertise in software engineering for the automotive, aerospace, medical, maritime and other fields, but also in the development of software for IoT, tourism, clinical studies, enterprise solutions and FinTech.

Since its establishment, AROBS Transilvania Software has relied on excellent specialists and well-adjusted but flexible processes to consistently deliver the best quality customized software, products and software applications, where the company has retained ownership.

The excellence of the software services and the dedication shown by the company's specialists have helped to establish strong, long-term partnerships with over 11,000 companies in Romania and Central and Eastern Europe, and hundreds of international companies.

AROBS has 25 years of experience in developing customized software solutions for customers in 14 countries in Europe, Asia and America.

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

- **TrackGPS** – solution for managing and monitoring car fleets;
- **Optimall** – sales force automation solution;
- **RateWizz** – channel manager for the hotel industry;
- **Digital School textbooks solution**

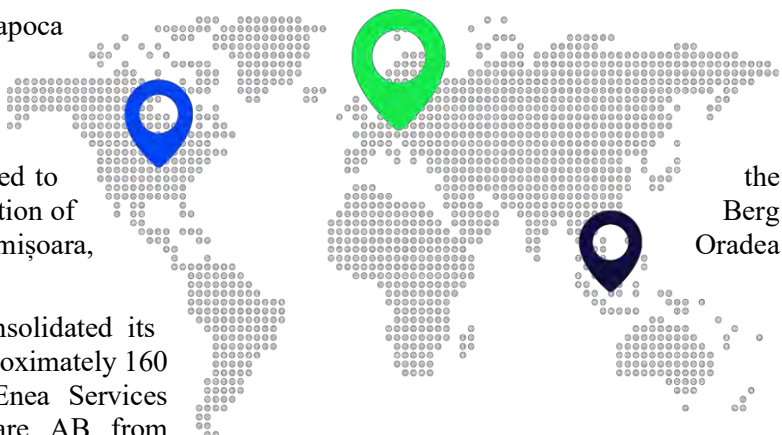
The company has its headquarters in Cluj-Napoca and operational regional offices in Bucharest, Iasi, Targu Mures, Baia Mare, Suceava and Arad.

From December 2021, new offices were added to AROBS map in Romania, through the acquisition of Computers, a company with offices in Timisoara, and Lugoj.

Also, as of June 2022, AROBS Group consolidated its Software Services division by integrating approximately 160 employees by taking over the company Enea Services Romania from the company Enea Software AB from Sweden. By taking over Enea (officially registered as AROBS Development & Engineering), AROBS has new offices in Bucharest, Craiova, Iasi and Florida (USA).

By taking over the Nordlogic group in July 2022, AROBS has new locations in Cluj-Napoca, Oradea and Seattle, USA.

Through the acquisitions in the first six months of 2023, AROBS is now also present in the Republic of Moldova - Chisinau, through AROBS Moldova and TrackGPS by AROBS Moldova, in Poland - Gdansk, through SYDERAL Polska - renamed AROBS Polska, and through Future WorkForce Global, AROBS has new offices in Cluj, Bucharest, London and Munich.



The AROBS Group consists of AROBS Transilvania Software SA (the "Company" or "AROBS" or "Parent Company" and its subsidiaries):

No. Crt.	Company	Percent Control (AROBS)
1	AROBS DEVELOPMENT & ENGINEERING SRL	100%
2	AROBS ETOLL SOLUTIONS SRL	100%
3	AROBS SOFTWARE SOLUTIONS GMBH	60%
4	AROBS SOFTWARE SRL	100%
5	AROBS SYSTEMS SRL	100%
6	AROBS TRACKGPS SRL	100%
7	ATS ENGINEERING LLC	100%
8	AROBS PANNONIA SOFTWARE KFT	100%
9	BERG COMPUTERS SRL	100%
10	CABRIO INVEST BV	90%
11	GPS SOFTWARE CENTER SRL	100%
12	COSO BY AROBS BV NL	90%
13	COSO BY AROBS BV BE	90%
14	COSO TEAM UK LTD	90%
15	FUTURE WORKFORCE SA	100%
16	FUTURE WORKFORCE SRL	100%
17	FUTURE WORKFORCE GmbH	65%
18	FUTURE WORKFORCE Limited	80%
19	NORDLOGIC SOFTWARE SRL	100%
20	NORDLOGIC USA, INC	100%
21	PT AROBS SOLUTIONS INDONESIA	70%
22	SAS FLEET TRACKING SRL (SAS GROUP)	100%
23	SILVER BULLET SRL	100%
24	SOFTMANAGER SRL	70%
25	AROBS POLSKA (SYDERAL POLSKA)	94%
26	UCMS GROUP ROMANIA SRL	97.67%

As of June 30, 2023, AROBS Group had an average number of 1,216 employees compared to 643 in the first half of 2022.

DIRECTORS

AROBS Transilvania Software is administered by a Board of Directors consisting of three members. At the time of writing this report, the members of the Board of Directors of AROBS Transilvania Software are:

- Voicu Oprean, President of the Board of Directors and CEO
- Mihaela Cleja, Non-executive member
- Răzvan Dimitrie Garbacea – Non-executive and independent member

AROBS SHARES ON THE BUCHAREST STOCK EXCHANGE

AROBS shares were admitted to trading on the MTS-AeRO segment of the Bucharest Stock Exchange on 06.12.2021. On 30.06.2023, the company's shareholding structure was as follows:

Shareholder	Number of Shares	Percent
Voicu Oprean	576,778,772	63.2853%
Legal persons	194,103,389	21.2974%
Individuals	140,512,827	15.4173%
TOTAL	911,394,988	100%

On July 5, 2023, the Company informed the investors about the registration at the Trade Register of the decrease of the Company's share capital, as such operation was approved by means of the Extraordinary General Meeting of Shareholders Decision no. 1/19.04.2023.

On July 13, 2023, the Company received from the Financial Supervisory Authority, the Certificate of Registration of Financial Instruments (CIIF) no. AC-5433-3/12.07.2023. CIIF certifies the registration of the operation to reduce the share capital by 40,101,379 shares following the Decision of the Extraordinary General Meeting of the Company's Shareholders no. 1 from 19.04.2023.

As a result of the decrease, currently the Company's share capital has a total value of 87,129,360.9 lei, divided into 871,293,609 registered shares, each with a nominal value of 0.1 lei.

KEY EVENTS IN Q2 2023 AND AFTER THE CLOSING OF THE REPORTING PERIOD

EGMS FROM APRIL 19, 2023

On **March 16, 2023**, the Board of Directors of AROBS Transilvania Software convened the Extraordinary General Meeting of Shareholders for April 19, 2023. The legal and statutory quorum was constituted at the first convocation. The key points voted during the EGMS were:

- Approval for the future of the admission to trading of the Company's shares on the regulated market administered by the Bucharest Stock Exchange;
- Approval of the distribution of shares through the stock option plan program to employees of Berg Computers SRL and COSO by AROBS BV;
- Approval of the reduction of the share capital of AROBS Transilvania Software SA from 91,139,498.8 lei to 87,129,360.9 lei, respectively with the amount of 4,010,137.9 lei, as a result of the cancellation of a number of 40,101,379 own shares (in proportion of 4.4% of the total number of shares) acquired by the company, in accordance with EGMS Decision no. 4 from 23.08.2021 and AGEA Decision no. 8 from 11.10.2021 and not distributed within the legal term, according to art. 1041 para. (3) from the Companies Law no. 31/1990 republished, with subsequent changes and additions. After the reduction, the share capital of AROBS Transilvania Software SA will have the value of 87,129,360.9 lei divided into 871,293,609 ordinary, registered, dematerialized shares, with a nominal value of 0.1 lei each.

ACQUISITION OF FUTURE WORKFORCE GLOBAL

On **April 26, 2023**, the Company informed the market about the full takeover of the Future WorkForce Global (FWF) group, from Cluj-Napoca, specialized in offering complex business process automation solutions. In addition to Romania, where it has open offices in Cluj-Napoca and Bucharest, the group has subsidiaries in London, Great Britain and Munich, Germany. The Future WorkForce Global group has approximately 100 specialists in optimizing and automating business processes, using innovative technologies and solutions, such as Robotic Process Automation, Artificial Intelligence, and Machine Learning, located in Romania, the UK, and Germany. The company started its activity in 2017 and today it has partnerships with some of the most important technology companies in the world – UiPath, Microsoft, Celonis, Outsystems. Its clients include companies from industries such as banking, insurance, retail, logistics, etc. FWF has an excellent reputation in the local and international market, with its team recognized for the personalized approach and innovative solutions it provides to clients. In 2022, the FWF group recorded a turnover of approximately 22 million lei.

The management of the company will continue to be ensured by Mihai Balaj and Marius Bene, as executive directors, Daniel Mureșan – CTO, and Voicu Oprean, Chairman of the Board of Directors.

OGMS FROM APRIL 28, 2023

On **March 27, 2023**, the Board of Directors of AROBS Transilvania Software convened the Ordinary General Meeting of Shareholders for April 28, 2023. The legal and statutory quorum was constituted at the first convocation. The key points voted during the OGMS were:

- Approval of the 2023 revenue and expense budget;
- Approving the allocation of the Company's net profit, in the amount of 41,898,453.37 lei, for the financial year ended on December 31, 2022, determined in accordance with the applicable laws, as follows: the amount of 38,547,374.37 lei undistributed net profit (result carried forward), the amount of 2,403,521.88 lei is allocated for the establishment of the legal reserve and the amount of 947,557.12 lei is allocated for the establishment of other reserves;
- Approval of the remuneration policy of AROBS Transilvania Software SA;
- Approval of the reduction in management of the members of the Board of Directors for the financial year related to 2022 (secret vote).

COMPLETION OF THE SHARE BUYBACK PROGRAM

On **June 6, 2023**, the Company informed the market about the completion, on June 2, 2023, of the share buyback program communicated to the market on June 22, 2022 and initiated on July 11, 2022. The buyback of a maximum number of 10,936,740 shares was carried out in accordance with EGMS Decision no. 4 from 31.05.2022, published in the Official Gazette, part IV no. 2574/20.06.2022, at a minimum price of 0.1 lei per share and a maximum price equal to the lower value between (i) 3 lei per share and (ii) the higher value between the price of the last independent transaction and the price the highest at the time of the purchase offer independent of the trading place where the purchase is made, according to art. 3 paragraph (2) Delegated Regulation no. 1052/2016 supplementing Regulation (EU) no. 596/2014.

The buyback was carried out in order to implement the Stock Option Plan program, a remuneration and loyalty system for employees and members of the Company's management bodies, built in order to reward them for the work done for the Company.

ACQUISITION OF AROBS PANNONIA SOFTWARE

On **July 4, 2023**, the Company informed the market about the full acquisition of AROBS Pannonia Software Kft, based in Budapest, Hungary, specialized in fleet management and custom software development. Due to the implementation of this transaction, the Company indirectly owns, through AROBS Pannonia Software, 100% of the share capital of Skyshield Magyarország Kft, which is also specialized in fleet management services.

AROBS Pannonia Software currently has more than 20 specialists, and since the beginning of its activity in 2011, the team has served more than 1,000 customers in Hungary, specializing in fleet management.

SHARE CAPITAL DECREASE

On **July 5, 2023**, the Company informed the investors about the registration with the Trade Register of the decrease of the Company's share capital, as such operation was approved by means of the Extraordinary General Meeting of Shareholders Decision no. 1/19.04.2023.

On July 13, 2023, the Company received from the Financial Supervisory Authority, the Certificate of Registration of Financial Instruments (CIIF) no. AC-5433-3/12.07.2023. CIIF certifies the registration of the operation to reduce the share capital by 40,101,379 shares following the Decision of the Extraordinary General Meeting of the Company's Shareholders no. 1 of 19.04.2023.

As a result of the decrease, the Company's share capital has a total value of 87,129,360.9 lei, divided into 871,293,609 registered shares, each with a nominal value of 0.1 lei.

PUBLICATION OF FINANCIAL RESULTS IN IFRS FORMAT

On **July 26, 2023**, the Company published the financial results, prepared in accordance with the International Financial Reporting Standards (IFRS), for the financial years ended on December 31, 2022, December 31, 2021 and December 31, 2020. Preparation of the audited financial results, in accordance with IFRS, represented one of the main stages to be achieved, before the formal start of the transfer process to the Main Market, a transfer that was already approved during the Extraordinary General Meeting of Shareholders on 19.04.2023.

INCLUSION OF AROBS SHARES IN MSCI INDICES

On **August 14, 2023**, the Company informed the market that the Company's shares will be included in the MSCI Frontier Markets Small Cap index and in the MSCI Romania Small Cap index, as of August 31, 2023. The MSCI Romania, Small Cap Index, is designed to measure the performance of the small-cap segment of the Romanian market. At the same time, the MSCI Frontier Markets Small Cap Index captures small-cap representation across 28 Frontier Markets countries as classified by MSCI.

The inclusion of AROBS TRANSILVANIA Software SA shares in these indices represents a significant milestone for the Company, affirming its strong performance and growth potential. It is also a significant step in the Company's strategy to improve the liquidity of its shares and attract international institutional investors.

EGMS and OGMS CONVENING NOTICE FOR 29.09.2023

On **August 28, 2023**, the Company informed the market about the decision to convene the Extraordinary and Ordinary General Meeting of the Company's Shareholders (EGMS and OGMS) for 29.09.2023 (first convocation), respectively 02.10.2023 (second convocation), if the attendance quorum for the first meeting is not met. Among the items proposed on the EGMS and OGMS agenda are:

- (i) Approving the amendment of the company's articles of association for its correlation with the status of the company listed on the Main Market of the Bucharest Stock Exchange, as well as for the implementation of good practices at the level of how the Company is organized;
- (ii) Approval of the delegation of the EGMS's powers regarding the increase of the Company's share capital, to the Board of Directors, for a period of 3 years, with the possibility of lifting the shareholders' pre-emptive right, through one or more issues of ordinary, registered and dematerialized shares, with a nominal value not exceeding 9,000,000 RON (representing 90,000,000 shares). Of the 90,000,000 shares:
 - 75,000,000 shares are intended to be used for the purpose of financing investments and/or acquisitions of shares in other entities (including the possibility of paying the price related to such an acquisition partially or fully in Company shares), provided that no longer more than 25,000,000 shares to be used for this purpose annually (with the possibility of carryover to subsequent years to the extent that this limit is not reached in a given year); and
 - 15,000,000 shares will be used for the purpose of carrying out the Company's ESOP plans, provided that no more than 5,000,000 shares are used for this purpose annually (with the possibility of carryover to subsequent years to the extent that this limit is not reached in a given year).
- (iii) Approval of the ratification of the sale-purchase agreements for the acquisition of AROBS Pannonia Software Kft. and Future Workforce Global SA
- (iv) Approval of the appointment of a 5-member Board of Directors. The proposals for the 5 members of the BoD are Voicu Oprean, Mihaela-Stela Cleja, Razvan-Dimitrie Garbacea, Ioan-Alin Nistor, Aurelian-Calin Deaconu.

APPROVAL AND PUBLICATION OF PROSPECTUS ADMISSION TO TRADING ON THE REGULATED MARKET

On **September 6, 2023**, the Company announced to the market the approval of the prospectus for admission to the Regulated Market of the Bucharest Stock Exchange by the Financial Supervisory Authority (ASF). On September 8, 2023, the Company published the prospectus for admission to trading on this market.

DEBUT OF AROBS SHARES TRADING ON THE REGULATED MARKET

As of **September 25, 2023**, AROBS shares are traded on the Regulated Market of the Bucharest Stock Exchange.

INFORMATION REGARDING THE FREE ASSIGNMENT OF SHARES TO EMPLOYEES

On **September 26, 2023**, the Company informed the market about the free assignment of 10,979,553 shares to employees and members of the management bodies within the Company and affiliated companies, and the publication of the Information Document drawn up in accordance with art. 1 paragraph (4) lit. i) from Regulation no. 1129/2017 regarding the prospectus that must be published in the case of a public offer of securities or the admission of securities to trading on a regulated market, and repealing Directive 2003/71/EC. More details are available [HERE](#).

EVOLUTION OF THE GROUP IN H1 2023

SOFTWARE SERVICES DIVISION (AROBS Transilvania Software SA)



The software services division continued its steady growth, consolidating its global presence by confirming existing specializations and developing new competencies in response to global industry trends and portfolio customer requests in electrification for the vehicles of the future and the medical industry.

The division is expanding its operational activity in the American market and establishing itself as the partner of choice for customized software services.

The operational, sales, human resources, and marketing integration of the software services companies newly attracted to the Group is an essential objective of the division. At the same time, integrating the AROBS Engineering teams - approximately 160 specialists, 10 in the United States - is an important step for consolidating the presence in the USA, also based on the new client portfolio.

The subsidiaries in Germany and UK play an important role in connecting these two highly valuable markets through direct access to strategic insights. The integration of BERG Software consolidates the AROBS brand in the DACH market. Hungary and the Republic of Moldova branches are strategically important for the software services division, being included in the Group in 2023.



COSO NETHERLANDS & BELGIUM

The CoSo teams specializing in Robotic Process Automation have been integrated operationally and as a brand under the Future WorkForce brand for everything related to the specialization in Intelligent Automation. FWF and CoSo have leveraged the synergy between the organizations within the AROBS Group, with CoSo taking steps to strengthen its presence in the Benelux market for intelligent automation expertise.



BERG SOFTWARE

In the 1st semester, BERG Software focused on increasing the number of partnerships and projects in providing customized software services for customers using the SAP CAR product suite – for retail process automation.

Demands on the biomedical specialization – clinical laboratory automation – are increasing, and BERG wants to further capitalize on this trend. BERG's new partners are from Germany, Switzerland, the UK and Israel.



AROBS ENGINEERING

AROBS Engineering has consolidated its position in the European aerospace industry by starting two important projects. AROBS Engineering represents Romania within the ClearSpace-1 consortium for a pioneering mission to remove debris from Earth's orbit.

AROBS Engineering is also the lead industrial partner and consortium lead for the technical specifications, architecture, code development, and test systems validation for SpaceRider, Europe's first reusable space transportation system.

The company participates in innovative charging projects for electric cars and embedded control systems for vehicles.

Also, AROBS Engineering has strengthened its presence in the marine and medical devices specializations by continuing and augmenting already existing projects and continues to consolidate its presence in the US market.



NORDLOGIC

Nordlogic by AROBS has consolidated its position in custom software specializations for international partners. The company is taking decisive steps toward growth in the sub-segment of business flow analysis and their modeling in a digital approach.



AROBS POLSKA

In the first half of 2023, AROBS Transilvania Software acquired a majority stake of 94% in SYDERAL Polska, capitalizing on the synergy of this company with the aerospace teams of AROBS Engineering. The company was renamed AROBS Polska in June and launched a new website and brand identity.

The AROBS Polska team collaborates with important partners in the space industry, such as the European Space Agency, and participates in research and development projects with academia, contributing to the future of standardization for space optical communications. The company's specialists developed the design of the sensor processing unit for ClearSpace-1, an essential mission in the European Space Agency's projects to remove space debris from low Earth orbit. The team is also involved in creating a quantum entanglement source control unit within a project co-financed by the Polish National Research and Development Center. Some of the experts from AROBS Polska are involved in developing the CCSDS standard for optical communication terminals.

The company will continue consolidating its position as a hardware and software specialist for the space industry in Europe.



FUTURE WORKFORCE GLOBAL

FWF benefited from significant growth, especially in the UK market and Romania, both on the portfolio of current clients and primarily through new clients through digital transformation programs projects with an implementation period of 3- 5 years.

The business segment to which FWF is addressed shows an increase in interest in finding solutions with the practical applicability of AI. Among the technological solutions (powered with AI) the company uses, the most attractive for partners are communication mining and IDU (intelligent document understanding).

SOFTWARE PRODUCTS DIVISION



TRACK GPS – fleet monitoring solution

At the beginning of 2023, AROBS acquired Centrul de Soft GPS, a Romanian company specialized in providing solutions for fleet management. The newly acquired entity consolidates AROBS's position as the market leader in Romania through the more than 1,000 clients that complete the portfolio of more than 10,000 existing clients. Through this acquisition, the Issuer confirms the strategic importance of the software products business line, especially the fleet management one.

AROBS TrackGPS SRL from the Republic of Moldova joined the Group in February 2023. It has experience in fleet management for companies in all industries, with an active client portfolio of approximately 450 companies and about 5,000 monitored vehicles. The company's integration into the Group meant for the fleet management business line of AROBS, consolidating its presence in the Central and Eastern European markets.

After the integration of AROBS Pannonia into the Group, a new consolidation occurred by integrating the fleet management team operating in Hungary. AROBS Pannonia also brought into the Group Skyshield, the fleet management company acquired in 2018. These two Hungarian companies have more than 1,000 partners and monitor more than 6,500 vehicles.

In the first half of 2023, more than 400 new customers chose TrackGPS solutions, bringing more than 2,500 new vehicles to the platform.

Through acquisitions and consolidations in recent years, AROBS TrackGPS has earned its place among the relevant players in the fleet management market in Central and Eastern Europe. The TrackGPS division aims to expand its activity in the countries where it is present both through acquisitions and through the development of additional services, such as Automatic Toll Collection for Hungary, Bulgaria, and Poland, the development of Safety Driving solutions, Predictive Maintenance, as well as the improvement of the services provided through localization of IT systems and investments in specialized personnel.

In the coming period, all efforts will be focused on the development and large-scale implementation of solutions based on 4G and 5G technologies, increasing the presence in the international transport segment, monitoring consumption and CAN data, and promoting new solutions: video telematics, safety driving, Electric Vehicle Location, GDPR module (enable private mode).

One of the important partnerships of the AROBS TrackGPS division is the one with Orange Business Services, through which TrackGPS solutions are promoted through the operator's portfolio of services and products on a SaaS model.

In recent years, an increased appetite of customers for data solutions (data solutions) and shared knowledge (shared knowledge), as well as for turnkey solutions (solution as a service), has been noted. Also, customers are becoming more and more interested in interfacing the fleet management solution with other systems, such as ERPs, Transport Exchanges, and HR management solutions (provided by UCMS by AROBS), but also in solutions to reduce the impact on the environment through responsible and ecological behavior.

The TrackGPS application is currently aligned with industry trends and the needs of fleet owners.

One of the most powerful tools available to fleet managers is the TrackGPS Fleet Management mobile application, currently considered the best-performing specialized application available in Romania, Moldova, and Hungary.

The requirements related to reducing carbon emissions, those about electrification, or related to the introduction, including in Romania, of Electronic Toll Collection solutions lead to a future of connected vehicles. Any Sustainability, Corporate Governance, and Driver Safety indicators require connected fleets.

For all transport service providers or all companies that own or manage fleets, the digitization of transport and fleet management is no longer optional. AROBS TrackGPS is a digitalization partner with over 16 years of experience in implementing complex projects.



OPTIMALL – sales force automation solution

Optimal SFA, the sales force automation solution launched 20 years ago by AROBS Transilvania Software, invested in the first semester in developing a new version of the Android mobile application, launched in September 2023.

The application optimizes the activity of production and distribution customers in Romania and offers modules that bring additional support to more than 300 Optimall customers. The Sell Sheet module provides access

to all sales history directly from the application, allowing viewing of the most recent invoices issued from the management system and their details. The Supervisor module, on the other hand, gives sales managers clearer visibility into agent activity and results. Thus, opportunities for improvement can be more easily identified, and better team coordination can be ensured. Last but not least, the Target Module enables the setting and monitoring sales targets, motivating agents, and directing them toward maximum performance.

The Optimall division will continue to consolidate in the manufacturing and distribution industries and is making necessary steps to increase market share in other sectors, such as public administration, with the Optimall SMIS product, a wealth and inventory management solution for private companies and public authorities.



RATEWIZZ - channel manager for the hotel industry

Although overall global costs are rising, 2023 is promising for hotel technology. Among travelers, there is a preference for short-term rental of rooms in accommodation units, which pushes hoteliers to turn to IT systems to help them manage new bookings as correctly as possible. RateWizz is a stable product connected with the main OTAs. Offering premium support, a differentiating factor in the market, RateWizz has long-lasting partnerships. There is an increase in interest from the segment of small hotel units.

RateWizz is in the midst of a campaign to identify new partnerships in the Romanian market, where there is a real need for customized solutions.



THE SOLUTION FOR DIGITALIZING SCHOOL TEXTBOOKS

The AROBS solution for digitizing school textbooks involves the continuous development of educational software products and contributes to the performance of the Romanian education system. In the first semester of 2023, the Digital Textbooks project continues to offer teachers and students the opportunity to improve the learning process.

The team with strategic partner Aramis won 5 of the 7 tenders for digital textbooks, and the circulation for 4 new textbooks in 2023 is almost

86,000. For these, a volume of over 172,000 reprints is estimated. The project team will participate in another 7 tenders for digital textbooks in the next period.



UCMS BY AROBS

UCMS by AROBS continues its consolidation in the human resource management solutions segment, developing new partnerships with clients in target industries such as Banking, Retail, Production, Automotive, and IT.

The company, which is distinguished on the market by the particularly high quality of customer services, promotes and attracts new partners, especially for the True Electronic Signature modules - which allows electronic signing with qualified or advanced digital signatures of all documents generated in

the employer-employee relationship, as well as True Delegations and Accounts, which digitally manages all operations regarding the management of delegations and accounts in the company.



SASFLEET TRACKING SRL

The company enjoys a significant increase in turnover compared to the same period of 2022 in the context of a mature, highly competitive Romanian market.

Two important energy industry partners have been added to the customer portfolio, whose cumulative fleets reach more than 1,700 vehicles. The growth of monitored assets is 24% compared to the same period last year.

For one of the above clients, the company developed new functionality. It is an advanced Pool Car system, created in partnership, which locks and unlocks vehicles remotely with the help of a mobile application. It can also control the fleet, monitor multiple users on emergency vehicles, and include an advanced electronic time attendance system.

The market is seeing an increasing trend of customer interest in fleet cost control tools. Thus, the FleetCare solution was very well received by the new partners, especially the fuel consumption modules vs. budget, document expiration, driver behavior, as well as the special products of the FMB 140 type through which the customer has access to extremely useful information such as stationary with the engine running, fuel by reading the car's native literometer probe, engine speed.



SOFTMANAGER SRL CRM+

SoftManager CRM+ continued actions towards consolidation in the data automation market for SMEs. Softmanager continued the implementation of new modules and functionalities, such as Warehouse management. Another direction is promoting the latest product, SoftManager Sport, intended for resource management in organizations and companies focusing on sports. New customers come from the financial industry, telemarketing, and B2B sales. SoftManager has invested in upgrading its own servers to offer its

customers the highest quality services.



AROBS E-Toll Solutions

The company continued its efforts to increase market share in the first half of 2023, registering new partnerships. It also invested in diversifying the toll payment product portfolio.

In the next period, the process of integrating the solution with the fleet management platforms of the Group will start.



AROBS Systems

AROBS Systems has continued to grow in the sub-segment of digitalization of the public sector, to which it provides hardware and software solutions implementation services. The company has developed its Oracle solutions offering and implementation capabilities.

In the first semester, the AROBS Systems team started three new projects in the public sector with Societatea Nuclearelectrica and the National Bank of Romania and in the private sector. AROBS Systems has completed a project to purchase hardware and software solutions to consolidate the databases necessary to operate the Customs Integrated Informatics System components.

CONSOLIDATED AND INDIVIDUAL FINANCIAL RESULTS

AROBS acquired, at the end of January 2023, the company Syderal Polska. This subsidiary's financial performance (income and expenses) is reflected within the Group as of February 2023.

At the beginning of February 2023, AROBS acquired the entire share capital of the companies AROBS Software SRL and AROBS Trackgps SRL, whose financial performance (income and expenses) is reflected within the Group, starting from February 2023.

During April 2023, AROBS acquired the Future WorkForce Global (FWF) group, whose financial performance (revenues and expenses) is reflected within the Group from May 2023.

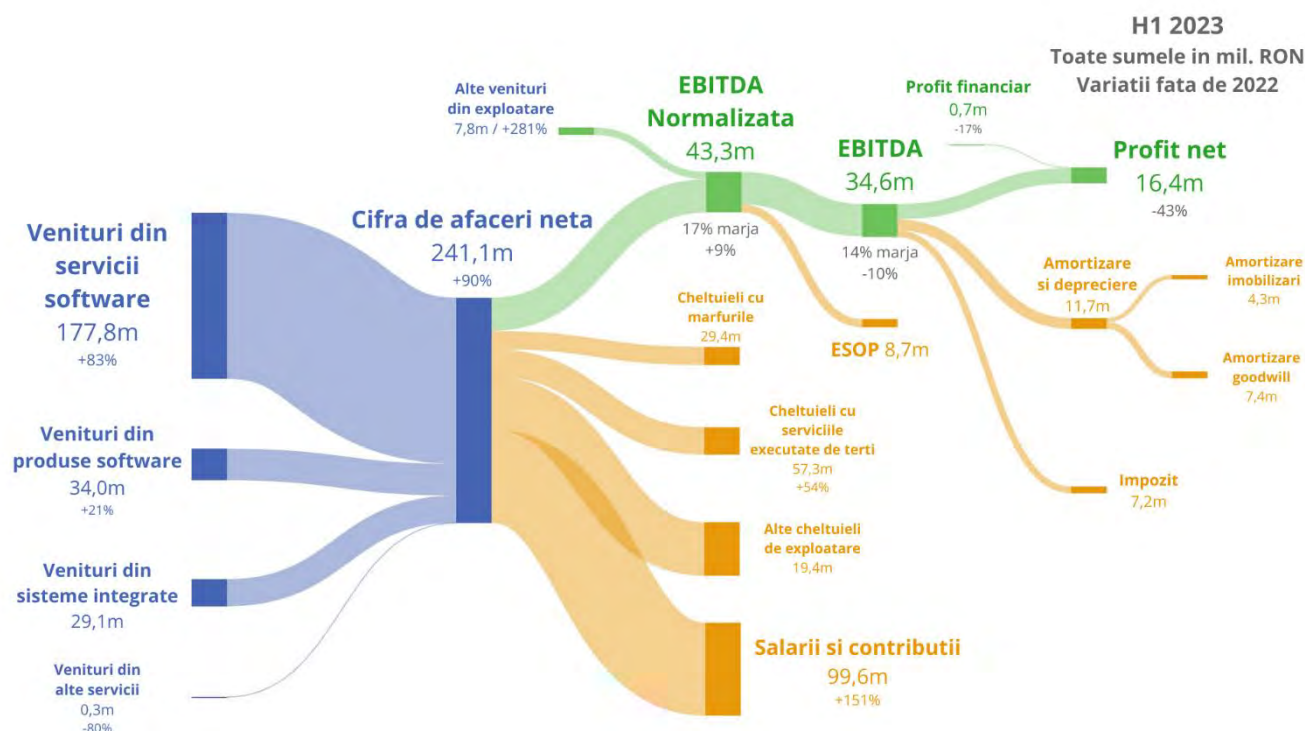
CONSOLIDATED REVENUE AND EXPENSE BUDGET ANALYSIS

Consolidated Revenue and Expense Budget	Realized H1 2023*	Budget H1 2023	Realized vs. budget %
Net turnover, of which:	241,144,346	224,084,938	8%
Revenue from services	177,755,888	167,457,500	6%
Product revenue	63,115,414	56,627,438	11%
<i>of which: Revenues from software products</i>	34,011,202	29,707,562	14%
<i>of which: Revenues from integrated systems</i>	29,104,212	26,919,876	8%
Other services	273,044	-	100%
Other operating revenues	7,814,786	2,993,000	160%
Total operating revenue	248,959,132	227,077,938	10%
Cost of goods	29,335,639	33,262,520	-12%
Personnel expenses	108,327,211	94,310,500	15%
Expenses for services performed by third parties	57,337,743	53,872,500	6%
Other operating expenses	19,351,370	9,824,000	97%
Amortization and depreciation (including goodwill)	11,747,492	9,397,000	25%
Total operating expenses	226,099,455	200,666,520	13%
Operating result	22,859,677	26,411,419	-13%
EBITDA	34,607,169	35,808,419	-3%
EBITDA margin	14%	16%	-12%
Normalized EBITDA**	43,331,069	44,532,318	-3%
Normalized EBITDA Margin**	17%	20%	-11%
Financial result	(713,507)	(803,500)	-11%
Gross result	23,573,184	25,607,919	-8%
Gross Result Margin	9%	11%	-16%
Net result	16,377,453	18,437,701	-11%
Net result margin	7%	8%	-19%
Normalized net result***	32,499,896	31,357,596	4%
Normalized net result margin***	13%	14%	-5%
No. of shares	911,394,988	911,394,988	0%
Net result/share	0.01	0.01	

*Unaudited

**Normalized EBITDA = EBITDA without SOP impact

*** Normalized net result excludes the non-cash effect generated by Stock Option Plan (SOP) programs and goodwill amortization



The H1 2023 turnover exceeded 8% of the budgeted value for this period due to increases in the services and products segments, including the integrated systems segment. An aspect that influenced these results is the non-inclusion in the budget of several companies acquired during 2023.

Operating expenses in H1 2023 exceeded budgeted values by 13%. At the Group level, the increase in expenses was also significantly influenced by the costs related to the newly acquired companies in 2023 and not included in the budget, including the amortization of the goodwill related to these transactions.

Simultaneously with the turnover recorded from the integrated systems activity, expenses were recorded with the goods and services performed by third parties.

ANALYSIS OF THE CONSOLIDATED AND INDIVIDUAL P&L

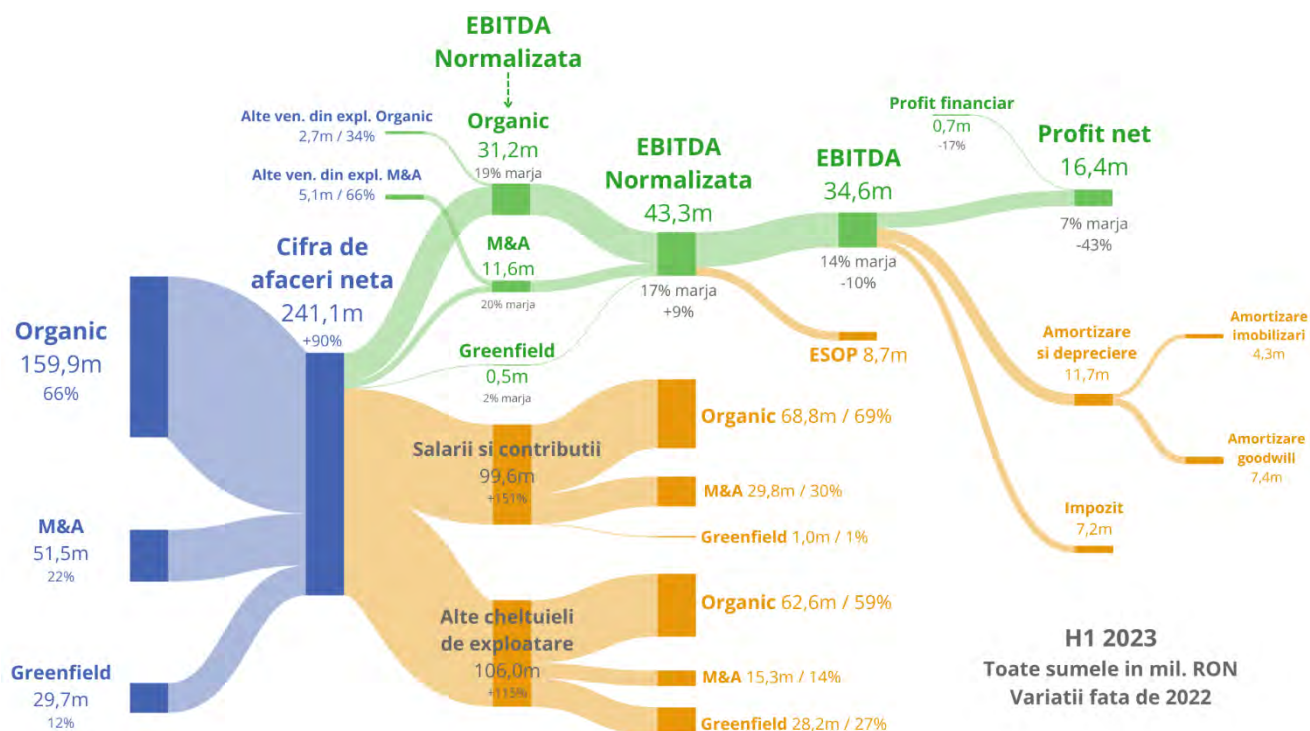
Profit and Loss account indicators

Profit and Loss account indicators (LEI)	H1 2022 AROBS Group*	H1 2023 AROBS Group*	Variation %	H1 2022 AROBS Individual*	H1 2023 AROBS Individual*	Variation %	Share of the parent company in the AROBS Group 2023*
Turnover	126,741,769	241,144,346	90%	107,697,495	140,048,330	30%	58%
Operating revenue	128,794,535	248,959,132	93%	109,115,569	142,104,879	30%	57%
Operating expenses	95,184,491	226,099,455	138%	77,959,489	124,184,469	59%	55%
Operating result	33,610,044	22,859,677	-32%	31,156,080	17,920,410	-42%	78%
EBITDA	36,677,339	34,607,170	-6%	31,473,731	20,572,344	-35%	59%
EBITDA margin	28%	14%		29%	15%		
Normalized EBITDA**	39,851,655	43,331,069	9%	34,031,568	27,769,236	-18%	64%
Normalized EBITDA margin**	31%	18%		31%	20%		
Profit /Loss	855,217	713,507	-17%	888,329	1,128,355	27%	158%
Gross result	34,465,261	23,573,184	-32%	32,044,409	19,048,765	-41%	81%
Net result	28,765,861	16,377,453	-43%	27,134,733	14,933,719	-45%	91%
Net result margin	22%	7%		25%	11%		
Normalized net result***	32,226,331	32,499,896	1%	28,413,358	22,130,610	-22%	68%

*unaudited

****Normalized EBITDA = EBITDA without SOP impact**

***** Normalized net profit excludes the non-cash effect generated by Stock Option Plan (SOP) programs and goodwill amortization**



Note: the graphic representation refers to the consolidated results of the Group versus the same period of the previous year

Organic: represents the activity of companies that existed in the group as of June 2022

M&A: represents the activity of acquired companies as of June 2022

Greenfield: represents the activity of newly established companies within the group

In H1 2023, the AROBS Group, at the consolidated level, recorded a net turnover of 241.1 million lei, up 90% compared to H1 2022.

A significant factor that determined the increase in turnover at the Group level is the contribution of the new companies acquired after H1 2022 (AROBS Development & Engineering, Nordlogic Group, Centrul de Soft GPS, AROBS TrackGPS SRL, Syderal Polska, Future WorkForce Global Group) and which had a 22% contribution to turnover.

The Group's organic business contributed 66% to consolidated net turnover, up 26% from H1 2022.

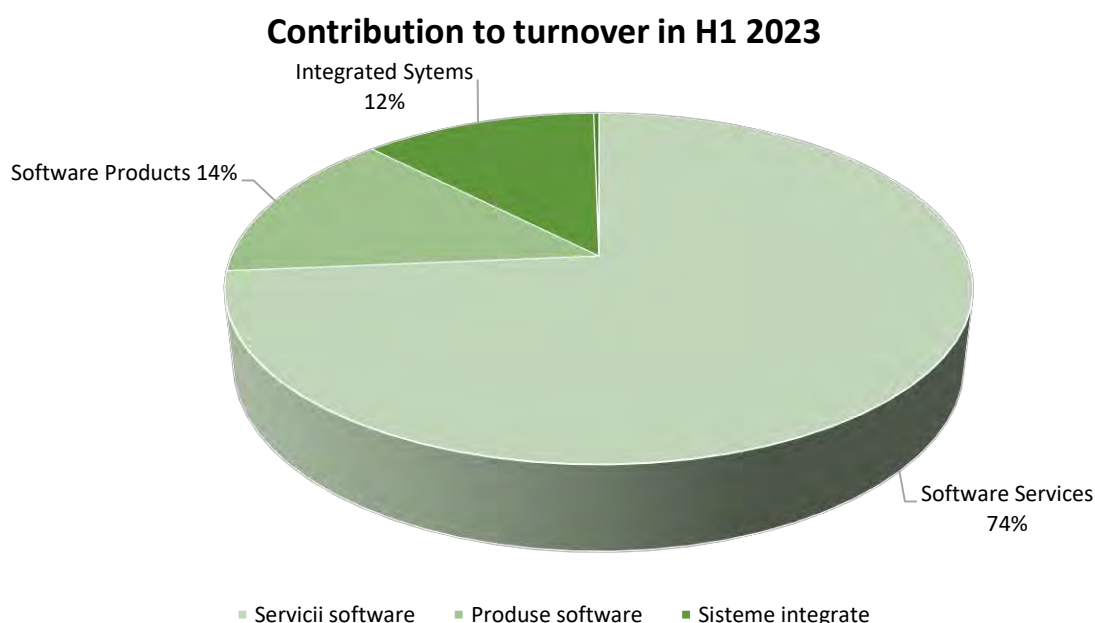
A favorable contribution to the increase in turnover was made by contracting new projects in the area of providing software services, the growth of existing teams, the expansion of collaboration with existing clients, and the increase in 2023 of the hourly rates applied to services. In software products, the increase in turnover was determined by contracting new customers during this period.

Globally, demands for services and software products are constant, with possible variations at the end of the year, as companies and organizations need to digitalize their processes. In software products, such as fleet management, business optimization, digital payments, HR solutions, and implementing digitalization projects in the public sector, the market is also growing due to the challenges and the socio-economic context in recent years.

The contribution of the group's business segments to the total turnover is presented below:

Business lines	Turnover H1 2022 (lei)*	Turnover H1 2023 (lei)*	Variation %
Software services	97,391,900	177,755,888	83%
Software products	28,000,079	34,011,203	21%
Integrated systems	-	29,104,212	100%
Distribution of goods	863,408	-	-100%
Other services	486,381	273,044	-44%
Total	126,741,769	241,144,346	90%

* unaudited



The "Software Services" segment registered an increase of 83% at the consolidated level in H1 2023 compared to H1 2022, and the revenues generated by the "Software Products" segment increased by 21% compared to the same period of the previous year. A significant factor determining the increase in turnover at the Group level is the contribution of the new companies acquired after H1 2022.

The "Integrated Systems" segment is developed by one of the Group's subsidiaries, AROBS Systems, which is responsible for implementing hardware and software solutions and software products for public sector contracting authorities. This company has a team of public sector professionals, and its technical expertise covers integrating complex systems and technologies such as ORACLE, HP, DELL, and Microsoft. In the first part of 2023, AROBS Systems completed a hardware and software solution acquisition project to consolidate the databases necessary to operate the Customs Integrated Informatics System components. Solutions sold in this segment generate margins between 2% and 8%.

As a result of AROBS's strategy of acquiring companies with which there were synergies or which had an input of additional skills in new technologies and new areas of software development services, the turnover had a substantial evolution compared to the same period of the previous year.

Operating expenses evolved faster in S1 2023 than operating revenues, reaching 226.1 million lei, compared to 95.2 million lei recorded in S1 2022.

The most significant expenses were generated by employee costs, increasing as a result of M&A activities (30% of total salary expenses) and growing teams to support the growth of organic activity. At the same time, the impact

was also influenced by wage increases and share options offered within the SOP programs (with an impact of 8.7 million lei in H1 2023) to maintain competitiveness in the labor market.

Also, an essential contribution to the increase in expenses is the cost of goods generated by the cost of equipment and IT solutions delivered as part of sales of integrated systems.

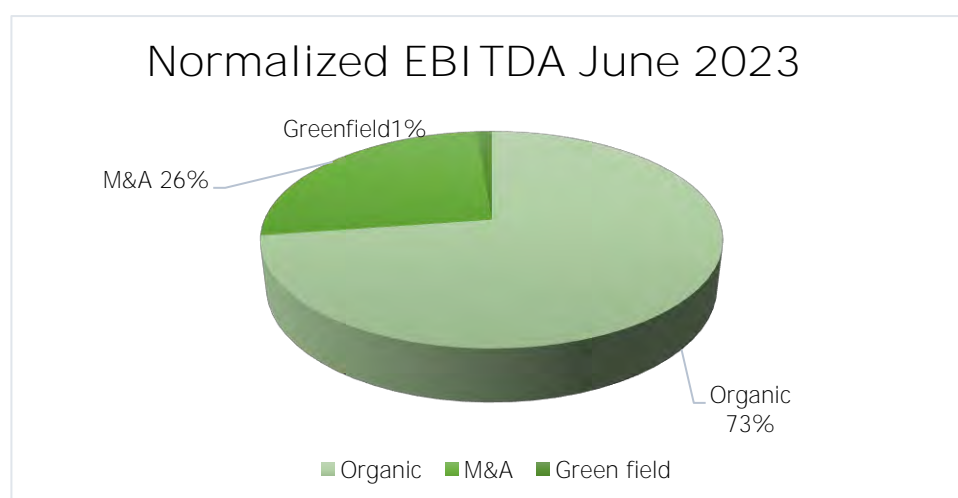
Another significant contribution to the increase in expenses was the costs of services contracted from third parties, where the newly acquired companies had a large share of the total impact (with an impact of 17.9 million lei in H1 2023).

A significant weight in the operating expenses is also the cost of amortization of the goodwill, in the amount of 7.4 million lei, in H1 2023, resulting from the acquisition of the subsidiaries as part of the M&A strategy after listing on the AeRO market of BVB. The total gross value of the registered goodwill related to the purchases in 2022 and 2023 is 138 million lei. According to the statutory legal regulations, the accounting treatment applied to the goodwill provides for its systematic amortization between 5 and 10 years. With the transition to IFRS reporting, goodwill will no longer be amortized but will be tested annually for impairment. An expense will be recorded only when there are indications of depreciation of the investments made. From these considerations, the "Normalized Net Profit" was also calculated, which cancels the impact of the goodwill amortization expense.

Within the operating expenses related to H1 2023, part of the increase was generated due to the recording of provisions for annual leave not taken in H1 2023 to align the Group with IFRS reporting requirements. This cost had an impact of 2.5 million lei because the annual leave is taken by most of the personnel in the second part of the year.

As a result of the above, for H1 2023, EBITDA recorded a value of 34.6 million lei, a decrease of 6% compared to H1 2022. The gross result recorded by the AROBS Group at the end of H1 2023 was 23.6 million lei, with a margin of 9%. The decrease recorded at the level of consolidated net profit, compared to H1 2022, was determined by the increasing operational expenses, as detailed above, as a result of the accelerated expansion through M&A and the recording of goodwill amortization, generated from the acquisition of subsidiaries, according to RAS regulations.

Normalized EBITDA, at the consolidated level, recorded a value of 43.3 million lei in H1 2023, increasing by 9% compared to S1 2022. The contribution of group companies included in the Organic, M&A, and Greenfield categories to normalized EBITDA is presented below:



Note: Organic: represents the activity of companies that existed in the group as of June 2022

M&A: represents the activity of acquired companies from June 2022

Greenfield: represents the activity of newly established companies within the group

In H1 2023, the AROBS Group, at the consolidated level, recorded a normalized net result of 32.5 million lei, up 1% compared to H1 2022.

ANALYSIS OF THE CONSOLIDATED AND INDIVIDUAL BALANCE SHEET

BALANCE SHEET INDICATORS

Balance sheet (LEI)	31.12.2022 AROBS Group	30.06.2023 AROBS Group*	Variation %	31.12.2022 AROBS Individual	30.06.2023 AROBS Individual*	Variation %
Fixed assets	153,423,798	193,177,676	26%	174,506,684	221,167,261	27%
Current assets	205,025,595	188,573,788	-8%	153,948,899	120,056,132	-22%
Prepayments	1,946,614	2,404,344	24%	1,455,707	1,750,605	20%
Total assets	360,396,007	384,155,808	7%	329,911,290	342,973,998	4%
Current liabilities	55,727,591	64,734,692	16%	44,020,189	46,217,219	5%
Non-current liabilities	57,406,454	52,393,464	-9%	51,497,412	43,859,524	-15%
Total liabilities	113,134,045	117,128,156	4%	95,517,601	90,076,743	-6%
Provisions	16,092,950	18,786,361	17%	3,214,798	4,861,241	51%
Income in advance	7,007,956	7,269,967	4%	2,724,886	2,378,628	-13%
Equity	224,161,056	240,971,324	7%	228,454,005	245,657,386	8%
Total equity and liabilities	360,396,007	384,155,808	7%	329,911,290	342,973,998	4%
Net accounting assets	224,161,056	240,971,324	7%	228,454,005	245,657,386	8%

*unaudited

On June 30, 2023, total assets reached a value of 384.2 million lei, up 7% compared to the end of 2022, mainly determined by the 39.8 million lei increase in fixed assets, which registers at the end of H1 2023, a total value of 193.2 million lei.

The increase in fixed assets is primarily due to the increase in the value of the goodwill following the acquisition of 100% of the shares of AROBS Software SRL and AROBS TrackGPS SRL following the acquisition of 94% of the shares of SYDERAL Polska and following the acquisition of 100% of the shares of Future WorkForce SA.

At the same time, the increase in fixed assets is also due to the increased investment in a new headquarters, worth 6 million lei, and the development of new functionalities for internal products, worth 3 million lei.

In H1 2023, current assets decreased by 8% compared to the end of the previous year, mainly due to the decrease in the value of bank accounts due to the investments made. Positive changes in trade receivables offset this decrease. Trade receivables increased by 51% at the end of H1 2023, reaching a value of 102.2 million lei due to the increase in activity at the Group level through organic development and the acquisition of companies.

At the end of S1 2023, total liabilities increased by 4%, compared to the end of 2022, reaching a total value of 117.1 million lei due to the increase in salary and tax liabilities, including the effect of the newly acquired companies. During the first semester of 2023, the liabilities to credit institutions decreased by 6.9 million lei.

There were no changes in the share capital during the period, and equity increased by 7% due to the current result. In H1 2023, the parent company bought back its own shares worth 6.4 million lei.

CONSOLIDATED PROFIT AND LOSS ACCOUNT AND AROBS INDIVIDUAL

	30.06.2022 AROBS Group*	30.06.2023 AROBS Group*	Variation %	30.06.2022 AROBS Individual*	30.06.2023 AROBS Individual*	Variation %
Net turnover	126,741,769	241,144,346	90%	107,697,495	140,048,330	30%
Sold production	121,522,584	207,070,558	70%	102,547,549	136,389,622	33%
Revenue from sale of goods	5,620,742	34,153,702	508%	5,506,496	3,670,024	-33%
<i>Commercial discounts granted</i>	(401,557)	(79,914)	-80%	(356,550)	(11,316)	-97%
Revenue from the cost of work in progress	60,913	4,538,653	7.351%	60,913	(51,427)	-184%
Revenue from the production of intangible and tangible fixed assets	963,996	1,287,673	34%	572,273	806,773	41%
Operating subsidy revenue	431,630	975,242	126%	428,550	579,672	35%
Other operating revenues	596,227	1,013,218	70%	356,338	721,531	102%
OPERATING REVENUE - TOTAL	128,794,535	248,959,132	93%	109,115,569	142,104,879	30%
Costs of raw materials and consumables	702,675	1,607,966	129%	591,717	682,297	15%
Other material expenses	540,130	332,260	-38%	469,291	145,115	-69%
Other external expenses (energy and water)	462,015	525,756	14%	377,819	368,587	-2%
Cost of goods	4,102,240	29,335,639	615%	4,267,547	2,395,548	-44%
<i>Trade discounts received</i>	(3,028)	(15,657)	417%	(2,578)	(3,350)	30%
<i>Personnel expenses</i>	41,041,778	108,327,211	164%	30,646,118	63,587,762	107%
<i>Value adjustments on tangible and intangible assets</i>	4,866,874	11,747,492	141%	1,596,863	2,651,934	66%
<i>Value adjustments on current assets</i>	(1,063,850)	1,298,153	-222%	(775,502)	1,185,544	-253%
<i>Other operating expenses</i>	45,271,388	70,399,367	56%	41,291,924	51,524,590	25%
<i>Adjustments regarding provisions</i>	(735,731)	2,541,268	-445%	(503,710)	1,646,442	-427%
OPERATING EXPENSES - TOTAL	95,184,491	226,099,455	138%	77,959,489	124,184,469	59%
OPERATING RESULT	33,610,044	22,859,677	-32%	31,156,080	17,920,410	-42%
Financial revenue	1,831,133	5,744,698	214%	1,817,511	4,493,505	147%
Financial expenses	975,916	5,031,191	416%	929,182	3,365,150	262%
FINANCIAL RESULT	855,217	713,507	-17%	888,329	1,128,355	27%
Total revenue	130,625,668	254,703,830	95%	110,933,080	146,598,384	32%
Total expenses	96,160,407	231,130,646	140%	78,888,671	127,549,619	62%
Gross result	34,465,261	23,573,184	-32%	32,044,409	19,048,765	-41%
Income tax	5,695,072	6,592,646	16%	4,909,676	4,115,046	-16%
Other taxes not shown in the items above	4,328	603,085	13.834%	-	-	100%
NET RESULT	28,765,861	16,377,453	-43%	27,134,733	14,933,719	-45%
NORMALIZED NET RESULT	32,226,331	32,499,896	1%	28,413,358	22,130,610	-22%
Of which related to non-controlling interests	112,346	536,056	377%	-	-	-

*unaudited

BALANCE SHEET AND AROBS INDIVIDUAL BALANCE SHEET

	31.12.2022 AROBS Group	30.06.2023 AROBS Group*	Variation %	31.12.2022 AROBS Individual	30.06.2023 AROBS Individual *	Variation %
INTANGIBLE ASSETS	130,777,025	162,505,369	24%	10,656,403	12,073,263	13%
Development expenses	8,325,272	11,346,464	36%	3,893,497	5,997,384	54%
Concessions, patents, licenses, trademarks, similar rights and assets and other intangible assets	10,057,507	8,946,912	-11%	6,762,906	6,075,879	10%
Goodwill	112,394,246	142,200,776	27%	-	-	100%
Prepayments	-	11,217	100%	-	-	100%
TANGIBLE ASSETS	18,024,334	26,057,071	45%	8,482,986	8,112,503	-4%
Land and buildings	937,379	771,760	18%	929,324	762,777	-18%
Technical facilities and machines	6,830,108	8,807,298	29%	5,182,563	5,362,378	3%
Other facilities and machines	2,160,612	2,465,266	14%	1,424,251	1,484,238	4%
Property, plant and equipment in progress	7,910,008	13,998,578	77%	774,789	503,110	-35%
Prepayments	186,227	14,169	-92%	172,059	-	-100%
FINANCIAL ASSETS	4,622,439	4,615,236	0%	155,367,295	200,981,495	29%
Shares held in subsidiaries	1,051	1,051	0%	144,504,728	191,018,075	32%
Loans granted to group entities	-	-	-	7,052,650	6,423,734	-9%
Shares held in associated entities and jointly controlled entities	9,130	9,130	0%	9,130	9,130	0%
Other loans	4,612,258	4,605,055	0%	3,800,787	3,530,556	-7%
FIXED ASSETS - TOTAL	153,423,798	193,177,676	26%	174,506,684	221,167,261	27%
INVENTORIES	8,508,292	6,457,206	-24%	1,893,748	1,695,730	-10%
Raw materials and consumables	383,057	516,781	35%	381,048	351,808	-8%
Work in progress	1,643,680	3,429,947	109%	45,940	-	-100%
Finished products and goods	6,232,971	2,025,463	-68%	1,195,215	1,071,432	-10%
Prepayments	248,584	485,015	95%	271,545	272,490	0%
RECEIVABLES	94,652,689	128,450,830	36%	78,789,408	100,145,634	27%
Trade receivables	67,879,656	102,190,838	51%	44,664,168	64,845,274	45%
Affiliate receivables	21,799,067	22,073,659	1%	32,021,177	33,627,348	5%
Other receivables	4,973,966	4,287,452	-14%	2,104,063	1,637,012	-20%
Subscribed and unpaid capital	-	5,000	100%	-	-	100%
Receivables representing dividends distributed during the financial year	-	(106,119)	100%	-	-	100%
Other short-term investments	523,375	151,590	-71%	523,375	151,590	-71%
CASH AND CASH EQUIVALENTS	101,341,239	53,514,162	-47%	72,742,368	18,063,178	-75%
CURRENT ASSETS - TOTAL	205,025,595	188,573,788	-8%	153,948,899	120,056,132	-22%
PREPAYMENTS	1,946,614	2,404,344	24%	1,455,707	1,750,605	20%
TOTAL ASSETS	360,396,007	384,155,808	7%	329,911,290	342,973,998	4%
CURRENT LIABILITIES	55,727,591	64,734,692	16%	44,020,189	46,217,219	5%
Amounts owed to credit institutions	18,470,920	17,047,882	-8%	18,470,922	15,758,795	-15%
Advances received on account of orders	704,150	3,068,107	336%	374,905	289,100	-2.3%
Commercial liabilities - suppliers	15,927,100	14,080,645	-12%	8,217,606	7,068,932	-14%
Amounts owed to group entities	7,075,469	6,841,016	-3%	7,911,584	8,576,442	8%
Other liabilities, including tax and social security liabilities	13,549,952	23,697,042	75%	9,045,172	14,523,950	61%
NON-CURRENT LIABILITIES	57,406,454	52,393,464	-9%	51,497,412	43,859,524	-15%
Amounts owed to credit institutions	55,381,056	49,896,451	-10%	49,494,614	41,775,284	-16%
Amounts owed to group entities	1,122,070	1,122,070	0%	1,122,070	1,122,070	0%
Other liabilities, including tax and social security liabilities	903,328	1,374,943	52%	880,728	962,170	9%
TOTAL LIABILITIES	113,134,045	117,128,156	4%	95,517,601	90,076,743	-6%
PROVISIONS	16,092,950	18,786,361	17%	3,214,798	4,861,241	51%
DEFERRED REVENUE	7,007,956	7,269,967	4%	2,724,886	2,378,628	-13%
Investment grants	609,034	385,120	-37%	609,034	385,120	-37%
Revenue received in advance	6,398,922	6,884,847	8%	2,115,852	1,993,508	-6%
Negative goodwill	-	-	100%	-	-	100%
EQUITY	224,161,056	240,971,324	7%	228,454,005	245,657,386	8%
Subscribed and paid-up share capital	91,139,499	91,139,499	0%	91,139,499	91,139,499	0%
Other equity items	4,206,340	12,930,635	207%	4,206,340	12,944,818	208%
Share premium	23,185,001	23,185,001	0%	23,185,001	23,185,001	0%
Reserves	6,515,660	6,428,854	-1%	6,092,872	6,092,872	0%
Own shares	(7,535,897)	(13,914,926)	85%	(7,535,897)	(13,914,926)	85%
Gains related to equity instruments	1,805,558	1,805,558	0%	1,805,558	1,805,558	0%
Deferred profit or loss	65,096,334	103,704,816	59%	71,013,258	109,470,845	54%
Profit or loss for the period	43,097,649	15,841,397	-63%	41,898,453	14,933,719	-64%
Profit distribution	(3,394,091)	-	-100%	(3,351,079)	-	-100%
Non-controlling interests	45,003	(149,510)	-432%	-	-	-
TOTAL EQUITY AND LIABILITIES	360,396,007	384,155,808	7%	329,911,290	342,973,998	4%

*unaudited

CASH FLOW AROBS INDIVIDUAL

	30.06.2022 AROBS Individual*	30.06.2023 AROBS Individual*	Variation %
Profit before tax	32,044,409	19,048,765	-41%
Adjustments for:			
Depreciation expenses	1,596,863	2,651,934	66%
Expenses on assets sold	-	141,231	
Revenues from the sale of assets	(2,000)	(163,906)	8095%
Benefits granted to SOP employees	1,374,735	8,738,478	536%
Adjustments for inventory depreciation	1,218,441	122,633	-90%
Adjustments for impairment of receivables	898,403	1,530,141	70%
Expenses (+)/Revenues (-) related to provisions for risks and expenses	-	2,355,417	
Subsidy revenues	(135,958)	(223,914)	65%
Interest expense and other financial costs	241,348	604,172	150%
Interest revenue and other financial revenue	(716,814)	(1,676,697)	134%
Revenue from dividends/divested financial investments	(4,569)	(345,215)	7455%
Error fixes and carried forward result adjustments	(411,556)	(89,787)	-78%
Cash flow generated from operating activity before changes in working capital	36,103,302	32,693,252	-9%
Variation in trade receivables and other receivables account balances	(13,226,875)	(22,411,939)	69%
Variation in inventory account balances	(563,305)	75,385	-113%
Variation in trade payables and other payables account balances	2,115,038	2,520,780	19%
Variation in prepayment expenses account balances	111,918	(294,898)	-363%
Variation in revenue in advance account balances	274,121	(122,344)	-145%
Interest paid	(241,348)	(604,172)	150%
Interest received	162,671	1,202,268	639%
Profit tax paid	(2,899,053)	(1,886,806)	-35%
Net cash from operating activities	21,836,469	11,171,527	-49%
Cash flows from investing activities			
Purchases of tangible and intangible assets	(2,570,937)	(3,675,636)	43%
(Purchase)/Sale of own shares	-	(6,379,029)	
Other investments in financial assets	(86,653,124)	(45,242,415)	-48%
Proceeds from dividends/disposed financial investments	4,569	345,215	7455%
Net cash from investing activities	(89,219,492)	(54,951,865)	-38%
Cash flows from financing activities			
Collection/(Repayment) of bank loans	71,542,239	(10,431,457)	-115%
Payment of debts related to financial leasing	(261,771)	(467,395)	79%
Net cash from financing activities	71,280,468	(10,898,852)	-115%
(Decrease)/Net increase in cash and cash equivalents	3,897,445	(54,679,190)	-1503%
Cash and cash equivalents at the beginning of the financial period	88,204,684	72,742,368	-18%
Cash and cash equivalents at the end of the financial period	92,102,129	18,063,178	-80%

*unaudited

KEY FINANCIAL RATIOS

AROBS AT GROUP LEVEL

Current ratio as of 30.06.2023

Current assets	190,978,132	
Current liabilities	64,734,692	= 2.95

Quick ratio as of 30.06.2023

Current assets- inventories	184,520,926	
Current liabilities	64,734,692	= 2.85

Debt to equity ratio as of 30.06.2023

Borrowed capital	50,911,834	
Equity	240,971,324	x 100 = 21.13%

Borrowed capital	50,911,834	
Employed capital	291,883,158	x 100 = 17.44%

Borrowed capital = Loans over 1 year

Employed capital = Borrowed capital + Equity capital

Debt turnover ratio - clients (days) as of 30.06.2023

Average client balance	106,971,610	
Turnover	241,144,346	x 90 = 79.85

Fixed assets turnover as of 30.06.2023

Turnover	241,144,346	
Fixed assets	193,177,676	= 1.25

AROBS AT INDIVIDUAL LEVEL

Current ratio as of t 30.06.2023

Current assets	121,806,737	
Current liabilities	46,217,219	= 2.64

Quick ratio as of 30.06.2023

Current assets- inventories	120,111,007	
Current liabilities	46,217,219	= 2.60

Debt to equity ratio as of 30.06.2023

Borrowed capital	42,737,454	
Equity	245,657,386	x 100 = 17.40%

Borrowed capital	42,737,454	
Employed capital	288,394,840	x 100 = 14.82%

% Borrowed capital = Loans over 1 year

Employed capital = Borrowed capital + Equity capital

Debt turnover ratio - clients (days) as of 30.06.2023

Average customer balance	87,578,984	
Fiscal value	140,048,330	x 180 = 112.56

Fixed assets turnover as of 30.06.2023

Turnover	140,048,330	
Fixed assets	221,167,261	= 0.63

2023 OUTLOOK

On April 6, 2023, AROBS informed the market about the availability of the Revenue and Expense Budget at the consolidated level for 2023. The budget was approved during the OGMS that took place on April 28, 2023. The 2023 Revenue and Expense Budget is presented below:

PROFIT AND LOSS ACCOUNT	AMOUNT (LEI)
Net turnover, of which:	421,250,000
Revenue from services	334,915,000
Product revenue	86,335,000
Other services	0
Other operating revenues	5,986,000
Total operating revenue	427,236,000
Good expenses	40,986,000
Personnel expenses	188,621,000
Expenses for services performed by third parties	107,745,000
Other operating expenses	15,648,000
Amortization and depreciation	18,794,000
Total operating expenses	371,794,000
Operating result	55,442,000
EBITDA	74,235,000
<i>EBITDA margin</i>	<i>17.38%</i>
Normalized EBITDA	92,460,000
<i>Normalized EBITDA margin</i>	<i>21.64%</i>
Financial result	(1,607,000)
Gross result	53,835,000
<i>Gross Result Margin</i>	<i>12.60%</i>
Net result	45,221,000
<i>Net Result Margin</i>	<i>10.58%</i>
Normalized net profit	63,446,000
<i>Normalized net result margin</i>	<i>14.85%</i>
No. shares	911,394,988
Net result/share	0.05

At the date of publication of this financial report, the management of the Company maintains the 2023 Revenue and Expense Budget, as presented above. If changes to it will be necessary, the Company will inform the shareholders through a current report or the financial report related for Q3 2023.

KEY RISKS IN H2 2023

The most significant risks related to the Issuer's activity for the second half of the year are presented below. The company's representatives are aware of these risks, and through the internal risk management system, try to anticipate and neutralize them, before any potential consequences manifest themselves. 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 not known to the Company 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.

The risk related to scaling the business

In recent years, the Issuer has experienced growth and increased demand for its products and services. As a result, in recent years, the number of staff has increased significantly, and the Issuer expects it to continue to increase in the coming year. For example, in H1 2023, at the consolidated level, the average number of employees was 1,216 compared to 643 in H1 2022. In addition, as the Company has grown, the number of end customers also increased significantly, and The issuer has increasingly managed service projects and implementations of its products and services. The growth and expansion of the business, services, products, and the level of support it provides to customers places significant strain on management, operational, and financial resources. In order to effectively manage any future growth, the Issuer must continue to improve and expand its financial and information technology infrastructure, improve and expand its operational and systems infrastructure and its operational and administrative control, and its ability to effectively manage its workforce, capital and processes, all of which may be more difficult to achieve as a number of the Issuer's employees continue to work remotely.

The Issuer may not be able to successfully implement or expand its systems and process improvements in an efficient or timely manner. In addition, existing systems and processes may not be able to prevent or detect all errors, omissions, or fraud. The Issuer may also experience difficulties in managing improvements to its systems and processes or in connection with software provided by third parties and licensed to support the Issuer in connection with such improvements. Any future growth would add complexity to the Issuer's organization and require effective organization-wide coordination. Failure to effectively manage any future growth could increase costs, disrupt existing relationships with end customers, reduce demand, or limit the Issuer to reduced distribution of its services and/or smaller deployments of its products or impair its business performance and operating result.

Acquisitions, joint ventures and strategic alliances may have a negative effect on the Issuer's business

The Issuer expects to continue to make acquisitions and enter into strategic partnerships and alliances as part of its long-term business strategy. The acquisitions and other transactions and arrangements announced by the Issuer in the recent period or that will occur in the future involve significant challenges and risks, including that they do not address the Issuer's business strategy, that the Issuer achieves an unsatisfactory return on its investment, that it raises new obligations and compliance challenges, that there are difficulties in integrating and retaining new employees, business systems and technology, that it distracts management from the Issuer's other businesses, or that the announced transactions may not be completed. Failure of an agreement to adequately anticipate a party's changing circumstances and interests may result in early termination or renegotiation of the agreement. The success of these transactions and arrangements will depend in part on the Issuer's ability to use them to enhance its existing services and products or develop new ones, as well as the ability of the acquired companies to comply with the Issuer's policies, processes in areas such as data governance, privacy and cybersecurity. It may take longer than anticipated to achieve the full benefits from these transactions and arrangements, such as increased revenues or increased efficiency, or the benefits may ultimately be less than the Issuer anticipated. These events could negatively affect the Issuer's consolidated financial statements.

A network or data security incident may allow unauthorized access to the Issuer's network or data, damage the Issuer's reputation, create additional liability issues and negatively impact financial results

Companies are subject to a wide variety of attacks on their networks on a constant and increasing basis. In addition to traditional hacker-led attacks, malicious code (such as viruses and worms), phishing attempts, theft or employee

misuse, sophisticated actors engage in intrusions and attacks (including advanced persistent attacks), which increase risks to the Issuer's internal networks and customer-facing environments, as well as the information they store and process.

The incidence of cyber security breaches has increased. Despite significant efforts to create security barriers to such threats, it is practically impossible for the Issuer to fully mitigate these risks. The Issuer and third-party service providers may face security threats and attacks from various sources. The Issuer's data, corporate systems, third-party systems, and security measures may be breached due to actions of third parties, employee error, malicious act, a combination of these factors or otherwise, and, as a result, an unauthorized party may gain access to the Issuer's data.

In addition, as an established provider and manufacturer of software solutions, services, and products, the Issuer may be a more attractive target for such attacks. A breach in the security of the Issuer's data or an attack against the availability of its services and products or its service providers could affect the Issuer's networks or secure product networks, creating disruptions or slowdowns of the systems and exploiting security vulnerabilities in the Issuer's products, and information stored on the Issuer's or its service providers' networks, such data could be accessed, publicly disclosed, altered, lost or stolen, which could result in financial harm.

Although the Issuer has not yet suffered significant damage as a result of unauthorized access by a third party to its internal network, any actual or perceived breach of the security of the Issuer's systems or networks could result in damage to its reputation, negative publicity, loss of partners, customers bottom lines and sales, loss of competitive advantages over its competitors, increased costs of remediating any problems and incident response, regulatory investigations and law enforcement actions, costly litigation, and other liabilities.

In addition, the Issuer may incur significant costs and operational consequences to investigate, remediate, remove, and implement additional tools and devices designed to prevent actual or perceived security breaches and other security incidents, as well as compliance costs with any notification obligations arising from any security incident.

Any of these negative effects could have a negative impact on the market perception of the Issuer's services and products, as well as on the confidence of the end customers and investors in the Issuer, and could seriously affect its business or operating results.

Operating results may vary significantly from period to period and can be unpredictable

The Issuer's operating results may vary significantly from period to period and may be unpredictable, which could cause the market price of the Shares to decline. Although operating results, particularly revenues, gross margins, operating margins, and operating expenses have increased in the prior period, they are likely to vary as a result of a number of factors, many of which are beyond the control of the Issuer and may be difficult to predict, including:

- the Issuer's ability to attract and retain new end-customers or to sell additional services and/or products to existing end-customers;
- budget cycles, seasonal buying patterns, and purchasing practices of end-customers, including the likelihood of a slowdown in technology spending due to the global economic slowdown;
- changes in end-customer, distributor, or reseller requirements or market needs;
- price competition;
- the timing and success of the introduction of new services and products by the Issuer or its competitors or any other change in the competitive landscape of the industry in which the Issuer operates, including consolidation among its competitors or end-customers, and strategic changes, partnerships entered into by and among the Issuer's competitors;
- the Issuer's ability to successfully and continuously expand its business nationally and internationally, particularly given the current global economic slowdown;
- the Issuer's inability to complete or effectively integrate any acquisitions it may undertake;
- increased expenses or unanticipated liabilities and any impact on the Issuer's results of operations as a result of any acquisitions it undertakes;
- the ability of the Issuer to increase the scope and productivity of the distribution channel;

- decisions of potential end-customers to purchase services and products from larger and internationally recognized suppliers or their main suppliers of network equipment and/or services;
- the risk of insolvency or credit difficulties faced by end-customers, which could increase due to the global economic situation, adversely affecting their ability to purchase or pay in a timely manner / at all for the Issuer's products and services, or faced by the Issuer's key suppliers, including the Issuer's sole suppliers, which could disrupt the Issuer's supply chain;
- any interruption in the distribution channel or the termination of the relationships that the Issuer has with important distribution partners, including as a result of consolidation among distributors and resellers of products and services;
- - the Issuer's inability to fulfil orders from end-customers due to supply chain delays or events affecting the Issuer's suppliers and partners or their suppliers, as well as the unavailability of internal resources or partners for the execution of services and delivery of requested products, all of which may be adversely affected by the effects of the global economic situation;
- the cost and results of potential litigation, which could have a significant negative effect on the Issuer's business;
- seasonality or cyclical fluctuations of the market in which the Issuer operates, including the market of IT resources, employees, and subcontractors;
- political, economic and social instability caused by the military conflict initiated by the Russian Federation in Ukraine, the continuation of hostilities in the Middle East, terrorist activities, any disruptions caused by COVID-19 and/or any other pandemic or general health crisis that may occur and any disruption these events may cause to the global industrial economy;
- the general macroeconomic conditions, both nationally and in the foreign markets where the Issuer is present, which could have an impact on some or all of the regions in which the Issuer operates, including the expected slowdown in global economic growth, the increased risk of inflation and the potential for global recession;

Any of the above factors or the cumulative effect of some of the above factors may result in significant fluctuations in the Issuer's financial and other operating results. This unpredictability could result in the Issuer's failure to meet its expectations regarding revenues, margins, or other operating results.

Continued global economic uncertainty could have an adverse effect on the Issuer's business and operating results

The Issuer operates in a globalized market and therefore its business and revenues are interdependent on global macroeconomic conditions. International efforts to contain the spread of COVID-19 have had a significant negative effect on global macroeconomic conditions, which continue to cause economic uncertainty. In addition, the military conflict generated by the Russian Federation in Ukraine, instability in global credit markets, spiking prices in key commodities (oil, electricity, etc.), changes in public policies, such as both domestic and international, such as regulations, taxes or international trade agreements, international trade disputes, changes in governments, geopolitical turmoil and other disruptions to global and regional economies and markets continue to add uncertainty to global economic conditions.

These adverse conditions could result in reductions in sales of the Issuer's services and products, longer sales cycles, reductions in the length and value of contracts with the Issuer's customers, slower adoption of new technologies, and increased price competition and rates. As a result, any continued or more significant uncertainty or deterioration in macroeconomic and market conditions worldwide could cause end-customers to change their spending priorities or postpone decisions to subcontract services or purchase products, which could result in extended sales cycles, either of which could harm the Issuer's business and operating results.

The Issuer's current research and development efforts may not produce successful products or services that result in significant revenue, cost savings or other benefits in the foreseeable future

The development of services and products related to the Issuer's activity is an expensive process. The Issuer's investments in research and development may not result in significant improvements, marketable services or products, or may result in services or products that are more expensive than anticipated. In addition, the Issuer may not realize the anticipated cost savings or performance improvements it had anticipated (it may take a longer period of time to generate revenue). The Issuer's future plans include significant investments in research and development. The Issuer believes that it must continue to devote a significant amount of resources to its research and development efforts in order to maintain its competitive position. However, the Issuer may not experience significant income from these investments in the near future or these investments may not yield the expected benefits, either of which could adversely affect its business and operating results.

Intellectual Property Rights Risks

Other entities may claim that the Issuer infringes their intellectual property rights. The number of these claims may increase due to constant technological changes in the markets in which the Issuer competes, the expanded patent coverage of existing technologies, the rapid rate of issuance of new patents, and its offering. In order to resolve these claims, the Issuer may enter into royalty agreements and license agreements on terms less favorable than those currently available, cease selling or redesign the affected services or products, or pay damages to fulfill the commitments of compensation to his clients. These outcomes may result in lower operating margins. In addition to monetary damages, in some jurisdictions, plaintiffs may seek court-ordered injunctive relief that may limit or prevent the importation, marketing, and sale of our services or products that have technologies that infringe intellectual property rights. In some countries, such as Germany, an injunction may be issued before the parties have fully challenged the validity of subsequent patents.

Liquidity risk and cash-flow risk

Liquidity risk also includes the risk generated by the possibility of non-recovery of receivables. Due to the specifics of its activity, the Issuer maintains a level of receivables and debts that allow the optimal performance of the activity.

However, in the context of an IT company, there is an inherent risk associated with low liquidity, which can affect its ability to meet payment demands and operate efficiently.

One factor contributing to this risk is the nature of IT services, which can often involve long-term contracts with corporate or government customers. In such cases, there is a possibility that the customers will delay or not pay the invoices in full or will not respect the agreed payment terms. This may lead to an increase in uncollected receivables and pressure on the Issuer's liquidity.

Also, in the IT industry, competition is fierce and the rapid evolution of technology can cause a sudden shift in customer demand and preferences. If the Issuer cannot respond quickly to changes in the market or fails to retain its existing customers, it may experience difficulties in generating revenues and, implicitly, in maintaining adequate liquidity.

Furthermore, the high costs associated with the development and implementation of the technology may result in significant expenses and pressure on the Issuer's cash flow. These expenses may include purchasing equipment, paying IT specialists, and investing in research and development. If the Issuer fails to manage these costs effectively or does not obtain an adequate return on investments, its liquidity may be adversely affected.

To minimize the risk of low liquidity, the Issuer implements rigorous financial management, carefully monitors cash flow, develops clear debt collection policies and procedures, and diversifies its client portfolio. Also, the Issuer maintains an adequate reserve of liquidity and establishes solid relationships with suppliers and financial partners, in order to be able to deal with unforeseen situations and ensure long-term financial stability.

The risk associated with interest rates and funding sources

In the event of deterioration of the economic environment in which the Issuer operates, the Issuer may not be able to take out a new loan on the terms it has previously benefited from, which could lead to increased financing costs and adversely affect the Issuer's financial situation.

A risk directly associated with this situation is that related to interest rate fluctuations and the availability of financing sources. If market interest rates rise significantly, the Issuer could be affected by increased funding costs when it needs to refinance or take out new loans. An increase in interest rates may result in higher interest payments on existing loans and may adversely affect the Company's cash flow.

Also, if the economic environment deteriorates and the confidence of investors and creditors decreases, the Issuer may experience difficulties in obtaining the necessary financing for current operations or for development projects. In these circumstances, financial institutions may impose tighter restrictions and increase security requirements to grant loans. This may limit the Issuer's access to convenient and adequate financing, affecting its ability to finance its activities and grow effectively.

Another risk related to interest rate and funding sources is related to exposure to currency risk. If the Issuer has debt in foreign currency and the local currency depreciates, financing costs may increase significantly, which may affect the company's profitability and liquidity.

In order to manage the risk associated with interest rates and funding sources, the Issuer constantly assesses the economic environment, monitors interest rate fluctuations and develops appropriate risk management strategies. These include diversifying funding sources, using financial instruments to hedge against interest rate fluctuations, maintaining an adequate level of cash reserves, and maintaining a strong relationship with financial institutions and lenders.

Changes in tax laws or interpretations, as well as unfavorable decisions by tax authorities, could have a material adverse effect on the Issuer's operating results and cash flows

Tax laws and regulations in Romania may be subject to change and there may be changes in the interpretation and application of tax legislation. These changes in tax legislation and/or the interpretation and application of tax law may be adopted/applied swiftly by the authorities, difficult to anticipate and therefore the Issuer may not be prepared for these changes. The Issuer therefore considers that there is a risk that certain working relationships with subcontractors may be considered by the tax authorities as dependent activities which may lead to the recalculation of the related taxes.

Currently, there is a significant risk that the Issuer will face the removal of the income tax exemption facility for IT employees (as a result of government-level steps to eliminate the exemptions granted to certain industries), and even increases in taxes due in the event of a change in tax rates or in the event that tax laws or regulations are amended or reinterpreted by the relevant authorities in a manner that disadvantages the Issuer, which could have a material adverse effect on its cash flows, business, prospects, operating results and financial position for any affected reporting period. At the time of writing this financial report, the Issuer is aware of the latest fiscal changes proposed by the government and is awaiting their official implementation.

Legislative risk associated with the fleet management industry

The fleet management industry is subject to strict regulations regarding road safety, environmental protection, and compliance with commercial vehicle driving and personal data protection laws and regulations.

As a provider of fleet management solutions, the Group is aware of these regulations and ensures that every effort is made to ensure that the services provided comply with all legal and administrative requirements.

Political and military instability in the region may have negative consequences on the Issuer's business

The political and military instability in the region, determined by the invasion of Ukraine by the Russian Federation in February 2022, preceded by the loss of control over the Crimean Peninsula in favor of the Russian Federation and the conflict in Eastern Ukraine with pro-Russian separatists in 2014, as well as the international sanctions imposed on the Federation Russians as a result of these events, may cause deeply unfavorable economic conditions, social unrest or, in the worst case, extensive military confrontations in the region. The effects are largely unpredictable and may include a decline in investment, significant currency fluctuations, increases in interest rates, reduced availability of credit, trade and capital flows, increases in energy prices, etc.

These effects, as well as other unforeseen negative effects of crisis situations in the region, could have significant negative consequences on the activity, prospects, results of operations, and financial position of the Issuer.

The upward trend of the inflation rate could have significant negative consequences on the Issuer's financial performance

In the Inflation Report issued in May 2023, the National Bank of Romania ("NBR") estimates that the annual inflation rate will continue its downward trend, but only gradually during 2023. Thus, the NBR forecasts that in December 2023 the inflation rate will stand at 7.5%.

The unpredictability of the inflation rate can have negative effects on the Issuer's activity by increasing the difficulty of the Issuer's estimation of the total costs related to the activities carried out by it and the creation of a potential mismatch between the prices charged by the Issuer in relation to its customers and the Issuer's costs, with a significant negative effect. A significant difference between the anticipated inflation rate in a certain period and the value actually recorded in that period can significantly negatively influence the way the Issuer's resources are allocated, thus influencing its activity, financial availability, prospects, and profitability.

Moreover, an unpredictable increase in the inflation rate can bring imbalances at the macroeconomic level, characterized by the increase in interest rates, the decrease in the standard of living, and, in general, the slowdown in the development of the economy in Romania, imbalances that can contribute to the decrease in demand in the field of cybersecurity.

A potential deterioration of the general economic, political, and social conditions in Romania could have negative effects on the Issuer's activity

The Issuer's success is closely linked to the general economic developments in Romania. Negative developments or the general weakening of the Romanian economy, the decrease in the standard of living, the limited liquidity resources of potential customers, and the increase in the level of unemployment could have a direct negative impact on the demand in the market where the Issuer operates in Romania.

In recent years, Romania has undergone far-reaching political, economic, and social changes. As expected of emerging markets, they do not have the full business infrastructure, legal and regulatory framework that generally exists in more mature free market economies. Also, Romania's tax legislation is subject to multiple, diverse interpretations and can undergo frequent and sometimes sudden or too quickly implemented changes.

The future direction of Romania's economy remains largely dependent on the effectiveness of the economic, financial, and monetary measures adopted at the governmental level, as well as on developments in the fiscal, legal, regulatory, and political fields. The unfavorable economic conditions in Romania, fiscal uncertainty, and increased taxation could ultimately have a direct and/or indirect negative impact on the prices charged for the Issuer's products and services.

Romania's difficulties related to its integration into the European Union may have a significant negative effect on the Issuer's activity

Romania entered the European Union in January 2007 and continues to go through processes of legislative changes as a result of EU accession and continued EU integration. As part of the accession process, the EU established a series of measures that Romania must comply with in order to fulfill the basic requirements for EU accession. The European Commission received the task of monitoring the progress made by Romania, by issuing annual compliance reports, through the Cooperation and Verification Mechanism (CVM). In September 2023, the European Commission formally closed the MCV for Romania.

Romania will further be subject to assessments and discussions under the European Rule of Law Mechanism, which provides a process for an annual dialogue involving the Commission, the Council and the European Parliament, together with Member States, national parliaments, civil society and other rule of law stakeholders.

If Romania does not comply with the measures it must follow in order to meet the basic requirements for EU membership or does not implement the recommendations issued by the competent bodies, it may be subject to EU sanctions which could have a material adverse effect on the financial operations, investments and capital flows in the country and, therefore, on the Issuer's business, prospects, results of operations and financial condition.

The Romanian RON can be subject to high volatility

The Romanian leu is subject to a variable exchange rate regime, whereby its value against foreign currencies is established on the interbank exchange market. The monetary policy of the NBR aims at inflation. The floating exchange rate regime is aligned with the use of inflation targets as the nominal anchor of monetary policy and allows for a flexible policy response to unforeseen shocks that might affect the economy. The NBR does not consider a specific level or range for the exchange rate. The NBR's ability to limit the volatility of the Romania leu depends on a number of economic and political factors, including the availability of foreign currency reserves and the volume of new foreign direct investment.

Any changes in global investors' perceptions of the global or Romania's economic prospects may lead to the depreciation of the Romanian leu. A significant depreciation of the Romanian leu could adversely affect the economic and financial situation of the country, which could have a substantial negative effect on the Issuer's business, operating results, and financial condition.

Other risks

Potential investors should consider that the risks presented above are the most important risks of which the company is aware at the time of preparing the document. However, the risks presented in this section do not necessarily include all those risks associated with the Company's activity, 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 preparing and which may change the actual results, financial conditions, performance, and achievements of the company in the future and may lead to a decrease in the price of the company's shares. Investors should also undertake the necessary due diligence in order to make their own assessment of the investment opportunity. Therefore, the decision of potential investors, whether an investment in the financial instruments issued by the company is appropriate, should be made following a careful evaluation of both the risks involved and the other information about the issuer, contained or not contained in this document.

DECLARATION OF THE MANAGEMENT

Cluj-Napoca, September 28, 2023

I confirm, according to the best available information, that the unaudited individual and consolidated financial results for the period between 01.01.2023 and 30.06.2023 provide a true and fair view of the assets, liabilities, financial position and revenue and expense situation of AROBS Transilvania Software SA and that the management report provides a true and fair view of the important events that occurred in the first six months of the 2023 financial year and their impact on the company's financial statements.

Voicu Oprean

CEO

AROBS GRUP

SITUAȚII FINANCIARE INTERIMARE CONSOLIDATE

**PENTRU PERIOADA ÎNCHEIATĂ
LA 31 Iunie 2023**

**Întocmite în conformitate cu
Ordinul Ministrului Finanțelor Publice nr. 1802/2014 cu modificările ulterioare**

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AROBS GRUP
BILANȚ
LA 30 Iunie 2023
(toate sumele sunt exprimate in LEI , dacă nu este specificat altfel)

BILANȚ CONSOLIDAT

Nr. crt.	Nr. rd.	Sold la 1 Ianuarie 2023	Sold la 30 Iunie 2023
A ACTIVE IMOBILIZATE			
I IMOBILIZĂRI NECORPORALE			
1 Cheltuieli de constituire (ct 201 - 2801)	1	-	-
2 Cheltuieli de dezvoltare (ct 203 - 2803 - 2903)	2	8.325.272	11.346.464
3 Concesiuni, brevete, licențe, mărci comerciale, drepturi si active similare si alte imobilizări necorporale (ct 205 + 208 - 2805 - 2808 - 2905 - 2908)	3	10.057.507	8.946.912
4 Fond comercial (ct 2071 - 2807)	4	112.394.246	142.200.776
5 Active necorporale de explorare si evaluare a resurselor minerale (206 - 2806 - 2906)	5	-	-
6 Avansuri (ct 4094)	6	-	11.217
TOTAL (rd. 01 la 06)	7	130.777.025	162.505.369
II IMOBILIZĂRI CORPORALE			
1 Terenuri si construcții (ct 211 + 212 - 2811 - 2812 - 2911 - 2912)	8	937.379	771.760
2 Instalații tehnice si mașini (ct 213 + 223 - 2813 - 2913)	9	6.830.108	8.807.298
3 Alte instalații, utilaje si mobilier (ct 214 + 224 - 2814 - 2914)	10	2.160.612	2.465.266
4 Investiții imobiliare (ct 215 - 2815 - 2915)	11	-	-
5 Imobilizări corporale in curs de execuție (ct 231 - 2931)	12	7.910.008	13.998.578
6 Investiții imobiliare in curs de execuție (ct 235 - 2935)	13	-	-
7 Active corporale de explorare si evaluare a resurselor minerale (ct 216 - 2816 - 2916)	14	-	-
8 Active biologice productive (ct 217 + 227 - 2817 - 2917)	15	-	-
9 Avansuri (ct 4093)	16	186.227	14.169
TOTAL (rd. 08 la 16)	17	18.024.334	26.057.071
III IMOBILIZĂRI FINANCIARE			
1 Acțiuni deținute la filiale (ct 261 - 2961)	18	1.051	1.051
2 Împrumuturi acordate entităților din grup (ct 2671 + 2672 - 2964)	19	-	-
3 Acțiunile deținute la entitățile asociate si la entitățile controlate in comun (ct 262 + 263 - 2962)	20	9.130	9.130
4 Împrumuturi acordate entităților asociate si entităților controlate in comun (ct 2673 + 2674 - 2965)	21	-	-
5 Alte titluri imobilizate (ct 265 + 266 - 2963)	22	-	-
6 Alte împrumuturi (ct 2675* + 2676* + 2677 + 2678* + 2679* - 2966* - 2968*)	23	4.612.258	4.605.055
TOTAL (rd. 18 la 23)	24	4.622.439	4.615.236
ACTIVE IMOBILIZATE - TOTAL (rd. 07+17+24)	25	153.423.798	193.177.676

AROBS GRUP
BILANȚ
LA 30 Iunie 2023
(toate sumele sunt exprimate in LEI , dacă nu este specificat altfel)

Nr. crt.	Nr. rd.	Sold la 1 Ianuarie 2023	Sold la 30 Iunie 2023
B ACTIVE CIRCULANTE			
I STOCURI			
1 Materii prime si materiale consumabile (ct 301 + 302 + 303 +/- 308 +321 + 322 + 323 + 328 + 351 + 358 + 381 +/- 388 - 391 - 392 - 3951 - 3958 - 398)	26	383.057	516.781
2 Producția în curs de execuție (ct 331 + 332 +341 +/- 348* - 393 - 3941 - 3952)	27	1.643.680	3.429.947
3 Produse finite si mărfuri (ct 327 + 345 + 346 + 347 +/- 348* + 354 + 356 + 357 + 361 + 326 +/- 368 + 371 +/- 378 - 3945 - 3946 - 3947 - 3953 - 3954 - 3955 - 3956 - 3957 - 396 - 397 - din ct 4428)	28	6.232.971	2.025.463
4 Avansuri (ct 4091)	29	248.584	485.015
TOTAL (rd. 26 la 29)	30	8.508.292	6.457.206
II CREANTE (sumele care urmează sa fie încasate după o perioada mai mare de un an trebuie prezentate separat pentru fiecare element)			
1 Creanțe comerciale (ct 2675* + 2676* + 2678* + 2679* - 2966* - 2968 + 4092 + 411 + 413 + 418 - 491)	31	67.879.656	102.190.838
2 Sume de încasat de la entitățile afiliate (ct 451** - 495*)	32	21.799.067	22.073.659
3 Sume de încasat de la entitățile asociate si entitățile controlate în comun (ct 453 - 495*)	33	-	-
4 Alte creanțe (ct 425 + 4282 + 431** + 437** + 4382 + 441** + 4424 + din ct 4428** + 444** + 445 + 446 ** + 447** + 4482 + 4582 + 4662 + 461 + 473** - 496 + 5187)	34	4.973.966	4.287.452
5 Capital subscris si neversat (ct 456 – 495*)	35	-	5.000
6 Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	35a	-	(106.119)
TOTAL (rd. 31 la 35)	36	94.652.689	128.450.830
III INVESTIȚII PE TERMEN SCURT			
1 Acțiuni deținute la entitățile afiliate (ct 501 - 591)	37	-	-
2 Alte investiții pe termen scurt (ct 505 + 506 + 507 + din ct 508 - 595 - 596 - 598 + 5113 + 5114)	38	523.375	151.590
TOTAL (rd. 37 + 38)	39	523.375	151.590
IV CASA SI CONTURI LA BANCII (din ct 508 + ct 5112 + 512 + 531 + 532 + 541 + 542)	40	101.341.239	53.514.162
ACTIVE CIRCULANTE - TOTAL (rd. 30+36+39+40)	41	205.025.595	188.573.788
C CHELTUIELI IN AVANS (ct 471) (rd 43 + 44)			
Sume de reluat într-o perioada de pana la un an (din ct 471)	43	1.941.979	2.291.393
Sume de reluat într-o perioada mai mare de un an (din ct 471)	44	4.635	112.951

AROBS GRUP
BILANȚ
LA 30 Iunie 2023
(toate sumele sunt exprimate in LEI , dacă nu este specificat altfel)

Nr. crt.	Nr. rd.	Sold la 1 ianuarie 2023	Sold la 30 Iunie 2023
D DATORII: SUMELE CARE TREBUIE PLATITE			
INTR-O PERIOADA DE PANA LA UN AN			
1 Împrumuturi din emisiuni de obligațiuni, prezentându-se separat împrumuturile din emisiunea de obligațiuni convertibile (ct 161 + 1681 - 169)	45	-	-
2 Sume datorate instituțiilor de credit (ct 1621 + 1622 + 1624 + 1625 + 1627 + 1682 + 5191 + 5192 + 5198)	46	18.470.920	17.047.882
3 Avansuri încasate în contul comenzilor (ct 419)	47	704.150	3.068.107
4 Datorii comerciale - furnizori (ct 401 + 404 + 408)	48	15.927.100	14.080.645
5 Efecte de comerț de plătit (ct 403 + 405)	49	-	-
6 Sume datorate entităților din grup (ct 1661 + 1685 + 2691 + 451***)	50	7.075.469	6.841.016
7 Sume datorate entităților asociate și entităților controlate în comun (ct 1663 + 1686 + 2692 + 2693 + 453***)	51	-	-
8 Alte datorii, inclusiv datoriile fiscale și datoriile privind asigurările sociale pentru asigurările sociale (ct 1623 + 1626 + 167 + 1687 + 2695 + 421 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 457 + 4581 + 462 + 4661 + 473*** + 509 + 5186 + 5193 + 5194 + 5195 + 5196 + 5197)	52	13.549.952	23.697.042
TOTAL (rd. 45 la 52)	53	55.727.591	64.734.692
E ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE) (rd. 41 + 43 - 53 - 70 - 73 - 76)	54	145.217.430	119.730.529
F TOTAL ACTIVE MINUS DATORII CURENTE (rd. 25 + 44 + 54)	55	298.645.863	313.021.156
G DATORII: SUMELE CARE TREBUIE PLATITE			
INTR-O PERIOADA MAI MARE DE UN AN			
1 Împrumuturi din emisiuni de obligațiuni, prezentându-se separat împrumuturile din emisiunea de obligațiuni convertibile (ct 161 + 1681 - 169)	56	-	-
2 Sume datorate instituțiilor de credit (ct 1621 + 1622 + 1624 + 1625 + 1627 + 1682 + 5191 + 5192 + 5198)	57	55.381.056	49.896.451
3 Avansuri încasate în contul comenzilor (ct 419)	58	-	-
4 Datorii comerciale - furnizori (ct 401+404+408)	59	-	-
5 Efecte de comerț de plătit (ct 403 + 405)	60	-	-
6 Sume datorate entităților din grup (ct 1661 + 1685 + 2961 + 451***)	61	1.122.070	1.122.070
7 Sume datorate entităților asociate și entităților controlate în comun (ct 1663 + 1686 + 2692 + 2693 + 453***)	62	-	-

AROBS GRUP
BILANȚ
LA 30 Iunie 2023
(toate sumele sunt exprimate in LEI , dacă nu este specificat altfel)

Nr. crt.	Nr. rd.	Sold la 1 ianuarie 2022	Sold la 31 Decembrie 2022
8 Alte datorii, inclusiv datoriile fiscale si datoriile privind asigurările sociale pentru asigurările sociale (ct 1623 + 1626 + 167 + 1687 + 2695 + 421 + 423 + 424 + 426 + 427 + 4281 + 431*** + 437*** + 4381 + 441*** + 4423 + 4428*** + 444*** + 446*** + 447*** + 4481 + 455 + 456*** + 4581 + 462 + 4661 + 473*** + 509 + 5186 + 5193 + 5194 + 5195 + 5196 + 5197)			
	63	903.328	1.374.943
TOTAL (rd. 56 la 63)	64	57.406.454	52.393.464
H PROVIZIOANE			
1 Provizioane pentru beneficiile angajaților (ct 1515 + 1517)	65	-	-
2 Provizioane pentru impozite (ct 1516)	66	-	-
3 Alte provizioane (ct 1511 + 1512 + 1513 + 1514 + 1518)	67	16.092.950	18.786.361
TOTAL (rd. 65 la 67)	68	16.092.950	18.786.361
I VENITURI IN AVANS			
1 Subvenții pentru investiții (ct 475) (rd 70 + 71)	69	609.034	385.120
Sume de reluat într-o perioada de pana la un an (din ct 475*)	70	424.284	269.495
Sume de reluat într-o perioada mai mare de un an (din ct 475*)	71	184.750	115.625
2 Venituri înregistrate in avans (ct 472) - total (rd 73 + 74), din care:	72	6.398.922	6.884.847
Sume de reluat într-o perioada de pana la un an (ct 472*)	73	5.598.269	6.130.465
Sume de reluat într-o perioada mai mare de un an (ct 472*)	74	800.653	754.382
3 Venituri înregistrate in avans aferente activelor primite prin transfer de la clienți (ct 478) (rd 76 + 77)	75	-	-
Sume de reluat într-o perioada de pana la un an (din ct 478*)	76	-	-
Sume de reluat într-o perioada mai mare de un an (din ct 478*)	77	-	-
Fond comercial negativ (ct 2075)	78	-	-
TOTAL (rd. 69 + 72 + 75 + 78)	79	7.007.956	7.269.967
J CAPITAL SI REZERVE			
I CAPITAL			
1 Capital subscris vărsat (ct 1012)	80		
2 Capital subscris neversat (ct 1011)	81		
3 Patrimoniul regiei (ct 1015)	82	91.139.499	91.139.499
4 Patrimoniul institutelor naționale de cercetare-dezvoltare (ct 1018)	83	-	-
5 Alte elemente de capitaluri proprii (ct 1031)	84	-	-
TOTAL (rd. 80 +81 + 82 + 83 + 84)	85	4.206.340	12.930.635

AROBS GRUP
BILANȚ
LA 30 Iunie 2023
(toate sumele sunt exprimate in LEI , dacă nu este specificat altfel)

Nr. crt.	Nr. rd.	Sold la 1 ianuarie 2023	Sold la 30 Iunie 2023
II PRIME DE CAPITAL (ct 104)	86	23.185.001	23.185.001
III REZERVE DIN REEVALUARE (ct 105)	87	-	-
IV REZERVE			
1 Rezerve legale (ct 1061)	88	5.112.464	5.090.263
2 Rezerve statutare sau contractuale (ct 1063)	89	373	373
3 Alte rezerve (ct 1068+107)	90	1.402.823	1.338.218
TOTAL (rd. 88 la 90)	91	6.515.660	6.428.854
	92		
Acțiuni proprii (ct 109)			
Câștiguri legate de instrumentele de capitaluri proprii (ct 141)	93	7.535.897	13.914.926
Pierderi legate de instrumentele de capitaluri proprii (ct 149)	94	1.805.558	1.805.558
		-	-
V PROFITUL SAU PIERDEREA REPORTATA (ct 117)			
- Sold C	95		
- Sold D	96	65.096.334	103.704.816
		-	-
VI PROFITUL SAU PIERDEREA EXERCITIULUI FINANCIAR (ct 121), aferenta societății-mama			
- Sold C	97		
- Sold D	98	43.097.649	15.841.397
		-	-
Repartizarea profitului (ct 129)	99		
CAPITALURI PROPRII - TOTAL (rd. 85+86+87+91-92+93-94+95-96+97-98-99)	100	3.394.091	-
VII INTERESE CARE NU CONTROLEAZA		224.116.053	241.120.834
Profitul sau pierderea exercițiului financiar			
- Sold C	101		
- Sold D	102		
Alte capitaluri proprii	103	112.346	536.056
		-	-
CAPITALURI - TOTAL (rd. 100+101+102+103)	104	(67.343)	(685.566)

AROBS GRUP
CONTUL DE PROFIT ȘI PIERDERE CONSOLIDAT
LA 30 Iunie 2023
(toate sumele sunt exprimate in LEI, dacă nu este specificat altfel)

CONT DE PROFIT ȘI PIERDERE

Nr. crt.	Nr. rd.	Perioadă încheiată la 30 Iunie 2022	Perioadă încheiată la 30 Iunie 2023
1 Cifra de afaceri neta (rd. 02 + 03 - 04 + 05 + 06)	1	126.741.769	241.144.346
Producția vândută (ct 701 + 702 + 703 + 704 + 705 + 706 + 708)	2	121.522.584	207.070.558
Venituri din vânzarea mărfurilor (ct 707)	3	5.620.742	34.153.702
Reduceri comerciale acordate (ct 709)	4	401.557	79.914
Venituri din dobânzi înregistrate de entitățile radiate din Registrul general si care mai au in derulare contracte de leasing (ct 766*)	5	-	-
Venituri din Subvenții de exploatare aferente cifrei de afaceri nete (ct 7411)	6	-	-
		-	-
2 Venituri aferente costului producției în curs de execuție (ct 711 + 712)		-	-
- Sold C	7	60.913	4.544.140
- Sold D	8	-	5.487
3 Venituri din producția de mobilizări necorporale si corporale (ct 721 + 722)	9	963.996	1.287.673
4 Venituri din reevaluarea imobilizărilor corporale (ct 755)	10	-	-
5 Venituri din producția de investiții imobiliare (ct 725)	11	-	-
6 Venituri din Subvenții de exploatare (ct 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	431.630	975.242
7 Alte venituri din exploatare (ct 751 + 758 + 7815)	13	596.227	1.013.218
- din care, venituri din fondul comercial negativ (ct 7815)	14	230.972	-
- din care, venituri din Subvenții pentru investiții (ct 7584)	15	155.958	223.913
VENITURI DIN EXPLOATARE - TOTAL (rd. 01+07-08+09+10+11+12+13)	16	128.794.535	248.959.132
8 a) Cheltuieli cu materiile prime si materialele consumabile (ct 601 + 602)	17	702.675	1.607.966
Alte cheltuieli materiale (ct 603 + 604 + 606 + 608)	18	540.130	332.260
b) Alte cheltuieli externe (cu energie si apa) (ct 605)	19	462.015	525.756
c) Cheltuieli privind mărfurile (ct 607)	20	4.102.240	29.335.639
Reduceri comerciale primite (ct 609)	21	3.028	15.657
9 Cheltuieli cu personalul (rd. 23+24)	22	41.041.778	108.327.211
a) Salarii si indemnizații (ct 641 + 642 + 643 + 644)	23	39.775.313	105.184.814
b) Cheltuieli cu asigurările si protecția sociala (ct 645+646)	24	1.266.465	3.142.397
10 a) Ajustări de valoare privind imobilizările corporale si necorporale (rd. 26-27)	25	4,866,874	11,747,492
a. 1) Cheltuieli (ct 6811 + 6813 + 6817)	26	4.866.874	11.748.143

AROBS GRUP
CONTUL DE PROFIT ȘI PIERDERE CONSOLIDAT
LA 30 Iunie 2023
(toate sumele sunt exprimate in LEI, dacă nu este specificat altfel)

Nr. crt.	Nr. rd.	Perioadă încheiată la 30 Iunie 2022	Perioadă încheiată la 30 Iunie 2023
a. 2) Venituri (ct 7813)	27	-	651
		4.866.874	11.748.143
b) Ajustări de valoare privind activele circulante (rd. 29-30)	28	(1.063.850)	1.298.153
b. 1) Cheltuieli (ct 654 + 6814)	29	942.195	1.718.359
b. 2) Venituri (ct 754 + 7814)	30	2.006.045	420.206
11 Alte cheltuieli de exploatare (rd. 32 la 38)	31	45.271.388	70.399.367
11.1. Cheltuieli privind prestațiile externe (ct 611 + 612 + 613 + 614 + 615 + 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628)	32	44.712.637	68.819.755
11.2. Cheltuieli cu alte impozite, taxe si vărsăminte asimilate; cheltuieli reprezentând transferuri si contribuții datorate in baza unor acte normative speciale (ct 635 + 6586*)	33	373.794	651.380
11.3. Cheltuieli cu protecția mediului înconjurător (ct 652)	34	-	-
11.4. Cheltuieli din reevaluarea imobilizărilor corporale (ct 655)	35	-	-
11.5. Cheltuieli privind calamitățile si alte evenimente similare (ct 6587)	36	-	-
11.6. Alte cheltuieli (ct 651 + 6581 + 6582 + 6583 + 6588)	37	184.957	928.232
Cheltuieli privind dobânzile de refinanțare înregistrate de entități radiate din Registrul general si care mai au in derulare contracte de leasing (ct 666*)	38	-	-
Ajustări privind provizioanele (rd. 40-41)	39	(735.731)	2.541.268
- Cheltuieli (ct 6812)	40	(95.070)	4.013.372
- Venituri (ct 7812)	41	640.661	1.472.104
CHELTUIELI DE EXPLOATARE - TOTAL (rd. 17 la 20-21+22+25+28+31+39)	42	95.184.491	226.099.455
PROFITUL SAU PIERDEREA DIN EXPLOATARE			
- Profit (rd. 16 - 42)	43		
- Pierdere (rd. 42 - 16)	44	33.610.044	22.859.677
		-	-
12 Venituri din interese de participare (ct 7611 + 7612 + 7613)	45		
- din care, veniturile obținute de la entități afiliate	46	4.569	345.215
13 Venituri din dobânzi (ct 766)	47		
- din care, veniturile obținute de la entități afiliate	48	640.837	1.537.095
14 Venituri din Subvenții de exploatare pentru dobânda datorata (ct 7418)	49		
		-	-
15 Alte venituri financiare (ct 7615 + 762 + 764 + 765 + 767 + 768)	50		
		-	-
- din care, venituri din imobilizări financiare (ct 7615)	51	1.185.727	3.862.388
VENITURI FINANCIARE - TOTAL (rd. 45+47+49 + 50)	52	-	-
		1.831.133	5.744.698
16 Ajustări de valoare privind imobilizările financiare si investițiile deținute ca active circulante (rd. 54-55)	53		
- Cheltuieli (ct 686)	54	-	-

AROBS GRUP
CONTUL DE PROFIT ȘI PIERDERE CONSOLIDAT
LA 30 Iunie 2023
(toate sumele sunt exprimate in LEI, dacă nu este specificat altfel)

Nr. crt.	Nr. rd.	Perioadă încheiată la 30 Iunie 2022	Perioadă încheiată la 30 Iunie 2023
- Venituri (ct 786)	55	-	-
17 Cheltuieli privind dobânzile (ct 666*)	56	245.652	620.773
- din care, cheltuieli în relație cu entități afiliate	57	-	-
Alte cheltuieli financiare (ct 663 + 664 + 665 + 667 + 668)	58	730.264	4.410.418
CHELTUIELI FINANCIARE - TOTAL (rd. 53+56+58)	59	975.916	5.031.191
PROFITUL SAU PIERDEREA FINANCIAR(A)			
- Profit (rd. 52-59)	60	855.217	713.507
- Pierdere (rd. 59-52)	61	-	-
VENITURI TOTALE (rd 16 + 52)	62	130.625.668	254.703.830
CHELTUIELI TOTALE (rd 42 + 59)	63	96.160.407	231.130.646
18 PROFITUL SAU PIERDEREA BRUT(A)			
- Profit (rd. 62 - 63)	64	34.465.261	23.573.184
- Pierdere (rd. 63 - 62)	65	-	-
19 IMPOZITUL PE PROFIT (ct 691)	66	5.695.072	6.592.646
20 Alte impozite ne reprezentate la elementele de mai sus (ct 698)	67	4.328	603.085
21 PROFITUL SAU PIERDEREA NET(A) A PERIOADEI DE RAPORTARE aferent societății-mama			
- Profit (rd. 64 - 66 - 67)	68		
- Pierdere (rd. 65 + 66 + 67); (rd. 66 + 67 - 64)	69	28.653.515	15.841.397
22 PROFITUL SAU PIERDEREA NET(A) A PERIOADEI DE RAPORTARE aferent intereselor care nu controlează			-
- Profit	70		
- Pierdere	71		

AROBS GRUP
SITUAȚIA FLUXURILOR DE TREZORERIE
LA 30 Iunie 2023
(toate sumele sunt exprimate in LEI, dacă nu este specificat altfel)

FLUXURI DE TREZORERIE	30 Iunie 2023
Profit înaintea impozitării	23,573,184
<i>Ajustări pentru:</i>	
Amortizare aferentă imobilizărilor corporale și necorporale	11,743,844
Cheltuieli/(Venituri) aferente ajustărilor de valoare mijloace fixe	4,299
Cheltuieli/(Venituri) aferente ajustărilor de valoare pentru imobilizările financiare	-
Cheltuieli/(Venituri) aferente provizioanelor de stocuri	122,633
Cheltuieli/(Venituri) aferente provizioanelor de clienți și conturi asimilate	1,677,071
Cheltuieli/(Venituri) aferente provizioanelor pentru riscuri și cheltuieli	4,013,372
(Câștig net)/Pierdere netă din ieșirea de imobilizări corporale	(105,230)
Venituri din subvenții	(223,914)
Ajustări pentru pierderi/(câștig) din curs valutar	-
Cheltuieli cu dobânzile	620,773
Venituri din dobânzi	(1,537,095)
Cheltuieli cu remunerarea în instrumente de capitaluri proprii	8,724,295
Cheltuieli privind investițiile financiare cedate	-
Venit din dividende/investiții financiare cedate	(345,215)
Corecții de erori	(183,716)
Cheltuieli/(Venituri) din acțiuni deținute la entitățile afiliate	(1,539,427)
Flux de trezorerie generat din activitatea de exploatare înainte de modificări ale capitalului circulant	46,544,875
(Creșteri)/Descreșteri de creanțe	(36,188,237)
(Creșteri)/Descreșteri de cheltuieli în avans	(457,730)
(Creșteri)/Descreșteri de stocuri	1,928,453
Creșteri / (descreșteri) de datorii	8,247,713
Creșteri / (descreșteri) de venituri în avans	485,925
Dobânzi plătite	(620,773)
Dobânzi încasate	1,285,048
Impozit pe profit plătit	(5,534,180)
Numerar net din activități de exploatare	15,691,094
Fluxuri de numerar din activități de investiție	
Achiziții de active corporale și necorporale	(51,687,614)
Împrumuturi (acordate)/restituite și imobilizări financiare	-
Încasări din vânzarea de imobilizări	283,620
(Achiziție)/Vânzare de acțiuni proprii	(6,379,029)
Alte investiții pe termen scurt	1,344,059
Încasări din dividende/investiții financiare cedate	345,215
Numerar net din activități de investiție	(56,093,749)
Fluxuri de numerar din activități de finanțare	
Creșterea/(Scăderea) utilizării liniei de credit	(2,760,647)
Încasare/(Rambursare) împrumut termen lung	(4,146,996)
Plăți din leasing financiar	(516,780)
Dividende plătite	-
Modificări ale capitalului social majorare/(diminuare)	-
Numerar net din activități de finanțare	(7,424,423)
(Descreșterea)/Creșterea netă a numerarului și echivalentelor de numerar	(47,827,077)
Numerar și echivalente de numerar la începutul exercițiului financiar	101,341,239
Numerar și echivalentele de numerar la sfârșitul exercițiului financiar	53,514,162

AROBS GRUP
NOTE LA SITUAȚIILE FINANCIARE

PENTRU ANUL ÎNCHEIAT LA 31 DECEMBRIE 2022
(toate sumele sunt exprimate în LEI, dacă nu este specificat altfel)

SITUAȚIA MODIFICĂRILOR CAPITALURILOR PROPRII

Element de capital propriu	Sold la	Creșteri		Reduceri		Sold la
	1 Ianuarie 2023	Total, din care	prin transfer	Total, din care	prin transfer	30 Iunie 2023
Capital subscris nevărsat	-	-	-	-	-	-
Capital subscris vărsat	91.139.499	-	-	-	-	91.139.499
Beneficii acordate angajaților sub forma instrumentelor de capitaluri proprii	4.206.340	8.724.092	-	(204)	-	12.930.635
Prime de capital	23.185.001	-	-	-	-	23.185.001
Rezerve legale	5.112.464	-	-	24.668	24.668	5.090.263
Rezerve statutare sau contractuale	373	-	-	-	-	373
Alte rezerve	1.252.931	-	-	-	-	1.252.931
Rezerve din conversie	149.892	551.864	-	616.469	-	85.287
Acțiuni proprii	(7.535.897)	(6.379.028)	-	-	-	(13.914.926)
Castiguri legate de instrumente de capitaluri proprii	1.805.558	-	-	-	-	1.805.558
Rezultatul reportat reprezentând profitul nerepartizat sau pierderea neacoperita	64.723.793	39.741.899	39.728.226	1.043.631	-	103.422.061
Rezultatul reportat provenit din corectarea erorilor contabile	(646.395)	306.256	-	396.043	-	(736.182)
Rezultatul reportat reprezentând surplusul realizat din rezerve de reevaluare	1.018.937	-	-	-	-	1.018.937
Profitul sau pierderea exercițiului financiar	43.097.649	16.377.453	-	43.633.705	-	15.841.397
Repartizarea profitului	(3.394.091)	3.394.091	3.394.091	-	-	-
Interese care nu controlează	45.002	648.403	-	842.915	-	(149.510)
Repartizare dividende	-	-	-	-	-	-
TOTAL	224.161.056	81.914.464	43.122.317	65.104.195	43.122.317	240.971.324

<div>Bifati numai dacă este cazul:</div> <div><input checked="" type="checkbox"/> Mari Contribuabili care depun bilanțul la Bucuresti</div> <div><input type="checkbox"/> Sucursala</div> <div><input type="checkbox"/> GIE - grupuri de interes economic</div> <div><input type="checkbox"/> Activ net mai mic de 1/2 din valoarea capitalului subscris</div>		S1027_A1.0.0 /27.07.2023		Tip situație financiară : BS			
		<div><input type="radio"/> An</div> <div><input checked="" type="radio"/> Semestru</div>		Anul <div>2023</div>			
				Suma de control		104.084.317	
Entitatea		AROBSTransilvania Software SA					
Adresa	Județ		Sector		Localitate		
	Cluj				Cluj-Napoca		
Strada		Nr.	Bloc	Scara	Ap.	Telefon	
DONATH		11	M4	2	28	0364143201	
Număr din registrul comerțului		J12/1845/1998		Cod unic de inregistrare		11291045	
Forma de proprietate		Cod LEI (Legal Entity Identifier , conform ISO 17442)					
34--Societati pe actiuni		315700L7K3G71QD8133					
Activitatea preponderenta (cod si denumire clasa CAEN)							
6201 Activități de realizare a soft-ului la comandă (software orientat client)							
Activitatea preponderenta efectiv desfasurata (cod si denumire clasa CAEN)							
6201 Activități de realizare a soft-ului la comandă (software orientat client)							
<div><input checked="" type="radio"/> Raportari contabile semestriale</div>							
<div><input checked="" type="radio"/> Entități mijlocii, mari si entități de interes public</div>		<div><input type="checkbox"/> Entități de interes public</div>		<div><input type="checkbox"/> 1. entitățile care au optat pentru un exercițiu financiar diferit de anul calendaristic, cf.art. 27 din Legea contabilității nr. 82/1991</div>			
<div><input type="radio"/> Entități mici</div>							
<div><input type="radio"/> Microentități</div>							
<div>Raportare contabilă la data de 30.06.2023 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.2195/ 2023 și care în exercițiul financiar precedent au înregistrat o cifră de afaceri mai mare decat echivalentul in lei a 1.000.000 euro.</div> <div>F10 - SITUATIA ACTIVEI, DATORIIILOR SI CAPITALURILOR PROPRII</div> <div>F20 - CONTUL DE PROFIT ȘI PIERDERE</div> <div>F30 - DATE INFORMATIVE</div>							
Indicatori :		Capitaluri - total		245.657.386			
		Capital subscris		91.139.499			
		Profit/ pierdere		14.933.719			
ADMINISTRATOR,				INTOCMIT,			
Numele si prenumele				Numele si prenumele			
OPREAN VOICU				CIUNGRADI BOGDAN			
				Calitatea			
				11--DIRECTOR ECONOMIC			
Semnătura				Semnătura			
				<div><div>Iuliana Nistor</div><div>Digitally signed by Iuliana Nistor Date: 2023.08.15 21:50:39 +03'00'</div></div> <div>Semnătura electronica</div>			
Formular VALIDAT							

SITUAȚIA ACTIVELOR, DATORIILOR ȘI CAPITALURILOR PROPRII

Cod 10

la data de 30.06.2023

- lei -

Denumirea elementului	Nr.rd. OMF nr. 2195/ 2023	Nr. rd.	Sold la:	
			01.01.2023	30.06.2023
(formulele de calcul se refera la Nr.rd. din col.B)				
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01	10.656.403	12.073.263
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	8.482.986	8.112.503
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03	155.367.295	200.981.495
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	174.506.684	221.167.261
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	1.893.748	1.695.730
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)	78.789.408	100.145.634
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	78.789.408	100.145.634
III. INVESTIȚII PE TERMEN SCURT (ct.501+505+506+507+ din ct.508*+5113+5114-591-595-596-598)	09	07	523.375	151.590
IV. CASA ȘI CONTURI LA BĂNCI (din ct.508* +ct. 5112+512+531+532+541+542)	10	08	72.742.368	18.063.178
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	153.948.899	120.056.132
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	1.455.707	1.750.605
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	1.452.817	1.634.810
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12	2.890	115.795
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+467+473***+509+5186+519)	15	13	44.020.189	46.217.219
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	109.064.159	73.357.554
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	283.573.733	294.640.610
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+467+473***+509+5186+519)	18	16	51.497.412	43.859.524
H. PROVIZIOANE (ct. 151)	19	17	3.214.798	4.861.241
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18	2.724.886	2.378.628
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19	609.034	385.120
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20	424.284	269.495
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21	184.750	115.625
2. Venituri înregistrate în avans (ct. 472) (rd.23+24)	24	22	2.115.852	1.993.508

		F10 - pag. 2		
Sume de reluat într-o perioada de pana la un an (din ct. 472*)	25	23	1.893.084	1.846.674
Sume de reluat într-o perioada mai mare de un an (din ct. 472*)	26	24	222.768	146.834
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	95.345.839	104.084.317
1. Capital subscris vărsat (ct. 1012)	32	30	91.139.499	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	4.206.340	12.944.818
II. PRIME DE CAPITAL (ct. 104)	37	35	23.185.001	23.185.001
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	6.092.872	6.092.872
Acțiuni proprii (ct. 109)	40	38	7.535.897	13.914.926
Câștiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39	1.805.558	1.805.558
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40		
V. PROFITUL SAU PIERDEREA REPORTAT(Ă) SOLD C (ct. 117)	43	41	71.013.258	109.470.845
SOLD D (ct. 117)	44	42	0	0
VI. PROFITUL SAU PIERDEREA LA SFÂRȘITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	41.898.453	14.933.719
SOLD D (ct. 121)	46	44	0	0
Repartizarea profitului (ct. 129)	47	45	3.351.079	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	228.454.005	245.657.386
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	228.454.005	245.657.386

*) 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

CIUNGRADI BOGDAN

Calitatea

11--DIRECTOR ECONOMIC

Semnătura _____

Nr.de inregistrare in organismul profesional:

CONTUL DE PROFIT ȘI PIERDERE

la data de 30.06.2023

Cod 20

- lei -

Denumirea indicatorilor	Nr.rd. Nr.rd. OMF nr.2195/2023	Nr. rd.	Realizari aferente perioadei de raportare	
			01.01.2022-30.06.2022	01.01.2023-30.06.2023
(formulele de calcul se refera la Nr.rd. din col.B)				
A		B	1	2
1. Cifra de afaceri netă (rd. 02+03-04+06)	01	01	107.697.495	140.048.330
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	106.672.239	138.195.380
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	102.547.549	136.389.622
Venituri din vânzarea mărfurilor (ct. 707)	04	03	5.506.496	3.670.024
Reduceri comerciale acordate (ct. 709)	05	04	356.550	11.316
—Venituri din dobânzi înregistrate de entitățile radiate din Registrul general si care mai au in 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	60.913	0
Sold D	08	08	0	51.427
3. Venituri din producția de imobilizari necorporale si corporale (ct.721+ 722)	09	09	572.273	806.773
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	428.550	579.672
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	356.338	721.531
-din care, venituri din subvenții pentru investiții (ct.7584)	14	14	155.958	223.913
-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	109.115.569	142.104.879
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	591.717	682.297
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	469.291	145.115
b) Cheltuieli privind utilitățile (ct.605), din care:	19	19	377.819	368.587
- cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)	211.850	169.877
- cheltuieli privind consumul de gaze naturale (ct. 6053)	21	19b (303)	156.257	189.580
c) Cheltuieli privind mărfurile (ct.607)	22	20	4.267.547	2.395.548
Reduceri comerciale primite (ct. 609)	23	21	2.578	3.350
9. Cheltuieli cu personalul (rd. 23+24)	24	22	30.646.118	63.587.762
a) Salarii și indemnizații (ct.641+642+643+644)	25	23	29.858.800	62.102.863
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	26	24	787.318	1.484.899

10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 26 - 27)	27	25	1.596.863	2.651.934
a.1) Cheltuieli (ct.6811+6813+6817+ din ct.6818)	28	26	1.596.863	2.651.934
a.2) Venituri (ct.7813 + din ct.7818)	29	27		
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	30	28	-775.502	1.185.544
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	31	29	898.899	1.571.430
b.2) Venituri (ct.754+7814 + din ct.7818)	32	30	1.674.401	385.886
11. Alte cheltuieli de exploatare (rd. 32 la 37)	33	31	41.291.924	51.524.590
11.1. Cheltuieli privind prestațiile externe (ct.611+612+613+614+615+621+622+623+624+625+626+627+628)	34	32	40.812.797	50.246.442
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*)	35	33	346.659	518.167
11.3. Cheltuieli cu protecția mediului înconjurător (ct. 652)	36	34		
11.4 Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	37	35		
11.5. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587)	38	36		
11.6. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	39	37	132.468	759.981
— 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)	40	39	-503.710	1.646.442
- Cheltuieli (ct.6812)	41	40		2.355.417
- Venituri (ct.7812)	42	41	503.710	708.975
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)	43	42	77.959.489	124.184.469
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	44	43	31.156.080	17.920.410
- Pierdere (rd. 42 - 16)	45	44	0	0
12. Venituri din interese de participare (ct.7611+7612+7613)	46	45	4.569	345.215
- din care, veniturile obținute de la entitățile afiliate	47	46		
13. Venituri din dobânzi (ct. 766)	48	47	716.814	1.676.697
- din care, veniturile obținute de la entitățile afiliate	49	48	449.655	623.467
14. Venituri din subvenții de exploatare pentru dobânda datorată (ct. 7418)	50	49		
15. Alte venituri financiare (ct.762+764+765+767+768+7615)	51	50	1.096.128	2.471.593
- din care, venituri din alte imobilizări financiare (ct. 7615)	52	51		
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	53	52	1.817.511	4.493.505
16. Ajustări de valoare privind imobilizările financiare și investițiile financiare deținute ca active circulante (rd. 54 - 55)	54	53		
- Cheltuieli (ct.686)	55	54		
- Venituri (ct.786)	56	55		
17. Cheltuieli privind dobânzile (ct.666)	57	56	241.348	604.172
- din care, cheltuielile în relația cu entitățile afiliate	58	57		
18. Alte cheltuieli financiare (ct.663+664+665+667+668)	59	58	687.834	2.760.978
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	60	59	929.182	3.365.150

PROFITUL SAU PIERDEREA FINANCIAR(Ă):				
- Profit (rd. 52 - 59)	61	60	888.329	1.128.355
- Pierdere (rd. 59 - 52)	62	61	0	0
VENITURI TOTALE (rd. 16 + 52)	63	62	110.933.080	146.598.384
CHELTUIELI TOTALE (rd. 42 + 59)	64	63	78.888.671	127.549.619
PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (rd. 62 - 63)	65	64	32.044.409	19.048.765
- Pierdere (rd. 63 - 62)	66	65	0	0
19. Impozitul pe profit (ct.691)	67	66	4.909.676	4.115.046
20. Cheltuieli cu impozitul pe profit rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit (ct.694)	68	66a (304)		
21. Venituri din impozitul pe profit rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit (ct.794)	69	66b (305)		
22. Impozitul specific unor activități (ct. 695)	70	67		
23. Alte impozite neprezentate la elementele de mai sus (ct.698)	71	68		
PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:				
- Profit (rd. 64 - 65 - 66 - 67 - 68 - 66a + 66b)	72	69	27.134.733	14.933.719
- Pierdere (rd. 65 + 66 + 67 + 68 - 64 + 66a - 66b)	73	70	0	0

*) Conturi de repartizat după natura elementelor respective.

La rândul 25 (cf.OMF nr.2195/ 2023)- 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 35 (cf.OMF nr.2195/ 2023)- 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

CIUNGRADI BOGDAN

Semnătura _____

Calitatea

11--DIRECTOR ECONOMIC

Semnătura _____

Formular
VALIDAT

Nr.de inregistrare in organismul profesional:

DATE INFORMATIVE la data de 30.06.2023

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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.2195 / 2023	Nr. rd.	Nr.unitati		Sume
A		B	1		2
Unitați care au inregistrat profit	01	01	1		14.933.719
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	137.733	128.627	9.106
Furnizori restanți – total (rd. 06 la 08)	05	05	137.733	128.627	9.106
- peste 30 de zile	06	06	50.994	41.938	9.056
- peste 90 de zile	07	07	28.432	28.432	0
- peste 1 an	08	08	58.307	58.257	50
Obligatii restante fata de bugetul asigurarilor sociale – total(rd.10 la 14)	09	09			
- contributii pentru asigurari sociale de stat datorate de angajatori, salariați și alte persoane asimilate	10	10			
- contributii pentru fondul asigurarilor sociale de sanatate	11	11			
- contribuția pentru pensia suplimentară	12	12			
- contributii pentru bugetul asigurarilor pentru somaj	13	13			
- alte datorii sociale	14	14			
Obligatii restante fata de bugetele fondurilor speciale și alte fonduri	15	15			
Obligatii restante fata de alti creditorii	16	16			
Impozite, taxe și contributii neplatite la termenul stabilit la bugetul de stat, din care:	17	17			
- contributia asiguratorie pentru munca	18	17a (301)			
Impozite și taxe neplatite la termenul stabilit la bugetele locale	19	18			
III. Numar mediu de salariați		Nr. rd.	30.06.2022		30.06.2023
A		B	1		2
Numar mediu de salariați	20	19	474		661
Numarul efectiv de salariați existenți la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	581		765
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	20.677.943	
- creanțe restante de la entități din sectorul majoritar sau integral de stat			38	35	12.699	
- creanțe restante de la entități din sectorul privat			39	36	20.665.244	
V. Tichete acordate salariaților				Nr. rd.	Sume (lei)	
A				B	1	
Contravaloarea tichetelor acordate salariaților			40	37	1.376.595	
Contravaloarea tichetelor acordate altor categorii de beneficiari, alții decât salariații			41	37a (302)	0	
VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)			Nr. rd.	30.06.2022	30.06.2023	
A			B	1	2	
Cheltuieli de cercetare - dezvoltare :		42	38	1.317.578	6.186.420	
- 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	1.317.578	6.186.420	
- din fonduri publice		45	40			
- din fonduri private		46	41	1.317.578	6.186.420	
- după natura cheltuielilor (rd. 43+44)		47	42	1.317.578	6.186.420	
- cheltuieli curente		48	43			
- cheltuieli de capital		49	44	1.317.578	6.186.420	
VII. Cheltuieli de inovare ***)			Nr. rd.	30.06.2022	30.06.2023	
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.	30.06.2022	30.06.2023	
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	0	0
- 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	122.609.194	200.857.426
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	191.187.414
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51	114.210.884	172.363.100
- acțiuni și parti sociale emise de nerezidenți, din care:	62	52	681.523	18.824.314
- dețineri de cel puțin 10%	63	52a (307)	681.523	18.824.314
- obligațiuni emise de nerezidenți	64	53		
Creanțe imobilizate, în sume brute (rd. 55+56)	65	54	7.716.787	9.670.012
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55	1.775.000	3.506.568
- creanțe imobilizate în valută (din ct. 267)	67	56	5.941.787	6.163.444
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	48.206.780	69.953.443
- 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	11.416.273	10.286.717
- 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)	219.200	0
Creanțe neîncasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	71	59	15.089.415	21.866.263
Creanțe în legătură cu personalul și conturi asimilate (ct. 425 + 4282)	72	60	-739	-8.100
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul de stat (din ct. 431+436+437+4382+ 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , (rd.62 la 66)	73	61	1.584.642	1.635.810
- creanțe în legătură cu bugetul asigurărilor sociale (ct.431+437+4382)	74	62	31.474	0
- creanțe fiscale în legătură cu bugetul de stat (ct.436+441+4424+4428+444+446)	75	63	128.169	242.997
- subvenții de încasat(ct.445)	76	64	394.447	755.445
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	77	65	0	0
- alte creanțe în legătură cu bugetul de stat(ct.4482)	78	66	1.030.552	637.368
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67	23.527.926	33.627.348
- creanțe cu entități afiliate nerezidente (din ct. 451), din care:	80	68	9.460.462	11.381.216

- creanțe comerciale cu entități afiliate nerezidente (din ct. 451)	81	69	1.427.748	1.569.441
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul de stat 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	1.560.723	1.795.907
- 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	1.560.723	1.795.907
- 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		
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	151.590
- 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	243.345	134.175
- în lei (ct. 5311)	99	85	136.190	46.668
- în valută (ct. 5314)	100	86	107.155	87.507
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	91.785.526	13.227.987
- în lei (ct. 5121), din care:	102	88	34.274.381	2.399.945
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	57.511.145	10.828.042
- conturi curente în valută deschise la bănci nerezidente	105	91		
Alte conturi curente la bănci și acreditive, (rd.93+94)	106	92	126.684	4.687.503
- sume în curs de decontare, acreditive și alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93	11.560	10.450
- sume în curs de decontare și acreditive în valută (din ct. 5125 + 5414)	108	94	115.124	4.677.053
Datorii (rd. 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	20.964.508	34.536.173
Credite bancare externe pe termen scurt (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este <u>mai mica de 1 an</u>) (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 si 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 si exprimate în lei, a caror decontare se face în functie de cursul unei valute	118	104		
- în valută	119	105		
Alte împrumuturi și datorii asimilate (ct. 167), din care:	120	106	1.110.107	1.416.580
- 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	3.948.938	7.358.032
- 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	418.630	1.035.236
- 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)		321.244
Datorii în legătură cu personalul și conturi asimilate (ct. 421 + 423 + 424 + 426 + 427 + 4281)	126	110	3.103.987	6.309.102
Datorii în legătură cu bugetul asigurărilor sociale și bugetul de stat (ct. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) (rd.112 la 115)	127	111	6.090.772	7.742.539
- datorii în legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	1.673.057	3.280.202
- datorii fiscale în legatura cu bugetul de stat (ct.436+441+4423+4428+444+446)	129	113	4.377.976	4.388.470
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	130	114	39.197	71.878
- alte datorii în legatura cu bugetul de stat (ct.4481)	131	115	542	1.989
Datoriile entității în relațiile cu entitățile afiliate (ct. 451), din care:	132	116	1.847.777	2.275.919
- datorii cu entități afiliate nerezidente 2) (din ct. 451), din care:	133	117	1.661.471	1.483.815
- 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)	1.661.471	1.483.815
Sume datorate actionarilor / asociatilor (ct.455), din care:	136	119		
- sume datorate actionarilor / asociatilor pers.fizice	137	120		
- sume datorate actionarilor / asociatilor pers.juridice	138	121		

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Alte datorii (ct. 269 + 453 + 456 + 457 + 4581 + 462 + 4661 + 467 + 472 + 473 + 478 + 509), din care:		139	122	4.862.927	9.434.001		
-decontari privind interesele de participare , decontari cu actionarii /asociatii privind capitalul, dividende si decontari din operatii in participatie (ct.453+456+457+4581+467)		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	2.233.267	2.001.653		
- subventii nereluate la venituri (din ct. 472)		142	125	0	9.755		
- varsaminte de efectuat pentru imobilizari financiare si investitii pe termen scurt (ct.269+509)		143	126	2.629.660	7.422.593		
- venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478)		144	127				
Dobânzi de plătit (ct. 5186), din care:		145	128				
- către nerezidenți		146	128a (311)				
Dobânzi de plătit către nerezidenți (din ct. 4518 + din ct. 4538)		147	128b (314)				
Valoarea împrumuturilor primite de la operatorii economici ****)		148	129				
Capital subscris vărsat (ct. 1012), din care:		149	130	91.139.499	91.139.499		
- acțiuni cotate 4)		150	131	91.139.499	91.139.499		
- acțiuni necotate 5)		151	132				
- 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.	30.06.2022	30.06.2023		
A			B	1	2		
Cheltuieli cu colaboratorii (ct. 621)		155	136				
X. Informații privind bunurile din domeniul public al statului			Nr. rd.	30.06.2022	30.06.2023		
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.	30.06.2022	30.06.2023		
A			B	1	2		
Valoarea contabilă netă a bunurilor 6)		159	140				
XII. Capital social vărsat			Nr. rd.	30.06.2022		30.06.2023	
				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	91.139.499	X	91.139.499	X

- deţinut de instituţii publice, (rd. 143+144)	161	142				
- deţinut de instituţii publice de subord. centrală	162	143				
- deţinut de instituţii publice de subord. locală	163	144				
- deţinut de societăţile 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				
- deţinut de regii autonome	168	149				
- deţinut de societăţi cu capital privat	169	150	18.829.420	20,66	19.415.265	21,30
- deţinut de persoane fizice	170	151	72.310.079	79,34	71.724.234	78,70
- deţinut de alte entităţi	171	152				

XIII. Dividende distribuite acţionarilor/ asociatilor din profitul reportat		Nr. rd.	Sume (lei)	
A		B	2022	2023
Dividende distribuite acţionarilor/ asociatilor în perioada de raportare din profitul reportat	172	152a (312)		
XIV. Repartizări interimare de dividende potrivit Legii nr. 163/2018		Nr. rd.	Sume (lei)	
A		B	2022	2023
- dividendele interimare repartizate ⁸⁾	173	152b (315)		
XV. Creanţe preluate prin cesionare de la persoane juridice *****)		Nr. rd.	Sume (lei)	
A		B	30.06.2022	30.06.2023
Creanţe preluate prin cesionare de la persoane juridice (la valoarea nominală), din care:	174	153		
- creanţe preluate prin cesionare de la persoane juridice afiliate	175	154		
Creanţe preluate prin cesionare de la persoane juridice (la cost de achiziţie), din care:	176	155		
- creanţe preluate prin cesionare de la persoane juridice afiliate	177	156		
XVI. Venituri obţinute din activităţi agricole *****)		Nr. rd.	Sume (lei)	
A		B	30.06.2022	30.06.2023
Venituri obţinute din activităţi agricole	178	157		
XVII. Cheltuieli privind calamităţile şi alte evenimente similare (ct. 6587), din care:		Nr. rd.	Sume (lei)	
	179	157a (322)		
- inundaţii	180	157b (323)		
- secetă	181	157c (324)		
- alunecări de teren	182	157d (325)		

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

OPREAN VOICU

Numele si prenumele

CIUNGRADI BOGDAN

Semnatura _____

Calitatea

11--DIRECTOR ECONOMIC

Semnatura _____

Nr.de inregistrare in organismul profesional:

**Formular
VALIDAT**

*) Subvenții pentru stimularea ocupării forței de muncă (transferuri de la bugetul de stat 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 care intra în sfera de reglementare contabilă a Bancii Naționale a României, respectiv a Autorității 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 chiriile 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 chiriile 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 persoane fizice și persoane 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', cf. OMF 2195/ 2023, 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) !

Nr.cr.	Cont		Suma	
1		Alege cont		-
				+