

HALF-YEARLY REPORT

SEPTEMBER 11, 2024



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1. MESSAGE FROM THE CEO

Dear Partners,

We hereby submit to your attention the unaudited Financial Results Report of Connections Consult SA (hereinafter referred to as "Connections" or "the Company") and the unaudited compiled financial results for the group of companies controlled by Connections Consult SA (hereinafter referred to as "Connections Group" or "the Group") for the first half of 2024.

The first semester of 2024 was marked, as we have already become accustomed to in recent years, by various challenges, some unexpected, others that were already included in the category of high probability risks. In the public sector, we have seen a marked shortage in the launch of digital transformation tenders with significant impact (we are referring to medium and large projects at the central level), which is inexplicable if we refer to the PNRR timetable. In the private sector, the moderate contraction that we have already felt since 2023 has continued, and the outlook is not the best for the global economy. The specter of global recession - unfortunately the only way out of the inflationary - and especially stagflationary - recession is pushing companies around the world to temper investments in supporting areas - and technology is the underpinning for very many core businesses. So customers are investing less or, in the case of the government sector, almost not at all. In addition, the first part of 2024 has been characterized by AI "hysteria", a phenomenon with profound implications for the technology world and, unfortunately, not necessarily happy in perception. After many commentators, players and customers have praised, often without understanding the scientific and technical foundations of the concept, artificial intelligence, after the big players in the AI software solutions market have invested colossal sums in research and promotion, we are all beginning to realize the limitations: the need for gigantic datasets, the lack of adequate infrastructure - NVIDIA and the South China Sea tennis have shown the current limits of production potential - and the lack of practical utility in many areas where it otherwise seemed AI would revolutionize industries and societies. For now, commercial AI is hardly AI, and hence the disappointment and distrust of innovative technology companies. But the road to adoption of new technologies is a long one, likely to take decades, so we at Connections will enjoy the journey.

For Connections it was a good first half of the year, especially from the perspective of the net/gross profit generated - an increase of almost 200% compared to the estimated (RON 5.5 mil compared to RON 1.8 mil gross result). The realized turnover is behind the estimates - the main reason being the delay of the public digital transformation projects - part of the pipeline has not been published for tender, part is still in the tender phase, more precisely in the bidding phase. We are maintaining the budget target announced at the beginning of the year and look forward to a year in which we will achieve the proposed objectives.

Strategically, we made important steps: we built our partnership with Oracle and SAS Institute, we continued investing in our flagship products - QuickMerlin, Nexgen and Scanner ID. We launched the Stock Options Plan program coupled with the internal assessment framework and the alignment and tracking of company objectives. We are nearing completion of the internal re-organization which involves new workflows - particularly in the area of resource management and monitoring of the financial efficiency of projects. Unlike in previous years, we started building the 2025 pipeline of opportunities in the first part of this year and are moving steadily towards a multi-year vision that requires anticipating the next steps much more calculated and thoughtful. The year 2024 has reminded us how important it is to prepare early for the challenges and opportunities ahead. Although we have always had a well-planned approach, we are now focusing more on looking ahead with a clear long-term vision. We will continue to adapt and improve the way we plan the next quarters, to be more agile and prepared for the changes ahead We will over the next 2 years (8 quarters + the remaining one in 2024) focus on

government projects and will expand our efforts to attract research funding in the area of cybersecurity and artificial intelligence. We have probably some of the most educated and competent colleagues in the artificial intelligence market, with proven experience and experimental results over the last 2 years, long before the global market eruption erupted. We have a competent and trained cybersecurity team, not only in the area of mimetic use of tools, but also in the area of designing complex solutions - both offensive and defensive. The partnership with Arkana - a Romanian start-up - happily combines the two directions with enormous potential for the future.

So, the premises are very good for the next 9 quarters, and we hope that the results will help us to confirm our expectations. What remains after this half year, as a point of reference - the overachievement of the budgeted profit estimates as well as - as we have accustomed the market in the three years of our presence on the capital market - the fulminant overachievement of the estimates realized in the private placement. Our "contract" with the market is the promises made in the placement.

The private sector area is still well represented - at approx 70% - and with good prospects, despite global market imbalances. Foreign income remains around 30% - and here is probably a point that will have to be exploited much more intelligently in the coming quarters.

As usual, we close by thanking our colleagues - a truly exceptional team. We have always been aware of the value of the team, but this year has shown us how much our colleagues can achieve. Their energy, their willingness to get actively involved and their extraordinary potential have helped us to rise to the challenges and move confidently towards future goals. We realized that, over time, we had made mistakes in our approach to completing the staffing scheme, looking for outsiders for key positions in the company. Some of them, not all of them, obviously, should have been and will be filled by colleagues already existing in the company structure who have already worked very hard and have already a deep understanding of the strategy and way of working at Connections. Thanks to colleagues, partners and customers!

Bogdan Liviu Florea & Radu Marcu

CONNECTIONS



2. Analysis of Connections Group's activity for the 6-month period ended at 30.06.2024

2.1 Analysis of the Group's financial results Connections (comparison 6 months 2024 vs 6 months 2023 vs 6 months estimated 2024)

FINANCIAL PERFORMANCE OF THE GROUP

In the first 6 months of 2024, the Connections Group demonstrates the ability to achieve profitability and operational efficiency. The results presented in the tables below highlight the group's performance and efficient strategic execution.

The financial statements presented in the following paragraphs contain consolidated information for Connections Group for the period January through June 2024. Certain milestones are compared to the similar period in 2023 as well as the financial information in the budget realized for 2024.

The sections below and the corresponding tables present the comparative analysis of the key indicators in the balance sheet for the realized 6 months in 2024, the estimated 6 months in 2024 and the realized 6 months in 2023

Table 1 - Financial Performance Comparison Connections Group - 6 months realized 2024 vs 6 months estimated 2024 vs 6 months realized 2023

Profit and loss account 6 months to June 30, 2024	Compiled results realized H1 2024	Estimated compiled results H1 2023 (RON)	Results compiled realized H1 2023 (RON)	Variation realized vs estimated 6L 2024	Variation realized 6L 2024 vs 6L 2023	Variation type Col 4 (Adverse "A" / Favor "F")	Variation type Col 5 (Adverse "A" / Favorable "F")
	1	2	3	4 = (1-2)/2	5 = (1-3)/3	6	7
Operating income	47,116,981	79,193,095	40,906,133	-41%	15%	A	F
Operating expenses	41,638,833	76,915,973	36,153,660	-46%	15%	A	F
Operational result	5,478,148	2,277,122	4,752,473	141%	15%	F	F
Gross result	5,543,804	1,841,491	4,651,439	201%	19%	F	F
Net profit	4,672,621	1,616,265	3,617,040	189%	29%	F	F

Gross margin	12%	2%	11%				
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Revenues:

In 2024, operating income was 41% lower than estimated because projects estimated in the public sector forecast were delayed in evaluation and contracting.

Although operating income was below estimates, the favorable impact on net income is a good indicator that the company managed expenses efficiently. The decline was offset by tight expense control and profitability in other areas. The better-than-expected net results suggest a balanced approach to financial performance and performing management

The 15% increase in operating income for 2024 compared to 2023 reflects positive revenue growth, signaling that the company is performing well in its core businesses. This growth indicates healthy demand for the company's services as well as effective sales strategies.

Simultaneously with the increase in revenues there is an equal increase in operating expenses, which means that the company is investing in its operations to support this growth.

Gross profit:

Gross profit exceeded estimates by 201% highlighting the company's success in achieving higher profitability despite lower than expected operating revenues. The favorable variance in gross profit, even with lower operating revenues, demonstrates the company's success in optimizing core operations and cost efficiency. This positive variance in gross profit results from the company's effective strategies in managing business lines , production costs and revenue growth.

This parallel growth in revenues, expenses and earnings indicates that the company is growing responsibly, managing both revenues and cost drivers to ensure sustained profitability.

In general, equal percentage growth in these areas demonstrates strong financial health, as the company can manage its rising costs without compromising its operating results, laying a foundation for continued expansion

Gross margin:

Gross margin improved to 12% from 11% in 2023, exceeding estimates and reflecting the company's profitability strategies. The increase in gross margin highlights the company's successful efforts to achieve improved profitability and control costs beyond initial forecasts. The increase in gross margin above estimates demonstrates a positive trend in profitability and efficient resource management.

Increased gross margin reflects efficient cost management and revenue optimization strategies, contributing to positive financial performance

2.2 Analysis of service lines

INCOME COMPONENT OF THE CONNECTIONS GROUP

Revenues generated by each service line (hereafter referred to as Departments) have been developed in line with the Group's strategy of developing new technologies and improving existing ones.

In line with the proposal, for the first 6 months of 2024 there is balanced growth across all business lines demonstrating the Group's commitment to make strides towards its objective

to become a regional leader in digital transformation

Absolute values

In general, the redistribution of revenue weights between departments indicates a more balanced and diversified revenue structure in the first half of 2024 compared to 2023. The decrease in the Public branch Software Software department correlated with the notable increase in the weight of the other departments suggests that the company is successfully expanding, reducing its reliance on any one department. This diversification is a positive sign, as it reduces risk and indicates a healthy spread of growth across several business areas

The BPO department registers an increase in share of total revenue from 15% in 2023 for BPO to 30% in H1 2024 due to successful strategy changes. The private branch software department goes from a 9% share in 2023 to 15% in 2024. This increase indicates more extensive capacity , new services and a more favorable positioning that has allowed it to capture a larger share of the company's revenues. Software Public branch which was the dominant revenue contributor in 2023 with 64% has decreased its share to 37% in 2024. This department is still significant, this decrease should also be seen in the light of the non-linear way in which public contracts are awarded and the fact that the other departments have taken over and diversified the company's activity.

The RPA department remains stable at 2%, which implies a steady performance, but also potential for growth

Table 2 - Evolution of individual shares in total revenues by department within the Connections Group

	SW						
	BPO	ITC	Private	SW Public	RPA	OUT	Other
Share of total revenue 6 months 30 June 2024	30%	8%	15%	37%	2%	8%	0%
Share of total revenue 12 months 31 December 2023	15%	5%	9%	64%	2%	5%	0%
Share of total revenue 6 months 30 June 2023	33%	10%	25%	18%	3%	10%	1%
Share of total revenue 12 months 31 December 2022	48%	10%	9%	10%	6%	17%	0%
Share of total revenue 6 months 30 June 2022	56%	11%	5%	9%	3%	16%	0%
Share of total revenue 12 months 31 December 2021	58%	12%	14%	3%	6%	5%	2%

In the table below we have shown comparisons with the initial estimates for the first 6 months of 2024.

Private SW dramatically exceeded expectations by 225% above estimates signaling a major success due to new business opportunities. The significant decrease in the Public Software department's revenues compared to the estimate is due to delays in the public bidding process. These delays are common in contracting public projects, the justification for the 68% shortfall is dependent on

external factors , but could still contribute positively to future performance once contracting is finalized. As a result, the expected revenue for this department has not materialized as anticipated for the first 6 months of 2024, as contracting and project execution is pushed into the following periods.

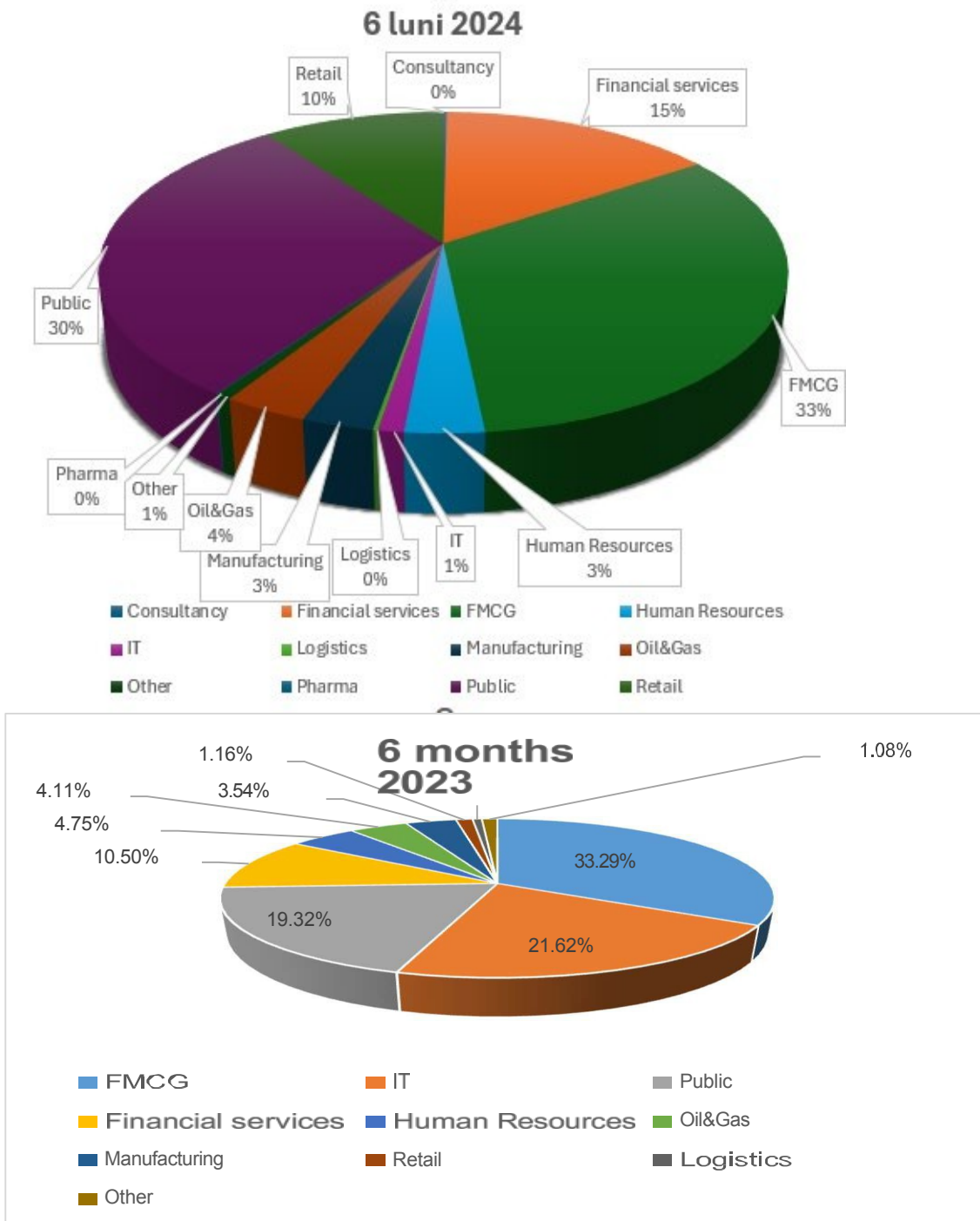
Table number 3 shows a comparison between the revenue realized in the first part of 2024 and the revenue estimated in the budget year for the same period

Table 3 - Comparison of realized vs. estimated revenues 6 months 2024, by Departments

Department comparison	Realized income H1 2024	Estimated revenue H1 2024	
BPO	14,104,498	13,716,000	3%
ITO	3,656,751.66	3,794,000	-4%
SW Private	7,052,597.30	2,167,450.45	225%
SW Public	17,448,592.35	54,604,592	-68%
RPA	889,472.52	885,725.00	0%
OUT	3,835,700.43	3,973,728	-3%
Other	129,368.36	51,600	
Total	47,116,981	79,193,095	

2.3 Presentation of the main project portfolio in relation to economic sectors

The charts below show the comparative turnover structure of Connections Group in H1 2024 vs H1 2023.



As can be seen from the chart above, FMCG remains steady in both periods due to stable demand and continued commitment to the sector. FMCG is one of the core focus areas, contributing significantly to the company's project portfolio. Public sector projects also stand out which aligns with the company's desired shift towards more activities in this sector. The decrease in the retail sector from 21% to 10% in 2024 is as a result of the strategic realignment. The company has directed resources to sectors with greater growth potential.

Financial services grow from 10% in 2023 to 15% in 2024 reflecting an increased focus on this sector. This expansion is driven by new opportunities and partnerships in the financial services industry, highlighting its growing importance in the project mix

We can also observe a greater sectoral diversity, with a wider range of industries represented in the trade relations between Connections and its partners compared to previous years.

3. Connections milestones for the year 2024

In 2024, in the first half of the year, Connections focused on delivering ongoing projects. We continued the company's flagship project - ECRIS software - expected to be delivered in early 2025, probably one of the most important digital transformation software projects realized in Romania.

We managed to operationalize the CSM App - the integrated application for the management of the activities of the Superior Council of Magistracy and we got new clients in the private area - the most relevant being in the financial services industry in the Middle East.

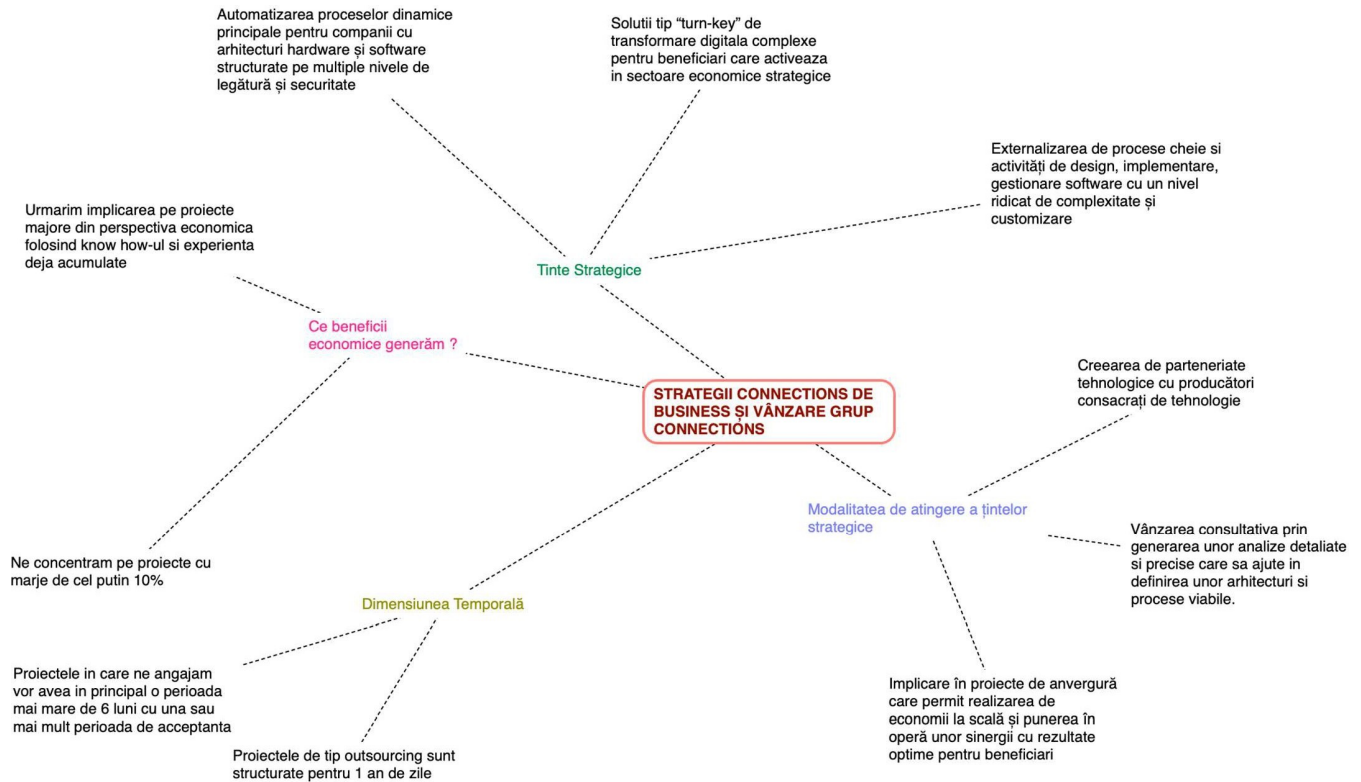
The project of digital transformation of the banking environment - implemented at CEC Bank - enrollment and lending to legal entities - a unique project in Romania, has entered the go live phase, i.e. operationalization, and in 2024 we could note the first loans obtained exclusively through the platform built together with Aurachain partners.

We aim, in the coming months, to provide succinct and understandable descriptions in social media of the major projects we are working on and have already implemented with our clients in order to provide the market with a fair perspective on the complexity, impact and usefulness of our activities. In a real way, we are digitizing Romania and, as it seems, we are starting to do so on other meridians as well. Perhaps, in recent years, being preoccupied with the technical and commercial substance, we have neglected the public exposure of our activities, but we will correct this perception deficiency in the coming period. Although in the public space attention is often focused on announcements about the signing of contracts, we are concentrating on the actual implementation of contracts. Our priority remains delivering results and putting projects into practice, making sure that each partnership achieves its set objectives. In addition, the consistency of the projects presented by the different actors is not clear to the general public, the use of annoying buzz words does not correctly expose the essence of the projects. We will take steps to ensure that the assiduous efforts of our colleagues are publicly highlighted, in order to give a fair opportunity for everyone to understand what a transformational mission means from a digital perspective of a society and what it means to just make software. It's a fundamental difference that will hopefully be easily grasped.

The implementation of the stock option plan is an internal success that we are proud of - we currently have 30 fellow Connections shareholders. The number will grow in the coming years and we aim to have over 50 colleagues in the shareholder structure by 2026.

Monitoring monthly recurring financial metrics, defining the company's multi-year goals and correlating them with individual goals, the re-branding process conducted with a world-class advertising agency, and improving social media presence, both with Connections employees and potential customers, the achievement of leading technology partnerships - Oracle and SAS, the strengthening of the partnership with UiPath (we are UiPath Service Network - USN certified - a validation of RPA competency that is beginning to bear fruit), all of this defines a tremendous amount of work at the organizational level that positions us as a resilient group in these complicated economic and geo-political times.

4. Business and sales strategy for 2024- 2026



Through 2022, Connections' market approach has been reactive and structured in slow-paced, phased stages. The development plan outlined in the private placement, as well as the current global market environment, directed us to modify this strategy towards a model with multiple independent pillars, offering greater resilience and accelerated scale. Therefore, in the 2022-2024 cycle, Connections has and will resort to:

1. Technology partnerships with established technology vendors: UiPath, Microsoft, Aurachain - the ability to deliver projects with the mentioned technologies can pave the way for other possible projects independent of them.

2. Digital Marketing: the last few years have marked a shift in the efficiency of the customer acquisition process from the traditional cold calling to the digital space, through the application of digital marketing techniques. We are already seeing results

- customers interested in our products obtained through targeted digital marketing campaigns - geography, industries, interests.

3. Consultative Selling - more and more customers are aware of their digitization needs but are unable to generate detailed and accurate analysis to help vendors define viable architectures and realistic offers. We help them by offering consultancy to generate, together with them, useful and efficient digitization models. To this end, we hire or partner with companies or individuals with expertise in the client's field of activity. In other words, we migrate from the area of selling technology services to that of business services with a technological footprint.

4. We aim to be intensively active in the field of public tenders in Romania and the EU, counting on a significant influx of public investments in the field of digitalization (PNRR, European funds from 2021-2028). To achieve this goal we plan to build a strong team for the realization of bidding and participation in public tenders (bid).

5. Significant elements of the Group's subsequent activity 1st semester 2024

The second semester of 2024 has started intensively. We are bidding for projects totaling RON 50 million and expect concrete results before the end of the year. Part of this amount, in the fortunate event that we win the bidding processes, will be recognized this year.

As far as the existing projects are concerned, we are in discussions to extend their value by 10 million RON, for efforts already invested, which, again, is a positive signal for the current budget year.

The pipeline of projects that we are working on for the next two years exceeds EUR 50 million, which gives us a relatively high confidence that the next 9 quarters will be commercially successful.

This fall we will also complete the rebranding process - which will be an important milestone in terms of external perception and how customers relate to CC. We will have a clearly defined logo, website, vision, mission and values for the next 5 years.

6. Individual situation analysis (Connections Consult SA): performance and financial position of the issuer

6.1 Financial Position Connections Consult in Semester 1 2024

In semester 1 the values for fixed assets indicate that the performance for these items remained stable without significant fluctuations. The total value of non-current assets at the end of the first semester remained roughly comparable with the previous period. This consistency in fixed assets reflects the balanced approach to asset management, with no major acquisitions or disposals having a relevant impact on the figures.

Table no 4 - Comparative summary of the first semester fixed assets Connections Consult S.A.

Fixed assets	31.12.2023	30.06.2024
Intangible fixed assets	1.076.063	952.009
Tangible fixed assets	323.962	328.147

Financial fixed assets	987.295	987.295
Total	2.387.320	2.267.451

Comparative analysis of current assets reveals notable variations in items such as the increase in receivables mirroring the decrease in bank balances, but despite these significant changes in receivables and bank balances the total value of current assets remains approximately the same indicating a reallocation within asset categories. Growth in sales is a positive sign of business development. In general, current asset balances show stability

The evolution of current assets is presented in Table 5 below

Table nr 5 - Comparative summary first semester 2024 current assets Connections Consult S.A.

Current assets	31.12.2023	30.06.2024
Stocks	1.413.974	149.882
creator	15.940.288	41.045.663
Home and bank accounts	36.412.774	7.547.093
Total	53.767.036	48.742.638

6.2 Explanation on the variation of debts

The reduction in short-term debt compared to the previous period is a favorable development indicating an improvement in financial stability. The decrease in short-term debt reduces immediate financial pressure, allowing better liquidity management. The decrease in short-term debt is a positive sign giving the business greater short-term financial flexibility

For details see Table 6 below

Table no 6 - Comparative summary first semester 2024 Debts Connections Consult S.A.

Debts	31.12.2023	30.06.2024
Short-term debts	30.035.504	20.900.876
Long-term debts	707.547	3.865.321
Provisions	707.486	707.486
Advance income	1.028.948	1.122.226
Total	32.479.485	26.595.909

6.3 Active Net

The net asset value of the issuer increased as shown in Table 7, compared to the previous year, due to the generation of significant profits during the year, which offset the distribution of dividends declared and paid in May this year

Table no 7 - Comparative summary first semester 2024 net assets Connections Consult S.A. :

Net assets	31.12.2023	30.06.2024
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Issued subscribed capital	1.308.200	1.308.200
Capital premium	11.400.586	11.400.586
Book	261.640	261.640
Losses related to equity instruments	325.001	325.001
Retained earnings	1.512.739	9.438.443
Profit at the end of the reporting period	11.343.505	4.053.584
Profit distribution	117.801	-
Total equity	25.295.560	26.049.144

The company's first half profit reached 4 million demonstrating continued profitability and reflects a strategic focus on long-term growth highlighting the company's strong financial performance and resilience. The increase in restated profit underscores the effective strategy of profit retention and reinvestment in the company. The ability to accumulate retained earnings while maintaining positive profit levels demonstrates a favorable balance between profitability and financial prudence.

7. RIS CURI

The Company analyzes potential risks through its internal risk management system and attempts to anticipate and neutralize them before any potential consequences manifest themselves. However, many of the risks to which the Company is subject are beyond its control.

7.1 Risks related to the activity of a company

General economic risks - the Issuer's activities are sensitive to economic cycles and general economic conditions. Both international financial crises and an unstable economic environment may have material adverse effects on the Issuer's business, results of operations and financial position.

Socio-political turmoil can also impact business activity.

The risk associated with key people - the company is engaged in an activity that requires advanced knowledge and specialization. The company depends on recruiting and retaining management and skilled employees. The medium and long-term profitability of the company depends, to a large extent, on the performance of its skilled employees, staff and executive management, which are particularly important for its development.

Tax and legal risk - the issuer is governed by Romanian law and, even though Romanian law has been largely harmonized with EU law, there may be subsequent changes, i.e. new laws and regulations may be introduced which may have an effect on the company's business. Legislation in Romania is often unclear, subject to different interpretations and implementations and frequent amendments. Both changes in tax and legal legislation, as well as possible

events generated by their application may materialize in possible fines or lawsuits filed against the company, which may impact the Issuer's activity.

Company's litigation risk - Although the Issuer takes great care to comply with all legal requirements, in the course of its business, the Issuer is subject to the risk of litigation and other legal proceedings. It is possible that the Issuer may be affected by contractual or non-contractual claims, complaints, including by counterparties in contractual relationships, customers, competitors or regulatory authorities. Any negative publicity associated with such an event may also have an influence.

At the date of this document, the Issuer is not involved in legal proceedings.

Risk of seizure of the Issuer's accounts - Seizure of accounts is a foreclosure measure that may be applied to a company. Thus, the Issuer's accounts may be blocked as a result of garnishment if creditors of the Issuer request this measure in order to recover their debts.

The seizure of the Issuer's accounts entails the blocking of the amounts in the seized accounts and may lead to the hindrance or impossibility of the company to honor its subsequent obligations, under the agreed terms.

The risk of loss of reputation - is a risk inherent to the Issuer's activity, reputation being particularly important in the business environment, especially if the company wishes to expand its activity to other markets. The ability to expand its portfolio, in order to develop its business, depends on the recognition of the Issuer's brand and the acceptance of its products in the target markets.

Risk associated with interest rates and financing sources - in the event of deterioration of the economic environment in which the Issuer operates, the Issuer may find itself unable to take out a new loan under the conditions it has previously benefited from, which could lead to an increase in financing costs and negatively affect the Company's financial situation.

Price risk - this is the risk that the market price of the products and services sold by the company will fluctuate to such an extent as to make existing contracts unprofitable. The company carefully monitors market prices and, if necessary, may withdraw from contracts that risk becoming unfavorable.

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

Cash-flow risk - this is the risk that the Company will be unable to honor its payment obligations when due. Liquidity risk - also includes the risk generated by the possibility of non-recovery of receivables. Due to the specific nature of its activity, the Company maintains a level of receivables and payables that allows it to carry out its activities in an optimal manner.

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

Risk associated with insolvency and bankruptcy - Romanian bankruptcy and enforcement laws do not provide the same level of rights, remedies and projections that creditors enjoy under the legal regimes of other EU jurisdictions. In particular, Romanian bankruptcy and enforcement law and practice may make the recovery by the Issuer of amounts related to secured and unsecured claims in Romanian courts more difficult and time-consuming compared to other countries. In recent years, insolvency in Romania has experienced an unfavorable dynamic, with insolvent companies, as well as companies reporting net losses, being largely responsible for the worsening payment discipline throughout the economy.

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

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

7.2 General risks on Actions

Investment Opportunity Assessment

Each potential investor in Shares must determine, on the basis of its own independent analysis and/or professional advice that it considers appropriate in the circumstances, the suitability of such investment.

Every potential investor should, in particular:

- a) have sufficient knowledge and experience to make a meaningful assessment of the Shares, the advantages and risks involved in investing in the Shares and the information contained in the Memorandum or any supplement thereto;
- b) have access to and possess the necessary information on the appropriate analytical methods and tools to evaluate, in the context of its specific financial situation, an investment in Shares and the impact of the Shares on its overall investment portfolio;
- c) have sufficient financial resources and liquidity to bear all the risks of an investment in Shares;
- d) fully understand the terms of the Shares and be familiar with how any relevant indices and financial markets are evolving; and
- e) be able to assess (either on their own or with the assistance of a financial advisor) possible scenarios regarding economic, interest rate and other factors that may affect the investment as well as its ability to bear the associated risks.

Tax regime

Prospective purchasers and sellers of Shares should be aware that they may be required to pay taxes or other documented duties or fees in accordance with Romanian law and practice. Prospective investors are advised not to rely solely on the tax information contained in this Memorandum, but to consult their own advisors as to their specific tax obligations applicable to the purchase, holding or sale of Shares. Only such advisers are in a position to properly assess the particular circumstances of each potential investor. This investment analysis should be read in conjunction with the tax treatment sections of this document.

Legislative changes

The terms of the Shares (including any non-contractual obligations arising out of or in connection therewith) are based on the relevant laws in force at the date of this Memorandum. No assurances can be given as to the impact of any possible court rulings or legislative changes or official applications or interpretations of such laws or administrative practices subsequent to this Memorandum.

Direct equity investment risk

Investors should be aware of the risk associated with a direct investment in equities, which is much higher than the risk associated with an investment in government securities or units in investment funds, given the volatile nature of equity markets and share prices.

Risk associated with future share price and trading liquidity

Share prices and trading liquidity for companies listed on the SMT depend on the number and size of buy and sell orders placed by investors. There can be no guarantee on the future price of the Company's shares and no guarantee on their liquidity. There can be no guarantee that an investor who buys the shares will always be able to sell them at a satisfactory price.

Market value of Shares

The value of the Shares depends on a number of interrelated factors which include economic, financial and political events occurring in Romania or elsewhere in the world, including factors affecting the capital markets in general and the stock exchanges on which the Shares are traded. The price at which a holder of Shares will be able to sell the Shares may contain a discount from the purchase price paid by such purchaser, which may be substantial.

8. Corporate governance issues

Connections management continues the process of harmonizing reporting standards and procedures to ensure an effective control environment. Accounting policies and procedures are being prepared in accordance with the relevant legislation.

9. Executive Team and Board of Directors

In 2023, the Group Executive Team (Steering Committee) is composed of:



Bogdan Liviu Florea - co-CEO

With over 20 years of experience in IT&C, Bogdan Liviu Florea is specialized in software project management and integration.

Passionate about business development Bogdan is a graduate of the Vienna University of Economics and Business.

Professional experience:

- July 2005 - Present: co-CEO - Connections Consult
- May 2020 - Present: Member Board of Advisors - CEE Digital Services Association
- January 2019 - Present: Vice President - Association of Software and Services Industry (ANIS)
- June 2001 - October 2007: Software Developer / Project Manager - Freescale Semiconductor

Education and training:

- Master of Business Administration - Vienna University of Economics and Business, 2009 - 2011
- Executive MBA - Carlsson School of Management, 2009 - 2010
- Master and Licentiate studies - Polytechnic University of Bucharest, 1997 - 2002

Mr. Bogdan Florea holds 74.25% of the Company's shares.

Radu Marcu - Co-CEO

A graduate of the Academy of Economic Studies in Bucharest, Radu comes with a vast experience in managing software development activities, as Director of Software On Demand and Business Applications, with strong communication and coordination skills acquired over time as team leader. Mr. Radu Marcu does not own shares in Connections Consult SA.



Professional experience:

- 2021 - present co-CEO, Connections Group
- 2018-2021 - Director of Software Development and Business Applications
- 2016 - 2018 - Interactive Software - Sharepoint Architect
- 2007 - 2016 - National Defense System, Engineer, Software Developer, Team Leader
- Degree - Military Technical Academy "Ferdinand I"
- Master studies - Academy of

Economic Studies, Bucharest Mr. Radu Marcu

holds 0.29% of the Company's shares.

George Nita - Hiperautomation Manager

Graduate of "Politehnica" University of Bucharest and Software Engineer with over 20 years of experience. Strong coordination and planning skills acquired after 8 years of experience as Project Manager. Currently, George is Connections Hiperautomation Manager and RPA developer with over 4 years of experience.



Professional experience:

- February 2017 - Present: Automation Manager - Connections Consult
- January 2010 - January 2017: Software Engineer - Luxoft

Education and training:

- Degree - Polytechnic University of Bucharest, 1997 - 2002

Mr. George Nita holds 1.66% of the Company's shares.

Vlad Sgindar - Service Delivery Manager, Deputy General Manager

Relevant experienced Service Delivery Manager with a demonstrated history of working in the information technology and services industry.

Skills in negotiations, business planning, customer relationship management (CRM) and management.

Graduated from Dimitrie Cantemir Christian University, Finance and Banking, specialized in negotiations, business planning and customer relationship management.



Professional experience:

- September 2015 - Present: Service Delivery Manager - Connections Consult
- June 2013 - August 2015: Business Development Manager - Connections Consult
- September 2008 - June 2013: Underwriter - Asirom - Vienna InsuranceGroup

Degree (Finance and Banking) - Dimitrie Cantemir Christian University, 2004 - 2008

Mr. Vlad Sgindar holds 2.50% of the Company's shares.

Magda Cristescu - Operations Manager, Deputy General Manager

Magda is a manager with a rich experience in providing services within the IT&C industry (Genpact, Huawei, Cosmote), and with more than 5 years of experience in BPO services industry.



Professional experience:

- September 2014 - Present: Operations Manager - Connections Consult
- January 2009 - November 2013: Equipment & Services Network Infrastructure Procurement Head of Office - Cosmote
- January 2007 - January 2009: Senior Buyer - Genpact
- January 2006 - January 2007: Logistics & acceptance Specialist - Huawei Technologies

Education and training:

- Undergraduate studies - University of Bucharest, 1995 - 1999

Ms. Magda Cristescu holds 0.08% of the Company's shares.

Claudiu Staniloiu - Recruitment & Employer Branding Manager

Graduated from the National School of Political and Administrative Studies in Bucharest, he is specialized in R&D strategies, Organization Chart, Coaching, Change Management and Organizational Development. Strong communication and coordination skills acquired in over 7 years of experience in HR.



Professional experience:

- April 2019 - Present: Recruitment & Employer Branding Manager - Connections Consult
- October 2018 - April 2019: HR Manager - Key Way Services
- April 2011 - October 2018: Recruitment, Training & Development Officer - NN Group

Education and training:

- Master studies - National School of Political and Administrative Studies in Bucharest (SNSPA), 2006 - 2008
- Undergraduate studies - Ovidius University of Constanta, 2002 - 2006

Mr. Claudiu Staniloiu holds 0.17% of the Company's shares.

**Anca-Maria Călin - PR & MKT Manager**

Anca has strong communication skills and understanding of market trends and develops PR & MKT strategies focused on strengthening the image of the companies within the Connections Group.

Professional experience:

- January 2021 - Present | PR & MKT Manager - Connections Consult
- April 2019 - December 2020 | MKT Specialist - Connections Consult
- June 2018 - March 2019 | Creative Project Manager - Divergent Advertising
- January 2017 - May 2018 | Pricing Analyst - Romania Hypermerche (Cora)

Education and training:

- 2017-2019 - MASTER | Audio and Video Multimedia Production - Faculty of Journalism and Communication Sciences | Bucharest
- 2014-2017 - LICENTA | Advertising - Faculty of Journalism and Communication Sciences | Bucharest

The Board of Directors of the company is composed of:

- Mr. Bogdan Florea, CEO Connections
- Ms. Oana Beldie, lawyer
- Mr. Corneliu Stanciu, entrepreneur

Their CVs can be found in the Investors section of the connections.tech website, [here](#).

10. management statement

Bucharest, August 19, 2024

I confirm, to the best of the information available, that the financial results for the period from 01.01.2024 to 30.06.2024 give a true and fair view of the assets, liabilities, financial position and statement of income and expenses of Connections Consult S.A. for the first half of 2024 and their impact on the company's financial statements.

Bogdan Florea
President and co-CEO Connections Consult S.A.

Radu Marcu
co-CEO Connections Consult S.A.

11. Annexes

ANNEX NO.1- BALANCE SHEET GROUP CONNECTIONS AT 30.06.2024

Item name (calculation formulae refer to No.rd. in col.B)	Nr.rd. OMF No 3100/ 2024	Nr. rd.		
			01.01.2024	30.06.2024
A		B		2
A. FIXED ASSETS				
I. INTANGIBLE FIXED ASSETS (ct.201+203+205+205+206+2071+4094 +208-280-290 - 4904)	01	01	5,314,622	6,860,388
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	428,933	471,427
III. FINANCIAL FIXED ASSETS (ct.261+262+263+265+267* - 296*)	03	03	350	3,285
FIXED ASSETS - TOTAL (rd. 01 + 02 + 03)	04	04	5,743,905	7,335,100
B. CURRENT ASSETS				0
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 - from ct.4428 - 4901)	05	05	1,413,974	151,050
II. 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)	21,605,593	43,901,736
2. Dividends receivable distributed during the financial year (ct. 463)	07	06b (302)	0	0
TOTAL (rd. 06a+06b)	08	06	21,605,593	43,901,736
III. SHORT-TERM INVESTMENTS (ct.501+505+506+507+ of ct.508*+5113+5114-591-595-596-598)	09	07	0	0
IV. HOUSEHOLD AND BANK ACCOUNTS (from ct.508* +ct. 5112+512+531+532+541+542)	10	08	39,242,304	9,809,189
CURRENT ASSETS - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	62,261,871	53,861,975
C. EXPENDITURE IN ADVANCES (ct. 471) (rd.11+12)	12	10	1,626,789	1,641,003
Amounts to be carried over up to one year (ct. 471*)	13	11	340,615	571,162
Amounts to be carried over after more than one year (ct. 471*)	14	12	1,286,174	1,069,841
D. DEBTS: AMOUNTS PAYABLE WITHIN A PERIOD UP TO 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	39,325,044	27,310,164
E. NET CURRENT ASSETS/NET CURRENT LIABILITIES (rd.09+11-13-13-20-23- 26)	16	14	22,455,479	26,765,102
F. TOTAL ASSETS LESS CURRENT LIABILITIES (rd.04 +12+14)	17	15	29,485,558	35,170,043

G. DEBTS:DEBTS PAYABLE IN MORE THAN ONE YEAR (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	707,547	4,573,321
H. PROVIZIOANE (ct. 151)	19	17	707,486	707,486
I. REVENUE IN ADVANCES (rd. 19 + 22 + 25 + 28)	20	18	1,628,213	1,658,410
1. Investment grants (ct. 475), (rd.20+21)	21	19	7,698	16,711
Amounts to be repaid within a period of up to one year (from ct. 475*)	22	20	7,698	16,711
Amounts to be carried over over more than one year (from ct. 475*)	23	21		0
2. Deferred revenue (ct. 472) (rd.23+24)	24	22	1,620,515	1,641,699
Amounts to be recovered within a period of up to one year (from ct. 472*)	25	23	814,265	341,161
Amounts to be carried over for more than one year (from ct. 472*)	26	24	806,250	1,300,538
3. Prepaid income related to assets received by transfer from customers (ch. 478) (rd.26+27)	27	25		0
Amounts to be carried over up to one year (from ct. 478*)	28	26		0
Amounts to be carried over over more than one year (from ct. 478*)	29	27		0
Negative goodwill (ct.2075)	30	28		0
J. CAPITAL AND RESERVES				0
I. CAPITAL (rd. 30+31+32+33+34)	31	29	1,312,685	1,308,195
1. Paid-up subscribed capital (ct. 1012)	32	30	1,312,685	1,308,195
2. Subscribed callable capital (ct. 1011)	33	31		0
3. The patrimony of the Regie (ct. 1015)	34	32		0
4. Heritage of national research and development institutes (ct. 1018)	35	33		0
5. Other equity items (ch. 1031)	36	34		0
II. CAPITAL PREMIUM (ct. 104)	37	35	11,400,586	11,400,586
III. RE-EVALUATION RESERVES (ct. 105)	38	36		0
IV. RESERVE (ct.106)	39	37	685,778	450,302
Own shares (ch. 109)	40	38	88,308	88,308
Gains related to equity instruments (ch. 141)	41	39		0
Losses related to equity instruments (ch. 149)	42	40	325,001	325,001
V. REPORTED PROFIT OR LOSS SOLD C (ct. 117)	43	41	4,793,012	11,271,203
SOLD D (ct. 117)	44	42	-2,628,631	
VI. PROFIT OR LOSS AT THE END OF THE REPORTING PERIOD				0
SOLD C (ct. 121)	45	43	12,231,955	4,672,620
SOLD D (ct. 121)	46	44		
Profit distribution (ct. 129)	47	45	117,801	0
EQUITY - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	27,264,275	28,689,597
Public assets (ct. 1016)	49	47		0

Private wealth (ct. 1017) ¹⁾	50	48		0
CAPITAL CAPITAL - TOTAL (rd. 46+47+48) (rd.04+09+10+10-13-13-16-16-17-18)	51	49	27,264,275	28,689,597

ANNEX NO 2- GROUP CONNECTIONS PROFIT AND LOSS ACCOUNT AS AT 30.06.2024

Name of indicators <small>(calculation formulae refer to No.rd. in col.B)</small>	Nr.rd. OMF nr.3100/ 2024	N r. rd .	Reporting period	
			01.01.2023 30.06.2023	01.01.2024 30.06.2024
A		B		
1. Net turnover (rd. 02+03-04+06)	01	01	39,724,259	41,574,148.00
- of which, the net turnover corresponding to the predominant activity actually deployed	02	01 a (30 1)	39,724,259	
Production sold (ct.701+702+703+704+705+706+708)	03	02	38,705,487	35,614,774.00
Revenue from the sale of goods (ch. 707)	04	03	1,018,772	5,960,189.00
Trade discounts granted (ct. 709)	05	04	1,541	815.00
Interest income recorded by entities removed from the General Register and still-leasing (ct.766*)		05		-
Income from operating subsidies related to net turnover (ct.7411)	06	06		-
2. Revenue related to the cost of work in progress (ct.711+712)				-
Sold C	07	07		-
Sold D	08	08		-
3. Income from the production of intangible and tangible fixed assets (ct.721+ 722)	09	09	354,377	1,937,009.00
4. Income from revaluation of tangible fixed assets (ct. 755)	10	10		-
5. Income from real estate investment production (ct. 725)	11	11		-
6. Revenue from operating subsidies (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12	761,280	3,449,958.00
7. Other operating revenue (ct.751+758+7815)	13	13	67,757	155,866.00

-of which investment grant revenue (ct.7584)	14	14	15,740	22,987.00
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-of which, negative goodwill (ct.7815)	15	15		-
OPERATING REVENUE - TOTAL (rd. 01+07-08+09+10+11+11+12+13)	16	16	40,906,133	47,116,981.00
8. a) Expenditure on raw materials and consumables (ct.601+602)	17	17	65,236	66,046.00
Other material expenses (ct.603+604+606+608)	18	18	2,136	37,803.00
b) Utility expenses (ct.605), of which:	19	19	10,375	56,261.00
- expenditure on energy consumption (ct. 6051)	20	19 a (30 2)		44,302.00
- expenditure on natural gas consumption (ct. 6053)	21	19 b (30 3)		10,862.00
c) Goods-related expenses (ct.607)	22	20	1,040,885	5,663,533.00
Trade discounts received (ct. 609)	23	21		-
9. Staff expenditure (rd. 23+24)	24	22	15,430,555	18,456,339.00
a) Salaries and allowances (ct.641+642+643+644)	25	23	15,081,095	18,031,615.00
b) Expenditure on social security and social protection (ct.645+646)	26	24	349,460	424,724.00
10.a) Value adjustments in respect of tangible and intangible fixed assets (rd. 25a + 26 - 27)	27	25	370,148	451,166.00
a.1) Operating expenses related to the depreciation of fixed assets (ct. 6811)	28	25 a (30 6)	370,148	451,166.00
a.2) Other expenditure (ct.6811+6813+6817+ from ct.6818)	29	26		-
a.3) Revenue (ct.7813 + from ct.7818)	30	27		-
b) Value adjustments on current assets (rd. 29 - 30)	31	28		(10,710.00)
b.1) Expenditure (ct.654+6814 + from ct.6818)	32	29		-
b.2) Revenue (ct.754+7814 + from ct.7818)	33	30		10,710.00
11. Other operating expenditure (rd. 32+33+33d+33f+33h+33j+34+35+36+37)	34	31	19,234,326	16,918,395.00
11.1. Expenditure on external services (ct.611+ 613+614+615+621+622+623+624+625+626+627+628)	35	32	18,927,866	16,079,743.00
11.2. Expenditure on royalties, management leases and rents (ct. 612), of which:		33	174,825	591,367.00
- royalty expenditure (ct. 6121)	37	33 a (30 7)		21,178.00
- Expenditure on management leases (ct. 6122)	38	33 b (30 8)		-
- rent expenditure (ct. 6123)	39	33c (30 9)		570,189.00
11.3. Expenditure related to intellectual property rights (ct. 616), of which:	40	33 d (31 0)		-
- expenditure in relation to affiliated entities	41	33 e (31 1)		-

11.4. Management expenses (ct. 617), of which:	42	33f (31 2)		16,414.00
- expenditure in relation to affiliated entities	43	33 g (31 3)		-
11.5. Consultancy expenses (ct. 618), of which:	44	33 h (31 4)		2,197.00
- expenditure in relation to affiliated entities	45	33i (31 5)		-
11.6. Expenditure related to other taxes, duties and similar charges; expenditure on transfers and contributions payable on the basis of normative acts special (ct. 635 + 6586*)	46	33j (31 6)		184,362.00
11.7. Environmental protection expenditure (ct. 652)	47	34		-
11.8. Expenditure on revaluation of tangible fixed assets (ct. 655)	48	35		-
11.9. Expenditure related to disasters and similar events (ct. 6587)	49	36		-
11.10. Other expenditure (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	50	37	131,635	44,312.00
-Refinancing interest expenditure recorded by entities removed from the General Register and still operating leasing contracts (ct.666*)		38		-
12. Adjustments to provisions (rd. 40 - 41)	51	39		-
- Expenditure (ct.6812)	52	40		-
- Revenue (ct.7812)	53	41		-
OPERATING EXPENDITURE - TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)	54	42	36,153,660	41,638,833.00
OPERATING PROFIT OR LOSS:				-
- Profit (rd. 16 - 42)	55	43	4,752,473	5,478,148.00
- Loss (rd. 42 - 16)	56	44		
13. Participation interest income (ct.7611+7612+7613)	57	45		-
- of which, income from affiliated entities	58	46		-
14. Interest income (ct. 766)	59	47	13,224	192,875.00
- of which, income from affiliated entities	60	48		-
15. Revenue from operating subsidies for interest due (ch. 7418)	61	49		-
16. Other financial income (ct.762+764+765+767+768+7615)	62	50	31,193	24,056.00
- of which, income on other financial fixed assets (ch. 7615)	63	51		22,539.00
FINANCIAL REVENUE - TOTAL (rd. 45+47+49+50)	64	52	44,417	216,931.00
17. Value adjustments in respect of financial fixed assets and financial investments held as current assets (rd. 54 - 55)	65	53		-
- Expenditure (ct.686)	66	54		-
- Revenue (ct.786)	67	55		-
18. Interest expenses (ct.666)	68	56	16,475	91,626.00
- of which, expenditure in relation to affiliated entities	69	57		-

19. Other financial charges (ct.663+664+665+667+668)	70	58	128,976	59,649.00
FINANCIAL EXPENDITURE - TOTAL (rd. 53+56+58)	71	59	145,451	151,275.00
FINANCIAL PROFIT OR LOSS:				-
- Profit (rd. 52 - 59)	72	60		65,656.00
- Loss (rd. 59 - 52)	73	61	101,034	
TOTAL REVENUE (rd. 16 + 52)	74	62	40,950,550	47,333,912.00
TOTAL EXPENDITURE (rd. 42 + 59)	75	63	36,299,111	41,790,108.00
GROSS PROFIT OR LOSS:				-
- Profit (rd. 62 - 63)	76	64	4,651,439	5,543,804.00
- Loss (rd. 63 - 62)	77	65		
20. Corporate income tax (ct.691)	78	66	1,028,837	871,183.00
21. Income tax expenses resulting from settlements within the tax group in the field of corporate income tax (ct.694)	79	66 a (30 4)		-
22. Corporate income tax revenues from settlements within the tax group in the field of corporate income tax (ct.794)	80	66 b (30 5)		-
23. Activity-specific tax (ct. 695)	81	67		-
24. Income tax expense at the level of the minimum tax on turnover (ct. 697)	82	67 a (31 7)		-
25. Other taxes not shown under items above (ct.698)	83	68	5,562	-
THE NET PROFIT OR LOSS FOR THE REPORTING PERIOD:				-
- Profit (rd. 64 - 65 - 66 - 67 - 67a - 68 - 66a + 66b)	84	69	3,617,040	4,672,621.00
- Loss (rd. 65 + 66 + 67 + 67a + 68 - 64 + 66a - 66b)	85	70		

SITUAȚIA ACTIVELOR, DATORIILOR ȘI CAPITALURILOR PROPRII

Cod 10

la data de 30.06.2024

- lei -

Denumirea elementului (formulele de calcul se refera la Nr.rd. din col.B)	Nr.rd. OMF nr. 3100/ 2024	Nr. rd.	Sold la:	
			01.01.2024	30.06.2024
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01	1.076.063	952.009
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	323.962	328.147
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03	987.295	987.295
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	2.387.320	2.267.451
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	1.413.974	149.882
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)	15.940.288	41.045.663
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	15.940.288	41.045.663
III. INVESTIȚII PE TERMEN SCURT (ct.501+505+506+507+ din ct.508*+5113+5114-591-595-596-598)	09	07		
IV. CASA ȘI CONTURI LA BĂNCI (din ct.508* +ct. 5112+512+531+532+541+542)	10	08	36.412.774	7.547.093
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	53.767.036	48.742.638
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	1.620.689	1.634.964
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	334.515	565.123
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12	1.286.174	1.069.841
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	30.035.504	20.900.876
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	23.843.349	28.175.174
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	27.516.843	31.512.466
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	707.547	3.865.321
H. PROVIZIOANE (ct. 151)	19	17	707.486	707.486
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18	1.028.948	1.122.226
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19	7.698	16.711
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20	7.698	16.711
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21		
2. Venituri înregistrate în avans (ct. 472) (rd.23+24)	24	22	1.021.250	1.105.515

Sume de reluat într-o perioadă de până la un an (din ct. 472*)	25	23	215.000	215.000
Sume de reluat într-o perioadă mai mare de un an (din ct. 472*)	26	24	806.250	890.515
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	1.308.200	1.308.200
1. Capital subscris vărsat (ct. 1012)	32	30	1.308.200	1.308.200
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		
II. PRIME DE CAPITAL (ct. 104)	37	35	11.400.586	11.400.586
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	261.640	261.640
Acțiuni proprii (ct. 109)	40	38	88.308	88.308
Câștiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39		
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40	325.001	325.001
V. PROFITUL SAU PIERDEREA REPORTAT(Ă) SOLD C (ct. 117)	43	41	1.512.739	9.438.443
SOLD D (ct. 117)	44	42	0	0
VI. PROFITUL SAU PIERDEREA LA SFÂRȘITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	11.343.505	4.053.584
SOLD D (ct. 121)	46	44		
Repartizarea profitului (ct. 129)	47	45	117.801	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	25.295.560	26.049.144
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	25.295.560	26.049.144

*) 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 și prenumele

Florea BOGDAN LIVIU

Semnătura _____

Formular
VALIDAT

INTOCMIT,

Numele și prenumele

LASCU MIREL SORIN

Calitatea

11--DIRECTOR ECONOMIC

Semnătura _____

Nr.de inregistrare in organismul profesional:

CONTUL DE PROFIT ȘI PIERDERE

la data de 30.06.2024

Cod 20

- lei -

Denumirea indicatorilor	Nr.rd. OMF nr.3100/ 2024	Nr. rd.	Perioada de raportare	
			01.01.2023- 30.06.2023	01.01.2024- 30.06.2024
A		B	1	2
<small>(formulele de calcul se refera la Nr.rd. din col.B)</small>				
1. Cifra de afaceri netă (rd. 02+03-04+06)	01	01	25.701.611	32.432.718
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	25.666.039	32.432.718
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	24.641.162	26.472.529
Venituri din vânzarea mărfurilor (ct. 707)	04	03	1.060.449	5.960.189
Reduceri comerciale acordate (ct. 709)	05	04	0	0
— Venituri din dobânzi înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.766*)		05		
Venituri din subvenții de exploatare aferente cifrei de afaceri nete (ct.7411)	06	06		
2. Venituri aferente costului producției în curs de execuție (ct.711+712)				
Sold C	07	07		
Sold D	08	08		
3. Venituri din producția de imobilizari necorporale și corporale (ct.721+ 722)	09	09	354.377	0
4. Venituri din reevaluarea imobilizărilor corporale (ct. 755)	10	10		
5. Venituri din producția de investiții imobiliare (ct. 725)	11	11		
6. Venituri din subvenții de exploatare (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12	0	0
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	64.209	155.348
-din care, venituri din subvenții pentru investiții (ct.7584)	14	14	12.192	22.987
-din care, venituri din fondul comercial negativ (ct.7815)	15	15	0	0
VENITURI DIN EXPLOATARE – TOTAL (rd. 01+07-08+09+10+11+12+13)	16	16	26.120.197	32.588.066
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	62.982	52.517
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	35.773	35.361
b) Cheltuieli privind utilitățile (ct.605), din care:	19	19	10.375	56.261
- cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)	10.375	44.302
- cheltuieli privind consumul de gaze naturale (ct. 6053)	21	19b (303)		10.862
c) Cheltuieli privind mărfurile (ct.607)	22	20	1.040.885	5.663.533
Reduceri comerciale primite (ct. 609)	23	21	0	0
9. Cheltuieli cu personalul (rd. 23+24)	24	22	11.203.803	9.473.410
a) Salarii și indemnizații (ct.641+642+643+644)	25	23	10.956.609	9.263.471
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	26	24	247.194	209.939

10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 25a + 26 - 27)	27	25	113.025	183.115
a.1) Cheltuieli de exploatare privind amortizarea imobilizărilor (ct. 6811)	28	25a (306)	113.025	183.115
a.2) Alte cheltuieli (ct.6811+6813+6817+ din ct.6818)	29	26	0	0
a.3) Venituri (ct.7813 + din ct.7818)	30	27	0	0
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	31	28	0	-10.710
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	32	29	0	0
b.2) Venituri (ct.754+7814 + din ct.7818)	33	30	0	10.710
11. Alte cheltuieli de exploatare (rd. 32+33+33d+33f+33h+33j+34+35+36+37)	34	31	8.802.106	12.388.298
11.1. Cheltuieli privind prestațiile externe (ct.611+613+614+615+621+622+623+624+625+626+627+628)	35	32	8.214.926	11.605.343
11.2. Cheltuieli cu redevențele, locațiile de gestiune și chiriile (ct. 612), din care:	36	33	308.369	588.978
- cheltuieli cu redevențe (ct. 6121)	37	33a (307)	0	21.178
- cheltuieli cu locațiile de gestiune (ct. 6122)	38	33b (308)	0	0
- cheltuieli cu chiriile (ct. 6123)	39	33c (309)	308.369	567.800
11.3. Cheltuieli aferente drepturilor de proprietate intelectuală (ct. 616), din care:	40	33d (310)	0	0
- cheltuielile în relația cu entitățile afiliate	41	33e (311)	0	0
11.4. Cheltuieli de management (ct. 617), din care:	42	33f (312)	0	16.414
- cheltuielile în relația cu entitățile afiliate	43	33g (313)	0	0
11.5. Cheltuieli de consultanță (ct. 618), din care:	44	33h (314)	0	2.197
- cheltuielile în relația cu entitățile afiliate	45	33i (315)	0	0
11.6. Cheltuieli cu alte impozite, taxe și vărsăminte asimilate; cheltuieli reprezentând transferuri și contribuții datorate în baza unor acte normative speciale (ct. 635 + 6586*)	46	33j (316)	174.735	131.307
11.7. Cheltuieli cu protecția mediului înconjurător (ct. 652)	47	34	0	0
11.8. Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	48	35	0	0
11.9. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587)	49	36	0	0
11.10. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	50	37	104.076	44.059
— Cheltuieli cu dobânzile de refinanțare înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.666*)		38		
12. Ajustări privind provizioanele (rd. 40 - 41)	51	39	0	0
- Cheltuieli (ct.6812)	52	40	0	0
- Venituri (ct.7812)	53	41	0	0
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)	54	42	21.268.949	27.841.785
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	55	43	4.851.248	4.746.281
- Pierdere (rd. 42 - 16)	56	44	0	0
13. Venituri din interese de participare (ct.7611+7612+7613)	57	45	970.413	0
- din care, veniturile obținute de la entitățile afiliate	58	46	0	0

14. Venituri din dobânzi (ct. 766)	59	47	581	166.692
- din care, veniturile obținute de la entitățile afiliate	60	48	0	0
15. Venituri din subvenții de exploatare pentru dobânda datorată (ct. 7418)	61	49	0	0
16. Alte venituri financiare (ct.762+764+765+767+768+7615)	62	50	28.134	22.539
- din care, venituri din alte imobilizări financiare (ct. 7615)	63	51	0	22.539
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	64	52	999.128	189.231
17. Ajustări de valoare privind imobilizările financiare și investițiile financiare deținute ca active circulante (rd. 54 - 55)	65	53	0	0
- Cheltuieli (ct.686)	66	54	0	0
- Venituri (ct.786)	67	55	0	0
18. Cheltuieli privind dobânzile (ct.666)	68	56	16.475	91.626
- din care, cheltuielile în relația cu entitățile afiliate	69	57	0	0
19. Alte cheltuieli financiare (ct.663+664+665+667+668)	70	58	76.600	22.959
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	71	59	93.075	114.585
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				
- Profit (rd. 52 - 59)	72	60	906.053	74.646
- Pierdere (rd. 59 - 52)	73	61	0	0
VENITURI TOTALE (rd. 16 + 52)	74	62	27.119.325	32.777.297
CHELTUIELI TOTALE (rd. 42 + 59)	75	63	21.362.024	27.956.370
PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (rd. 62 - 63)	76	64	5.757.301	4.820.927
- Pierdere (rd. 63 - 62)	77	65	0	0
20. Impozitul pe profit (ct.691)	78	66	707.482	767.341
21. Cheltuieli cu impozitul pe profit rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit (ct.694)	79	66a (304)	0	0
22. Venituri din impozitul pe profit rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit (ct.794)	80	66b (305)	0	0
23. Impozitul specific unor activități (ct. 695)	81	67	0	0
24. Cheltuieli cu impozitul pe profit la nivelul impozitului minim pe cifra de afaceri (ct. 697)	82	67a (317)	0	0
25. Alte impozite ne reprezentate la elementele de mai sus (ct.698)	83	68	0	0
PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:				
- Profit (rd. 64 - 65 - 66 - 67 - 67a - 68 - 66a + 66b)	84	69	5.049.819	4.053.586
- Pierdere (rd. 65 + 66 + 67 + 67a + 68 - 64 + 66a - 66b)	85	70	0	0

*) Conturi de repartizat după natura elementelor respective.

La rândul 25 (cf.OMF nr.3100/ 2024)- 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 46 (cf.OMF nr.3100/ 2024)- 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,

Numele si prenumele

Florea BOGDAN LIVIU

Semnătura _____

Formular
VALIDAT

INTOCMIT,

Numele si prenumele

LASCU MIREL SORIN

Calitatea

11--DIRECTOR ECONOMIC

Semnătura _____

Nr.de inregistrare in organismul profesional:

Cod 30 (formulele de calcul se refera la Nr.rd. din col.B)

- lei -

I. Date privind rezultatul inregistrat	Nr.rd. OMF nr.3100 /2024	Nr. rd.	Nr.unitati		Sume	
A		B	1		2	
Unitați care au inregistrat profit	01	01	1		4.053.586	
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	214.320		214.320	
Furnizori restanți – total (rd. 06 la 08)	05	05	214.320		214.320	
- peste 30 de zile	06	06	194.793		194.793	
- peste 90 de zile	07	07	10.212		10.212	
- peste 1 an	08	08	9.315		9.315	
Obligatii restante fata de bugetul asigurarilor sociale – total(rd.10 la 14)	09	09				
- contributi pentru asigurari sociale de stat datorate de angajatori, salariati si alte persoane asimilate	10	10				
- contributi pentru fondul asigurarilor sociale de sanatate	11	11				
- contribuția pentru pensia suplimentară	12	12				
- contributi pentru bugetul asigurarilor pentru somaj	13	13				
- alte datorii sociale	14	14				
Obligatii restante fata de bugetele fondurilor speciale si alte fonduri	15	15				
Obligatii restante fata de alti creditori	16	16				
Impozite, taxe si contributi neplatite la termenul stabilit la bugetul de stat, din care:	17	17				
- contributia asiguratorie pentru munca	18	17a (301)				
Impozite si taxe neplatite la termenul stabilit la bugetele locale	19	18				
III. Numar mediu de salariati		Nr. rd.	30.06.2023		30.06.2024	
A		B	1		2	
Numar mediu de salariati	20	19	234		166	
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	248		182	
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		
- creanțe restante de la entități din sectorul majoritar sau integral de stat	38	35		
- creanțe restante de la entități din sectorul privat	39	36		
V. Tichete acordate salariaților		Nr. rd.	Sume (lei)	
A		B	1	
Contravaloarea tichetelor acordate salariaților	40	37	192.711	
Contravaloarea tichetelor acordate altor categorii de beneficiari, alții decât salariații	41	37a (302)		
VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)		Nr. rd.	30.06.2023	30.06.2024
A		B	1	2
Cheltuieli de cercetare - dezvoltare :	42	38		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	43	38a (318)		
- după surse de finanțare (rd. 40+41)	44	39	0	0
- din fonduri publice	45	40		
- din fonduri private	46	41		
- după natura cheltuielilor (rd. 43+44)	47	42	0	0
- cheltuieli curente	48	43		
- cheltuieli de capital	49	44		
VII. Cheltuieli de inovare ***)		Nr. rd.	30.06.2023	30.06.2024
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.	30.06.2023	30.06.2024
A		B	1	2
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:	52	46		
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	53	46a (303)		

- avansuri acordate entităților afiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	54	46b (304)		
Avansuri acordate pentru imobilizări corporale (ct. 4093), din care:	55	47		
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări corporale (din ct. 4093)	56	47a (305)		
- avansuri acordate entităților afiliate nerezidente pentru imobilizări corporale (din ct. 4093)	57	47b (306)		
Imobilizări financiare, în sume brute (rd. 49+54)	58	48	1.392.839	3.091.069
Acțiuni deținute la entitățile afiliate, interese de participare, alte titluri imobilizate și obligațiuni, în sume brute (rd. 50 + 51 + 52 + 53)	59	49		
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51		
- acțiuni și părți sociale emise de nerezidenți, din care:	62	52		
- dețineri de cel puțin 10%	63	52a (307)		
- obligațiuni emise de nerezidenți	64	53		
Creanțe imobilizate, în sume brute (rd. 55+56)	65	54	1.392.839	3.091.069
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55	1.392.839	3.091.069
- creanțe imobilizate în valută (din ct. 267)	67	56		
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	19.838.059	24.952.126
- 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		
- 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)		
Creanțe neîncasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	71	59		
Creanțe în legătură cu personalul și conturi asimilate (ct. 425 + 4282)	72	60	-287.326	-332.980
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	390.671	473.039
- creanțe în legatură cu bugetul asigurărilor sociale (ct.431+437+4382)	74	62	235.213	428.381
- creanțe fiscale în legatură cu bugetul de stat (ct.436+441+4424+4428+444+446)	75	63	155.458	44.658
- subvenții de încasat(ct.445)	76	64		
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	77	65		
- alte creanțe în legatură cu bugetul de stat(ct.4482)	78	66		
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67	6.324.204	12.522.973
- creanțe cu entități afiliate nerezidente (din ct. 451), din care:	80	68		

- creanțe comerciale cu entități afiliate nerezidente (din ct. 451)	81	69		
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		
Alte creanțe (ct. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), din care:	83	71	2.693.625	2.098.713
- decontari privind interesele de participare ,decontari cu actionarii/ asociatii privind capitalul ,decontari din operatiuni in participatie (ct.453+456+4582)	84	72		
- 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	2.693.625	2.098.713
- 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		
- acțiuni necotate emise de rezidenti	92	79		
- părți sociale emise de rezidenti	93	80		
- acțiuni emise de nerezidenti	94	81		
- obligațiuni 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	27.752	25.754
- în lei (ct. 5311)	99	85	27.752	25.754
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	990.217	7.492.344
- în lei (ct. 5121), din care:	102	88	240.694	7.385.915
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	749.523	106.429
- conturi curente în valută deschise la bănci nerezidente	105	91		
Alte conturi curente la bănci și acreditive, (rd.93+94)	106	92		
- sume în curs de decontare, acreditive și alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93		
- sume în curs de decontare și acreditive în valută (din ct. 5125 + 5414)	108	94		
Datorii (rd. 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	9.651.449	15.895.985
Credite bancare externe pe termen scurt (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este mai mica de 1 an) (din ct. 519), (rd .97+98)	110	96		

- în lei	111	97		
- în valută	112	98		
Credite bancare externe pe termen lung (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este mai mare sau egală cu 1 an) (din ct. 162), (rd.100+101)	113	99		
- în lei	114	100		
- în valută	115	101		
Credite de la trezoreria statului 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 in lei, a caror decontare se face in functie de cursul unei valute	118	104		
- în valută	119	105		
Alte împrumuturi și datorii asimilate (ct. 167), din care:	120	106	84.203	174.181
- 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	4.253.877	9.445.740
- 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		
- 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)		
Datorii în legătură cu personalul și conturi asimilate (ct. 421 + 423 + 424 + 426 + 427 + 4281)	126	110	801.430	609.073
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	1.403.571	1.863.781
- datorii in legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	641.470	566.415
- datorii fiscale in legatura cu bugetul de stat (ct.436+441+4423+4428+444+446)	129	113	748.879	1.287.025
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	130	114	13.222	10.341
- alte datorii in legatura cu bugetul de stat (ct.4481)	131	115		
Datoriile entității în relațiile cu entitățile afiliate (ct. 451), din care:	132	116		
- datorii cu entități afiliate nerezidente 2) (din ct. 451), din care:	133	117		
- cu scadența inițială mai mare de un an	134	118		
- datorii comerciale cu entitățile afiliate nerezidente indiferent de scadență (din ct. 451)	135	118a (310)		
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		

Alte datorii (ct. 269 + 453 + 456 + 457 + 4581 + 462 + 4661 + 467 + 472 + 473 + 478 + 509), din care:	139	122	3.108.368	3.803.210		
-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	1.324.159	2.032.345		
-alte datorii in legatura cu persoanele fizice si persoanele juridice, altele decat datoriile in legatura cu institutiile publice (institutiile statului) 3) (din ct.462+4661+din ct.472+din ct.473)	141	124	1.134.209	1.120.865		
- subventii nereluate la venituri (din ct. 472)	142	125				
- varsaminte de efectuat pentru imobilizari financiare si investitii pe termen scurt (ct.269+509)	143	126	650.000	650.000		
- 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	1.189.273	1.308.200		
- acțiuni cotate 4)	150	131				
- acțiuni necotate 5)	151	132				
- părți sociale	152	133	1.189.273	1.308.200		
- capital subscris varsat de nerezidenti (din ct. 1012)	153	134				
Brevete si licente (din ct.205)	154	135	1.452	1.452		
IX. Informatii privind cheltuielile cu colaboratorii		Nr. rd.	30.06.2023	30.06.2024		
A		B	1	2		
Cheltuieli cu colaboratorii (ct. 621)	155	136	217.098	259.819		
X. Informații privind bunurile din domeniul public al statului		Nr. rd.	30.06.2023	30.06.2024		
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.	30.06.2023	30.06.2024		
A		B	1	2		
Valoarea contabilă netă a bunurilor 6)	159	140				
XII. Capital social vărsat		Nr. rd.	30.06.2023		30.06.2024	
			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	1.189.273	X	1.308.200	X

- deținut de instituții publice, (rd. 143+144)	161	142				
- deținut de instituții publice de subord. centrală	162	143				
- deținut de instituții publice de subord. locală	163	144				
- deținut de societățile cu capital de stat, din care:	164	145				
- cu capital integral de stat	165	146				
- cu capital majoritar de stat	166	147				
- cu capital minoritar de stat	167	148				
- deținut de regii autonome	168	149				
- deținut de societăți cu capital privat	169	150				
- deținut de persoane fizice	170	151	1.189.273	100,00	1.308.200	100,00
- deținut de alte entități	171	152				

XIII. Dividende distribuite acționarilor/ asociatilor din profitul reportat	A	Nr. rd.	Sume (lei)	
			2023	2024
Dividende distribuite acționarilor/ asociatilor în perioada de raportare din profitul reportat	172	152a (312)	1.945.060	2.011.814
XIV. Repartizări interimare de dividende potrivit Legii nr. 163/2018	A	Nr. rd.	Sume (lei)	
		B	2023	2024
- dividendele interimare repartizate ⁸⁾	173	152b (315)		
XV. Creanțe preluate prin cesionare de la persoane juridice *****)	A	Nr. rd.	Sume (lei)	
		B	30.06.2023	30.06.2024
Creanțe preluate prin cesionare de la persoane juridice (la valoarea nominală), din care:	174	153		
- creanțe preluate prin cesionare de la persoane juridice afiliate	175	154		
Creanțe preluate prin cesionare de la persoane juridice (la cost de achiziție), din care:	176	155		
- creanțe preluate prin cesionare de la persoane juridice afiliate	177	156		
XVI. Venituri obținute din activități agricole *****)	A	Nr. rd.	Sume (lei)	
		B	30.06.2023	30.06.2024
Venituri obținute din activități agricole	178	157		
XVII. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587), din care:	A	Nr. rd.	Sume (lei)	
		B	30.06.2023	30.06.2024
- inundații	180	157b (323)		
- secetă	181	157c (324)		
- alunecări de teren	182	157d (325)		

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

Florea BOGDAN LIVIU

Semnatura _____

Numele si prenumele

LASCU MIREL SORIN

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 șomerii în vârstă de peste 45 de ani, șomerii întreținători unici de familie sau șomerii 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 capitolului 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 operatorii 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 de entități afiliate nerezidente (din ct. 451), din care: NU se calculează prin însumarea valorilor de la rândurile 'cu scadența inițială mai mare de un an' și 'datorii comerciale cu entități afiliate nerezidente indiferent de scadență (din ct. 451)'.

3) În categoria 'Alte datorii în legătură cu persoanele fizice și persoanele juridice, altele decât datoriile în legătură cu instituțiile publice (instituțiile statului)' nu se vor înscrie subvențiile aferente veniturilor existente în soldul contului 472.

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

5) Titluri de valoare care conferă drepturi de proprietate asupra societăților, care nu sunt tranzacționate.

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

7) La secțiunea 'XII Capital social vărsat', cf. OMF 3100/ 2024, 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	-
			+