



SIMTEL

H1 2024 Financial Report

symbol:
SMTL

Simtel Team SA
Company listed on the Main Segment
of the Bucharest Stock Exchange,
Standard Category

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

ISSUER INFORMATION

INFORMATION ABOUT THIS FINANCIAL REPORT

Type of report	Half-year report – H1 2024
For financial period	01.01.2024 – 30.06.2024
Date of publication of the report	10.09.2024
According to	Annex 14 of FSA Regulation 5/2018

ISSUER INFORMATION

Nme	Simtel Team S.A.
Fiscal code	RO 26414626
Trade registry number	J40/564/2010
Registered office	Splaiul Independenței 319L, Bruxelles Building A, District 6, Bucharest

INFORMATION ABOUT SECURITIES

Subscribed and paid-up share capital	1,583,730 lei
The market on which securities are traded	Main Segment, Standard Category
Total number of shares	7.918.650 shares
Symbol	SMTL

CONTACT DETAILS FOR INVESTORS

Phone number	+40 754 908 742
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Website	www.simtel.ro

The interim individual and consolidated financial statements as of June 30, 2024, presented in the following pages, are prepared in accordance with the Romanian Accounting Standards (RAS) and are **unaudited**.

H1 2024 RESULTS

Key financial figures for H1 2024

- Sintel Group recorded consolidated operating revenues of **98.1 million lei**, down 20% compared to H1 2023
- Of these revenues, consolidated turnover for the first six months of 2024 amounted to **93.6 million lei**, down 24% compared to the same period last year.
- Consolidated operating expenses reached **89.3 million lei** in H1 2024, down 22% compared to 114.8 million lei in H1 2023.
- **Consolidated gross profit** stood at 7.1 million lei, down 5% compared to H1 2023, while **consolidated net profit reached 6 million lei**, down 9% compared to H1 2023.
- In terms of operating revenues, **GES Furnizare SRL**, an entity in which Sintel Team S.A. holds a 62% stake, generated operating revenues of **14.5 million lei** in H1 2024, a **remarkable increase** considering 2024 is the company's first year of operation.
- In H1 2024, **Sintel Solar SRL**, an entity from the Republic of Moldova wholly owned by Sintel S.A., generated revenues of **6.5 million lei** during the first half of the year, following the completion of several projects started in 2023.
- Regarding the operating revenues generated by other entities within the group in H1 2024, **Sintel Team S.A.** generated operating revenues of **79 million lei**, **ANT Power Energy SRL – 4.7 million lei**, **Agora Robotics SRL – 1.6 million lei**, and **Custom Software Solutions – 125 thousand lei**. No significant revenues were recorded from the other entities, which represent photovoltaic parks under development.
- **Total assets** at the consolidated level exceeded **200 million lei**, while total liabilities increased by 1% in the first six months of 2024.
- **Cash and cash equivalents** amounted to **11.2 million lei** in H1 2024, a solid level for the company.

Key events in H1 2024 and after the reporting period

- Signing of a **significant contract**, within a partnership in which Sintel holds 50% of the benefits and losses, valued at over 19 million euros (excluding VAT) with a power producer for the design, engineering, procurement, construction, commissioning, technical operation, and maintenance of a **photovoltaic power plant** located in Satu Mare, with an estimated capacity of approximately **27 MWp**.
- Signing of a significant contract worth **over 66 million lei** (excluding VAT) with a company in the metallurgical industry, for the design, engineering, procurement, construction, and commissioning of a photovoltaic power plant located in Călărași County.

- Signing of a **PPA** (Power Purchase Agreement) contract with GES Furnizare SRL (GES) after the completion of the photovoltaic power plant in Salonta. The contract was concluded for a **period of 5 years and 5 months**, during which Sintel will supply GES with **an annual quantity of 6,500 MWh of electricity**, which will then be provided by GES to its final customers.
- **Launch of Sweep** in its commercial version, **the first autonomous industrial robot developed and produced in Romania**, by Agora Robotics, an entity in which Sintel holds a 51% stake.
- **The debut of SMTL shares trading on the Main Market** of the Bucharest Stock Exchange on August 12, 2024.

H2 2024 outlook

- Sintel's management maintains the targeted figures within the Revenue and Expense Budget announced for this year, based on contracts currently being implemented, as well as those under negotiation or already signed, the positive contribution from the Group's companies, and effective cost management measures.
- It is important to note that, as of 2024, Sintel has transitioned to much larger-scale projects, with a different implementation dynamic, which will result in revenue generation in the second half of the financial year, as projects are completed and invoiced to clients.



FINANCIAL RESULTS CALL

H1 2024

12.09.2024 || 15:00

We invite you to join the H1 2024 financial results call with Simtel management to discuss the company's performance in the first six months of the year and the outlook for the second half of the year.

The call will be in Romanian and will take place on September 12, 2024, at 15:00, Romania time.

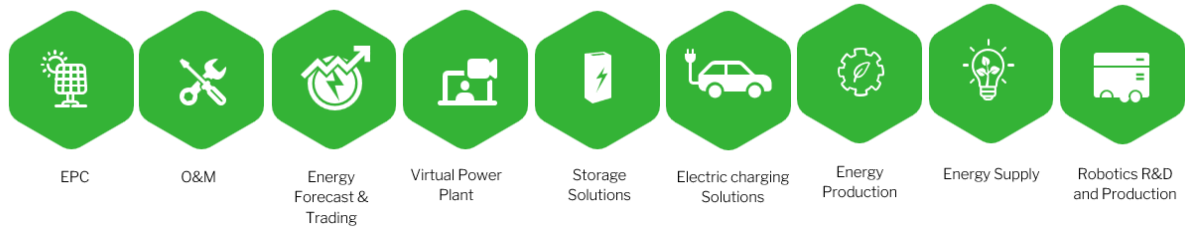
To participate in H1 2024 results call, interested parties are invited to register **HERE**.



**ABOUT
SIMTEL TEAM**



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Simtel Team SA is a Romanian engineering and technology company founded in 2010, with its headquarters in Bucharest and offices in Bacău, Timișoara, Cluj. In 2022, it opened a separate company in Chisinau, Republic of Moldova, Simtel Solar with an EPC profile in renewable energy. Simtel Team operates in the fields of renewable energy, telecommunications, and industrial automation with an R&D component in industrial robots and energy efficiency. The company delivers projects in Romania and abroad for each of these business lines.

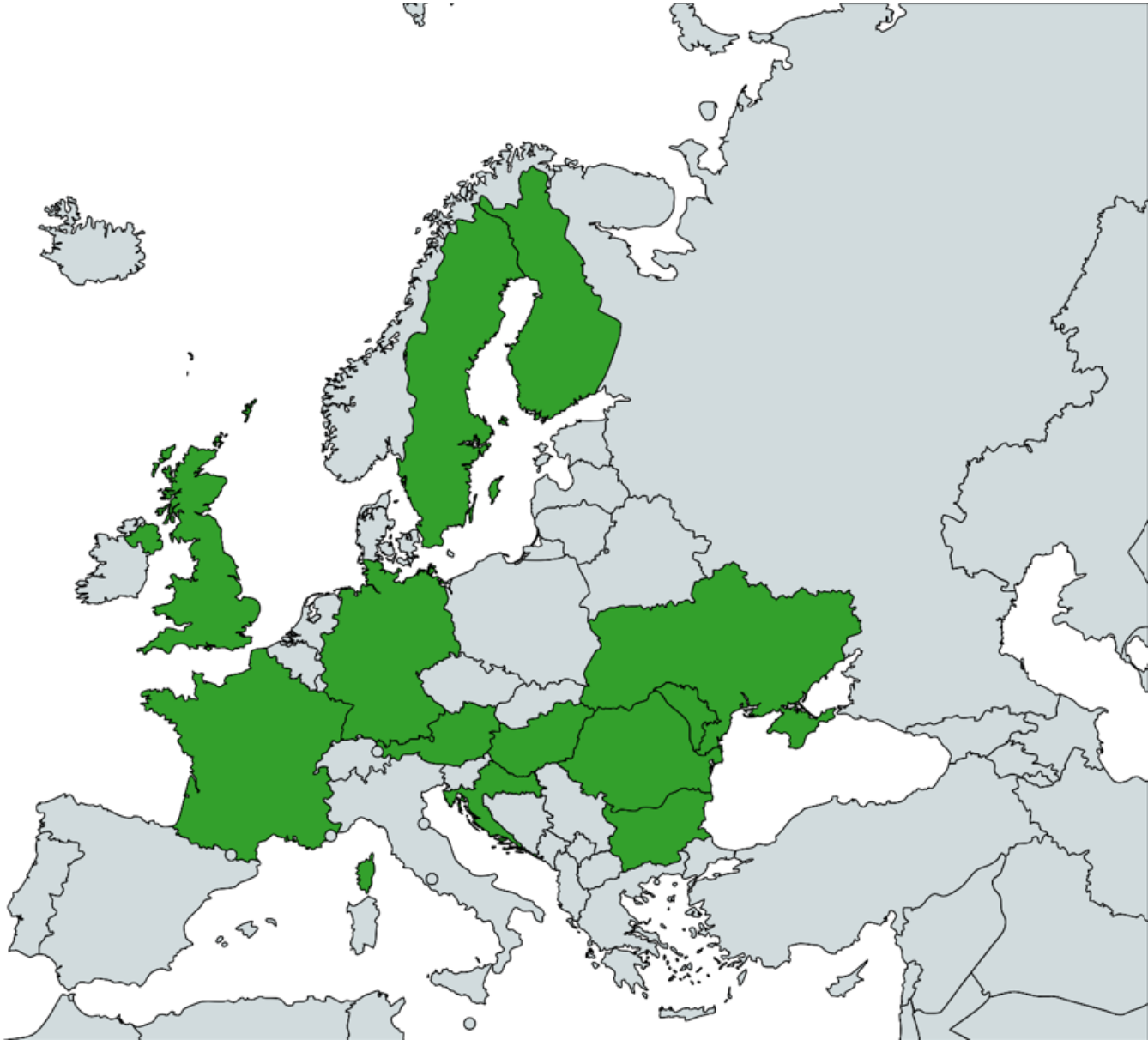
Depending on the business line, Simtel offers the following main services and products: engineering, Procurement, and construction (EPC) for telecommunications and energy; operation and maintenance of photovoltaic power plants; forecasting and trading energy from renewable sources; Virtual Power Plants (VPP); energy storage and electric charging stations; energy production; R&D and production of autonomous robots. The company is a leader in Romania in the construction of photovoltaic plants.

Simtel generally operates under the IAC – Engineering, Procurement & Construction (EN: Engineering, Procurement & Construction) business model, where the contractor delivers a complete facility to the customer at a guaranteed price and on a guaranteed date. The way of working with customers is a mixed one, depending on the commercial terms negotiated: either Simtel finances the project in full during the construction period, going to produce income when it is put into operation, or the customers pay certain parts of the project value as they are implemented (e.g., when obtaining the construction permit, delivery of materials, completion of construction, commissioning).

Using the IAC/EPC model, Simtel engineers design and deliver solutions, design, project team, perform process management, financing, procurement, warehousing, customer relationship, operator integration, and subcontract as much of the installation and construction (manufacturing) as possible. On the other hand, the company keeps internal knowledge that involves commissioning equipment, writing software, and setting or deploying dedicated software for upgrades.



The company specializes in turnkey projects, including obtaining permits, designing, building/installing, and commissioning equipment. Simtel also provides in-warranty and post-warranty maintenance.





SIMTEL TEAM PROJECTS



EMPLOYEES

In the first half of 2024, the Company had an average number of employees of 120, compared to 92 in the first six months of 2023.

DIRECTORS AND EXECUTIVE TEAM

The company is managed by a Board of Directors consisting of five members appointed by the Ordinary General Meeting of Shareholders for a four-year term, starting on 25.04.2023. Executive management is provided by Mihai Tudor (CEO), Sergiu Bazarciuc (COO) and Radu Vilău (CTO).

- **Iulian Nedeia**, Chairman of the Board of Directors, non-executive member/co-founder
- **Mihai Tudor**, Executive Member and CEO
- **Sergiu Bazarciuc**, Non-Executive Member/co-founder
- **Radu Vilău**, Non-Executive Member/co-founder
- **Adrian Netea**, Non-Executive member

SMTL SHARES ON THE BUCHAREST STOCK EXCHANGE

Simtel Team (SMTL) shares were admitted to trading on the MTS segment of the Bucharest Stock Exchange on July 1, 2021.

As of August 12, 2024, SMTL shares are traded on the Main Market of the Bucharest Stock Exchange.

On June 30, 2024, Simtel's shareholding structure was as follows:

Shareholders	Number of shares	Percentage
Iulian Nedeia	1,849,941	23.4403%
Sergiu Eugen Bazarciuc	1,831,375	23.2176%
Radu Laurențiu Vilău	1,829,375	23.1922%
Natural Persons	1,676,179	21.2501 %
Legal Persons	702,003	8.8998 %
TOTAL	7,887,873	100%



**KEY EVENTS IN H1
2024 AND AFTER THE
CLOSING OF THE
REPORTING PERIOD**



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SIGNING OF A SIGNIFICANT CONTRACT

On **April 11, 2024**, the Company informed the shareholders about the signing of a significant contract with an electricity producer, with the object of design, engineering, acquisition, execution, commissioning, technical operation and maintenance, of a photovoltaic power plant located in Satu Mare, with an estimated capacity of approximately 27 MWp . The contract will involve all aspects related to the design and construction of the plant, as well as ensuring its optimal long-term operation. Additionally, the contract is in partnership with another company that is not an affiliate of the Company. Simtel Team S.A. holds a 50% share in the profits and losses within this partnership.

The total value of the contract is 19,263,330 euros (without VAT).

More information [HERE](#).

CONVENING AND DECISIONS OF THE ORDINARY (OGMS) AND EXTRAORDINARY (EGMS) GENERAL MEETINGS OF THE SHAREHOLDERS DATED 25.04.2024

On **March 21, 2024**, the Company informed the market about the Decision of the Company's Board of Directors to convene the Ordinary General Meeting of Shareholders (OGMS) and the Extraordinary General Meeting of Shareholders (EGMS) of the Company, which took place on **April 25, 2024**. Among the items approved on the agenda are the following:

- Approval of the financial statements for the financial year ending on December 31, 2023 and establishing the method of distribution of the net profit for the year 2023;
- Approval of the Regulation on the organization and operation of the General Meetings of the Company's Shareholders;
- Approval of the admission to trading of the Company's shares on the regulated market administered by Bursa de Valori București S.A., Standard category;
- Approval of the amendment of the Company's articles of incorporation in view of its compliance with the legal provisions applicable to entities listed on the regulated market of the Bucharest Stock Exchange.

More information [HERE](#), [HERE](#) and [HERE](#).

PUBLICATION OF THE AUDITED FINANCIAL RESULTS FOR THE YEARS 2021-2023 ACCORDING TO IFRS

On **May 14, 2024**, the Company informed shareholders about the availability of the Company's audited financial results, prepared in accordance with International Financial Reporting Standards (IFRS), for the years 2021, 2022 and 2023. The complete set of financial statements, which contains the audited financial results republished together with the audit report issued by Baker Tilly Klitou and Partners S.R.L, can be downloaded from the Company's website, Investors section, Main Market subsection.

The preparation of audited financial results, for the last three years, in accordance with IFRS, represented one of the main stages to be achieved, before the formal start of the transfer process to the Main Market.

More information [HERE](#).

SIMTEL INVESTOR'S DAY

On **June 13, 2024**, the Company organized the first edition of the SIMTEL Investor Day event. During the event, the Company's management presented the business evolution and future plans and answered the investors' questions. The recording of the event is available [HERE](#).

INDUSTRIAL ROBOT LAUNCH BY AGORA ROBOTICS

On **June 21, 2024**, the Company informed the market that on June 19, 2024, Agora Robotics SRL, an entity in which the Company owns 51% of the share capital, launched the commercial version of Sweep, the first industrial autonomous robot developed and produced in Romania. Sweep is an industrial robot intended for cleaning hard floors with applicability in warehouses, factories, hotels, commercial spaces, railway stations, airports, hospitals, etc. In Romania, the estimated area of these spaces exceeds 16 million square meters.

More information [HERE](#).

PROSPECTUS FOR ADMISSION TO TRADING ON THE REGULATED MARKET

On **July 10, 2024**, the Company informed the shareholders that in the meeting of July 10, 2024, the Council of the Financial Supervisory Authority ("ASF") approved the Company's Prospectus for admission to trading on the Regulated Market administered by the Bucharest Stock Exchange. Later, on July 12, 2024, the Company published the Prospectus, as it was approved by the ASF.

The Company's shares are traded on the Main Market of the Bucharest Stock Exchange as of August 12, 2024.

More information [HERE](#) and [HERE](#).

SIGNING OF A SIGNIFICANT CONTRACT

On **July 23, 2024**, the Company informed the market about the signing of a significant contract, in the total amount of 66,540,264.33 lei (without VAT) with a company active in the metallurgical industry, with the object of design, engineering, procurement, execution, commissioning of a photovoltaic power plant located in Călărași county.

More information [HERE](#).

DECISION TO INCREASE THE SHARE CAPITAL

On **July 29, 2024**, the Company informed the market that, following the meeting on July 26, 2024, the Board of Directors decided to increase the Company's share capital, in accordance with the decisions of the Extraordinary General Meetings of the Company's

Shareholders dated of 28.12.2021 and 25.04.2023. The increase of the share capital by the amount of 6,155.4 lei, by issuing 30,777 new shares, with a nominal value of 0.2 lei per share and a total nominal value of 6,155.4 lei is carried out in order to compensate certain, liquid and payable claims held against the Company by the beneficiaries of share allocation plans approved at the level of the Company.

More information [HERE](#).

SIGNING OF A PPA (POWER PURCHASE AGREEMENT) CONTRACT

On **August 5, 2024**, the Company informed the market that, following the completion of the Salonta photovoltaic plant, the Company signed a PPA (Power Purchase Agreement) contract with GES Furnizare SRL ("GES"). GES is part of the Simtel group, the Company holding a 62% stake in it, and its activity is the supply of electricity.

More information [HERE](#).

CONVENING OF OGMS AND EGMS ON 26/27 SEPTEMBER 2024

On **August 21, 2024**, the Company informed the market that, on August 21, 2024, the Company's Board of Directors decided to convene the Ordinary General Meeting of Shareholders (OGMS) and the Extraordinary General Meeting of Shareholders (EGMS) of the Company for September 26, 2024 (first convocation), respectively September 27, 2024 (second convocation), if the attendance quorum for the first meeting is not met. Items on the agenda include:

- Approval of the consolidated annual financial statements for the financial year ended December 31, 2023
- Approval of the delegation and authorization of the Board of Directors to decide, for one or more operations to increase the share capital with a number of shares issued by the Company whose nominal value does not exceed for each increase operation 2% of the share capital of the Company valid at the beginning of each calendar year, carried out for the implementation of multi-year employee incentive plans within the Company (SOP).

More information [HERE](#).

REGISTRATION OF THE SHARE CAPITAL INCREASE OPERATION AT ONRC

On **August 22, 2024**, the Company informed the market about the registration, on August 21, 2024, of the capital increase at the National Trade Registry Office (ONRC). The share capital increase was carried out in accordance with the Decision of the Board of Directors no. 29/26.07.2024. Following the registration with ONRC, the new subscribed and paid-up share capital of the Company is 1,583,730 lei, divided into 7,918,650 ordinary shares with a nominal value of 0.2 lei each.

More information [HERE](#).

EPC ACTIVITY STATUS

Regarding the activity of providing EPC type solutions to customers, the year 2024 reflects an evolution of the business model through the transition to large capacity projects with a different mix between solutions installed on the ground, compared to those installed on the roofs of buildings.

Thus, the average size of the projects that are in progress in 2024 is **5 times larger** than that of the projects implemented during 2023, a trend that the Company also observes for the new projects that will be added to the implementation portfolio in the next period. The total capacity of projects already under implementation in 2024 is over **48% higher** than the total capacity of projects that were implemented last year.

This evolution of the business model was taken into account in this year's budget projection, the division into stages of how revenues and expenses are reflected in the budget will have a different dynamic, which implies an increase in them for the second part of the year (in line with the execution schedules for new large-scale projects).

STATUS OF SIMTEL PHOTOVOLTAIC PARK PROJECTS

Project	MWp	County	Estimated annual production (GWh)	Land	Technical documentation	ATR (Connection Technical Approval)	Estimated construction permit date	Construction start date	Construction progress	Estimated construction completion date
Pleșoiu phase 1	1	Olt	2.3	Owned	Completed	Obtained	Obtained	Completed	100%	Q2 2023
Pleșoiu phase 2	0.7									
Anina	7	Caraș-Severin	9	Owned	Completed	Obtained	Q4 2024	Q4 2024	0%	Q1 2025 - Q2 2025
Ianca	7	Brăila	10	Owned	Completed	Obtained	Q4 2024	Q4 2024	0%	Q1 2025 - Q2 2025
Giurgiu	52	Giurgiu	69	Owned	Completed	Obtained	Obtained	Q2 2024	4% ↗ 15%	Q4 2024 - Q1 2025
Mangalia	2.5	Constanta	3.5	Owned	Completed	Obtained	Q4 2024	Q4 2024	0%	Q1 2025 - Q2 2025
Salonta	5.35	Oradea	6.42	Owned	Completed	Obtained	Obtained	Q1 2024	55% ↗ 100%	Q3 2024
Iacobeni	5.38	Sibiu	7.45	Owned	Completed	Obtained	Obtained	Q2 2024	2% ↗ 50%	Q4 2024
Total	80.9		107.7							

In the first half of this year, two new projects in the ready-to-build stage were acquired: Salonta and Iacobeni, with the first already completed, while for the second, we estimate that implementation will be finalized in the months of October-November.

Simultaneously, the Company has started developing a portfolio of energy storage parks. By developing this portfolio, Simtel is strengthening its position in the renewable energy sector, as these storage parks represent a crucial element in the transition to a sustainable and efficient energy system. Energy storage allows for balancing the inevitable fluctuations in energy production from renewable sources, ensuring a constant and stable supply to the grid. This contributes to improving energy reliability as well as optimizing long-term costs by enabling the use of stored energy during periods of extremely high demand. Furthermore, in the context of growing demand for energy storage solutions, this strategic move by Simtel opens up new development opportunities for the Group.

STATUS OF SIMTEL STORAGE PARK PROJECTS

Project	MWh	County	Land	Technical documentation	ATR (Connection Technical Approval)	Estimated construction permit date	Construction start date	Construction progress	Estimated construction completion date
Ianca	10	Brăila	Owned	Completed	Q4 2024	Q4 2024	Q1 2025	0%	Q2 2025
Băicoi	10	Prahova	Owned	Completed	Q4 2024	Q4 2025	Q1 2025	0%	Q2 2025
Anina	10	Caraș-Severin	Owned	Completed	Q1 2025	Q1 2025	Q2 2025	0%	Q3 2025
Brazi	64	Prahova	Owned	In progress	Q2 2025	Q2 2025	Q3 2025	0%	Q4 2025 - Q1 2026
Total	94								

In the summary tables above, the changes and/or new developments compared to the last report are highlighted in green:

- Completion of the capacity expansion at Pleșoiu and the new park at Salonta
- Positive progress in the works for the parks at Giurgiu and Iacobeni
- A slight delay in the Anina, Ianca, and Mangalia projects, caused by difficulties in obtaining the necessary construction permits to begin implementation
- The new storage projects and their current stage of development

At the same time, the Company continues to identify new opportunities and projects that will be added to the existing portfolio.

ELECTRIC ENERGY SUPPLY STATUS

Regarding the supply activity carried out through GES Furnizare SRL, a company in which Sintel Team S.A. holds a 62% stake, at the time of this report, GES has signed several supply contracts for both 2024 and 2025. So far, for this year, GES has signed 45 supply contracts, with the estimated quantity to be delivered being approximately 100 GWh. GES's clients cover a wide range of industries, from retail and industrial production to logistics. GES's activity confirms its positive growth and the trust that the Company's partners have in the services it provides.



ANALYSIS OF THE FINANCIAL RESULTS



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CONSOLIDATED P&L ANALYSIS

The consolidated financial statements are presented in accordance with RAS

Simtel Team's consolidated financial results for the first six months of 2024 include the performance of Simtel Team S.A. and the group companies, specifically: ANT Power Energy SRL (51%), Simtel Solar SRL Moldova (100%), Agora Robotics SRL (51%), Custom Soft Solutions SRL (29%), GES Furnizare SRL (62%), Pleșoiu Solar SRL (98.60%), Simtel Industrial Control SRL (75%), SMTL Solar Ianca SRL (100%), SMTL Solar Anina SRL (100%), SMTL Solar Giurgiu SRL (100%), Oasis Green Energy 3 SRL (100%), Sirius Immob 2 SRL (100%), and SN Energie Company SRL (100%).

In H1 2024, Simtel Team recorded consolidated operating revenues of 98.1 million lei, a 20% decrease compared to H1 2023. Of these revenues, consolidated turnover for the first six months of 2024 amounted to 93.6 million lei, down 24% compared to the same period last year.

It is important to note that in terms of operating revenues, GES Furnizare SRL, an entity in which Simtel Team S.A. holds a 62% stake, generated 14.5 million lei in operating revenues in H1 2024, a remarkable increase considering that 2024 is the company's first year of operation. Additionally, in H1 2024, Simtel Solar SRL, an entity from the Republic of Moldova fully owned by Simtel S.A., generated revenues of 6.5 million lei, following the completion of several projects initiated in 2023 during the first half of the year.

Regarding the operating revenues generated by other entities within the group in H1 2024, Simtel Team S.A. generated 79 million lei, ANT Power Energy SRL – 4.7 million lei, Agora Robotics SRL – 1.6 million lei, and Custom Software Solutions – 125 thousand lei. For the other entities, which represent photovoltaic parks under development, no significant revenues were recorded.

The other operating revenue category at the consolidated level recorded a 458% increase, reaching 3.8 million lei, mainly generated by other operating income recorded by GES Furnizare SRL in H1 2024, which represents and which represent revenues from positive imbalances resulting from market balancing – these revenues will be reclassified under other revenues in the turnover category for the financial statements.

Consolidated operating expenses reached 89.3 million lei in H1 2024 (-22%), compared to 114.8 million lei in H1 2023. The main component was material expenses, which amounted to 50.6 million lei, a 38% decrease compared to the same period last year. Expenses with raw materials and auxiliary materials, totaling 49.9 million lei, are closely correlated with the turnover. The decrease in these expenses aligns with the decrease in turnover, driven by the company's change in its business model following the significant growth in the company's size. Additionally, in 2024, the costs of photovoltaic panels decreased, which is reflected in the reduction of material costs relative to turnover. Moreover, as mentioned in the financial report for the first quarter of the year, it is important to note that as of 2024, Simtel transitioned to much larger projects with a different implementation dynamic, resulting in cash flow generation in the second half of the financial year as projects are completed and invoiced to beneficiaries.

Utility expenses decreased by 15% compared to H1 2023, reaching 73 thousand lei, while other material expenses increased by 41%, reaching 542 thousand lei. This expense category primarily includes costs for spare parts, inventory materials (including protective equipment), or non-stock materials resulting from service and maintenance activities.

The other operating expenses category reached 23.7 million lei, a 1% decrease compared to H1 2023, due to the stabilization of costs driven by the larger size of the business. These

expenses include operational costs related to the need for larger workspace, an increased need for collaborators (covering both operational and administrative aspects of the business, such as legal and accounting services), transport, travel, and insurance.

Personnel expenses increased by 67%, reaching 13.6 million lei in H1 2024. This increase is driven by several factors, including the rise in the number of employees - the average number of employees increased from 92 in H1 2023 to 120 in H1 2024 - as well as legislative changes that partially eliminated benefits for the construction sector, leading to the need to increase gross wages in order to maintain the same net salary for affected employees. Additionally, salary increases were made in line with inflation and socio-economic developments.

Depreciation and amortization increased by 77%, reaching 1.5 million lei, due to increased investments in fixed assets and software programs needed for business development, as well as the expansion of the vehicle fleet in line with the growth in operational staff.

The company concluded H1 2024 with an operating result of 8.8 million lei at the consolidated level, a 5% increase compared to H1 2023. Financial result increased by 20% to 687 thousand lei, while financial expenses rose by 62%, reaching 2.4 million lei.

The increase in financial expenses is due to higher interest expenses compared to the same period in 2023, correlated with the increased need for financing large company projects, which involve higher-value acquisitions and different invoicing and payment schedules for implementation phases. As a result, the financial result was negative, with a financial loss of 1.7 million lei in H1 2024, compared to a financial loss of 916 thousand lei in H1 2023. Dividends are excluded from the financial result.

Therefore, at the consolidated level, Simtel Team concluded H1 2024 with a gross result of 7.1 million lei, a 5% decrease compared to H1 2023. Income tax amounted to 1.1 million lei for H1 2024, resulting in a consolidated net profit of 6 million lei, down 9% compared to H1 2023.

CONSOLIDATED PROFIT AND LOSS ACCOUNT INDICATORS (LEI)	30.06.2023	30.06.2024	Δ %
Operating revenue	123,190,435	98,093,991	-20%
Operating expenses	114,769,816	89,284,686	-22%
Operating result	8,420,619	8,809,305	5%
Financial result	(916,273)	(1,717,260)	87%
Gross result	7,504,346	7,092,046	-5%
Net result	6,516,228	5,954,565	-9%

CONSOLIDATED BALANCE SHEET ANALYSIS

The consolidated financial statements are presented in accordance with RAS

Fixed assets increased by 102% in H1 2024, reaching 65.1 million lei compared to December 31, 2023. This position mainly consists of tangible fixed assets, which increased by 69%, reaching 31.8 million lei. The growth was primarily driven by the company's investments in acquiring GES Furnizare and Oasis Green Energy 3, and the inclusion of the Pleşoiu photovoltaic power plant in the company's fixed assets.

The company's main tangible assets, in addition to those mentioned earlier, include land in Giurgiu, Ianca, and Anina (acquired for the development of photovoltaic projects), the 1 MW photovoltaic power plant at Pleşoiu, a commercial space acquired in 2018 and used

for leasing, transportation vehicles, and office furniture and equipment, in line with the expansion of the operational team.

Financial fixed assets increased by 75%, reaching 19.2 million lei. This increase is driven by the acquisition of Oasis Energy 3 SRL and Sirius Immob 2 SRL, as well as the increase in collateral cash blocked for large-value bank guarantees issued for major projects. Intangible assets on the balance sheet, amounting to 2.7 million lei in H1 2024, represent licenses for various IT programs and cost calculation software.

The 2,834% increase in assets under investment, amounting to 11.4 million lei, is due to the development of the Salonta photovoltaic power plant.

Current assets decreased by 13% compared to December 31, 2023, to 136.2 million lei, driven by a 22% decrease in receivables, which fell to 50.6 million lei. The decrease in receivables aligns with the change in the project billing method in 2024. Trade receivables decreased by 22% to 44.2 million lei, due to an improvement in the collection of amounts owed by clients. Receivables with affiliated companies decreased by 52%, reflecting the maturity of the group's own companies, which have reached various stages of development.

Regarding inventories, they decreased by 4% compared to December 31, 2023, to 136.2 million lei. The reduction in inventories is due to a change in the current supply method for photovoltaic panels, with procurement being done on a project basis rather than for stock.

Cash and cash equivalents decreased by 18% compared to the end of 2023, reaching 11.2 million lei. This balance sheet position is influenced by the different timing of the company's procurement activities or the collection of invoiced installments from ongoing projects, as well as the different collection/payment terms.

Total liabilities decreased by 1%, to 114.7 million lei.

Current liabilities decreased by 12% compared to December 31, 2023, to 91.9 million lei. This category includes short-term bank debts, which increased by 3%, to 46.2 million lei. These represent two financing agreements taken by the company in 2022, worth 10 million lei and 20 million lei, respectively, for stock purchases, reduced to 10 million lei in H1 2024, as well as a 25 million lei financing contract taken in early 2023. The second-largest category is liabilities to third-party suppliers, which decreased by 26%, to 36.8 million lei, due to the reduction in stocked supplies. Payments to suppliers are not directly correlated with project completion. The company negotiates payment terms individually with each of its suppliers.

Compared to the end of 2023, short-term bank financing for inventories was utilized at 90% at the end of H1 2024, compared to 78% at the end of 2023, due to the company's expenses for the development of photovoltaic projects before obtaining bank financing, especially for material procurement. Additionally, before obtaining dedicated financing for the company's developed projects, the company uses internal resources to begin their implementation. Thus, the Salonta project (Oasis Energy 3 SRL) was partially financed from own resources, with the company subsequently obtaining bank financing/refinancing for it. Similarly, the investment in the Iacobeni project (Sirius Immob 2 SRL) was also initiated using own resources and is expected to be financed/refinanced by the bank in the near future.

The category of current financial leasing increased by 14%, reaching 1 million lei, due to the reduction in the number of cars purchased through financial leasing compared to the previous period. Other current liabilities decreased by 8%, amounting to 6.3 million lei, representing salaries and taxes owed.

Non-current liabilities increased by 168% compared to December 31, 2023, reaching 22.5 million lei, of which 20.9 million lei represents bank debt. The increase in non-current bank debt is due to investment loans obtained for the Pleșoiu (extension) and Salonta parks, as well as the working capital loan secured by GES Furnizare SRL.

Equity increased by 9%, reaching 87 million lei, driven mainly by retained earnings.

CONSOLIDATED BALANCE SHEET INDICATORS (LEI)	31.12.2023	30.06.2024	Δ %
Fixed assets	32,228,644	65,059,096	102%
Current assets	156,441,099	136,161,482	-13%
Prepayments	4,687,928	593,732	-87%
Total assets	193,357,671	201,814,310	4%
Current liabilities	104,368,191	91,912,517	-12%
Non-current liabilities	8,397,434	22,510,247	168%
Provisions	16,515	0	-100%
Revenue in advance	393,685	351,693	-11%
Equity	80,181,846	87,039,853	9%
Total equity and liabilities	193,357,671	201,814,310	4%

CONSOLIDATED PROFIT AND LOSS ACCOUNT

CONSOLIDATED PROFIT & LOSS ACCOUNT (LEI)	30.06.2023	30.06.2024	Δ %
Operating revenue, of which:	123,190,435	98,093,991	-20%
Turnover	122,522,018	93,559,078	-24%
Change in inventories	-	807,100	100%
Other operating revenue	668,417	3,727,813	458%
Operating expenses, of which:	114,769,816	89,284,686	-22%
Material expenses, of which:	81,876,971	50,559,662	-38%
Expenses with raw materials and auxiliaries	81,405,742	49,944,368	-39%
Utilities expenses	86,607	73,336	-15%
Other expenses	384,622	541,958	41%
Personnel expenses	8,111,680	13,529,919	67%
Depreciation and amortization	874,631	1,545,440	77%
Other operating expenses	23,906,534	23,649,665	-1%
Operating result	8,420,619	8,809,305	5%
Financial income	570,427	687,228	20%
Financial expenses	1,486,700	2,404,488	62%
Financial result	(916,273)	(1,717,260)	87%
Total revenues	123,760,863	98,781,219	-20%
Total expenses	116,256,516	91,689,174	-21%
Gross result	7,504,346	7,092,046	-5%
Income tax/other taxes	988,118	1,137,481	15%
Net result	6,516,228	5,954,565	-9%

The consolidated financial statements are presented in accordance with RAS

CONSOLIDATED BALANCE SHEET

CONSOLIDATED BALANCE SHEET (LEI)	31.12.2023	30.06.2024	Δ %
Fixed assets, of which:	32,228,644	65,059,096	102%
Intangible assets	2,081,965	2,686,643	29%
Tangible assets	18,818,658	31,805,685	69%
Financial assets	10,939,777	19,177,194	75%
Fixed assets under investment	388,244	11,389,574	2834%
Current assets, of which:	156,441,099	136,161,482	-13%
Inventories	77,645,650	74,327,595	-4%
Receivables	65,159,162	50,615,668	-22%
Trade receivables	56,396,255	44,184,969	-22%
Receivables with affiliated companies	5,981,242	2,886,646	-52%
Other assets	2,781,666	3,544,053	27%
Cash and cash equivalents	13,636,287	11,218,219	-18%
Prepayments	4,687,928	593,732	-87%
Total assets	193,357,671	201,814,310	4%
Current liabilities, of which:	104,368,191	91,912,517	-12%
Third party suppliers	49,423,982	36,815,651	-26%
Liabilities to affiliates	2,269,798	1,587,753	-30%
Credits	44,912,821	46,198,448	3%
Financial leasing	880,916	1,003,647	14%
Other current liabilities	6,880,674	6,307,018	-8%
Non-current liabilities, of which:	8,397,434	22,510,247	168%
Credits	6,453,573	20,895,264	224%
Financial leasing	1,943,861	1,614,983	-17%
Provisions	16,515	0	-100%
Revenue in advance	393,685	351,693	-11%
Total liabilities	113,175,825	114,774,456	1%
Equity, of which:	80,181,846	87,039,853	9%
Subscribed and paid-up capital	1,579,394	1,816,420	15%
Share premium	29,419,638	30,349,638	3%
Legal reserves	315,841	329,556	4%
Other reserves	1,205,267	510,000	-58%
Profit or loss carried forward	20,235,252	48,079,674	138%
Profit or loss for the period	27,427,503	5,954,565	-78%
Distribution of profit	1,050	0	-100%
Total equity and liabilities	193,357,671	201,814,310	4%

The consolidated financial statements are presented in accordance with RAS

CONSOLIDATED KEY FINANCIAL RATIOS

Current ratio as of 30.06.2024

$$\frac{\text{Current assets}}{\text{Current liabilities}} = \frac{136,161,482}{91,912,517} = \mathbf{1.48}$$

Gearing ratio as of 30.06.2024

$$\frac{\text{Borrowed capital}}{\text{Equity}} \times 100 = \frac{22,510,247}{87,039,853} \times 100 = \mathbf{26\%}$$

$$\frac{\text{Borrowed capital}}{\text{Employed capital}} \times 100 = \frac{22,510,247}{109,550,100} \times 100 = \mathbf{21\%}$$

Borrowed capital = Loans over 1 year

Employed capital = Borrowed capital + Equity

Fixed assets turnover as of 30.06.2024

$$\frac{\text{Turnover}}{\text{Fixed assets}} = \frac{93,559,078}{65,059,096} = \mathbf{1.44}$$

INDIVIDUAL PROFIT AND LOSS ACCOUNT

CONSOLIDATED PROFIT & LOSS ACCOUNT (LEI)	30.06.2023	30.06.2024	Δ %
Operating revenue, of which:	119,276,357	79,040,609	-34%
Turnover	119,068,871	78,306,534	-34%
Other operating revenue	207,486	734,075	254%
Operating expenses, of which:	112,649,021	73,755,762	-35%
Material expenses, of which:	81,006,781	41,796,841	-48%
<i>Expenses with raw materials and auxiliaries</i>	80,558,795	41,218,915	-49%
<i>Utilities expenses</i>	86,607	71,099	-18%
<i>Other expenses</i>	361,379	506,826	40%
Personnel expenses	7,298,299	11,730,986	61%
Depreciation and amortization	846,513	1,386,275	64%
Other operating expenses	23,497,428	18,841,660	-20%
Operating result	6,627,336	5,284,847	-20%
Financial income	1,481,667	1,104,025	-25%
Financial expenses	1,258,603	2,199,735	75%
Financial result	223,064	(1,095,710)	-591%
Total revenues	120,758,024	80,144,634	-34%
Total expenses	113,907,624	75,955,497	-33%
Gross result	6,850,400	4,189,137	-39%
Income tax/other taxes	935,252	792,814	-15%
Net result	5,915,148	3,396,323	-43%

The individual financial statements are presented in accordance with RAS

INDIVIDUAL BALANCE SHEET

CONSOLIDATED BALANCE SHEET (LEI)	31.12.2023	30.06.2024	Δ %
Fixed assets, of which:	30,132,816	44,024,231	46%
Intangible assets	412,949	209,438	-49%
Tangible assets	18,424,583	25,101,938	36%
Financial assets	10,907,040	18,712,855	72%
Fixed assets under investment	388,244		-100%
Current assets, of which:	156,459,502	134,310,482	-14%
Inventories	76,739,224	71,790,060	-6%
Receivables	67,428,265	56,672,837	-16%
Trade receivables	56,165,969	37,904,973	-33%
Receivables with affiliated companies	9,585,667	17,713,565	85%
Other assets	1,676,629	1,054,299	-37%
Cash and cash equivalents	12,292,013	5,847,586	-52%
Prepayments	379,462	505,670	33%
Total active	186,971,780	178,840,383	-4%
Current liabilities, of which:	99,025,966	85,340,312	-14%
Third party suppliers	44,291,842	33,369,691	-25%
Liabilities to affiliates	2,269,798	1,796,704	-21%
Credits	44,912,821	44,056,707	-2%
Financial leasing	880,916	971,604	10%
Other current liabilities	6,670,589	5,145,605	-23%
Non-current liabilities, of which:	8,210,275	10,410,202	27%
Credits	6,453,573	8,795,219	36%
Financial leasing	1,756,702	1,614,983	-8%
Revenue in advance	393,685	351,693	-11%
Total liabilities	107,629,926	96,102,207	-11%
Equity, of which:	79,341,854	82,738,177	4%
Subscribed and paid-up capital	1,577,575	1,577,575	0%
Share premium	29,419,638	29,419,638	0%
Legal reserves	315,515	315,515	0%
Profit or loss carried forward	20,376,561	48,029,126	136%
Profit or loss for the period	27,653,615	3,396,323	-88%
Distribution of profit	1,050	0	-100%
Total equity and liabilities	186,971,780	178,840,383	-4%

The individual financial statements are presented in accordance with RAS

INDIVIDUAL KEY FINANCIAL RATIOS

Current ratio as of 30.06.2024

$$\frac{\text{Current assets}}{\text{Current liabilities}} = \frac{134,310,482}{85,340,312} = \mathbf{1.57}$$

Gearing ratio as of 30.06.2024

$$\frac{\text{Borrowed capital}}{\text{Equity}} \times 100 = \frac{10,410,202}{82,738,177} \times 100 = \mathbf{13\%}$$

$$\frac{\text{Borrowed capital}}{\text{Employed capital}} \times 100 = \frac{10,410,202}{93,148,379} \times 100 = \mathbf{11\%}$$

Borrowed capital = Loans over 1 year

Employed capital = Borrowed capital + Equity

Fixed assets turnover as of 30.06.2024

$$\frac{\text{Turnover}}{\text{Fixed assets}} = \frac{78,306,534}{44,024,231} = \mathbf{1,78}$$

CASH-FLOW

Indicator	Individual 30.06.2024	Consolidated 30.06.2024
OPERATING ACTIVITY		
Result after tax	4,189,137	7,092,046
Adjustments for:		
(+) Depreciation and amortization expenses for tangible and intangible assets	1,386,275	1,545,440
(+) Net interest expense	1,449,628	1,568,387
Cash flow before change in working capital	7,025,040	10,205,873
Decrease/(increase) clients and other assimilated accounts	10,119,218	18,637,690
(Decrease)/increase suppliers and other assimilated accounts	(3,872,409)	(11,902,914)
Decrease/(increase) inventories	4,949,165	3,318,055
Operating cash flow	11,195,974	10,052,831
Interest paid	(1,545,700)	(1,677,253)
Profit tax paid	(2,134,954)	(2,268,663)
Net cash flow from operations	14,540,360	16,312,788
INVESTMENT ACTIVITY		
Financial assets acquisitions	(7,805,815)	(8,237,417)
Granted loans	(7,797,855)	15,000
Acquisitions of tangible and intangible assets	(7,471,874)	(26,138,475)
Collected interest	96,072	108,866
Net cash flow (used) in investment activities	(22,979,472)	(34,252,026)
FINANCIAL ACTIVITIES		
Withdrawals/ repayments loans	1,484,685	15,521,170
Net cash flow used in financing activities	1,994,685	15,521,170
Net increase/(Decrease) in cash and other liquid assets	(6,444,427)	(2,418,068)
Cash and other liquidity at the beginning of the year	12,292,013	13,636,287
Cash and other liquidity at the end of the period	5,847,586	11,218,219



2024 OUTLOOK



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On March 26, 2024, Sintel Team informed the market about the availability of the 2024 consolidated Revenue and Expense Budget. The budget was subsequently approved by the Annual General Meeting of Shareholders, which took place on April 25, 2024.

ESTIMATED 2024 CONSOLIDATE REVENUE AND EXPENSE BUDGET (LEI)	AMOUNT (LEI)
Revenue from services rendered	394,261,587
Total operating revenues	394,261,587
Material/energy/production expenses	239,795,209
Salary expenses	32,439,250
Other direct expenses	72,803,251
OPEX	345,037,710
EBITDA	49,223,877
Margin	12%
Depreciation expenses	3,500,000
Financial result	(5,650,000)
EBT	40,073,877
Profit tax	5,001,678
Net result	35,072,199

The Company's management maintains the targeted figures within the Revenue and Expense Budget announced for this year, based on contracts currently being implemented, as well as those under negotiation or already signed, the positive contribution from the Group's companies, and effective cost management measures.

It is important to note that, as of 2024, Sintel has transitioned to much larger-scale projects, with a different implementation dynamic, which will result in revenue generation in the second half of the financial year, as projects are completed and invoiced to clients.



H2 2024 KEY RISKS



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The most significant risks related to Simtel Team's activity are presented below. However, the risks outlined in this section do not include all those associated with the company's activities. Overall, there may be other risk factors and uncertainties that the company is not aware of at the time of drafting this document, which could impact the issuer's actual results, financial conditions, and performance in the future, and could lead to a decrease in the company's stock price. Additionally, investors should conduct the necessary due diligence to make their own assessment of the investment opportunity.

Risk related to the dynamics of the renewable energy market

Considering that SIMTEL predominantly operates in the solar energy sector and the broader renewable energy industry, its activity may be influenced by various factors affecting the feasibility of solar technology and demand for associated products and services, including, but not limited to: the cost-efficiency-benefit ratio of solar energy compared to conventional energy sources (coal, gas, oil, etc.), the existence of incentive programs for this sector (at both national and European levels), and how potential clients/beneficiaries of renewable energy adopt solar energy as an alternative to conventional energy sources.

Additionally, considering the post-pandemic period, the renewable energy sector may be significantly affected by fluctuations in economic and market conditions that influence the viability of both conventional and alternative renewable energy sources, such as fluctuations in oil, gas, and other fossil fuel prices.

The impact of these fluctuations may be mitigated/eliminated, and the renewable energy sector could be supported by favorable regulations adopted at the national and European levels. However, the impact could be significant in the absence of such favorable legislation, especially considering the size of established economic players in conventional energy production.

Competition in the electricity generation sector extends beyond solar energy to include other renewable energy sources, and in the future, competition from wind, biomass, and geothermal energy generation may intensify.

At regular intervals, the solar energy market and industry may experience oversaturation, which could impact a significant number of stakeholders, including solar project developers, system installers, and product distributors. Such circumstances could have adverse consequences for SIMTEL's business, financial performance, and future outlook.

Risk related to competitive aspects

The company may face increased competition in relevant industries:

- i. Competition in the photovoltaic equipment installation sector is robust, with numerous competitors of varying sizes and profiles. Factors such as government policies and the availability of raw materials could intensify competition. While the market for photovoltaic equipment installation is expected to reach saturation, this could simultaneously stimulate growth in related services for photovoltaic equipment, systems, and parks.
- ii. In terms of photovoltaic project and park development, numerous competitors, from small to large developers, compete for opportunities in renewable energy project development, intensifying competition for attractive projects as the number of market participants increases.

- iii. Following the issuance in January 2024 of an energy supply license by the National Energy Regulatory Authority (ANRE) through GES Furnizare S.R.L., SIMTEL faces significant competition from established market operators (e.g., E.ON Energie Romania, Hidroelectrica, Electrica Furnizare) and similar independent suppliers, especially in the context of the liberalization of the electricity market. This competition could put pressure on prices and reduce profitability, negatively impacting SIMTEL's financial performance. SIMTEL's success in the electricity supply market depends on effective marketing strategies and its ability to respond to competitive dynamics, including pricing strategies, evolving consumer preferences, and broader economic and political factors.
- iv. As SIMTEL expands its renewable electricity generation portfolio to meet ambitious national and European renewable energy targets, it is likely to face intense competition from other producers.

In conclusion, increased competition presents a risk for SIMTEL, potentially leading to price pressures, sales reductions, lower revenues and margins, and loss of market share. Failure to address these challenges effectively could significantly affect the Group's business performance and results.

SIMTEL may encounter difficulties or may fail to implement its strategy regarding the development/construction/operation of new renewable energy projects, exposing itself to specific risks, including increased associated costs.

Considering the existing regulatory framework, government practices, market competitiveness, business prospects, and other factors, it is likely that SIMTEL's planned projects (particularly concerning the development of its energy production portfolio through photovoltaic parks) will require long preparation and construction periods before becoming operational. During this time, the Issuer may face numerous execution, operational, legal, and other risks, such as:

- (a) Difficulties or delays in obtaining or renewing the necessary licenses and permits (e.g., construction permits, environmental permits, grid connection approvals, etc.);
- (b) If SIMTEL uses contractors/subcontractors for the design, construction, and operation of the projects, potential risks include: (i) difficulty in finding suitable contractors/subcontractors; (ii) contractors/subcontractors failing to meet project deadlines, specifications, or estimated costs; (iii) reliance on a limited number of contractors/subcontractors; (iv) disputes with contractors or subcontractors; (v) insufficient qualifications of selected subcontractors.
- (c) Work interruptions or labor disputes, lack of construction materials/equipment, or increased costs;
- (d) Construction-related risks, especially regarding project timelines, which may lead to cost overruns or production delays;
- (e) Performance assessments for renewable energy projects may not align with actual results, and the inability to keep up with technological advances in the constantly evolving renewable energy sector could impact projected profit margins;
- (f) Increasing competition in the renewable energy market, driven by the regulatory framework and market dynamics in Romania and the European Union.

All these challenges in effectively managing the Group's projects could expose the Group to significant difficulties, such as increased management time requirements and higher execution costs. Moreover, there is no guarantee that future projects will provide sufficient benefits to justify the costs incurred by the Group.

Additionally, regarding SIMTEL's strategy for the land on which it develops new photovoltaic projects, this is based on a selective approach for projects considered to have potential. Land acquisition is the preferred option, and if this is not possible, a recurring fee is agreed upon in the form of a surface rights contract for a long period. Potential difficulties SIMTEL may encounter in identifying suitable land for developing photovoltaic projects, any potential disputes, or any necessary clarifications regarding the title of the land on which SIMTEL develops photovoltaic projects, or the termination or cancellation of such agreements, could significantly delay the start or completion of projects, leading to additional costs or even the loss of the project if no suitable alternative exists. The occurrence of any or all of these factors may result in a decrease in the quality of services, a reduction in the volume of electricity produced or supplied, leading to diminished profitability, which in turn could significantly negatively impact the Group's prospects, business activity, financial position, and operational results.

Risk of price fluctuations and availability of raw materials, components, and services

Price fluctuations and changes in the availability of raw materials, components, and services represent challenges for SIMTEL in its operational activities. The procurement of these materials is essential for the renewable projects in which SIMTEL is engaged. The dynamics of prices and the availability of raw materials and components are influenced by various factors, including local and international market demand, inflationary trends, and costs related to fuel and transportation. Market instability, particularly concerning commodity prices, can be exacerbated by external factors such as geopolitical tensions, exemplified by the ongoing conflict in Ukraine, which leads to increased volatility.

In this context, SIMTEL is vulnerable to supply fluctuations and geopolitical issues due to its dependence on imported raw materials, especially from China. Trade tensions between China and other countries, as well as the European Union, may lead to tariffs, sanctions, or restrictions on imports. These measures could affect the availability and cost of the raw materials needed for renewable energy projects. Additionally, there is a risk that imported materials or components may not always meet the required quality standards or may have technical compatibility issues, which could lead to malfunctions, additional costs for repairs or replacements, and project interruptions.

SIMTEL carefully monitors global equipment market trends and, when necessary, implements protection strategies to reduce the risks associated with price volatility. In general, the Issuer opts for fixed-price contracts when purchasing components for projects under construction. Additionally, the substantial demand for photovoltaic panels highlights another area of vulnerability. If the implemented protection strategies prove ineffective, price fluctuations in these photovoltaic panels could significantly impact SIMTEL's financial situation. Furthermore, reliance on international transportation, especially from specific sources, exposes SIMTEL to the risks associated with fluctuating transportation costs and potential disruptions in global logistics networks. Such uncertainties, outside SIMTEL's direct control, could significantly affect its business operations and financial performance.

Climatic conditions influence the Group's electricity production and demand for the electricity produced by the Group.

The Issuer's electricity production and the demand for the electricity it produces are subject to climatic conditions, which may be beyond the Issuer's control. Additionally, climate change and episodes of severe weather events could negatively affect the Issuer's production equipment (currently operational and planned to be operational).

The Issuer's electricity production depends largely on natural resources, such as sunlight, and these factors are beyond its control and may vary significantly over time.

The Issuer's electricity production from solar parks, and the future development or acquisition of solar capacities, depends on fluctuations in solar conditions. Long-term forecasts regarding these conditions are subject to uncertainties, including solar radiation, atmospheric conditions, and errors in meteorological measurements. Moreover, even if actual solar conditions align with the Issuer's long-term forecasts, natural fluctuations in solar radiation may cause significant short-term volatility in the performance of the Issuer's solar capacities.

Electricity consumption is also seasonal and is primarily affected by weather conditions. In Romania, electricity consumption is generally higher during the winter and summer months. Consequently, consumption is typically higher between November and February and July and August, mainly due to the use of heating equipment and air conditioning, respectively. If the Issuer fails to generate revenues at the projected levels during the periods when its production facilities are operating at maximum capacity, it may not be able to compensate for the revenue losses during periods when electricity demand is lower.

Risk related to the decrease in electricity prices

The risk of declining electricity prices remains a concern for SIMTEL, particularly for its business line involving electricity supply, but also in connection with its activity of designing, constructing, and commissioning photovoltaic installations for clients, which may become unprofitable in the future. Electricity prices are determined by the demand for electricity from end consumers, the supply of electricity from production assets connected to the grid, as well as interconnection capacity with neighboring countries and the market situation in those countries. Recent market trends have been unfavorable, with a decline in electricity prices. Market electricity prices have often experienced periods of volatility; for example, between 2020 and 2022, the COVID-19 pandemic led to a decline in consumption and electricity prices, while the war in Ukraine caused energy prices to rise due to the crisis triggered by the increase in Russian gas prices. These price fluctuations depend on several factors, including, without limitation, the level of demand, the time of day, carbon prices (European Union Allowances or EUA), the availability and cost of generation capacity to meet demand, as well as the structure of specific markets (including rules governing the order in which generation capacity is distributed and factors affecting the volume of electricity that can be handled by available transmission infrastructure at any given time, including various types of market models that may change significantly in the future).

The continuation of this trend raises the possibility of even greater adverse effects on the Issuer's potential revenues and profits. Further deterioration of market trends could negatively affect financial results and operational cash flow in the future. The prices at which the Issuer's electricity is sold on the market partly depend on the relative cost, efficiency, and investments required to develop and operate energy sources. A reduction in the costs of other electricity sources, such as fossil fuels or nuclear power, could lower electricity prices. A significant amount of new electricity generation capacity coming

online could also reduce electricity prices. The simultaneous growth of solar and wind electricity capacities during periods of high resource availability may lead to a decrease in electricity prices.

Electricity demand is subject to a series of other factors beyond the Group's control, including economic and political developments in Romania (and beyond), which fluctuate according to economic cycles or consumer demand.

Recent market trends have been unfavorable, with a decline in electricity prices. The continuation of this trend raises the possibility of even greater adverse effects on the Issuer's potential revenues and profits. Further deterioration of market trends could negatively affect financial results and operational cash flow in the future.

Risk associated with a decrease in project flow

Pentru a își putea spori capacitățile de furnizare a energiei electrice și de prestare servicii, prin dezvoltare și punere în funcțiune a mai multor centrale fotovoltaice, SIMTEL depinde de capacitatea sa de a dezvolta proiecte și de a-și extinde fluxul de proiecte fotovoltaice.

Cu toate acestea, există riscuri de înregistrare a unor întârzieri și depășiri ale costurilor de dezvoltare a proiectelor, ca rezultat al factorilor externi, care pot fi în afara controlului Emitentului. Ca urmare, Emitentul ar putea experimenta o contracție a fluxului de proiecte și/sau costuri neperformante legate de proiecte care nu mai pot fi finalizate deoarece nu asigură randamente atractive. Dacă anumiți factori se dezvoltă diferit de ceea ce a fost planificat, acest lucru ar putea avea un efect negativ asupra extinderii portofoliului de proiecte, precum și asupra profitului Emitentului

To increase its capacity to supply electricity and provide services by developing and commissioning multiple photovoltaic power plants, SIMTEL depends on its ability to develop projects and expand its photovoltaic project pipeline.

However, there are risks of delays and cost overruns in project development due to external factors that may be beyond the Issuer's control. As a result, the Issuer may experience a contraction in project flow and/or underperforming costs related to projects that can no longer be completed because they do not ensure attractive returns. If certain factors evolve differently from what was planned, this could negatively affect the project portfolio expansion of the Issuer as well as the Issuer's profitability.

Legislative risk associated with the renewable energy industry

The energy sector is dynamic, subject to numerous legislative changes (both primary and secondary), depending on government objectives and energy policy. These frequent changes, related, for example, to renewable energy targets or infrastructure development priorities, can have a decisive impact on energy investments and affect the strategy of companies in the industry (such as the Issuer), demand, and the long-term competitiveness of projects. The instability created by repeated interventions from competent authorities can create confusion and uncertainty in the application of obligations imposed on the companies involved.

For example, in the context of rising electricity and natural gas prices, the Romanian Government adopted Emergency Ordinance 27/2022 on the measures applicable to final customers in the electricity and natural gas markets for the period April 1, 2022 – March 31, 2023, as well as for amending and supplementing certain energy sector regulations, which was subsequently subject to numerous amendments. The measures targeted by this ordinance included capping electricity and natural gas prices for consumers, imposing

a new tax, namely the Contribution to the Energy Transition Fund, as well as the introduction of a centralized electricity procurement mechanism. Although these measures were intended to ensure price accessibility and stability for consumers, they may nevertheless have unintended and potentially harmful consequences for the entire industry, affecting investment plans and company revenues.

Moreover, legislative changes or interpretations by the authorities involved in the development process of renewable projects can delay or even block investments due to land use restrictions and the requirements for obtaining urban planning and construction permits. Additionally, such changes or interpretations during the permitting process, as well as regulations regarding the construction and operation of renewable projects, may increase project development costs, which could have a significantly negative effect on the Issuer's cash flows, activities, prospects, operational results, and financial condition.

On the other hand, the launch of as many national financing programs as possible for the installation of photovoltaic panels, which in many cases are dependent on external funding (through the PNRR - National Recovery and Resilience Plan), could inhibit innovation and diversification in the energy sector. This could lead to an excessive dependence of consumers on temporary assistance and programs, jeopardizing the long-term stability and competitiveness of our industry.

At the same time, Romanian legislation is directly influenced by European Union regulations. Therefore, changes in EU regulations may lead to changes in national legislation. Such amendments could have a negative impact on the Issuer's prospects, activities, financial position, and operational results.

Litigation risk

In the course of its activities, the Issuer is exposed to litigation risk, among others, due to changes and developments in legislation. The Issuer may be affected by other contractual claims, complaints, and lawsuits, including from third parties with which it has contractual relationships, customers, competitors, or regulatory authorities, as well as any negative publicity that such an event might attract. The Issuer's customers may seek compensation and/or terminate the services provided, either partially or entirely, before the contract term if the Issuer fails to meet their requirements and expectations or for any other reason.

The Issuer's standard purchase orders with clients typically include, among other things, details regarding price, payment terms, delivery schedules, and other standard terms and conditions. Any malfunction or defect in system projects, products, and/or solutions, or failure to meet the Issuer's customers' requirements and expectations, could lead to claims against the Issuer and/or the partial or total termination of services provided. This may occur as a result of unsatisfactory design or execution, personnel fluctuations, and human error. However, the Issuer's production does not begin without receiving manufacturing authorization from both the company and the customers, and product designs are tested before being taken into production.

Furthermore, since the Issuer's projects, products, and technological solutions are applied during the completion of an order, if it is determined that any damages and/or losses of property, as well as bodily injuries and/or deaths, have resulted from defects or malfunctions in the Issuer's products, it may be required to compensate customers and/or victims for such losses, damages, injuries, and/or deaths.



Additionally, the Issuer could also face potential liability in legal actions related to any losses suffered by its customers due to delays in the delivery of products or services provided. If the Issuer becomes involved in litigation or legal proceedings with customers, its reputation will be negatively impacted, and it may have to spend a significant amount of resources on its defense, which could negatively affect its business, cash flows, and financial performance.

At the time of drafting this report, the Issuer Simtel Team S.A. was not involved in any significant litigation, either as a claimant or defendant.

DECLARATION OF THE MANAGEMENT

Bucharest, September 10, 2024

I confirm, to the best of my knowledge, that the individual and consolidated financial results for the first half of 2024 provide a true and accurate representation of the assets, liabilities, financial position, and revenue and expenses of Sintel Team S.A., and that the financial report provides a true and accurate view of the significant events that took place during the period from 01.01.2024 to 30.06.2024 and their impact on the company's financial statements.

Iulian Nedea

Chairman of the Board of Directors of Sintel Team S.A.



simtel.ro

Splaiul Independenței nr. 319L,
clădirea Bruxelles (corp B),
intrarea A, parter, București,
sector 6



Bifati numai
dacă
este cazul : Mari Contribuabili care depun bilanțul la Bucuresti Sucursala GIE - grupuri de interes economic Activ net mai mic de 1/2 din valoarea capitalului subscris An SemestruAnul **2024**

Suma de control

1.577.575

Entitatea SIMTEL TEAM S.A

Adresa

Județ

Bucuresti

Sector

6

Localitate

Bucuresti

Strada

SPLAIUL INDEPENDENTEI

Nr.

319L

Bloc

Scara

A

Ap.

Telefon

0753183752

Număr din registrul comerțului

J40/564/2010

Cod unic de inregistrare

2 6 4 1 4 6 2 6

Forma de proprietate

34--Societati pe actiuni

Cod LEI (Legal Entity Identifier, conform ISO 17442)

7 8 7 2 0 0 Y 8 K Q O G G E F S 6 A 6 0

Activitatea preponderanta (cod si denumire clasa CAEN)

4222 Lucrări de construcții a proiectelor utilitare pentru electricitate și telecomunicații

Activitatea preponderanta efectiv desfasurata (cod si denumire clasa CAEN)

4222 Lucrări de construcții a proiectelor utilitare pentru electricitate și telecomunicații

 Raportari contabile semestriale **Entități mijlocii, mari si entități de interes public** **Entități mici** **Microentități** **Entități de interes public** ? 1. entitățile care au optat pentru un **exercițiu financiar diferit de anul calendaristic**, cf.art. 27 din *Legea contabilității nr. 82/1991*

Raportare contabilă la data de 30.06.2024 întocmită de entitățile cărora le sunt incidente Reglementările contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, aprobate prin OMFP nr. 1.802/2014, cu modificările și completările ulterioare, coroborat cu art.3 din OMF nr.3100/ 2024 și care în exercițiul financiar precedent au înregistrat o cifră de afaceri mai mare decat echivalentul in lei a 1.000.000 euro.

F10 - SITUATIA ACTIVEI, DATORIILOR SI CAPITALURILOR PROPRII**F20 - CONTUL DE PROFIT ȘI PIERDERE****F30 - DATE INFORMATIVE****Indicatori :**

Capitaluri - total

82.738.177

Capital subscris

1.577.575

Profit/ pierdere

3.396.323

ADMINISTRATOR,

Numele si prenumele

TUDOR MIHAI RADU

Numele si prenumele

GOGORITA MIRELA

Calitatea

11--DIRECTOR ECONOMIC

Nr.de inregistrare in organismul profesional

CIF/ CUI membru CECCAR

Semnătura _____

Semnătura _____

Mirela
GogoritaSemnat digital de Mirela
Gogorita
Data: 2024.08.02 20:21:18
+03'00'

Semnătura electronica

Formular VALIDAT

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	412.949	209.438
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	18.812.828	25.101.938
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03	10.907.040	18.712.855
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	30.132.817	44.024.231
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	76.739.224	71.790.060
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)	67.428.264	56.672.837
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	67.428.264	56.672.837
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	12.292.013	5.847.586
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	156.459.501	134.310.483
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	379.462	505.670
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	379.462	505.670
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12		
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	99.025.966	84.559.270
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	57.714.576	50.007.298
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	87.847.393	94.031.529
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	8.210.275	10.410.202
H. PROVIZIOANE (ct. 151)	19	17		
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18	393.685	1.132.735
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19		781.042
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20		151.164
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21		629.878
2. Venituri înregistrate în avans (ct. 472) (rd.23+24)	24	22	393.685	351.693

Sume de reluat într-o perioadă de până la un an (din ct. 472*)	25	23	98.421	98.421
Sume de reluat într-o perioadă mai mare de un an (din ct. 472*)	26	24	295.264	253.272
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	1.577.575	1.577.575
1. Capital subscris vărsat (ct. 1012)	32	30	1.577.575	1.577.575
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	29.419.638	29.419.638
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	315.515	315.515
Acțiuni proprii (ct. 109)	40	38		
Câștiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39		
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40		
V. PROFITUL SAU PIERDEREA REPORTAT(Ă)	43	41	20.376.561	48.029.126
SOLD C (ct. 117)	44	42	0	0
SOLD D (ct. 117)				
VI. PROFITUL SAU PIERDEREA LA SFÂRȘITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	27.653.615	3.396.323
SOLD D (ct. 121)	46	44	0	0
Repartizarea profitului (ct. 129)	47	45	1.050	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	79.341.854	82.738.177
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	79.341.854	82.738.177

*) 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

TUDOR MIHAI RADU

Semnătura _____

Formular
VALIDAT**INTOCMIT,**

Numele și prenumele

GOGORITA MIRELA

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. <small>Nr.rd. OMF nr.3100/2024</small>	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	119.068.871	78.306.534
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)		
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	114.820.796	76.617.087
Venituri din vânzarea mărfurilor (ct. 707)	04	03	4.258.751	1.705.916
Reduceri comerciale acordate (ct. 709)	05	04	10.676	16.469
— 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		
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		
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	207.486	734.075
-din care, venituri din subvenții pentru investiții (ct.7584)	14	14		138.524
-din care, venituri din fondul comercial negativ (ct.7815)	15	15		
VENITURI DIN EXPLOATARE – TOTAL (rd. 01+07-08+09+10+11+12+13)	16	16	119.276.357	79.040.609
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	79.318.716	39.931.256
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	361.379	506.826
b) Cheltuieli privind utilitățile (ct.605), din care:	19	19	86.607	71.099
- cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)	76.842	46.513
- cheltuieli privind consumul de gaze naturale (ct. 6053)	21	19b (303)	2.914	11.216
c) Cheltuieli privind mărfurile (ct.607)	22	20	1.290.127	1.374.938
Reduceri comerciale primite (ct. 609)	23	21	50.048	87.279
9. Cheltuieli cu personalul (rd. 23+24)	24	22	7.298.299	11.730.986
a) Salarii și indemnizații (ct.641+642+643+644)	25	23	7.150.019	11.478.525
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	26	24	148.280	252.461

10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 25a + 26 - 27)	27	25	846.513	1.386.275
a.1) Cheltuieli de exploatare privind amortizarea imobilizărilor (ct. 6811)	28	25a (306)		
a.2) Alte cheltuieli (ct.6811+6813+6817+ din ct.6818)	29	26	846.513	1.386.275
a.3) Venituri (ct.7813 + din ct.7818)	30	27		
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	31	28		
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	32	29		
b.2) Venituri (ct.754+7814 + din ct.7818)	33	30		
11. Alte cheltuieli de exploatare (rd. 32+33+33d+33f+33h+33j+34+35+36+37)	34	31	23.497.428	18.841.661
11.1. Cheltuieli privind prestațiile externe (ct.611+613+614+615+621+622+623+624+625+626+627+628)	35	32	20.529.173	15.834.496
11.2. Cheltuieli cu redevențele, locațiile de gestiune și chiriile (ct. 612), din care:	36	33	1.065.222	1.163.321
- cheltuieli cu redevențe (ct. 6121)	37	33a (307)		
- cheltuieli cu locațiile de gestiune (ct. 6122)	38	33b (308)		
- cheltuieli cu chiriile (ct. 6123)	39	33c (309)	1.065.222	1.163.321
11.3. Cheltuieli aferente drepturilor de proprietate intelectuală (ct. 616), din care:	40	33d (310)		
- cheltuielile în relația cu entitățile afiliate	41	33e (311)		
11.4. Cheltuieli de management (ct. 617), din care:	42	33f (312)		
- cheltuielile în relația cu entitățile afiliate	43	33g (313)		
11.5. Cheltuieli de consultanță (ct. 618), din care:	44	33h (314)		518.833
- cheltuielile în relația cu entitățile afiliate	45	33i (315)		
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)	1.740.794	1.116.333
11.7. Cheltuieli cu protecția mediului înconjurător (ct. 652)	47	34		
11.8. Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	48	35		
11.9. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587)	49	36		
11.10. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	50	37	162.239	208.678
— 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		
- Cheltuieli (ct.6812)	52	40		
- Venituri (ct.7812)	53	41		
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)	54	42	112.649.021	73.755.762
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	55	43	6.627.336	5.284.847
- Pierdere (rd. 42 - 16)	56	44	0	0
13. Venituri din interese de participare (ct.7611+7612+7613)	57	45	1.205.267	510.000
- din care, veniturile obținute de la entitățile afiliate	58	46		

14. Venituri din dobânzi (ct. 766)	59	47	80	96.072
- din care, veniturile obținute de la entitățile afiliate	60	48		
15. Venituri din subvenții de exploatare pentru dobânda datorată (ct. 7418)	61	49		
16. Alte venituri financiare (ct.762+764+765+767+768+7615)	62	50	276.320	497.953
- din care, venituri din alte imobilizări financiare (ct. 7615)	63	51		
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	64	52	1.481.667	1.104.025
17. Ajustări de valoare privind imobilizările financiare și investițiile financiare deținute ca active circulante (rd. 54 - 55)	65	53		
- Cheltuieli (ct.686)	66	54		
- Venituri (ct.786)	67	55		
18. Cheltuieli privind dobânzile (ct.666)	68	56	606.484	1.545.700
- din care, cheltuielile în relația cu entitățile afiliate	69	57		
19. Alte cheltuieli financiare (ct.663+664+665+667+668)	70	58	652.119	654.035
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	71	59	1.258.603	2.199.735
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				
- Profit (rd. 52 - 59)	72	60	223.064	0
- Pierdere (rd. 59 - 52)	73	61	0	1.095.710
VENITURI TOTALE (rd. 16 + 52)	74	62	120.758.024	80.144.634
CHELTUIELI TOTALE (rd. 42 + 59)	75	63	113.907.624	75.955.497
PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (rd. 62 - 63)	76	64	6.850.400	4.189.137
- Pierdere (rd. 63 - 62)	77	65	0	0
20. Impozitul pe profit (ct.691)	78	66	935.252	792.814
21. Cheltuieli cu impozitul pe profit rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit (ct.694)	79	66a (304)		
22. Venituri din impozitul pe profit rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit (ct.794)	80	66b (305)		
23. Impozitul specific unor activități (ct. 695)	81	67		
24. Cheltuieli cu impozitul pe profit la nivelul impozitului minim pe cifra de afaceri (ct. 697)	82	67a (317)		
25. Alte impozite neprezentate la elementele de mai sus (ct.698)	83	68		
PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:				
- Profit (rd. 64 - 65 - 66 - 67 - 67a - 68 - 66a + 66b)	84	69	5.915.148	3.396.323
- 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

TUDOR MIHAI RADU

Semnătura _____

INTOCMIT,

Numele si prenumele

GOGORITA MIRELA

Calitatea

11--DIRECTOR ECONOMIC

Semnătura _____

Nr.de inregistrare in organismul profesional:

Formular
VALIDAT

DATE INFORMATIVE la data de 30.06.2024

F30 - pag. 1

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		3.396.323
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			
Furnizori restanți – total (rd. 06 la 08)		05	05			
- peste 30 de zile		06	06			
- peste 90 de zile		07	07			
- peste 1 an		08	08			
Obligatii restante fata de bugetul asigurarilor sociale – total(rd.10 la 14)		09	09			
- contributi pentru asigurari sociale de stat datorate de angajatori, salariatii si alte persoane asimilate		10	10			
- contributi pentru fondul asigurarilor sociale de sanatate		11	11			
- contribuția pentru pensia suplimentară		12	12			
- contributi pentru bugetul asigurarilor pentru somaj		13	13			
- alte datorii sociale		14	14			
Obligatii restante fata de bugetele fondurilor speciale si alte fonduri		15	15			
Obligatii restante fata de alti creditorii		16	16			
Impozite, 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 salariatii			Nr. rd.	30.06.2023		30.06.2024
A			B	1		2
Numar mediu de salariatii		20	19	92		120
Numarul efectiv de salariatii existenti la sfarsitul perioadei, respectiv la data de 30 iunie		21	20	115		144
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	115.703	
- 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	425.495	
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	12.605	0
- 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	777.623	16.908
- 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	5.416.509	12.667.187
Acțiuni deținute la entitățile afiliate, interese de participare, alte titluri imobilizate și obligațiuni, în sume brute (rd. 50 + 51 + 52 + 53)	59	49	3.720.258	9.747.883
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51	3.719.989	9.747.614
- acțiuni și parti sociale emise de nerezidenți, din care:	62	52	269	269
- detineri de cel puțin 10%	63	52a (307)	269	269
- obligațiuni emise de nerezidenți	64	53		
Creanțe imobilizate, în sume brute (rd. 55+56)	65	54	1.696.251	2.919.304
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55	1.696.251	2.919.304
- 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	36.015.942	38.235.016
- 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	164.355	246.534
- 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)	2.597.112	215.415
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		3.000
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	513.193	343.016
- creanțe în legătura cu bugetul asigurărilor sociale (ct.431+437+4382)	74	62	86.807	130.894
- creanțe fiscale în legătura cu bugetul de stat (ct.436+441+4424+4428+444+446)	75	63	419.905	205.641
- subvenții de încasat(ct.445)	76	64		
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	77	65		
- alte creanțe în legătura cu bugetul de stat(ct.4482)	78	66	6.481	6.481
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67	5.909.988	17.383.522
- creanțe cu entități afiliate nerezidente (din ct. 451), din care:	80	68	1.713.079	1.707.405

- creanțe comerciale cu entități afiliate nerezidente (din ct. 451)	81	69	1.713.079	1.707.405
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	972.461	1.213.953
- 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	601.571	910.840
- 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	370.890	303.113
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		
- actiuni emise de nerezidenti	94	81		
- obligatiuni emise de nerezidenti	95	82		
- dețineri de obligațiuni verzi	96	82a (320)		
Alte valori de încasat (ct. 5113 + 5114)	97	83		
Casa în lei și în valută (rd.85+86)	98	84	10.676	712
- în lei (ct. 5311)	99	85	10.676	712
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	9.404.654	5.846.729
- în lei (ct. 5121), din care:	102	88	9.313.506	5.433.554
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	91.148	413.175
- 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	90.606.473	42.469.241
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	2.884.328	2.586.589
- 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	75.468.645	35.166.395
- 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	10.184.552	7.008.825
- 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	822.112	1.282.404
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	3.449.314	3.060.890
- datorii in legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	320.444	702.469
- datorii fiscale in legatura cu bugetul de stat (ct.436+441+4423+4428+444+446)	129	113	3.117.376	2.340.390
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	130	114	11.494	18.031
- 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	5.909.988	
- datorii cu entități afiliate nerezidente 2) (din ct. 451), din care:	133	117	1.713.079	
- 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	2.072.086	372.963		
-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	2.044.024			
-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	28.062	372.963		
- 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				
- 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	1.577.575	1.577.575		
- acțiuni cotate 4)	150	131	1.577.575	1.577.575		
- acțiuni necotate 5)	151	132				
- părți sociale	152	133				
- capital subscris vărsat de nerezidenți (din ct. 1012)	153	134				
Brevete si licente (din ct.205)	154	135	117.324			
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		16.577		
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	1.577.575	X	1.577.575	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	140.501	8,91	150.247	9,52
- deținut de persoane fizice	170	151	1.437.074	91,09	1.427.328	90,48
- 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)		
XIV. Repartizări interimare de dividende potrivit Legii nr. 163/2018	A	Nr. rd.	Sume (lei)	
- dividendele interimare repartizate ⁸⁾	173	152b (315)		
XV. Creanțe preluate prin cesionare de la persoane juridice *****)	A	Nr. rd.	Sume (lei)	
Creanțe preluate prin cesionare de la persoane juridice (la valoarea nominală), din care:	174	153	30.06.2023	30.06.2024
- 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)	
Venituri obținute din activități agricole	178	157	30.06.2023	30.06.2024
XVII. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587), din care:	A	Nr. rd.	Sume (lei)	
- inundații	180	157a (322)		
- secetă	181	157b (323)		
- alunecări de teren	182	157c (324)		

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

TUDOR MIHAI RADU

Numele si prenumele

GOGORITA MIRELA

Semnatura _____

Calitatea

11--DIRECTOR ECONOMIC

Semnatura _____

Nr.de inregistrare in organismul profesional:

**Formular
VALIDAT**

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

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

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

****) În categoria operatorilor economici nu se cuprind entitățile care intra în sfera de reglementare contabilă a Bancii Naționale a României, respectiv a Autorității de Supraveghere Financiară, societățile reclassificate în sectorul administrației publice și instituțiile fără scop lucrativ în serviciul gospodăriilor populației.

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

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

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

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

Orice alte venituri sunt considerate venituri din activități neagricole.

(2) În sensul alineatului (1), 'venituri' înseamnă veniturile brute, înainte de deducerea costurilor și impozitelor aferente. ...'.

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

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

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

7) La secțiunea 'XII Capital social vărsat', 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 cooperativei.

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		-
			+