



Financial Report for H1 2024

2B INTELLIGENT SOFT S.A.

Company listed on the MTS – AeRO market
of the Bucharest Stock Exchange

BVB Symbol: **BENTO**

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Disclaimer: The financial figures presented in the descriptive part of the report that are expressed in million lei (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 the financial period 01.01.2024 – 30.06.2024

Report publishing date 24.09.2024

ISSUER INFORMATION

Name 2B Intelligent Soft SA

Fiscal code 16558004

Trade Register number J40/1358/2006

Headquarters Primaverii Boulevard no. 51, Sector 1, Bucharest

INFORMATION ABOUT SECURITIES

Subscribed and paid-up capital 1,364,550 lei

The market on which securities are traded SMT-AeRO Premium

Total number of shares 13,645,500 shares

Symbol BENTO

CONTACT DETAILS FOR INVESTORS

Phone number +40 754 908 742

E-mail investors@bento.ro

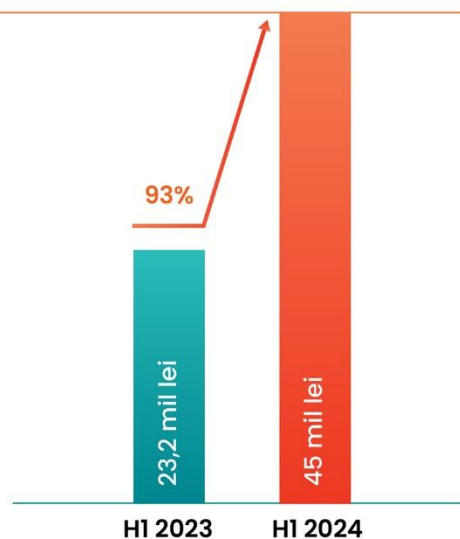
Website www.BENTO.ro

The individual financial statements as of June 30, 2024 presented on the following pages are **unaudited**.

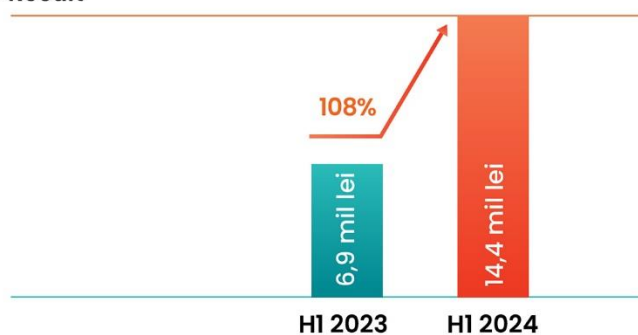


H1 2024 KEY INDICATORS

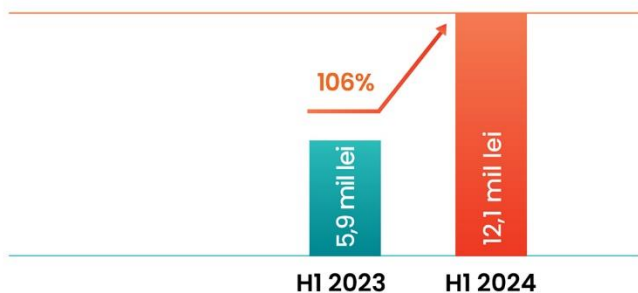
Operating Revenue



Gross Result



Net Result



MESSAGE FROM THE MANAGEMENT

Dear shareholders,

The technology sector is currently experiencing a period marked by global challenges. For us, this was evident as early as last year, and thus, in 2024, we have aimed to be prudent in our activities, ensuring that we manage resources efficiently and focus on long-term growth opportunities.



We believe that this approach allows us to remain agile and competitive, even in the face of global economic uncertainties and the rapid changes within this industry. As such, in the first six months of 2024, we recorded operating revenues of over 44 million lei and a turnover of more than 40 million lei, a substantial increase compared to the same period last year. Therefore, in H1 2024, we achieved a net profit of 12.1 million lei, doubling our results from the previous year. These results reflect the efficiency of our operations and the success of major projects currently underway.

During the first half of this year, we signed two new significant contracts worth approximately 12.7 million lei in total with two clients active in the energy sector. One of these contracts involves the implementation, configuration, and customization of new modules from the Bento Platform, alongside completing the configurations and customizations of modules already implemented for this client in the past. As we have mentioned before, this year and in the years to come, we aim to actively promote our own platform to both existing and potential clients. This allows us to more effectively capitalize on the growing demand for complex IT solutions and the need for customization tailored to the specific requirements of companies and public institutions. Furthermore, we are seeing increased interest in cloud-based digitalization solutions, which we are integrating into our offering.

It is also worth mentioning that the major projects announced over time on the capital market, such as the development and implementation of the Bento FSM module within Distribuție Energie Electrică România (DEER) and the provision of IT infrastructure management services for a multinational company in the oil and gas sector, are progressing according to schedule and continue to add significant value both to our clients' operations and to motivate our team to meet expectations.

Additionally, we remain involved in projects with companies from diverse industries such as utilities, telecommunications, photovoltaics, distribution, media, food production, FMCG, and others. We have also accessed new industries, such as real estate and transportation. In these projects, we have implemented and provided various Bento solutions and services, adapted to the specific needs of each sector.



Continuing the strategy adopted last year, namely to adapt and implement the Bento FSM module within new verticals beyond the utilities sector that has established our reputation, we have developed the "Service Cluster," a complex niche that includes various sectors of activity. In this context, we have been partners and exhibitors at several specialized events, which have opened new business opportunities for us. These participations have helped to strengthen our market position, while also reinforcing previously established business relationships and confirming that the chosen development direction is appropriate. Furthermore, in mid-September, we became members of AmCham Romania, thus consolidating our presence in business communities relevant to us. We believe this affiliation will help us grow in terms of expertise and visibility among American multinational companies that are already present in the Romanian market or are seeking relevant business partners.

In a context marked by challenges in the technology industry, our results from the first half of the year are in line with our expectations, which gives us the confidence that, thanks to ongoing projects and those in the pipeline, we will close 2024 in accordance with the revenue and expense budget approved by shareholders.

Since our listing on the AeRO market, we have made a firm commitment to our investors to maintain open and transparent communication. As of May 2024, we have become an Associate Member of ARIR (Romanian Association for Investor Relations), further strengthening our dedication to continuously adopting the highest standards of practice in investor relations and the capital market.

We would like to thank our colleagues for their dedication and constant support, which are essential to achieving our objectives. We also thank you, our shareholders, for the trust you have placed in our company and development strategy. As recently announced, we look forward to seeing you at a new edition of the Bento Investor Day event, which will take place on September 26, 2024, starting at 5:00 PM. For details regarding the agenda and event registration, please click the link available [HERE](#).

We invite you to continue reading more about the performance of 2B Intelligent Soft SA (BENTO) in the first half of 2024 on the following pages. Should you have any questions regarding our activities, whether related to the business or the capital market or if you would like to be informed about other activities we are conducting, please do not hesitate to contact us at investors@bento.ro.

Radu Scarlat, Chairman of the Board of Directors

Vlad Bodea, Member of the Board of Directors, Co-founder





H1 2024 FINANCIAL RESULTS CALL

25.09.2024 || 13:00

We invite you to join the H1 2024 financial results call with BENTO 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 25, 2024, at 13:00 p.m. Romanian time.

To participate in the H1 2024 results call, interested parties are invited to register [HERE](#).

ABOUT 2B INTELLIGENT SOFT

2B Intelligent Soft SA (BENTO) is a company that provides software development services and IT, Infrastructure and Cloud services, being involved in various types of projects. In its activity, the Company covers all stages of project design and development, which include: project management, operational process analysis, design, solution conceptualization, full stack software development, configuration and implementation of IT infrastructure ecosystems, API, integration, testing, training, software implementation, maintenance and support.

In the 20 years of activity, the Company has accumulated strong expertise in software design and IT systems integration, collaborating with organizations of all sizes in Romania, but also Switzerland and the USA.

The development of **BENTO** was and still is based on the following motto: "*We are BENTO, the Intellectually Curious*". Thus, within the BENTO team, the learning process occupies an essential place, currently the Company moving from a purely entrepreneurial approach to a strategically planned growth-oriented organization.

Therefore, special attention is paid to the way in which **BENTO** is organized to ensure an efficient delivery of the Company's products and services, at the same time the Company is extremely attentive concerning the way in which it recruits, manages and retains potential employees in the company. The development, promotion and implementation of its own software products, a main concern of the Company in recent years, positions BENTO favorably against its competition in the IT&C sector. Products such as "BENTO Field Service Management", aimed at companies that deliver services through distributed teams in the field, or "BENTO Mobile Device Management", which benefits any organization that owns or manages a sizeable fleet of mobile devices, are thus a component fundamental in the Company's development strategy.

The common element that defines **BENTO's activity** and that constitutes as one of the objectives of every project that the Company runs is related to automation and optimization.

BENTO has experience running complex projects in various sectors of activity, such as: Utilities (Energy, Water, Oil and Gas), Photovoltaics, Agriculture, Industrial Engineering, Media, FMCG, Advertising, Insurance and Food Production.

Employees

2B Intelligent Soft SA had an average number of 77 employees as of June 30, 2024, compared to June 30, 2023, when the average number of employees was 90.



DIRECTORS AND EXECUTIVE TEAM

The company is managed by a Board of Directors, consisting of three members elected for a 4-year term. At the time of writing this report, the Board of Directors of 2B Intelligent Soft SA is composed of the following members:

- ✓ **Radu Scarlett** – Chairman and partner shareholder
- ✓ **Vlad-Ermil Bodea** – Member with power of representation and co-founder
- ✓ **Claudiu Negrisan** – Non-executive member and shareholder

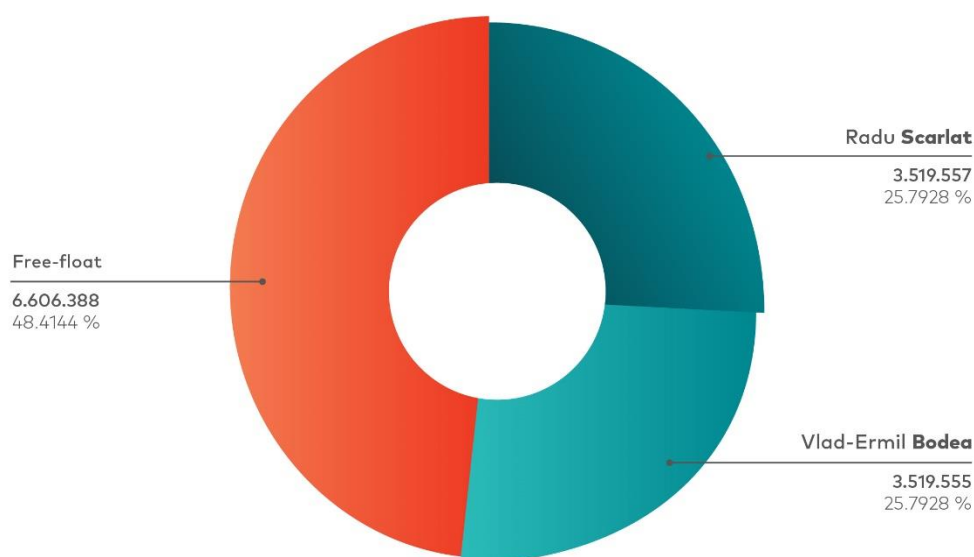
The executive management consists of:

- ✓ **Andrei Cupaciu** – IT, Infrastructure & Cloud Division Director and partner shareholder
- ✓ **Daniel Giusca** – Lead Software Architect and partner shareholder

BENTO SHARES ON THE BUCHAREST STOCK EXCHANGE

2B Intelligent Soft (BENTO) shares were admitted to trading on the MTS segment of the Bucharest Stock Exchange on 16.03.2022.

As of 30.06.2024, the company's shareholding structure was as follows:



Total number of shares - **13.645.500**



KEY EVENTS IN Q2 2024 AND AFTER THE CLOSE OF THE REPORTING PERIOD

OGMS of April 29, 2024

On **April 29, 2024**, the Ordinary General Meeting of Shareholders took place. The legal and statutory quorum was constituted at the first convocation. The key points approved during the meeting were:

- Approval of individual annual financial statements for the year ended 31.12.2023
- The distribution of 4,093,382.40 lei from the net profit related to the financial year 2023, for the distribution of dividends to the Company's shareholders.
- The 2024 Revenue and Expense Budget.

More details [HERE](#).

CONCLUSION OF A SIGNIFICANT CONTRACT

On **April 30, 2024**, the Company informed investors about the signing of a significant contract with a company specialized in the digitalization of energy infrastructure, in the total amount of 968,031.81 euros (without VAT), for the provision by the Company of a complex IT infrastructure, both equipment and licenses from other vendors as well as design, installation, configuration and commissioning services.

More details [HERE](#).

CONCLUSION OF A SIGNIFICANT CONTRACT

On **May 20, 2024**, the Company informed investors of the signing of a significant contract with a multinational company, an integrated provider of technical services for natural gas and electricity that provides services to a very large number of domestic and B2B customers, in the amount of 1,573,104 euros (without VAT), for the implementation, configuration and customization of new modules within the Bento modular platform alongside the completion of the configurations and customizations of the modules already implemented at this client in the past, such as the FSM module and the MDM module.

More details [HERE](#).

BOD DECISION – AMENDMENT OF SECONDARY OBJECT OF ACTIVITY

On **June 3, 2024**, the Company informed investors about the Decision of the Board of Directors no. 24 / 31.05.2024 which amends the secondary object of activity of the Company. The decision of the Board of Directors, which is available only in Romanian language, aims to add



two new secondary objects of activity, respectively the ones provided by NACE codes 4741 - Retail sale of computers, peripheral units and software in specialized stores and 4742 - Retail sale of telecommunications product.

More details [HERE](#).

2023 DIVIDEND PAYMENT

On **June 26, 2024**, the Company informed the market that following the resolutions of the Ordinary General Meeting of the Shareholders dated 29.04.2024 the Company will pay the dividends through the Central Depository S.A. and the payment agent Banca Transilvania S.A. – payment agent, starting 29.07.2024, to Company's shareholders registered in the Shareholder's Registry held by the Central Depository S.A. on the registration date 10.07.2024. The gross dividend was RON 0.3 per share.

More details [HERE](#).

AGOA & AGEA CONVOCAION OF 02/03/10/2024

On **August 28, 2024**, the Company informed investors that on 28.08.2024, the Board of Directors of the Company decided to convene the Ordinary General Meeting of Shareholders (OGMS) and the Extraordinary General Meeting of Shareholders (EGMS) of the Company for 02.10.2024 (first calling), respectively for 03.10.2024 (second calling) should the attendance quorum for the first meeting not be met. Among the items on the agenda is the approval of the Company's financial auditor.

More details [HERE](#).

BENTO INVESTOR DAY

On **September 12, 2024**, the Company informed investors that on September 26, 2024, starting at 4:30 PM, the Company will host the BENTO Investor Day. The event will take place at The Marmorosch Bucharest, Autograph Collection, Bucharest, 2 Doamnei Street, Vienna Hall.

Interested parties will be able to watch the live presentations from the BENTO Investor Day by accessing the Company's Facebook account at the scheduled start time of the event.

During the event, the management team will present the Company as well as its growth drivers and will address all questions received from investors.

Investors interested in participating in the event are invited to register [HERE](#).



FINANCIAL RESULTS ANALYSIS

P&L ANALYSIS

In the first semester of 2024, BENTO generated **operating revenue of 44.9 million lei, a 93% increase** compared to the first semester of 2023. The "Software Development" division (DEV) contributed 31% to the related H1 2024 operating revenue, while the "IT, Infrastructure and Cloud" (IT) division contributed 68%.

Of the total operating revenue, **93%** was generated by turnover, and 6% by investments in own software products - the development of the integrated modular software platform - "Bento Platform".

Revenues from the production of intangible assets amounted to 2.8 million lei in H1 2024, down 59% compared to H1 2023. These represent investments in own software products, more precisely the development of existing modules within the integrated modular software platform – "Bento Platform". As previously mentioned in the Q1 report, this decrease is due to the fact that the intensity of investments in the Company's own products will be lower compared to previous years, as these investments are now financed exclusively by the Company's own funds, following the completion on December 31, 2023, of the EU-funded project, "Platform for Modular Digital Transformation in the Enterprise and Public Sector".

Operating expenses increased by 88% compared to the first semester of 2023, **reaching 30.5 million lei** in H1 2024. The largest contribution to this increase is associated with other operating expenses, which reached the value of 12.5 million lei in the first six months of the year, a 236% increase compared to the same period in 2023, amid the significantly larger size of the Company's ongoing projects. This category mainly includes expenses regarding subcontractors for ongoing projects of approximately 10.3 million lei, as well as expenses with BENTO's service providers (external platforms, IT services and subscriptions, legal consulting, accounting, advertising, communication services, car services, rents, etc.).

The second largest contributor to operating expenses was material costs, which amounted to 8.7 million lei, an increase of 175% compared to H1 2023, driven by a 179% rise in merchandise costs, reaching 8.6 million lei. These represent the hardware equipment and software licenses purchased by the company and delivered to clients as part of ongoing projects. The increase is due to the larger scale of projects requiring hardware equipment and software licenses, compared to the first half of last year.

Personnel expenses **decreased by 8%, reaching 8.5 million lei** in the first semester of 2024. The decrease was determined by the termination of fixed-term employment contracts that had reached maturity.



The operating result increased by 106%, up to 14.5 million lei in the first semester of 2024 compared to the same period last year.

The gross result recorded in the first six months of the year is 14.4 million lei, an increase of 108% compared to the first six months of 2023, and the related net result for H1 2024 is 12.1 million lei, an increase of 106 % compared to the first semester of last year.

PROFIT AND LOSS ACCOUNT INDICATORS (LEI)	30.06.2023	30.06.2024	Δ %
Operating revenue	23,248,162	44,930,472	93%
Operating expenses	16,214,177	30,456,484	88%
Operating result	7,033,985	14,473,988	106%
Financial result	-106,452	-57,346	-46%
Gross result	6,927,533	14,416,642	108%
Net result	5,865,215	12,073,750	106%



BALANCE SHEET ANALYSIS

Total assets increased by 11% since the beginning of the year, **reaching 61.7 million lei**, an increase mainly determined by an 11% appreciation of fixed assets, as well as current assets.

Fixed assets increased as a result of the 10% increase in intangible assets, up to 22.8 million lei. This growth represents investments in own software products, more precisely the development of existing modules within the integrated modular software platform - "Bento Platform", as well as other new modules.

Current assets increased by 11% in the first six months of 2024, **reaching 37.9 million lei**, driven by a 20% increase in trade receivables, which amounted to 20 million lei. Of these receivables, 37.4 million lei are within the payment term, while 0.5 million lei are staggered receivables.

Other receivables decreased by 64% reaching **2 million lei**. Of this amount, 1.4 million lei represent the estimate of the debt remaining to be collected from the project with European funds completed on December 31, 2023. This was fully collected after 30.06.2024. The remainder of approximately 0.6 million lei represents other receivables (recoverable and uncollectible VAT), as well as other social receivables (medical leaves), various debtors.

The cash and cash equivalents increased by 63%, up to **14.9 million lei**, following the collection of the amounts related to invoices due on 30.06.2024.

Total liabilities decreased by 39%, up to **9 million lei**.

Of these, **current liabilities decreased by 58%** in the first six months of 2024, reaching 4.1 million lei, amid a **61% decrease in liabilities to third-party suppliers**, up to 2.5 million lei, and other current liabilities, which decreased by 53%, up to 1.5 million lei. Other current liabilities include salaries for employees and taxes related to salaries, VAT and taxes payable to the state budget.

Non-current liabilities amount to 4.9 million lei and mainly represent an SME Invest financing obtained by the company, very attractive due to zero interest in the first year of use.

The category of deferred revenues amounting to 10.9 million lei as of June 30, 2024, represents investment grants received from the EU-funded project. The 3% decrease in this category is due to the fact that the grants received for investments from EU-funded projects are gradually recognized as income, as the investment is amortized over a period of 60 months. As the investment is amortized monthly, the investment grants are progressively recognized as income, which explains their gradual decrease on the balance sheet. Thus, this 3% decrease reflects the amortization process of the investment and the recognition of the associated grants as income, alongside the increase in amortization expenses in the profit and loss account.



In practice, over the 60-month period, this decrease will continue until the full recognition of the grants as income, as the investment is fully amortized.

Equity increased by 41% since December 31, 2023, **reaching 41.8 million lei**, an increase determined by the retained profit.

BALANCE SHEET INDICATORS (LEI)	31.12.2023	30.06.2024	Δ%
Fixed assets	21,282,523	23,700,521	11%
Current assets	34,268,911	37,913,032	11%
Prepaid expenses	172,563	77,755	-55%
TOTAL ASSETS	55,723,996	61,691,308	11%
Current liabilities	9,690,994	4,090,371	-58%
Non-current liabilities	5,014,283	4,887,159	-3%
Equity	29,702,517	41,776,267	41%
TOTALLY ASSETS	55,723,996	61,691,308	11%



PROFIT AND LOSS ACCOUNT

PROFIT AND LOSS ACCOUNT INDICATORS (LEI)	30.06.2023	30.06.2024	Δ %
Operating revenue, of which:	23,248,162	44,930,472	93%
Turnover	16,010,772	41,613,263	160%
Revenue from the production of intangible assets	6,759,314	2,793,672	-59%
Other operating revenues	478,075	523,537	10%
Operating expenses, of which:	16,214,177	30,456,484	88%
Material costs, of which:	3,147,652	8,652,905	175%
<i>Expenses with raw materials</i>	76,927	109,810	43%
<i>Other material expenses</i>	18,573	14,109	-24%
<i>Expenses on goods</i>	3,052,152	8,525,806	179%
Personnel expenses	9,229,936	8,483,027	-8%
Depreciation and amortization	126,650	866,529	584%
Other operating expenses	3,709,939	12,454,023	236%
Operating result	7,033,985	14,473,988	106%
Financial revenue	61,830	26,778	-57%
Financial expenses	168,282	84,124	-50%
Financial result	-106,452	-57,346	-46%
Total revenue	23,309,992	44,957,250	93%
Total expenses	16,382,458	30,540,608	86%
Gross result	6,927,533	14,416,642	108%
Income tax/other tax	1,062,318	2,342,892	121%
Net result	5,865,215	12,073,750	106%



BALANCE SHEET

BALANCE SHEET INDICATORS (LEI)	31.12.2023	30.06.2024	Δ%
Fixed assets, of which:	21,282,523	23,700,521	11%
Intangible assets	20,662,010	22,766,777	10%
Tangible assets	620,513	933,744	50%
Current assets, of which:	34,268,911	37,913,032	11%
Inventories	3,065,606	1,001,258	-67%
Receivables	22,110,663	22,050,451	0%
<i>Trade receivables</i>	16,644,415	20,044,553	20%
<i>Receivables with affiliated companies</i>	20,598	20,598	0%
<i>Other receivables</i>	5,445,651	1,985,300	-64%
Cash and cash equivalents	9,092,641	14,861,324	63%
Prepaid expenses	172,563	77,755	-55%
TOTAL ASSETS	55,723,996	61,691,308	11%
Current liabilities, of which:	9,690,994	4,090,371	-58%
Third party providers	6,363,348	2,452,262	-61%
Liabilities with affiliated companies	41	41	0%
Financial leasing	135,675	123,914	-9%
Other current liabilities	3,191,930	1,514,153	-53%
Non-current liabilities, of which:	5,014,283	4,887,159	-3%
Bank liabilities	4,785,539	4,785,539	100%
Liabilities to shareholders	67,265	0	-100%
Financial leasing	161,479	101,620	-37%
Total Liabilities	14,705,277	8,977,530	-39%
Revenue in advance of which:	11,316,203	10,937,512	-3%
Subsidies for investments	11,316,203	10,937,512	-3%
Equity, of which:	29,702,517	41,776,267	41%
Subscribed and paid-up capital	1,364,550	1,364,550	0%
Share premium account	4,635,450	4,635,450	0%
Legal reserves	272,910	272,910	0%
Other reserves	29,078	29,078	0%
Other elements of equity	2,240,000	2,240,000	0%
Own shares	89	89	0%
Losses related to equity instruments	2,590	2,590	0%
The profit or loss carried forward	8,162,520	21,163,208	159%
Profit or loss for the financial year	13,009,598	12,073,750	-7%
Distribution of profit	8,910	0	-100%
Total equity and liabilities	55,723,996	61,691,308	11%



CASH FLOW

Cash flows from operating activities	30.06.2023	30.06.2024
Profit before tax	6,927,533	14,416,642
Adjustments for:	-	-
Depreciation related to intangible assets	-	-
Depreciation related to tangible assets	130,226	866,528
Expenses/(Revenues) related to value adjustments of fixed assets	-	-
Expenses/(Revenues) related to inventory provisions	-	-
Expenses/(Revenues) relating to client provisions and similar accounts	-	-
Expenses/(Revenues) related to provisions for risks and expenses	-	-
(Net gain)/Net loss on tangible assets	-	7,860
Subsidy income	3,598,717	(378,691)
Adjustments for exchange rate losses/(gains).	-	-
Interest expense	39,961	24,618
Interest income	-	-
Cash flow generated from operating activity before changes in working capital	10,696,437	14,936,956
(Increases)/Decreases in receivables	(2,576,195)	52,352
(Increases)/Decreases in prepayments	(18,529)	94,808
(Increases)/Decreases in inventories	(271,272)	2,064,348
Increases/(decreases) in liabilities	(3,459,870)	(6,766,859)
Interest paid	(36,961)	(24,618)
Interest received	-	-
Profit tax paid	(2,042,836)	(1,303,782)
Net cash from operating activities	2,287,775	9,053,206
Cash flows from investing activities		
Purchases of fixed assets	(6,929,751)	(3,284,524)
Loans (granted)/returned and financial fixed assets	-	-
Proceeds from the sale of tangible assets	-	-
(Purchase)/Sale of own shares	-	-
Net cash from investing activities	(6,929,751)	(3,284,524)
Cash flows from financing activities		
Increase/(Decrease) in Credit Line Usage	4,110,932	-
Collection/(Repayment) of non-current loan	-	-
(Payments)/Receipts from financial leasing	-	-
Collection/(Payment) of non-current loans granted	-	-
Paid dividends	(1,237,908)	-
Changes in share capital increase/(decrease)	-	-
Net cash from financing activities	2,873,024	-
(Decrease)/Net increase in cash and cash equivalents	(1,768,952)	5,768,682
Cash and cash equivalents at the beginning of the financial period	3,613,163	9,092,642
Cash and cash equivalents at the end of the financial period	1,844,211	14,861,324



KEY FINANCIAL RATIOS

Current ratio as of 30.06.2024

Current assets	37,913,032		
Current liabilities	4,090,371	=	9.27

Gearing ratio as of 30.06.2024

Borrowed capital		4,785,539			
Equity	x 100	41,776,267	x 100	=	11%

Borrowed capital		4,785,539			
Employed capital	x 100	46,561,806	x 100	=	10%

Borrowed capital = Loans over 1 year

Employed capital = Borrowed capital + Equity capital

Fixed assets turnover as of 30.06.2024

Turnover	41,613,263		
Fixed assets	23,700,521	=	1.76



2024 OUTLOOK

The 2024 Revenue and Expense Budget of 2B Intelligent Soft SA was approved during the Annual Ordinary General Meeting of Shareholders, which took place on April 29, 2024.

REVENUE AND EXPENSE BUDGET (LEI)	RESULTS 2023	ESTIMATED RESULTS 2024	EVOLUTION %
Operating revenue, of which:	58,156,693	78,022,928	34%
<i>Turnover</i>	43,194,635	68,917,282	60%
<i>Revenue from the production of intangible assets</i>	14,086,809	7,974,000	-43%
<i>Revenue from investment grants</i>	0	1,131,646	100%
Operating expenses	43,858,665	59,288,029	35%
EBITDA	16,316,575	21,177,590	30%
Operating result	14,066,053	18,734,899	33%
Net result	13,009,598	15,275,495	17%

At the date of publication of this report, the Company's management maintains the 2024 Revenue and Expense Budget, as approved by the shareholders during the Ordinary General Meeting of Shareholders. Any necessary updates to the budget for the current year will be communicated to the market through current reports.



KEY RISKS FOR H2 2024

The risk associated with key people

Operating in a booming specialized industry that requires, among other things, advanced technical knowledge, the Issuer depends on the recruitment and retention of management and engineers. Therefore, it is possible that in the future, the company will not be able to retain its key personnel involved in the company's activities or will not be able to attract other qualified members of the management team or key people, which would affect the market position and its future development. Thus, both the loss of management and key employees could have a material adverse effect on the company's business, financial situation, and results of operations. The company is already running several projects designed to ensure efficient human capital management, talent retention, and performance-based motivation to reduce this risk. The company also intends to implement SOP (Stock Option Plans).

The risk associated with the business development plan

The Issuer aims at sustainable growth as a strategic direction for developing the activity. The management proposes increasing its turnover by developing the business lines provided above. However, it is possible that the line of development chosen by the Issuer to expand its business may not be in line with expectations and estimates, which could harm the company's financial position. This risk is amortized by the mix of services that the company delivers, the variety of customers and industry verticals approached, and the synergies between the 2 divisions of the company, which have supported the company's efforts in the past.

The risk associated with meeting the forecasts

Although factored in multiple risk factors, financial forecasts start from the premise of fulfilling the business development plan. The company intends to periodically issue forecasts on the evolution of the main economic and financial indicators to provide potential investors and the capital market with an accurate and complete picture of the current situation and plans envisaged by the company and current reports detailing the comparative elements between the predicted data and the actual results obtained. Forecasts will be part of the annual and half-yearly reports, and the forecast policy will be published on the company's website.

Forecasts will be made prudently, but failure to meet them is a risk. Therefore, the data to be reported by the company may be significantly different from those forecasts or estimated as a result of factors not previously anticipated or whose negative impact could not be counteracted or anticipated.

Economic and political risk

The Issuer's activity and revenues may be affected by the general conditions of the Romanian economic environment, and an economic slowdown or recession could have adverse effects on profitability and operations. Such unfavorable macroeconomic conditions could lead to an increase in the unemployment rate, a reduction in consumption and purchasing power, which could affect the demand for the products marketed by the Issuer. To mitigate this risk, the company's development strategy is also based on accelerating international expansion.



Tax, legislative and regulatory risk

The Issuer's day-to-day business as well as development plans may be affected by possible legislative changes. This could slow down the expansion, having effects on the business plan for the coming years as well as on the operational results of the Issuer.

Price risk

Price risk is the risk that the market price of the products and services sold by the company will fluctuate to such an extent as to make existing contracts unprofitable. To this end, the Issuer includes in contracts contractual clauses that reduce this risk (contingency/renegotiation clauses). This risk is also significantly reduced by focusing on its standardized software products, which bring a native profit margin well above the traditional services offered by BENTO.

Liquidity risk

Liquidity risk is inherent in the Company's operations and is associated with holding inventory, receivables or other assets and turning them into cash within a reasonable time frame so that the Company can meet its payment obligations to its creditors and suppliers. In the event that the Company fails to fulfill these payment obligations or the liquidity indicators provided for in the contract, the Company's creditors (commercial suppliers, banks, etc.) could start execution actions of the Company's main assets or even request the opening of insolvency proceedings to the Company, which would materially and adversely affect its stockholders and the Company's business, prospects, financial condition and results of operations.

The Issuer constantly monitors its risk of facing a lack of funds to carry out the activity, by planning and monitoring cash flows, but since net income cannot be accurately predicted, there is a risk that this planning will be different from what will happen future.

Indebtedness risk

The issuer has contracted credit facilities, both in the short term, to finance the current activity, and in the long term, to finance some investments. These credit agreements may contain numerous requirements, including affirmative, negative and financial covenants. Failure to comply with any of these conditions may result in the activation of the clause whereby the drawn credit becomes immediately due and BENTO may not have sufficient liquidity to satisfy repayment obligations in the event of the acceleration of such obligations.

The Issuer may not be able to generate sufficient cash flow from operations, and thus there is no assurance that BENTO will have access to future borrowings in sufficient amounts to enable the payment of debt. It may be necessary to adopt one or more alternatives, such as reducing or delaying planned expenditures and investments, selling assets, restructuring debt, obtaining additional capital or refinancing debt. These alternative strategies may not be available on satisfactory terms.



The Company's ability to refinance its indebtedness or obtain additional financing on commercially reasonable terms will depend on, among other things, its current financial condition, the restrictions of the covenants governing current indebtedness and other factors, including the state of the financial markets and the markets in which the Company operates. If BENTO does not generate sufficient cash flow from operations and if the aforementioned alternatives are not available, BENTO may not have sufficient cash to meet all of its financial obligations. To mitigate this risk, the Company's management frequently evaluates and adjusts the credit facilities used to anticipate and manage any situation similar to those listed above. BENTO's objective is that the Company's operational activity is not dependent on contracted financing facilities.

Interest rate risk and funding sources

Some of the Company's financing agreements provide for a variable interest rate. Therefore, the Company is exposed to the risk of this interest rate increasing during the term of the financing agreement, which could result in the payment of higher interest and could have a material adverse effect on the Company's business, financial condition and results of operations. Also, in the event of deterioration of the economic environment in which the Issuer operates, it could find itself unable to contract new financing under the conditions it previously benefited from, a fact that could lead to an increase in financing costs and negatively affect the financial situation of the Company.

Risk associated with litigation

In the context of the performance of its activity, the Issuer is subject to a risk of litigation, among others, as a result of changes and developments in legislation. The Issuer may be affected by other contractual claims, complaints and litigation, including from counterparties with whom it has contractual relationships, customers, competitors or regulatory authorities, as well as any adverse publicity that such an event brings.

In the context of the performance of the contractual relations, currently, the Issuer is a party to litigation pending before the Romanian courts as a creditor:



FILE NO.	THE ADVERSE SIDE	PROCEDURAL QUALITY OF THE SUBSCRIPTION	OBJECT	INSTANCE	VALUE OF THE DEBT	FILE STAGE
866/3/2023	WHITELAND IMPORT EXPORT SRL	Credit	Bankruptcy- debtor's request art. 66 of law 85/2014	Bucharest Court- 7th Civil Section	352,961.62 lei	Pursuant to art. 139 para. 1 lit. C from Law no. 85/2014, confirms the reorganization plan of the debtor WHITELAND IMPORT EXPORT SRL proposed by the judicial administrator PRO BUSINESS SPRL. It sets a deadline for the continuation of the procedure on 05.11.2024, at 09.00
17467/3/2022	Oltenia Solutions SRL	Credit	Bankruptcy- debtor's request art. 66 of law 85/2014	Bucharest Court- 7th Civil Section	23,507.98 lei	For the recovery of the assets from the former administrator and the resolution of the file pending before the Ilfov Court, a deadline of 25.09.2024 is granted



General economic situation in the markets

The company's results may be directly affected by economic conditions, in particular by the level of employment, inflation, and disposable income. A slowdown or economic downturn could have adverse effects on profitability and operations. This risk continues to be significant in 2022 due to the estimation of a high inflation rate and rising energy costs, both of which are affected by the geopolitical conflict caused by the war in Ukraine.

The risk associated with political and social instability in the region

Political and military instability in the region, such as the war in Ukraine, can lead to profoundly unfavorable economic conditions, social unrest, or, at worst, military confrontations in the region. The effects are unpredictable but may include declining investment, significant currency fluctuations, rising interest rates, reduced credit availability, trade, capital flows, and increasing energy prices. These and other unforeseen adverse effects of crises in the region could negatively affect the company's business, outlook, results of operations, and financial position.

The risk associated with IT systems

The efficiency of the company's business depends to some extent on the IT systems. A malfunction or breach of the company's information systems could disrupt the company's business, could lead to the disclosure or misuse of confidential or proprietary information, damage to the company's reputation, increase its costs, or could result in other losses. The materialization of any of the above deficiencies could negatively affect the company's business, financial condition, and results of operations. BENTO owns and manages a modern, secure and redundant internal IT infrastructure to mitigate this risk.

Personal data protection risk

The company collects, stores, and uses commercial or personal data relating to trading partners and employees in its operations, which may be under contractual or legal protection. Although it seeks to take precautionary measures to protect customer and employee data following legal requirements regarding privacy, possible leaks, breaches, or other breaches of the law may occur in the future or may have already occurred. The company also works with service providers and certain software companies that may pose a risk to the company concerning their compliance with the relevant legislation and any data protection obligations imposed on them or assumed by them in the applicable contracts concluded with BENTO.

In the event of any breach of data protection law, they may result in fines, claims, prosecution of employees and directors, damage to reputation, and disruption of customers, with a possible negative effect on business, prospects, results, operations, and financial position of the company.

Fake news

The nature of the company's business, the industry in which it operates, may expose the company to claims related to defamation, the dissemination of misinformation or news hoaxes



(also referred to as "fake news" or "fake news"), or other types of content that may harm, temporarily or long-term, to the reputation of the business. The Company may also be adversely affected by the actions or statements of various individuals, acting under false or inauthentic identities, who may disseminate information that is believed to be misleading or intended to manipulate opinions about the Company. Any such situation can potentially lead to a decrease in the desire of customers to cooperate with the company, thus leading to a decrease in revenues, as well as a decrease in the price of financial instruments issued by the Issuer.

General Risks regarding shares

Investment Opportunity Assessment

Each potential investor in the Shares must determine the opportunity for such investment based on its independent analysis and/or professional recommendations that it considers appropriate in the circumstances.

Shares may not be a suitable investment for all investors

Each potential investor in Equities must determine the adequacy of the investment in the light of its own circumstances. In particular, every potential investor should:

- have sufficient knowledge and experience to make a meaningful assessment of the benefits and risks of investing in Shares;
- have access to and have adequate analytical tools to assess, in the context of its own specific financial statement, an investment in Equities and the impact that such an investment will have on its overall investment portfolio;
- have a thorough understanding of the terms of the Shares and knowledge of the behavior of any relevant indices and financial markets; and
- be able to assess (either alone or with the help of a financial advisor) possible scenarios regarding economic factors, interest rates and other factors that could affect investments and their ability to bear the applicable risks.

Potential Investors should only invest in Shares if they have the expertise (either alone or with the help of a financial advisor) to assess how the Shares will operate under changing conditions, the effects on the value of those Shares, and the impact that these investments will have on the investment portfolio of the potential investor. Investors' investment activities are subject to certain authorities' laws and regulations applicable to investments and/or analysis. Each potential investor should consult the appropriate legal advisers or regulators.

Tax regime

Potential buyers and sellers of Shares should be aware that they may be required to pay taxes or other documented fees or commissions according to Romanian laws and practices. Prospective investors are advised to rely on the tax information contained in this document and consult their own consultants regarding their specific tax obligations applicable to the



purchase, holding, or sale of Shares. Only these consultants can assess the particular situation of each potential investor correctly.

Legislative changes

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

The risk of direct investment in shares

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

The risk associated with the listing of the Company's shares on the AeRO – MTS market – the future price per share and the liquidity of transactions

The share price and liquidity of transactions for companies listed on the MTS depend on the number and size of buy and sell orders placed by investors. There can be no guarantee on the future price of the company's shares after the AeRO - MTS market launch and no guarantee on their liquidity. It is not possible to guarantee that an investor who buys the shares will be able to sell them at a satisfactory price.

Shares may not be actively traded

Investors may not be able to sell their Shares quickly or at prices that give them a return comparable to that obtained in the case of similar investments that have developed a secondary market. There is no guarantee that the Shares listed on the Multilateral Trading System will be actively traded. Otherwise, such a situation would be likely to increase price volatility and/or have an adverse impact on the Share price.

The market value of the shares

The value of the Shares depends on several interdependent factors that include economic, financial, and political events that occur in Romania or elsewhere in the world, including factors that affect the capital markets in general and the stock exchanges on which the Shares are traded. The price at which a Shareholder will be able to sell the Shares may contain a substantial reduction in the purchase price paid by that Buyer.

Other risks



Potential investors should consider that the risks presented above are the most significant risks that the company is aware of at the time of writing the report. However, the risks presented in this section do not necessarily include all those risks associated with the Issuer's business, and the company cannot guarantee that it covers all relevant risks.

There may be other risk factors and uncertainties that the company is unaware of at the time of writing, which may change the Issuer's actual results, financial condition, performance, and performance in the future and may lead to a decrease in the company's share price. Investors should also carry out the necessary prior checks to make their own assessment of the investment opportunity.

Therefore, the decision of potential investors, whether an investment in the financial instruments issued by the Issuer is appropriate, should be made following a careful assessment of both the risks involved and the other information about the Issuer, whether or not contained in this report.



DECLARATION OF THE MANAGEMENT

Bucharest, September 24, 2024

According to the best information available, we confirm that the individual unaudited financial statements prepared for the period ended June 30, 2024 give a true and fair view of the assets, liabilities, financial position and revenue and expenses of 2B Intelligent Soft SA, as it is provided by the applicable accounting standards, and that the Management Report provides a true and fair view of the important events that occurred during the first six months of the 2024 financial year and their impact on the company's financial statements.

Radu Scarlat

Chairman of the Board of Directors



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

S1027_A1.0.0 18.07.2024 Tip situație financiară : BS

An Semestru

Anul **2024**

Suma de control 3.604.550

Entitatea 2B INTELLIGENT SOFT SA

Adresa

Județ Bucuresti Sector Sector 1 Localitate BUCURESTI
Strada BULEVARDUL PRIMAVERII Nr. 51 Bloc Scara Ap. Telefon 0728.319.567

Număr din registrul comerțului J40/1358/2006 Cod unic de inregistrare 1 6 5 5 8 0 0 4

Forma de proprietate

Cod LEI (Legal Entity Identifier, conform ISO 17442)

35--Societati cu raspundere limitata

Activitatea preponderanta (cod si denumire clasa CAEN)

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

Activitatea preponderanta efectiv desfasurata (cod si denumire clasa CAEN)

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

Raportari contabile semestriale

- 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	41.776.267
Capital subscris	1.364.550
Profit/ pierdere	12.073.750

ADMINISTRATOR,

INTOCMIT,

Numele si prenumele

SCARLAT RADU

Numele si prenumele

Q EURO CONT PRO SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Nr.de inregistrare in organismul profesional

4438/25.11.2007

CIF/ CUI membru CECCAR

2 0 4 9 1 0 7 7

Semnătura

Semnătura

Cristina-
Alexandra Radu

Digitally signed by Cristina-
Alexandra Radu
Date: 2024.08.19 20:18:49
+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	20.662.010	22.766.777
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	620.513	933.744
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03		
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	21.282.523	23.700.521
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	3.065.606	1.001.258
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)	22.110.663	22.050.451
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	22.110.663	22.050.451
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	9.092.642	14.861.324
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	34.268.911	37.913.033
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	172.563	77.755
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	172.563	77.755
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	9.690.994	4.090.371
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	13.434.277	22.962.905
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	34.716.800	46.663.426
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	5.014.283	4.887.159
H. PROVIZIOANE (ct. 151)	19	17		
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18	11.316.203	10.937.512
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19	11.316.203	10.937.512
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20	11.316.203	10.937.512
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21		
2. Venituri înregistrate în avans (ct. 472) (rd.23+24)	24	22		

Sume de reluat într-o perioadă de până la un an (din ct. 472*)	25	23		
Sume de reluat într-o perioadă mai mare de un an (din ct. 472*)	26	24		
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	3.604.550	3.604.550
1. Capital subscris vărsat (ct. 1012)	32	30	1.364.550	1.364.550
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	2.240.000	2.240.000
II. PRIME DE CAPITAL (ct. 104)	37	35	4.635.450	4.635.450
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	301.988	301.988
Acțiuni proprii (ct. 109)	40	38	89	89
Câștiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39		
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40	2.590	2.590
V. PROFITUL SAU PIERDEREA REPORTAT(Ă)	43	41	8.162.520	21.163.208
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	13.009.598	12.073.750
SOLD D (ct. 121)	46	44		
Repartizarea profitului (ct. 129)	47	45	8.910	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	29.702.517	41.776.267
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	29.702.517	41.776.267

*) Conturi de repartizat după natura elementelor respective.

**) Solduri debitoare ale conturilor respective.

***) Solduri creditoare ale conturilor respective.

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

ADMINISTRATOR,

Numele si prenumele

SCARLAT RADU

Semnătura _____

Formular
VALIDAT**INTOCMIT,**

Numele si prenumele

Q EURO CONT PRO SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Nr.de inregistrare in organismul profesional:

4438/25.11.2007

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	16.010.773	41.613.263
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	16.010.773	41.613.263
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	11.046.294	24.963.964
Venituri din vânzarea mărfurilor (ct. 707)	04	03	4.964.479	16.649.299
Reduceri comerciale acordate (ct. 709)	05	04		
— 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	6.759.314	2.793.672
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	478.075	523.537
-din care, venituri din subvenții pentru investiții (ct.7584)	14	14		393.191
-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	23.248.162	44.930.472
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	76.927	109.810
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	18.573	14.109
b) Cheltuieli privind utilitățile (ct.605), din care:	19	19		3.180
- cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)		1.730
- cheltuieli privind consumul de gaze naturale (ct. 6053)	21	19b (303)		1.450
c) Cheltuieli privind mărfurile (ct.607)	22	20	3.052.152	8.525.806
Reduceri comerciale primite (ct. 609)	23	21		
9. Cheltuieli cu personalul (rd. 23+24)	24	22	9.229.936	8.483.027
a) Salarii și indemnizații (ct.641+642+643+644)	25	23	9.022.372	8.291.855
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	26	24	207.564	191.172

10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 25a + 26 - 27)	27	25	126.650	866.529
a.1) Cheltuieli de exploatare privind amortizarea imobilizărilor (ct. 6811)	28	25a (306)	126.650	866.529
a.2) Alte cheltuieli (ct.6811+6813+6817+ din ct.6818)	29	26		
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	3.709.938	12.454.022
11.1. Cheltuieli privind prestațiile externe (ct.611+613+614+615+621+622+623+624+625+626+627+628)	35	32	3.324.486	11.925.809
11.2. Cheltuieli cu redevențele, locațiile de gestiune și chiriile (ct. 612), din care:	36	33	215.226	251.282
- 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)		
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)		
- 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)	67.560	58.243
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	102.666	218.688
— 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	16.214.176	30.456.483
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	55	43	7.033.986	14.473.989
- Pierdere (rd. 42 - 16)	56	44	0	0
13. Venituri din interese de participare (ct.7611+7612+7613)	57	45		
- din care, veniturile obținute de la entitățile afiliate	58	46		

14. Venituri din dobânzi (ct. 766)	59	47	5	3
- 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	61.825	26.775
- din care, venituri din alte imobilizări financiare (ct. 7615)	63	51		
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	64	52	61.830	26.778
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	39.961	24.618
- din care, cheltuielile în relația cu entitățile afiliate	69	57		
19. Alte cheltuieli financiare (ct.663+664+665+667+668)	70	58	128.321	59.507
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	71	59	168.282	84.125
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				
- Profit (rd. 52 - 59)	72	60	0	0
- Pierdere (rd. 59 - 52)	73	61	106.452	57.347
VENITURI TOTALE (rd. 16 + 52)	74	62	23.309.992	44.957.250
CHELTUIELI TOTALE (rd. 42 + 59)	75	63	16.382.458	30.540.608
PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (rd. 62 - 63)	76	64	6.927.534	14.416.642
- Pierdere (rd. 63 - 62)	77	65	0	0
20. Impozitul pe profit (ct.691)	78	66	1.062.318	2.342.892
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	5.865.216	12.073.750
- 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

SCARLAT RADU

Semnătura _____

INTOCMIT,

Numele si prenumele

Q EURO CONT PRO SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Nr.de inregistrare in organismul profesional:

4438/25.11.2007

Formular
VALIDAT

DATE INFORMATIVE la data de 30.06.2024

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

- lei -

I. Date privind rezultatul inregistrat	Nr.rd. OMF nr.3100 /2024	Nr. rd.	Nr.unitati		Sume
A		B	1		2
Unitați care au inregistrat profit	01	01	1		12.073.750
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, salariati si alte persoane asimilate	10	10			
- contributi pentru fondul asigurarilor sociale de sanatate	11	11			
- contribuția pentru pensia suplimentară	12	12			
- contributi pentru bugetul asigurarilor pentru somaj	13	13			
- alte datorii sociale	14	14			
Obligatii restante fata de bugetele fondurilor speciale si alte fonduri	15	15			
Obligatii restante fata de alti creditorii	16	16			
Impozite, taxe si contributi neplatite la termenul stabilit la bugetul de stat, din care:	17	17			
- contributia asiguratorie pentru munca	18	17a (301)			
Impozite si taxe neplatite la termenul stabilit la bugetele locale	19	18			
III. Numar mediu de salariati		Nr. rd.	30.06.2023		30.06.2024
A		B	1		2
Numar mediu de salariati	20	19	90		77
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	94		83
IV. Redevențe plătite în cursul perioadei de raportare, subvenții încasate și creanțe restante				Nr. rd.	Sume (lei)
A				B	1
Redevențe plătite în cursul perioadei de raportare pentru bunurile din domeniul public, primite în concesiune, din care:			22	21	
- redevențe pentru bunurile din domeniul public plătite la bugetul de stat			23	22	
Redevență minieră plătită la bugetul de stat			24	23	

Redevență petrolieră plătită la bugetul de stat	25	24		
Chirii plătite în cursul perioadei de raportare pentru terenuri 1)	26	25		
Venituri brute din servicii plătite către persoane nerezidente , din care:	27	26		
- impozitul datorat la bugetul de stat	28	27		
Venituri brute din servicii plătite către persoane nerezidente din statele membre ale Uniunii Europene, din care:	29	28		
- impozitul datorat la bugetul de stat	30	29		
Subvenții încasate în cursul perioadei de raportare, din care:	31	30		
- subvenții încasate în cursul perioadei de raportare aferente activelor	32	31		
- subvenții aferente veniturilor, din care:	33	32		
- subvenții pentru stimularea ocupării forței de muncă *)	34	33		
- subvenții pentru energie din surse regenerabile	35	33a (316)		
- subvenții pentru combustibili fosili	36	33b (317)		
Creanțe restante , care nu au fost încasate la termenele prevăzute în contractele comerciale și/sau în actele normative în vigoare, din care:	37	34		
- creanțe restante de la entități din sectorul majoritar sau integral de stat	38	35		
- creanțe restante de la entități din sectorul privat	39	36		
V. Tichete acordate salariaților		Nr. rd.	Sume (lei)	
A		B	1	
Contravaloarea tichetelor acordate salariaților	40	37		
Contravaloarea tichetelor acordate altor categorii de beneficiari, alții decât salariații	41	37a (302)		
VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)		Nr. rd.	30.06.2023	30.06.2024
A		B	1	2
Cheltuieli de cercetare - dezvoltare :	42	38		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	43	38a (318)		
- după surse de finanțare (rd. 40+41)	44	39	0	0
- din fonduri publice	45	40		
- din fonduri private	46	41		
- după natura cheltuielilor (rd. 43+44)	47	42	0	0
- cheltuieli curente	48	43		
- cheltuieli de capital	49	44		
VII. Cheltuieli de inovare ***)		Nr. rd.	30.06.2023	30.06.2024
A		B	1	2
Cheltuieli de inovare	50	45		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	51	45a (319)		
VIII. Alte informații		Nr. rd.	30.06.2023	30.06.2024
A		B	1	2
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:	52	46		
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	53	46a (303)		

- avansuri acordate entităților afiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	54	46b (304)		
Avansuri acordate pentru imobilizări corporale (ct. 4093), din care:	55	47		
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări corporale (din ct. 4093)	56	47a (305)		
- avansuri acordate entităților afiliate nerezidente pentru imobilizări corporale (din ct. 4093)	57	47b (306)		
Imobilizări financiare, în sume brute (rd. 49+54)	58	48		100.941
Acțiuni deținute la entitățile afiliate, interese de participare, alte titluri imobilizate și obligațiuni, în sume brute (rd. 50 + 51 + 52 + 53)	59	49		
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51		
- acțiuni și parti sociale emise de nerezidenți, din care:	62	52		
- detineri de cel puțin 10%	63	52a (307)		
- obligațiuni emise de nerezidenți	64	53		
Creanțe imobilizate, în sume brute (rd. 55+56)	65	54		100.941
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55		100.941
- 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	22.567.253	22.002.585
- creanțe comerciale în relația cu entitățile neafiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	69	58		
- creanțe comerciale în relația cu entitățile afiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	70	58a (308)		
Creanțe neîncasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	71	59		
Creanțe în legătură cu personalul și conturi asimilate (ct. 425 + 4282)	72	60		
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	92.074	2.040.921
- creanțe în legătura cu bugetul asigurarilor sociale (ct.431+437+4382)	74	62	49.193	57.424
- creanțe fiscale în legătura cu bugetul de stat (ct.436+441+4424+4428+444+446)	75	63	42.881	633.288
- subvenții de încasat(ct.445)	76	64		1.350.209
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	77	65		
- alte creanțe în legătura cu bugetul de stat(ct.4482)	78	66		
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67		
- creanțe cu entități afiliate nerezidente (din ct. 451), din care:	80	68		

- creanțe comerciale cu entități afiliate nerezidente (din ct. 451)	81	69		
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul de stat neîncasate la termenul stabilit (din ct. 431+ din ct. 436 + din ct. 437 + din ct. 4382 + din ct. 441 + din ct. 4424 + din ct. 4428 + din ct. 444 + din ct. 445 + din ct. 446 + din ct. 447 + din ct. 4482)	82	70		
Alte creanțe (ct. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), din care:	83	71	302.916	366.627
- 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	302.916	366.627
- sumele preluate din contul 542 'Avansuri de trezorerie' reprezentând avansurile de trezorerie, acordate potrivit legii și nedecontate până la data de raportare (din ct. 461)	86	74		
Dobânzi de încasat (ct. 5187) , din care:	87	75		
- de la nerezidenti	88	76		
Dobânzi de încasat de la nerezidenți (din ct. 4518 + din ct. 4538)	89	76a (313)		
Valoarea împrumuturilor acordate operatorilor economici *****)	90	77		
Investiții pe termen scurt, în sume brute (ct. 501 + 505 + 506 + 507 + din ct.508), din care:	91	78		
- acțiuni necotate emise de rezidenti	92	79		
- părți sociale emise de rezidenti	93	80		
- 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		412
- în lei (ct. 5311)	99	85		412
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	1.696.123	14.862.627
- în lei (ct. 5121), din care:	102	88	388.183	14.474.214
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	1.307.940	388.413
- 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	7.117.121	4.191.990
Credite bancare externe pe termen scurt (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este mai mica de 1 an) (din ct. 519), (rd .97+98)	110	96		

- în lei	111	97		
- în valută	112	98		
Credite bancare externe pe termen lung (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este mai mare sau egală cu 1 an) (din ct. 162), (rd.100+101)	113	99		
- în lei	114	100		
- în valută	115	101		
Credite de la trezoreria statului și dobanzile aferente (ct. 1626 + din ct. 1682)	116	102		
Alte împrumuturi și dobânzile aferente (ct. 166 + 1685 + 1686 + 1687) (rd. 104+105)	117	103		
- în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute	118	104		
- în valută	119	105		
Alte împrumuturi și datorii asimilate (ct. 167), din care:	120	106	368.330	225.534
- valoarea concesiunilor primite (din ct. 167)	121	107		
- valoarea obligațiunilor verzi emise de entitate	122	107a (321)		
Datorii comerciale, avansuri primite de la clienți și alte conturi asimilate, în sume brute (ct. 401 + 403 + 404 + 405 + 408 + 419), din care:	123	108	2.956.387	2.452.061
- datorii comerciale în relația cu entitățile neafiliate nerezidente, avansuri primite de la clienți neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	124	109		
- datorii comerciale în relația cu entitățile afiliate nerezidente, avansuri primite de la clienți afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	125	109a (309)		
Datorii în legătură cu personalul și conturi asimilate (ct. 421 + 423 + 424 + 426 + 427 + 4281)	126	110	985.923	860.375
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	2.737.084	586.755
- datorii în legătura cu bugetul asigurărilor sociale (ct.431+437+4381)	128	112	549.843	511.705
- datorii fiscale în legătura cu bugetul de stat (ct.436+441+4423+4428+444+446)	129	113	2.177.044	65.973
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	130	114	10.197	9.077
- alte datorii în legătura cu bugetul de stat (ct.4481)	131	115		
Datoriile entității în relațiile cu entitățile afiliate (ct. 451), din care:	132	116		
- datorii cu entități afiliate nerezidente 2) (din ct. 451), din care:	133	117		
- cu scadența inițială mai mare de un an	134	118		
- datorii comerciale cu entitățile afiliate nerezidente indiferent de scadență (din ct. 451)	135	118a (310)		
Sume datorate acționarilor / asociaților (ct.455), din care:	136	119	13.838	13.838
- sume datorate acționarilor / asociaților pers.fizice	137	120	13.838	13.838
- sume datorate acționarilor / asociaților pers.juridice	138	121		

Alte datorii (ct. 269 + 453 + 456 + 457 + 4581 + 462 + 4661 + 467 + 472 + 473 + 478 + 509), din care:	139	122	55.559	53.427		
-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	55.559	53.427		
-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				
- 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	1.320.000	1.364.550		
- acțiuni cotate 4)	150	131				
- acțiuni necotate 5)	151	132				
- părți sociale	152	133	1.320.000	1.364.550		
- capital subscris varsat de nerezidenti (din ct. 1012)	153	134				
Brevete si licente (din ct.205)	154	135	3.956	3.956		
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	205.116	205.128		
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	1.320.000	X	1.364.550	X

- deținut de instituții publice, (rd. 143+144)	161	142				
- deținut de instituții publice de subord. centrală	162	143				
- deținut de instituții publice de subord. locală	163	144				
- deținut de societățile cu capital de stat, din care:	164	145				
- cu capital integral de stat	165	146				
- cu capital majoritar de stat	166	147				
- cu capital minoritar de stat	167	148				
- deținut de regii autonome	168	149				
- deținut de societăți cu capital privat	169	150				
- deținut de persoane fizice	170	151	1.320.000	100,00	1.364.550	100,00
- deținut de alte entități	171	152				

XIII. Dividende distribuite acționarilor/ asociatilor din profitul reportat

A	Nr. rd.	Sume (lei)	
		2023	2024
Dividende distribuite acționarilor/ asociatilor în perioada de raportare din profitul reportat	172	152a (312)	1.237.908

XIV. Repartizări interimare de dividende potrivit Legii nr. 163/2018

A	Nr. rd.	Sume (lei)	
		2023	2024
- dividendele interimare repartizate ⁸⁾	173	152b (315)	

XV. Creanțe preluate prin cesionare de la persoane juridice ***)**

A	Nr. rd.	Sume (lei)	
		30.06.2023	30.06.2024
Creanțe preluate prin cesionare de la persoane juridice (la valoarea nominală), din care:	174	153	
- creanțe preluate prin cesionare de la persoane juridice afiliate	175	154	
Creanțe preluate prin cesionare de la persoane juridice (la cost de achiziție), din care:	176	155	
- creanțe preluate prin cesionare de la persoane juridice afiliate	177	156	

XVI. Venituri obținute din activități agricole ***)**

A	Nr. rd.	Sume (lei)	
		30.06.2023	30.06.2024
Venituri obținute din activități agricole	178	157	

XVII. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587), din care:

- inundații	180	157b (323)	
- secetă	181	157c (324)	
- alunecări de teren	182	157d (325)	

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

SCARLAT RADU

Numele si prenumele

Q EURO CONT PRO SRL

Semnatura _____

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnatura _____

Nr.de inregistrare in organismul profesional:

4438/25.11.2007

**Formular
VALIDAT**

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

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

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

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

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

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

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

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

Orice alte venituri sunt considerate venituri din activități neagricole.

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

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

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

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

7) La secțiunea 'XII Capital social vărsat', cf. OMF 3100/ 2024, la rd.161-171, în col. 2 și col. 4 entitățile vor înscrie procentul corespunzător capitalului social deținut în totalul capitalului social vărsat, înscris la rd.160.

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

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

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

Nr.cr.	Cont	Suma	
1	Alege cont		-
			+