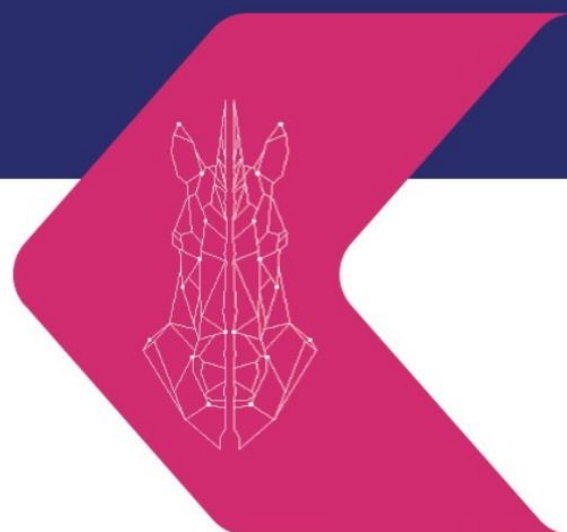


# H1 2023 FINANCIAL REPORT

Softbinator Technologies S.A., company  
listed on MTS-AeRO market of the  
Bucharest Stock Exchange.

**BVB: CODE**

[investors@softbinator.com](mailto:investors@softbinator.com)  
[www.softbinator.com](http://www.softbinator.com)



# TABLE OF CONTENTS

<b>MESSAGE FROM THE CEO</b>	<b>4</b>
<b>MESSAGE FROM THE CFO</b>	<b>5</b>
<b>ABOUT SOFTBINATOR TECHNOLOGIES</b>	<b>7</b>
<b>KEY EVENTS IN S1 2023</b>	<b>10</b>
<b>ANALYSIS OF THE FINANCIAL RESULTS</b>	<b>12</b>
<i>CONSOLIDATED P&amp;L ANALYSIS (according to IFRS)</i>	12
<i>CONSOLIDATED BALANCE SHEET ANALYSIS (according to IFRS)</i>	13
<i>INDIVIDUAL P&amp;L ANALYSIS (according to IFRS)</i>	13
<i>INDIVIDUAL BALANCE SHEET ANALYSIS (according to IFRS)</i>	14
<i>ANALYSIS OF INDIVIDUAL P&amp;L (according to RAS)</i>	15
<i>INDIVIDUAL BALANCE SHEET (according to RAS)</i>	16
<i>FINANCIAL RATIOS AS OF 30.06.2023</i>	17
<b>CONSOLIDATED PROFIT AND LOSS ACCOUNT (IFRS)</b>	<b>18</b>
<b>CONSOLIDATED BALANCE SHEET (IFRS)</b>	<b>19</b>
<b>INDIVIDUAL PROFIT AND LOSS ACCOUNT (IFRS)</b>	<b>21</b>
<b>INDIVIDUAL BALANCE SHEET (IFRS)</b>	<b>22</b>
<b>INDIVIDUAL CASH FLOW (IFRS)</b>	<b>24</b>
<b>INDIVIDUAL PROFIT AND LOSS ACCOUNT (RAS)</b>	<b>25</b>
<b>INDIVIDUAL BALANCE SHEET (RAS)</b>	<b>26</b>
<b>INDIVIDUAL CASH FLOW (RAS)</b>	<b>27</b>
<b>OUTLOOK FOR THE YEAR 2023</b>	<b>28</b>
<b>RISKS</b>	<b>29</b>
<b>DECLARATION OF THE BOARD OF DIRECTORS</b>	<b>32</b>

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. This may result in small reconciliation differences.

# ISSUER INFORMATION

## INFORMATION ABOUT THIS FINANCIAL REPORT

The report type	<b>Half-year report – H1 2023</b>
For the financial year	<b>01.01.2023 – 30.06.2023</b>
The date of publishing	<b>04/09/2023</b>
Conformable	<b>Annex 14 to ASF Regulation 5/2018</b>

## ISSUER INFORMATION

Name	<b>Softbinator Technologies SA</b>
Fiscal code	<b>RO 38043696</b>
Trade registry number	<b>J40/13638/2017</b>
Registered office	<b>1-5 Costache Negri Street, 4<sup>th</sup> floor, District 5, Bucharest</b>

## INFORMATION ABOUT FINANCIAL INSTRUMENTS

Subscribed and paid-up share capital	<b>1,052,042.1 lei</b>
Market on which securities are traded	<b>SMT- AeRO Premium</b>
Total number of shares	<b>10,520,421</b>
Symbol	<b>CODE</b>

## CONTACT DETAILS FOR INVESTORS

Phone	<b>+40 754 908 742</b>
E-mail	<b>investors@softbinator.com</b>
Website	<b>www.softbinator.com</b>

The interim financial statements as of June 30, 2023, presented on the following pages, are **unaudited**.

# MESSAGE FROM THE CEO

Dear investors,

We want to share our progress in the first half of 2023 and the outlook for the future despite the challenges we have encountered in the technology industry this year.

In my 10+ years' experience in the software development services industry and over six years leading Softbinator Technologies as founder and CEO, we have been on a transformational journey and built a dedicated and agile team. We went from an entrepreneurial company to implementing corporate processes, consolidating a healthy professional path with clear responsibilities, performance indicators, and anti-fragility.

Over time, we have registered significant growth, from an initial turnover of 1.5 million lei in the first year to a company listed on the Bucharest Stock Exchange, with a consolidated turnover of over 30 million lei in just five years. This growth is due to the dedication and skill set of our colleagues, who have turned challenges into opportunities and opportunities into profitable services.

Considering the challenges of 2023, we have adapted quickly and directed our efforts towards sales and marketing activities to continue our sustained growth, even amid this technological crisis. Although we have faced economic changes, we are optimistic about the medium and long-term prospects as our vision becomes a reality.

Regarding Softbinator Group, this year, we have focused on stabilizing and consolidating our significant clients and working with them on their growth potential. As a result of our efforts, most of the group's clients continued to grow with us or at least did not make cuts, even if some resorted to these measures at the level of their internal teams. On the other hand, we have encountered problems with clients who have run out of funding, generally startups and small-sized companies. Unfortunately, some of these companies are still suffering, and we had to reduce the teams involved from our side or even close the collaboration because there was no potential to extend the existing contracts. In terms of medium and large companies, we felt the waves of IT layoffs, so we had situations where we could not extend contracts that were usually recurring.

However, IFRS reporting shows that we have seen increases in sales: +57% at the group level and +29% at the individual level compared to the first semester of 2022.

We are optimistic about the future, especially towards 2024. After a period of slowdown or even stagnation, medium and large companies need to deliver more and plan significant budgets to continue to innovate and remain competitive. Our sales team is driven to access these opportunities in an environment where we want to be with clients and prospects investing in software. For this reason, we have continued our economic missions in the US and are preparing to target other markets, especially in Western Europe.

To conclude, thank you for your support and trust in our team. We are dedicated to overcoming any challenge and continue to develop Softbinator Technologies into a pillar of the software industry.



**Daniel ILINCA**  
CEO

# MESSAGE FROM THE CFO

Dear shareholders,

In the first half of the year, we went through an extensive consolidation process of the acquired companies, which involved a series of restructurings, cost optimizations, and a unification of the accounting policies applicable at the group level.

By setting up and applying appropriate control processes, we partially countered the effects of the negative development in the technology industry, with the Group being affected by slower sales growth and the termination of collaboration with certain clients who failed to obtain new financing.

High general inflation has put additional pressure on payroll and subcontractor costs, thus significantly increasing expenses far above the revenue growth.

The operating profit and cash flow, two key indicators we track at the management level, were also negatively impacted by the increase in rent related to new office space, work equipment rent, and the introduction of additional employee benefits.

The Group's final result was also affected by the increase in interest expenses and the devaluation of the USD-RON exchange rate, with most client receipts being in USD.

As of the first semester of this year, we decided to implement voluntary IFRS reporting, both at individual and consolidated levels. We believe that applying IFRS reporting standards will provide a correct perspective to investors and ensure comparability with the results of other companies with a similar profile, present at the international level, that report in this way. In addition, as of 2024, we intend to report financial results quarterly.

## **Events after the end of the six months related to the current reporting**

Following a group-level analysis, we considered that the SMS internal product does not meet the minimum conditions of economic viability and thus decided to reduce the intangible immobilization related to this product to zero. In simple terms, we realized that SMS would not generate the expected revenue. For this reason, we decided to reflect this in our financial results and adjusted its value to 0. Therefore, the Group will generate a non-cash loss estimated at 2 million lei, which will be recorded in the second semester of 2023 results.

In August, we recorded a provision for the non-collection of outstanding amounts related to one of the Group's clients. During the last months, we have constantly managed to recover the receivables, partially recovering the related amounts. However, at the group level, we considered recording a provision of 2.35 million lei prudent. We will continue to try to recover these values with the help of the legal department in this direction.

While both adjustments are common occurrences in the business of an IT service and product company, there is always a likelihood of resource allocations to projects that fail to be economically viable, we will continue to make every effort to limit such allocations. Out of the desire for transparency and correct presentation of the current situation, we decided to inform the shareholders now and not on the occasion of the publication of the preliminary results for 2023

Apart from these events, as we look to the second half of the year, one of the main risk factors is the potential tax change related to income tax for software development employees. A



change in the currently circulated draft in the media may generate a considerable increase in the salary expenses of Softbinator Technologies. At this time, since nothing is confirmed, we cannot accurately estimate the potential impact of this change. Another risk for the financial results is the devaluation of the USD vs. RON, an effect that will be visible in H2 2023, considering that a year ago, the USD-RON exchange rate reached the highest values in the last five years.

For the year's final months, we will continue to apply a rigorous cost control policy, allocating additional funds to the development of the sales and marketing department to generate a solid basis for growth for 2024. Although we still face an uncertain situation in the industry that we are part of and possible legislative changes to be decided, we are confident that through the measures taken in recent months, we have created a control structure that can react quickly, thus generating solutions for adapting to the new conditions.

Our main objective is the growth of the business in profitable conditions, positive cash flow, and the continuation of the consolidation of the acquired companies to simplify the structure of the Softbinator group.

The following pages of this report provide more details about our activity in the first half of 2023. For any questions related to our activity since the beginning of the year, whether it is about our group business or Softbinator Technologies' capital market activity, please feel free to contact us at [investors@softbinator.com](mailto:investors@softbinator.com).

**Vlad DELIU**  
CFO

# ABOUT SOFTBINATOR TECHNOLOGIES

## BRIEF HISTORY

Softbinator Technologies SA is a Romanian company with accelerated growth in recent years (doubling the numbers between 2017-2020), which provides software development services using cutting-edge technologies with a strong focus on Blockchain, Artificial Intelligence and DevOps. The company's services and products are used globally, both by startups, SMEs, unicorns, Fortune 500 customers with whom it builds complex teams that adhere to the Agile methodology. The profile of the organization is oriented towards product development, which is appreciated for its ability to deliver results quickly.



Softbinator Technologies forms Agile teams (Scrum or Kanban) for its customers, constantly measuring and improving its performance. The company focuses on the 3 principles of Scrum (the most popular Agile framework): inspection, transparency, and adaptability, and we build solutions for various industries using best practices in software engineering, state-of-the-art technologies, and newer tools. In recent years, the company has focused on the blockchain (both in cryptocurrency, but especially blockchain as a solution to improve confidence in systems and applications outside the monetary sphere) and artificial intelligence (artificial vision - computer vision, and machine learning).

The company was originally founded in the legal form of a limited liability company on 28.07.2017 under the name Cornerstone Holdings. In January 2020, the company was renamed Softbinator Technologies SRL, and on 24.08.2020 (the date of admission of the operation to the Trade Register) it was transformed into a joint-stock company (SA).

Prior to the listing, following a private placement, which began on September 28, a total of 100,000 shares, respectively 10% of the company's share capital, were offered to investors at a price between 50 and 60 lei per share. 143 individual and professional investors participated in the placement, and the offer was early closed on the first day, amid almost 8 times oversubscription, with investors placing orders totaling more than 49 million lei. The final price per share was set at the maximum value of 60 lei.

Softbinator Technologies (CODE) shares were admitted to trading on the MTS segment of the Bucharest Stock Exchange on 17.12.2021.

## DESCRIPTION OF THE COMPANY'S ACTIVITY

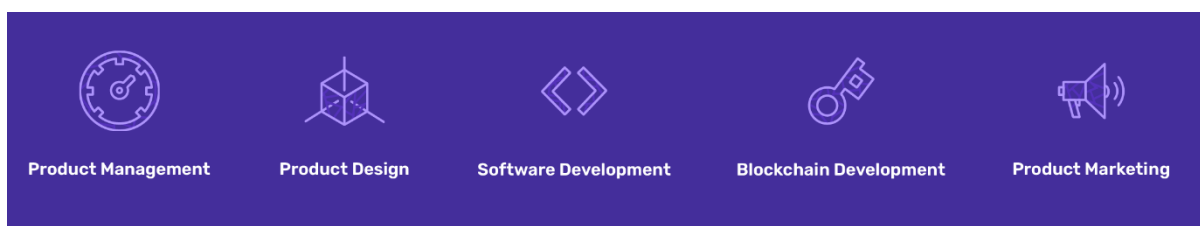
Softbinator Technologies SA is a software development company, specialized in the design, development and marketing of innovative products with clients in the USA (San Francisco, Silicon Valley, New York, Nashville, Washington DC, Miami, Los Angeles), Europe (UK, Germany, Romania), Middle East (Israel, United Arab Emirates). Currently, Softbinator Technologies has approximately 140 employees and collaborators who carry out their activities both in the offices in Bucharest and Timisoara, as well as in Cluj, Brasov, Constanța, Iasi.

The Softbinator concept has been taking shape since 2011. The company wants to demonstrate that Romanian programmers are one of the most important forces of digital transformation. Softbinator's motto is: "We build tech for humanity".

Softbinator Technologies provides services for clients in various fields, such as education, lifestyle/medical and health, electronic payments, electronic commerce and marketplaces, online gaming, digital banking (including crypto), Internet of Things (IoT) or automotive, with a strong focus on leading technologies such as: Blockchain, Artificial Intelligence and DevOps.

Beyond the business activity, the Company supports and collaborates with the Softbinator Foundation, a non-profit organization through which it built and maintained the "Talks by Softbinator" community, consolidating the company's employer brand for almost 10 years. Through the community, the longest-running series of meetings/conferences for programmers in Romania has been organized: over 150 editions with over 300 local and international experts.

## COMPLETE PORTFOLIO OF PRODUCTS AND SOLUTIONS



## SOFTBINATOR GROUP

As of June 30, 2023, the organizational structure of Softbinator Technologies is the following:





## ADMINISTRATORS AND EXECUTIVE TEAM

The company is managed by a Board of Directors consisting of 3 members elected for a 4-year term. At the time of writing this report, the Board of Directors of Softbinator Technologies SA consists of the following members:

- DCI Management SRL, represented by Daniel Ilinca – Chairman of the Board of Directors
- Simple Advisers SRL, represented by Andrei Pitiş – Vice-Chairman of the Board of Directors
- Impetum Management SRL, represented by Andrei Valentin Cionca – Member

The executive team consists of

- Daniel Ilinca – CEO
- Vlad Deliu – CFO
- Andreea Popa – Head of Operations

## CODE SHARES ON THE BUCHAREST STOCK EXCHANGE

Softbinator Technologies (CODE) shares were admitted to trading on the MTS-AeRO segment of the Bucharest Stock Exchange on 17.12.2021. On 30.06.2023, the Company's shareholding structure was the following:

Shareholder	Number of Shares	Percent
Daniel Ilinca	4,629,527	45.0918%
Bitnet Systems SA	1,889,800	18.4067%
Other shareholders	3,747,573	36.5015%
<b>TOTAL</b>	<b>10,266,900</b>	<b>100%</b>

# KEY EVENTS IN S1 2023

## SIGNIFICANT CONTRACTS

On **January 10, 2023**, Softbinator announced that it exceeded the threshold of 10% of the total income related to the last annual financial statements, regarding 2 framework agreements.

One of the agreements was concluded with a unicorn-based client in New York, USA, which owns one of the largest video editing platforms for content creators worldwide, with a total contract value of RON 1,707,740 in 2022 (without VAT), according to the invoices issued by the Company. The total value of the agreement cannot be determined because the contract is signed for an indefinite period.

The second contract was concluded with a client from the USA, a medical transport company for patients (non-emergency) with private ambulances, from the state of Nevada, the total value of the contract at the level of 2022 being RON 1,715,638 (without VAT), according to the invoices issued by the Company. The total value of the contract cannot be determined because the contract is signed for an indefinite period.

## APPOINTMENT OF THE CHIEF FINANCIAL OFFICER

On **January 16, 2023**, the Company announced the appointment of Vlad Deliu as the Company's Chief Financial Officer, for an indefinite period of time, having 20 years of experience in the financial and investment field, working in the past with one of the largest insurance and pension funds in Romania. He is also an independent non-executive member of the board of directors of a company listed on the main market of the Bucharest Stock Exchange.

## SIGNIFICANT CONTRACT

On **January 17, 2023**, Softbinator announced the conclusion of a significant contract with Espresoh Tech S.R.L., an affiliated company, fully owned by the Company, the total value of the contract being RON 2,170,756.31 (including VAT) in 2022, according to the invoices issued by the Company. The total value of the contract cannot be determined because the contract is signed for an indefinite period. The subject of the contract is software development, Espresoh Tech S.R.L. acting as a subcontractor of the Company in several contracts concluded by the latter, the amount provided above representing the value of those services re-invoiced by Espresoh Tech S.R.L..

## GENERAL MEETING OF SHAREHOLDERS FROM APRIL 19, 2023

On **April 19, 2023**, the Ordinary and Extraordinary General Meetings of Shareholders of Softbinator Technologies took place. For both assemblies, the legal and statutory quorum was constituted at the first call.

During the GMS, the shareholders voted in favor of approving: the 2022 Annual Report and the individual and consolidated financial statements, the distribution of the net profit for the year 2022, the 2022 Revenue and Expense Budget, the Remuneration Report of the members of the Board of Directors.

Also, the Company's shareholders approved the amendment of the Company's articles of incorporation, in order to align it with the latest legislative changes, as well as with the status of a listed company.

## **DECISION OF THE BOARD OF ADMINISTRATION ON INCREASE THE SHARE CAPITAL**

On **August 4, 2023**, the Board of Directors adopted Decision no. 3/04.08.2023 regarding the increase of the Company's share capital, with the amount of RON 25,384, through the issuance of 253,840 new shares, by conversion of certain, liquid and payable receivables resulting from the M&A contracts concluded by the Company.

## **REGISTRATION OF THE SHARE CAPITAL INCREASE WITH THE TRADE REGISTRY**

On **August 18, 2023**, the Company informed all interested parties regarding the fact that the increase of the Company's share capital, approved through BoD Decision no. 3/04.08.2023, was registered with the Bucharest Trade Register, in the following period the Company taking all the steps necessary in order to register the share capital increase at the relevant institutions, namely the Financial Supervisory Authority and the Central Depository.

## **CONVENING OF OGMS AND EGMS FOR 27/28.09.2023**

On **August 23, 2023**, the Company published the notice of the Ordinary and Extraordinary General Meetings of Shareholders, which will take place on September 27/28, 2023, among the main items on the agenda being: the approval of a new remuneration policy, the approval of an increase in the share capital with the distribution of free shares, in the proportion of 1 free share to 1 share held, the approval of an SOP plan for the period 2023-2025, as well as a series of authorizations at the level of the Board of Directors in relation to its possibility to decide increases in the social capital or making investments.

## **APPOINTMENT OF THE CHAIRMAN AND CEO**

On **August 23, 2023**, the Board of Directors of the Company decided to appoint the Company DCI MANAGEMENT & INVESTMENTS SRL, represented by DANIEL ILINCA, as Chairman of the Board of Directors, for a term valid until the expiration of the mandate as a member of the Board of Directors, respectively until 16.04.2025. In addition, the Board of Directors decided to extend the mandate of Mr. Daniel Ilinca, as CEO of the Company.

# ANALYSIS OF THE FINANCIAL RESULTS

Currently, Softbinator Technologies SA does not meet the criteria that would require the reporting of consolidated financial statements to the Ministry of Finance, as provided for in the Romanian Accounting Standards, approved by Order of the Minister of Finance no. 1802/2014.

However, the Company's management decided to voluntarily prepare consolidated financial statements, according to the International Financial Reporting Standards, to ensure the possibility of evaluating the Company at group level, with individual financial statements still being reported in accordance with the Romanian Accounting Standards.

## CONSOLIDATED P&L ANALYSIS (according to IFRS)

At the consolidated level, the turnover of the Group increased by 57%, from 11.2 million lei in H1 2022 to 17.6 million lei in H1 2023. The increase is mainly due to the consolidation in the Group's structure of the results of E-spres-oh and Digital Tailors. Other revenues increased by 77%, to 569k lei, representing the internal product Softbinator Magic Stack (SMS).

Regarding costs, the biggest contribution to this category was brought by the wages and benefits of the employees, which increased by 135%, up to 10 million lei. The increase is determined by the following factors: the effect of consolidation, business restructuring costs at Group level, salary increases and new employee benefits. The total number of employees saw a positive evolution, with the group having 100 employees at the end of H1 2023, compared to 86 at the end of H1 2022. Third-party services had the second largest cost contribution, recording a value of 7 million lei, a 63% increase compared to H1 2022 amid increased contractor, equipment and office rental costs. Amortization and depreciation recorded a 145% increase, resulting in 793k lei, being influenced by the IFRS16 adjustment of office rent. The costs of raw materials and consumables increased by 83%, up to 277k lei, while other operating expenses decreased by 37%, up to 86k lei.

The increase in costs due to consolidation, restructuring, but also additional costs with offices and employee benefits resulted in a decrease in operating profit by 99%, to 21k lei. Total financial expenses registered a significant increase from a profit of 103k lei to a financial loss of 546k lei due to higher interest expenses, higher loans and the reclassification of leases. Consequently, the Group ended the period with a loss of 527k lei, compared to a gross result of 2.5 million lei recorded in H1 2022. The net result was a loss of 557k lei, compared to a net profit of 2.1 million lei in H1 2022.

CONSOLIDATED PROFIT AND LOSS ACCOUNT ACCORDING TO IFRS (LEI)	H1 2023	H1 2022	Δ%
Revenue	17,582,430	11,173,257	57%
Other revenue	568,980	321,885	77%
Expenses	(18,130,876)	(9,160,570)	98%
<b>Operating profit/(loss)</b>	<b>20,534</b>	<b>2,334,572</b>	<b>-99%</b>
<b>EBITDA</b>	<b>803,320</b>	<b>2,654,681</b>	<b>-70%</b>
Financial result	(546,237)	103,393	NC
Gross result/(loss)	(526,509)	2,472,188	NC
<b>Net result/(loss)</b>	<b>(556,793)</b>	<b>2,137,088</b>	<b>NC</b>

## CONSOLIDATED BALANCE SHEET ANALYSIS (according to IFRS)

Fixed assets remained at a constant level since the beginning of the year, reaching 15.8 million lei, a 1% increase compared to the end of 2022. The main difference was recorded at the level of other intangible assets, which increased by 31%, up to 2 million lei, due to the development of SMS, while tangible assets decreased by 18%, to 749k lei, due to the sale of a vehicle in H1 2023.

As for current assets, they decreased by 11%, up to 11 million lei. The decrease was determined by an 84% reduction in the cash and cash equivalents position, which was 977k lei, a decrease caused by restructuring costs, higher expenses and sales and marketing activity. Trade receivables increased by 67%, up to 8.3 million lei, the increase being determined by late payments from clients.

The equity decreased by 4%, to 12.9 million lei, in the context of the decrease in the profit for the year. The liabilities decreased by 4%. Non-current liabilities decreased by 26%, to 5.3 million lei, considering the decrease in all categories of non-current liabilities, while current liabilities increased by 14%, up to 10.6 million lei, determined by the employee benefits liabilities and other current liabilities, offset by a 71% decrease in current loans, through the maturity of an IMM Invest credit, which reached 311k lei.

CONSOLIDATED BALANCE SHEET ACCORDING TO IFRS (LEI)	H1 2023	H1 2022	Δ%
Total fixed assets	15,784,834	15,575,973	1%
Total current assets	11,000,255	12,326,376	-11%
<b>Total assets</b>	<b>26,785,089</b>	<b>27,902,349</b>	<b>-4%</b>
<b>Equity</b>	<b>12,871,080</b>	<b>13,428,091</b>	<b>-4%</b>
Non-current liabilities	5,331,909	7,188,280	-26%
Current liabilities	10,582,100	9,285,647	14%
<b>Total liabilities</b>	<b>13,914,009</b>	<b>14,474,259</b>	<b>-4%</b>
<b>Total equity and liabilities</b>	<b>26,785,089</b>	<b>27,902,349</b>	<b>-4%</b>

## INDIVIDUAL P&L ANALYSIS (according to IFRS)

At an individual level, the revenue of Softbinator Technologies increased by 29% in H1 2023 compared to H1 2022, to 10.3 million lei. The increase is due to the intensification of the collaboration with existing clients. Other revenue increased by 77%, to 569k lei, representing Softbinator's own product Magic Stack (SMS).

In terms of expenses, the largest contribution to this category was brought by employee wages and benefits, which increased by 61% to 5.6 million lei, driven by higher wages and new employee benefits. The average number of employees was stable, Softbinator having 60 employees at the end of H1 2023, up from 59 at the end of H1 2022. Third-party services were the second largest cost contributor at 4,1 million lei, a 31% increase compared to H1 2022 due to increased costs with contractor, equipment and office rental costs. Amortization and depreciation registered a 165% increase, up to 591k lei, being influenced by the adjustment according to IFRS16 of office rent. The costs of raw materials and consumables increased by 90%, up to 225k lei, while other operating expenses decreased by 30%, to 40k lei.

Rising costs across all categories led to a 40% drop in EBITDA from 1.5 million lei to 0.9 million lei in H1 2023, while operating profit fell 77% from 1.2 million lei to 289k lei in H1 2023. In H1 2023, Softbinator did not receive any revenue from dividends, compared to the previous year. Thus, the financial result, also influenced by the losses from the devaluation of the exchange rate, went from a positive result of 870k lei in H1 2022 to a financial loss of 447k lei in H1 2023. Consequently, the Company ended the semester with a gross loss of 160k lei and a net loss of 168k lei, compared to a gross result of 2.1 million lei and net result of 1.8 million lei, recorded in H1 2022.

<b>INDIVIDUAL PROFIT AND LOSS ACCOUNT ACCORDING TO IFRS (LEI)</b>	<b>H1 2023</b>	<b>H1 2022</b>	<b>Δ%</b>
Revenue	10,257,193	7,953,449	29%
Other revenue	568,769	321,880	77%
Expenses	(10,537,114)	(7,033,061)	50%
<b>Operating profit/(loss).</b>	<b>288,848</b>	<b>1,242,268</b>	<b>-77%</b>
<b>EBITDA</b>	<b>879,806</b>	<b>1,465,195</b>	<b>-40%</b>
Dividend revenue	-	790,694	-100%
Financial result	(448,651)	870,035	NC
Gross result/(loss)	(159,803)	2,112,303	NC
<b>Net result/(loss)</b>	<b>(168,092)</b>	<b>1,811,747</b>	<b>NC</b>

### INDIVIDUAL BALANCE SHEET ANALYSIS (according to IFRS)

Fixed assets increased by 4% since the beginning of the year, reaching 16.8 million lei. The main difference was registered at the level of intangible assets, which increased by 37%, up to 1.8 million lei, due to the development of SMS. As for current assets, they decreased by 19%, up to 7.1 million lei. The decrease was determined by a 96% reduction in the cash and cash equivalents position, which was 156k lei as of June 30, 2023, a decrease caused by restructuring costs, higher expenses and sales and marketing activity. Trade receivables increased by 41%, up to 4.9 million lei, the increase being determined by late payments from clients.

Equity remained at a comparable level, decreasing by 1% since the beginning of the year, in the context of the decrease in the profit for the year. Liabilities decreased by 6%. Non-current liabilities decreased by 22%, to 5.2 million lei, considering the decrease in all categories of non-current liabilities, while current liabilities increased by 11%, up to 6.8 million lei, determined by employee benefit liabilities and other current liabilities, offset by a decrease in trade and other payables, which decreased as of June 30, 2023 by 59%, up to 552k lei.

<b>BALANCE SHEET ACCORDING TO IFRS (LEI)</b>	<b>H1 2023</b>	<b>H1 2022</b>	<b>Δ%</b>
Total fixed assets	16,808,649	16,117,675	4%
Total current assets	7,093,757	8,761,472	-19%
<b>Total assets</b>	<b>23,902,406</b>	<b>24,879,146</b>	<b>-4%</b>
<b>Equity</b>	<b>11,908,398</b>	<b>12,076,710</b>	<b>-1%</b>
Non-current	5,191,558	6,663,837	-22%
Current liabilities	6,802,450	6,138,599	11%
<b>Total liabilities</b>	<b>11,994,008</b>	<b>12,802,435</b>	<b>-6%</b>

## ANALYSIS OF INDIVIDUAL P&L (according to RAS)

In H1 2023, at the individual level, operating revenue increased by 31%, reaching 10.8 million lei. The main contribution was the net turnover corresponding to the predominant activity effectively carried out, namely custom software development, which was 10.2 million lei in H1 2023, a 28% increase compared to H1 2022. The increase was driven by higher revenue from existing clients due to the adjustment of rates for existing contracts and the sale of new services at higher rates. In H1 2023, more than 70% of the contribution to the turnover was brought by clients from the US.

Revenue from the production of intangible assets increased by 75%, up to 540k lei. The amount represents the internal development of the Softbinator Magic Stack. Other operating revenue increased by 430%, up to 78k lei, the value representing the sale of a vehicle.

Operating expenses grew faster than revenues, by 55%, up to 10.8 million lei. The main category of expenses is represented by employee expenses, which increased by 48% amid wage increases, as well as new benefits offered to employees, such as meal vouchers.

The second largest contribution to expenses was brought by third-party expenses, a 33% increase compared to H1 2022, up to 3.8 million lei due to the increase in expenses with outsourced development services, as well as the significant increase in expenses with sales efforts. On the other hand, expenses related to the fees of the members of the Board of Directors decreased by 66%.

Expenses related to rent, utilities, maintenance increased by 223%, up to 958k lei, being determined by a 276% increase in rent for office space. The company had a significantly reduced rent cost for office space during 2022. Therefore, the costs recorded in H1 2023 reflect the rent that the company will pay going forward.

Depreciation and value adjustments expenses increased by 10%, reaching 176k lei.

The financial result of the period was a loss of 169k, compared to a financial profit of 872k lei in H1 2022. The difference comes from the fact that in H1 2022, the company recorded revenue from dividends, which it did not record in H1 2023. However, in H1 2023, the Group recorded several financial revenues from exchange rate differences, as well as interest from loans granted within the group. However, at the level of financial expenses, they increased by 410%, 83% of 495k lei representing FX losses.

Thus, the gross result for H1 2023 is a loss of 176k lei, and the net result a loss of 233k lei, compared to a gross result of 2.2 million lei and a net result of 1.9 million lei in H1 2022.

INDIVIDUAL PROFIT AND LOSS ACCOUNT (LEI)	H1 2022	H1 2023	Δ%
Operating revenue	10,811,846	8,276,908	31%
Operating expenses	10,819,044	6,974,653	55%
Operating result	(7,198)	1,302,255	NC
<b>EBITDA</b>	<b>168,951</b>	<b>1,462,427</b>	<b>-88%</b>
Financial result	(168,688)	871,862	NC
Gross result	<b>(175,886)</b>	<b>(2,174,117)</b>	NC
<b>Net result</b>	<b>(233,136)</b>	<b>(1,880,307)</b>	<b>NC</b>

## INDIVIDUAL BALANCE SHEET (according to RAS)

Fixed assets decreased by 10% since the beginning of the year, from 14.6 million lei to 13.2 million lei. This evolution was determined, first of all, by the 14% decrease in financial assets. The position includes the group's equity participations - Espresoh, Wise, Digital Tailors, Ixperi, as well as minority participation in Techmind and Yummdiet. The decrease was driven by the downward change in the final purchase price of the companies.

Current assets decreased by 12% as of June 30, 2023, reaching 7.3 million lei. The main position in this category is represented by receivables, which increased by 62%, reaching 6.9 million lei at the end of H1 2023. This increase is due to a late payment from one of the clients, but it is important to note that of the 5.1 million lei in outstanding invoices, 4.3 million lei have already been collected at the time of publication of this report. The cash and cash equivalents position decreased by 96%, up to 156k lei, due to the restructuring efforts, the increase in employee costs and slower collections from clients.

Liabilities decreased by 21%, from 10.1 to 8 million lei, due to the 54% decrease in non-current liabilities, from 4.6 million lei to 2.1 million lei. This decrease reflects the decrease in liabilities to the shareholders of the acquired companies. Provisions have tripled, reaching 640k lei, and include the provision for unused paid holidays, as well as the provision for half-yearly and annual bonus/es for employees.

Equity remained constant, decreasing by 2% to 12.6 million lei due to the decrease in the result for the period, the rest of the positions remaining at the same level as at the end of 2022.

INDIVIDUAL BALANCE SHEET ACCORDING TO RAS (LEI)	H1 2022	H1 2023	Δ%
Fixed assets	14,625,127	13,217,375	-10%
Current assets	8,287,993	7,322,407	-12%
<b>Total assets</b>	<b>22,913,120</b>	<b>20,539,782</b>	<b>-10%</b>
Current liabilities	5,201,706	5,207,004	0%
Non-current liabilities	4,624,987	2,110,441	-54%
Provisions	211,418	640,013	203%
Total liabilities	10,107,585	7,967,383	-21%
Equity	12,805,535	12,572,399	-2%
<b>Total equity and liabilities</b>	<b>22,913,120</b>	<b>20,539,782</b>	<b>-10%</b>



## FINANCIAL RATIOS AS OF 30.06.2023

### Profitability ratio at the individual level (RAS)

<b>EBITDA margin</b>	EBITDA Turnover	<b>1.66%</b>
<b>Net profit margin</b>	Net profit Turnover	<b>N/A</b>
<b>Return on equity</b>	Net profit Equity	<b>N/A</b>
<b>Return on assets</b>	Net profit Total assets	<b>N/A</b>

### Capitalization ratio

<b>Solvency</b>	Equity Total assets	<b>61.21%</b>
<b>Debt ratio</b>	Borrowed capital > 1 year Own capital	<b>16.79%</b>
<b>Current liquidity</b>	Current assets Current liabilities	<b>1.41</b>

# CONSOLIDATED PROFIT AND LOSS ACCOUNT (IFRS)

PROFIT AND LOSS ACCOUNT (LEI)	S1 2023	S1 2022	Δ%
Revenue	17,582,430	11,173,257	57%
Other revenue	568,980	321,885	77%
Cost of materials and used consumables	(277,035)	(151,118)	83%
Employee benefit expenses	(9,985,641)	(4,253,357)	135%
Third-party services	(6,999,136)	(4,298,223)	63%
Depreciation and amortization	(782,786)	(320,109)	145%
Other operating expenses	(86,278)	(137,763)	-37%
Operating profit/(loss)	20,534	2,334,572	-99%
EBITDA	803,320	2,654,681	-70%
Interest expense, net	(362,937)	(44,839)	709%
Other financial expenses/(revenue)	(183,300)	148,232	NC
	(546,237)	103,393	NC
Share of the profit/(loss) related to equity-accounted investee, net of tax	(806)	34,223	NC
Profit/(loss)	(526,509)	2,472,188	NC
Income tax	(30,284)	(335,100)	-91%
Net profit/(loss)	(556,793)	2,137,088	NC
Total comprehensive revenue	(556,793)	2,137,088	NC
Attributable to the shareholders of the Company	(562,841)	2,029,527	NC
Non-controlling interests	6,048	107,561	-94%
Basic and diluted number of shares	10,630,231	1,028,251	934%
Basic and diluted earnings per share	(0.05)	2.08	NC

# CONSOLIDATED BALANCE SHEET (IFRS)

BALANCE SHEET INDICATORS (LEI)	30.06.2023	31.12.2022	Δ%
Goodwill	8,021,144	8,021,144	0%
Right of use assets	3,851,437	4,164,973	-8%
Other intangible assets	2,034,145	1,553,756	31%
Tangible assets	749,076	916,726	-18%
Equity accounted investees	432,112	432,918	0%
Other financial investments	309,574	309,574	0%
Non-current other receivables	148,642	0	100%
Deferred tax assets	238,704	176,882	35%
<b>Total fixed assets</b>	<b>15,784,834</b>	<b>15,575,973</b>	<b>1%</b>
Trade receivables	8,278,421	4,971,341	67%
Other receivables	1,490,562	1,040,052	43%
Current tax assets	0	38,607	-100%
Prepayments	254,058	315,936	-20%
Cash and cash equivalents	977,214	5,960,440	-84%
<b>Total current assets</b>	<b>11,000,255</b>	<b>12,326,376</b>	<b>-11%</b>
<b>Total assets</b>	<b>26,785,089</b>	<b>27,902,349</b>	<b>-4%</b>
Share capital	1,026,470	1,026,690	0%
Share premiums	1,747,331	1,747,331	0%
Legal reserves	205,338	205,338	0%
Other reserves	749,809	749,809	0%
Retained earnings	9,468,297	5,901,739	61%
Profit for the year	(562,841)	3,566,558	NC
Equity attributed to the shareholders of the Company	12,634,404	13,197,465	-4%
Non-controlling interests	236,676	230,626	3%
<b>Total equity</b>	<b>12,871,080</b>	<b>13,428,091</b>	<b>-4%</b>
<b>Non-current liabilities</b>	<b>5,331,909</b>	<b>7,188,280</b>	<b>-26%</b>
Leasing	3,310,372	3,872,190	-15%
Loans and borrowings	2,021,537	2,041,934	-1%
Other liabilities	0	1,274,156	-100%
<b>Current liabilities</b>	<b>10,582,100</b>	<b>9,285,647</b>	<b>14%</b>
Leasing	1,267,302	1,095,137	16%
Loans and borrowings	311,375	1,065,030	-71%
Tax liabilities	38,652	97,057	-60%
Other tax liabilities VAT	54,639	225,277	-76%
Trade and other payables	758,346	808,096	-6%

Contract liabilities	3,377	2,497	35%
Employee benefit liabilities	2,461,963	1,601,508	54%
Other liabilities	3,676,521	2,321,903	58%
Deferred income	9,925	69,474	-86%
<b>Total liabilities</b>	<b>13,914,009</b>	<b>14,474,259</b>	<b>-4%</b>
<b>Total equity and liabilities</b>	<b>26,785,089</b>	<b>27,902,349</b>	<b>-4%</b>

# INDIVIDUAL PROFIT AND LOSS ACCOUNT (IFRS)

PROFIT AND LOSS ACCOUNT (LEI)	S1 2023	S1 2022	Δ%
Revenue	10,257,193	7,953,449	29%
Other revenue	568,769	321,880	77%
Cost of materials and used consumables	(225,384)	(118,467)	90%
Employee benefit expenses	(5,561,453)	(3,460,021)	61%
Third-party services	(4,063,898)	(3,096,212)	31%
Depreciation and amortization	(590,958)	(222,927)	165%
Other operating expenses	(95,421)	(135,434)	-30%
Operating profit/(loss)	288,848	1,242,268	-77%
EBITDA	879,806	1,465,195	-40%
Dividend revenue	-	790,694	-100%
Interest expense, net	(312,117)	(25,775)	1111%
Other financial expenses/(revenue)	(136,534)	105,116	NC
	(448,651)	870,035	NC
Profit/(loss)	(159,803)	2,112,303	NC
Income tax	(8,289)	(300,556)	-97%
Net profit/(loss)	(168,092)	1,811,747	NC
Total comprehensive revenue	(168,092)	1,811,747	NC

# INDIVIDUAL BALANCE SHEET (IFRS)

BALANCE SHEET INDICATORS (LEI)	30.06.2023	31.12.2022	Δ%
Goodwill	3,563,990	3,408,654	5%
Right of use assets	1,780,717	1,300,327	37%
Other intangible assets	507,250	649,605	-22%
Tangible assets	9,921,314	9,921,314	0%
Equity accounted investees	400,000	400,000	0%
Other financial investments	284,443	284,443	0%
Non-current other receivables	148,642	0	100%
Deferred tax assets	202,293	153,332	32%
<b>Total fixed assets</b>	<b>16,808,649</b>	<b>16,117,675</b>	<b>4%</b>
Trade receivables	4,927,116	3,506,652	41%
Other receivables	1,243,320	673,821	85%
Loans to subsidiaries	545,641	532,705	2%
Current tax assets	0	38,607	-100%
Prepayments	221,727	270,857	-18%
Cash and cash equivalents	155,953	3,738,830	-96%
<b>Total current assets</b>	<b>7,093,757</b>	<b>8,761,472</b>	<b>-19%</b>
<b>Total assets</b>	<b>23,902,406</b>	<b>24,879,146</b>	<b>-4%</b>
Share capital	1,026,470	1,026,690	-0%
Share premiums	1,747,331	1,747,331	0%
Legal reserves	205,338	205,338	0%
Other reserves	749,809	749,809	0%
Retained earnings	8,347,542	5,821,832	43%
Profit for the year	(168,092)	2,525,710	NC
<b>Total equity</b>	<b>11,908,398</b>	<b>12,076,710</b>	<b>-1%</b>
<b>Non-current liabilities</b>	<b>5,191,558</b>	<b>6,663,837</b>	<b>-22%</b>
Leasing	3,191,558	3,390,012	-6%
Loans and borrowings	2,000,000	1,999,669	0%
Other liabilities	0	1,274,156	-100%
<b>Current liabilities</b>	<b>6,802,450</b>	<b>6,138,599</b>	<b>11%</b>
Leasing	1,074,543	805,391	33%
Loans and borrowings	-	753,655	-100%
Tax liabilities	18,643	0	100%
Other tax liabilities VAT	1,492	0	100%
Trade and other payables	551,955	1,333,795	-59%
Contract liabilities	3,287	2,407	37%

Employee benefit liabilities	1,515,849	923,385	64%
Other liabilities	3,626,756	2,250,492	61%
Deferred income	9,925	69,474	-86%
<b>Total liabilities</b>	<b>11,994,008</b>	<b>12,802,435</b>	<b>-6%</b>
<b>Total equity and liabilities</b>	<b>23,902,406</b>	<b>24,879,145</b>	<b>-4%</b>

# INDIVIDUAL CASH FLOW (IFRS)

CASH FLOW (LEI)	30.06.2023	30.06.2022
<b>Cash flows from operating activity</b>		
Gross profit(loss) for the period	(159,803)	2,112,303
Adjustments for		
- Depreciation and amortization	590,958	222,927
- Loss/(gain) on disposal of assets	(7,697)	39,302
- Allowance for current assets	(12,536)	-
- Interest expenses, net	312,117	25,775
- Dividend income	-	(790,694)
	723,038	1,609,613
Changes in:		
- trade receivables and other assets	(2,038,334)	8,027
- trade payables and other liabilities	(251,168)	225,444
Cash generated from operating activities	(1,566,464)	1,843,084
Interest paid	(328,133)	(28,522)
Income tax paid	(38,607)	(1,067,029)
<b>Net cash from operating activities</b>	<b>(1,933,204)</b>	<b>747,533</b>
<b>Cash flows from investing activities</b>		
Acquisition and/or development of tangible and intangible assets	(562,783)	(746,658)
Loans granted to subsidiaries	-	(70,000)
Proceeds from sale of assets	56,298	-
Dividends received	-	790,694
<b>Net cash from/(used in) investing activities</b>	<b>(506,485)</b>	<b>(25,964)</b>
<b>Cash flows from financing activities</b>		
Payment of lease liabilities	(389,865)	(32,265)
Proceeds/(Repayments) of borrowings, net	(753,323)	(948)
<b>Net cash from/ (used in) financing activities</b>	<b>(1,143,188)</b>	<b>(33,213)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(3,582,877)</b>	<b>688,356</b>
Cash and cash equivalents at the beginning of the period	3,738,830	4,065,021
Cash and cash equivalents at the end of the period	155,953	4,753,377



# INDIVIDUAL PROFIT AND LOSS ACCOUNT (RAS)

PROFIT AND LOSS ACCOUNT (LEI)	S1 2022	S1 2023	Δ%
<b>Operating revenue, of which:</b>	<b>8,276,908</b>	<b>10,811,846</b>	<b>31%</b>
Net turnover	7,953,449	10,194,476	28%
Revenue from the production of intangible assets	308,846	539,858	75%
Other operating revenues	14,613	77,512	430%
<b>Operating expenses, of which:</b>	<b>6,974,653</b>	<b>10,819,044</b>	<b>55%</b>
Material expenses	86,885	55,929	-36%
Rent, utilities, maintenance expenses	296,756	958,331	223%
Personnel expenses	3,563,996	5,263,634	48%
Amortization and depreciation	160,172	176,149	10%
Third-party expenses	2,871,636	3,829,964	33%
Other operating expenses	(4,792)	107,599	NC
Provisions	-	427,438	100%
<b>Operating result</b>	<b>1,302,255</b>	<b>-7,198</b>	<b>NC</b>
EBITDA	1,462,427	168,951	-88%
Financial revenue	969,057	326,618	-66%
Financial expenses	97,195	495,306	410%
<b>Financial result</b>	<b>871,862</b>	<b>-168,688</b>	<b>NC</b>
Total revenue	9,245,965	11,138,464	20%
Total expenses	7,071,848	11,314,350	60%
<b>Gross result</b>	<b>2,174,117</b>	<b>-175,886</b>	<b>- NC</b>
Income tax/other taxes	293,810	57,250	-81%
<b>Net result</b>	<b>1,880,307</b>	<b>-233,136</b>	<b>NC</b>

# INDIVIDUAL BALANCE SHEET (RAS)

BALANCHE SHEET (LEI)	30.06.2022	30.06.2023	Δ%
<b>Fixed assets, of which:</b>	<b>14,625,127</b>	<b>13,217,375</b>	<b>-10%</b>
Intangible assets	1,300,326	1,780,716	37%
Tangible assets	649,605	507,250	-22%
Financial assets	12,675,196	10,929,409	-14%
<b>Current assets, of which:</b>	<b>8,287,993</b>	<b>7,322,407</b>	<b>-12%</b>
Inventories	0	25,478	100%
Receivables	4,278,306	6,919,249	62%
Cash and cash equivalents	3,738,830	155,953	-96%
Pre-paid expenses	270,857	221,727	-18%
<b>TOTAL ASSETS</b>	<b>22,913,120</b>	<b>20,539,782</b>	<b>-10%</b>
<b>Liabilities, of which:</b>	<b>10,107,585</b>	<b>7,967,383</b>	<b>-21%</b>
Current liabilities	5,201,706	5,207,004	0%
Non-current liabilities	4,624,987	2,110,441	-54%
Provisions	211,418	640,013	203%
Income in advance	69,474	9,925	-86%
<b>Equity, of which:</b>	<b>12,805,535</b>	<b>12,572,399</b>	<b>-2%</b>
Subscribed and paid-up share capital	1,026,690	1,026,690	0%
Share premium	1,747,331	1,747,331	0%
Reserves	955,147	955,147	0%
Gains related to equity instruments	5,990,000	5,990,000	0%
Profit/(loss) carried forward	0	3,086,367	100%
Profit/(loss) for the period	3,271,171	(233,136)	NC
Distributed profit	184,804	0	-100%
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>22,913,120</b>	<b>20,539,782</b>	<b>-10%</b>

# INDIVIDUAL CASH FLOW (RAS)

CASH FLOW (LEI)	30.06.2022	30.06.2023
<b>Cash at the beginning of the year</b>	<b>4,065,021</b>	<b>3,738,830</b>
<b>Cash at the end of the year</b>	<b>4,753,377</b>	<b>155,953</b>
<b>Operating activity</b>		
Cash inflows from:		
Customers	8,444,338	8,786,584
Cash outflows for:		
Inventory purchases	61,152	25,478
Operation and administration expenses	3,589,047	6,522,216
Salaries	3,415,895	4,949,248
Interest	28,621	81,785
Income tax	1,067,029	0
<b>The net statement of cash flows from operating activity</b>	<b>282,594</b>	<b>(2,792,143)</b>
<b>Investment activity</b>		
Cash inflows from		
Share capital increases		(220)
Proceeds from the sale of fixed assets		56,298
Purchases of fixed assets	282,517	22,927
Loans granted/leasing	70,000	0
<b>The net statement of cash flows from investment activity</b>	<b>(352,517)</b>	<b>33,151</b>
<b>Financial activities</b>		
Cash inflows from		
Loans	106,865	2,089,383
Dividends received	790,694	0
Cash outflows for		
Payment of loans received	139,280	2,913,269
<b>The net statement of cash flows from financial activities</b>	<b>758,279</b>	<b>(823,886)</b>
<b>Net statement of cash flows</b>	<b>688,356</b>	<b>(3,582,878)</b>

## OUTLOOK FOR THE YEAR 2023

The 2023 consolidated revenue and expenditure budget of Softbinator Technologies was approved by the shareholders at the Ordinary General Meeting of Shareholders held on April 19, 2023.

Considering the difficult year in the tech industry, as well as the fiscal uncertainties in the coming period, the Company expects to experience challenges in reaching the initial financial targets.

At this point, based on the first six months results and the current industry situation, the Company expects a consolidated revenue figure between 30 to 40 million lei.

Regarding profitability, due to the restructuring costs, asset write-offs and client failures, the Company expects EBITDA to end up in negative territory, between -6 and -1 million lei.

The final result will be further impacted by the USD vs. RON devaluation, adding a loss between 0.5 to 1 million lei.

# RISKS

The most significant risks related to the activity of Softbinator Technologies for the second half of the year are presented below. However, the risks presented in this section do not include all those risks associated with the activity of the issuer. In sum, there may be other risk factors and uncertainties unknown to the Company at the time of this document that may change the Issuer's actual results, financial conditions, performance and future performance and may cause the Company's share price to decline. Investors should also perform the necessary due diligence to develop their own assessment of the investment opportunity.

## **Risk related to tax changes**

Currently, there is a risk that the Issuer will face the elimination of the tax exemption from income tax for employees in the IT field (as a result of some steps at the government level to eliminate the exemptions granted to certain industries), and even increases in the taxes due in the event of a change in tax rates or in the event that tax laws or regulations are amended or reinterpreted by the relevant authorities in a manner that disadvantages the Issuer, which could have a material adverse effect on its cash flows, business, prospects, of the results of operations and financial position for any affected reporting period. One of the main risk factors for the next six months is related to possible changes in tax policy, especially regarding income tax for employees in the software development sector. If the changes are adopted in the form currently discussed in the media, Softbinator Technologies could face a significant increase in expenses associated with salaries. This could have a negative impact on the company's profitability and could require re-evaluations of the company's financial and operational strategy.

## **Key risks associated with currency fluctuations**

Currency fluctuations, especially those between USD and RON, can directly affect the company's balance sheet. For holdings of assets or liabilities in foreign currencies, a sudden change in the exchange rate can significantly change their value in real terms. In addition, conducting transactions in various currencies may lead to unexpected risks due to the volatility of exchange rates, and changes in exchange rates may affect the competitiveness of our products and services in international markets, influencing both import and export prices. These fluctuations can affect profit margins and introduce uncertainties into budget planning. Although hedging strategies are often used to protect against currency volatility, these come with their own costs and are not always completely effective. The predictability of currency fluctuations remains a challenge, and past developments, such as those seen for USD/RON in H2 2022, can create uncertainties in planning for future periods.

## **Risk related to the revaluation of the value of intangible assets**

After periodic evaluations, the Group may find that some of the intangible assets associated with software development projects do not achieve their anticipated financial objectives – either they do not generate income or they did not expect that the income generated will not be as originally estimated. As a result, the management team may take the decision to adjust the value of these fixed assets in the accounting books, sometimes even to zero. These adjustments will result in non-cash losses, which may vary by project, thus affecting the Group's reported performance in future periods. Especially for S2 2023, Softbinator Technologies anticipates an estimated loss between 1.7-2 million lei.

## **The risk associated with the business development plan**

The Company's strategic objective is to continuously develop customer relations. It cannot be ruled out that Softbinator may not be able to expand its current customer base or that existing customer relationships may deteriorate. There is also the risk that the Company will not be

able to fulfill other elements of the strategy it has defined, ie: expanding the sales force, establishing local offices in the main cities of the country, expanding the customer base and providing training for a larger number of potential clients, and developing and creating strategic partnerships with companies with a similar or complementary profile will not prove successful. In order to reduce this risk, the Company intends to continue to expand the offer of products and services and to improve marketing activities.

### **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. In this sense, the Issuer includes contractual clauses in the contracts to reduce this risk (unpredictability clauses / renegotiation of the price). In the case of labor prices (employees or subcontractors), the company does not have long-term contracts with successive deliveries and fixed prices with customers, thus being able to offer at any time taking into account the current situation. The Company anticipates that any increase in labor costs will similarly affect the entire industry, not just the Company.

### **Cash flow risk**

This represents the risk that the company will not be able to honor its payment obligations when due. A prudent cash- flow risk management policy involves maintaining a sufficient level of cash, cash equivalents and financial availability through appropriately contracted credit facilities. The Company monitors the level of forecasted cash inflows from the collection of trade receivables, as well as the level of forecasted cash outflows for the payment of trade and other payables. Thanks to this business model, which includes providing monitoring services for a fixed monthly fee, the company manages to maintain a healthy cash flow.

### **Counterparty risk**

This is the risk that a third party natural or legal entity will not fulfill its obligations under a financial instrument or under a customer contract, thus leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily for external trade receivables) and from its financial activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

### **Competition risk**

The change of strategy by existing competitors or the entry of new ones into the market, especially from outside Romania, with significant budgets to finance aggressive growth, will intensify the competition and put pressure on the activity carried out by the company, with the risk of registering a decrease in the figure business or profit.

### **Risk of reputation loss**

It is an inherent risk of the Issuer's activity, reputation being particularly important in the business environment. Reputational risk is inherent in the economic activity of Softbinator Technologies. The ability to retain and attract new clients also depends on Softbinator Technologies' brand recognition and reputation for service quality in the marketplace. A negative public opinion of Softbinator Technologies could result from actual or perceived practices in the cybersecurity market in general, such as negligence during the provision of services, or even the way in which Softbinator Technologies operates or is perceived to operate. In order to reduce this risk, the Issuer allocates attention and resources in order to develop contractual relationships with clients and suppliers that are duly respected, shows permanent transparency in the fulfillment of the obligations thus assumed, and also benefits from the guidance of the members of the Board of Directors, with a long experience in building and maintaining industry reputation.

### **Risk associated with IT systems**

The efficiency of the Company's activity depends to some extent on the management IT systems used by it. A failure or breach of the Company's information systems could disrupt the Company's business, result in the disclosure or improper use of confidential or proprietary information, damage the Company's reputation, increase its costs or cause other losses. The materialization of any of the above deficiencies could have an adverse effect on the Company's business, financial condition and results of operations.

# DECLARATION OF THE BOARD OF DIRECTORS

**Bucharest, September 4, 2023**

The undersigned Daniel Ilinca, as the Representative of the Chairman of the Board of Directors of Softbinator Technologies SA, company with registered office in Bucharest, Str. Costache Negri 1-5, floor 4, sector 5, unique registration code 38043696, order number at the Trade Registry Office J40/13638/2017, I declare on my own responsibility, knowing the provisions of art. 326 of the New Criminal Code, regarding false declarations, the following:

- To the best of my knowledge, the accounting reporting has been prepared in accordance with the applicable accounting standards and provides a fair and consistent view of the assets, liabilities, financial position, profit and loss account of the Company;
- To the best of my knowledge, the Half-Year Report for the period 01.01.2023 - 30.06.2023, submitted to the capital market operator - BVB - as well as to the Financial Supervisory Authority, correctly and completely presents the information about the Company.

## **Daniel ILINCA**

Representative of DCI Management & Investments SRL, 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

 An  Semestru
Anul **2023**

Suma de control 1.026.690

Entitatea SC SOFTBINATOR TECHNOLOGIES SA

Adresa

Județ Bucuresti Sector Sector 5 Localitate BUCURESTI SECTOR 5

Strada COSTACHE NEGRI Nr. 1-5 Bloc Scara Ap. 1 Telefon

Număr din registrul comerțului J40/13638/2017

Cod unic de inregistrare 3 8 0 4 3 6 9 6

Forma de proprietate

Cod LEI (Legal Entity Identifier, conform ISO 17442)

34--Societati pe actiuni

Activitatea preponderanta (cod si denumire clasa CAEN)

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

Activitatea preponderanta efectiv desfasurata (cod si denumire clasa CAEN)

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

 **Raportari contabile semestriale**
 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 30.06.2023 întocmită de entitățile cărora le sunt incidente Reglementările contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, aprobate prin OMFP nr. 1.802/2014, cu modificările și completările ulterioare, coroborat cu art.3 din OMF nr.2195/ 2023 și care în exercițiul financiar precedent au înregistrat o cifră de afaceri mai mare decat echivalentul in lei a 1.000.000 euro.**

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

Capitaluri - total	12.572.399
Capital subscris	1.026.690
Profit/ pierdere	-233.137

**ADMINISTRATOR,****INTOCMIT,**

Numele si prenumele

SIMPLE ADVISERS SRL

Numele si prenumele

EXCLUSIVE ACCOUNTING SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Nr.de inregistrare in organismul profesional

006977/2010

CIF/ CUI membru CECCAR

2 6 2 5 0 8 2 5

Semnătura \_\_\_\_\_

Semnătura \_\_\_\_\_

Alexandra-Monica Peraanu

Digitally signed by Alexandra-Monica Peraanu  
DN: cn=RO, o=EXCLUSIVE ACCOUNTING SRL,  
c=Alexandra-Monica Peraanu,  
serialNumber=PAM9, givenName=Alexandra-Monica, sn=Peraanu, 2.5.4.97=RO26250825  
Date: 2023.08.14 20:22:12 +03'00'

Semnătura electronica

Formular VALIDAT

## SITUAȚIA ACTIVELOR, DATORIILOR ȘI CAPITALURILOR PROPRII

Cod 10

la data de 30.06.2023

- lei -

Denumirea elementului	Nr.rd. OMF nr. 2195/ 2023	Nr. rd.	Sold la:	
			01.01.2023	30.06.2023
A		B	1	2
(formulele de calcul se refera la Nr.rd. din col.B)				
<b>A. ACTIVE IMOBILIZATE</b>				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01	1.300.326	1.780.716
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	649.605	507.250
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03	12.675.196	10.929.409
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	14.625.127	13.217.375
<b>B. ACTIVE CIRCULANTE</b>				
<b>I. STOCURI</b> (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		25.478
<b>II.CREANȚE</b>				
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)	4.278.306	6.919.249
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	4.278.306	6.919.249
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	3.738.830	155.953
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	8.017.136	7.100.680
<b>C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)</b>	12	10	270.857	221.727
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	270.857	221.727
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12		
<b>D. DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN</b> (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	5.201.706	5.207.004
<b>E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)</b>	16	14	3.016.813	2.105.478
<b>F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)</b>	17	15	17.641.940	15.322.853
<b>G. DATORII:SUMELE CARE TREBUIE PLATITE INTR-O PERIOADA MAI MARE DE UN AN</b> (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	4.624.987	2.110.441
<b>H. PROVIZIOANE (ct. 151)</b>	19	17	211.418	640.013
<b>I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)</b>	20	18	69.474	9.925
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19		
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20		
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	69.474	9.925

Sume de reluat într-o perioadă de până la un an (din ct. 472*)	25	23	69.474	9.925
Sume de reluat într-o perioadă mai mare de un an (din ct. 472*)	26	24		
<b>3. Venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478) (rd.26+27)</b>	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		
<b>J. CAPITAL ȘI REZERVE</b>				
<b>I. CAPITAL (rd. 30+31+32+33+34)</b>	31	29	1.026.690	1.026.690
1. Capital subscris vărsat (ct. 1012)	32	30	1.026.690	1.026.690
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		
<b>II. PRIME DE CAPITAL (ct. 104)</b>	37	35	1.747.331	1.747.331
<b>III. REZERVE DIN REEVALUARE (ct. 105)</b>	38	36		
<b>IV. REZERVE (ct.106)</b>	39	37	955.147	955.147
Acțiuni proprii (ct. 109)	40	38		
Câștiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39	5.990.000	5.990.000
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40		
<b>V. PROFITUL SAU PIERDEREA REPORTAT(Ă)</b>	43	41		3.086.367
<b>SOLD C (ct. 117)</b>	44	42	0	0
<b>SOLD D (ct. 117)</b>				
<b>VI. PROFITUL SAU PIERDEREA LA SFÂRȘITUL PERIOADEI DE RAPORTARE</b>				
<b>SOLD C (ct. 121)</b>	45	43	3.271.171	
<b>SOLD D (ct. 121)</b>	46	44		233.136
Repartizarea profitului (ct. 129)	47	45	184.804	
<b>CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)</b>	48	46	12.805.535	12.572.399
Patrimoniul public (ct. 1016)	49	47		
Patrimoniul privat (ct. 1017) 1)	50	48		
<b>CAPITALURI - TOTAL (rd. 46+47+48) (rd.04+09+10-13-16-17-18)</b>	51	49	12.805.535	12.572.399

\*) 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

SIMPLE ADVISERS SRL

Semnătura \_\_\_\_\_

Formular  
VALIDAT

## INTOCMIT,

Numele si prenumele

EXCLUSIVE ACCOUNTING SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura \_\_\_\_\_

Nr.de inregistrare in organismul profesional:

006977/2010

**CONTUL DE PROFIT ȘI PIERDERE**

la data de 30.06.2023

Cod 20

- lei -

Denumirea indicatorilor	Nr.rd. Nr.rd. OMF nr.2195/ 2023	Nr. rd.	Realizari aferente perioadei de raportare	
			01.01.2022- 30.06.2022	01.01.2023- 30.06.2023
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
(formulele de calcul se refera la Nr.rd. din col.B)				
1. Cifra de afaceri netă (rd. 02+03-04+06)	01	01	7.953.449	10.194.476
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	7.734.501	10.194.476
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	7.953.449	10.194.476
Venituri din vânzarea mărfurilor (ct. 707)	04	03		
Reduceri comerciale acordate (ct. 709)	05	04	0	0
— Venituri din dobânzi înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.766*)		05		
Venituri din subvenții de exploatare aferente cifrei de afaceri nete (ct.7411)	06	06		
2. Venituri aferente costului producției în curs de execuție (ct.711+712)				
Sold C	07	07		
Sold D	08	08		
3. Venituri din producția de imobilizari necorporale și corporale (ct.721+ 722)	09	09	308.846	539.858
4. Venituri din reevaluarea imobilizărilor corporale (ct. 755)	10	10		
5. Venituri din producția de investiții imobiliare (ct. 725)	11	11		
6. Venituri din subvenții de exploatare (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12	0	0
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	14.613	77.512
-din care, venituri din subvenții pentru investiții (ct.7584)	14	14	0	0
-din care, venituri din fondul comercial negativ (ct.7815)	15	15	0	0
<b>VENITURI DIN EXPLOATARE – TOTAL (rd. 01+07-08+09+10+11+12+13)</b>	16	16	8.276.908	10.811.846
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	8.542	15.023
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	78.343	40.906
b) Cheltuieli privind utilitățile (ct.605), din care:	19	19	31.583	169.454
- cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)	30.919	18.811
- cheltuieli privind consumul de gaze naturale (ct. 6053)	21	19b (303)		
c) Cheltuieli privind mărfurile (ct.607)	22	20	0	0
Reduceri comerciale primite (ct. 609)	23	21	0	0
9. Cheltuieli cu personalul (rd. 23+24)	24	22	3.563.996	5.263.634
a) Salarii și indemnizații (ct.641+642+643+644)	25	23	3.479.910	5.129.379
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	26	24	84.086	134.255

10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 26 - 27)	27	25	160.172	176.149
a.1) Cheltuieli (ct.6811+6813+6817+ din ct.6818)	28	26	160.172	176.149
a.2) Venituri (ct.7813 + din ct.7818)	29	27	0	0
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	30	28	0	-1.157
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	31	29	0	3.197
b.2) Venituri (ct.754+7814 + din ct.7818)	32	30	0	4.354
11. Alte cheltuieli de exploatare (rd. 32 la 37)	33	31	3.235.992	4.726.441
11.1. Cheltuieli privind prestațiile externe (ct.611+612+613+614+615+621+622+623+624+625+626+627+628)	34	32	3.098.980	4.569.883
11.2. Cheltuieli cu alte impozite, taxe și vărsăminte asimilate; cheltuieli reprezentând transferuri și contribuții datorate în baza unor acte normative speciale(ct. 635 + 6586*)	35	33	37.829	48.959
11.3. Cheltuieli cu protecția mediului înconjurător (ct. 652)	36	34	0	0
11.4 Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	37	35	0	0
11.5. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587)	38	36	0	0
11.6. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	39	37	99.183	107.599
— Cheltuieli cu dobânzile de refinanțare înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.666*)		38		
Ajustări privind provizioanele (rd. 40 - 41)	40	39	-103.975	428.595
- Cheltuieli (ct.6812)	41	40	0	640.013
- Venituri (ct.7812)	42	41	103.975	211.418
<b>CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)</b>	43	42	6.974.653	10.819.045
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	44	43	1.302.255	0
- Pierdere (rd. 42 - 16)	45	44	0	7.199
12. Venituri din interese de participare (ct.7611+7612+7613)	46	45	790.694	0
- din care, veniturile obținute de la entitățile afiliate	47	46	790.694	0
13. Venituri din dobânzi (ct. 766)	48	47	2.846	13.549
- din care, veniturile obținute de la entitățile afiliate	49	48	0	13.549
14. Venituri din subvenții de exploatare pentru dobânda datorată (ct. 7418)	50	49	0	0
15. Alte venituri financiare (ct.762+764+765+767+768+7615)	51	50	175.517	313.069
- din care, venituri din alte imobilizări financiare ( ct. 7615)	52	51	0	0
<b>VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)</b>	53	52	969.057	326.618
16. Ajustări de valoare privind imobilizările financiare și investițiile financiare deținute ca active circulante (rd. 54 - 55)	54	53	0	0
- Cheltuieli (ct.686)	55	54	0	0
- Venituri (ct.786)	56	55	0	0
17. Cheltuieli privind dobânzile (ct.666)	57	56	28.621	81.785
- din care, cheltuielile în relația cu entitățile afiliate	58	57	0	0
18. Alte cheltuieli financiare (ct.663+664+665+667+668)	59	58	68.574	413.521
<b>CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)</b>	60	59	97.195	495.306

<b>PROFITUL SAU PIERDEREA FINANCIAR(Ă):</b>					
- Profit (rd. 52 - 59)	61	60	871.862		0
- Pierdere (rd. 59 - 52)	62	61	0		168.688
<b>VENITURI TOTALE (rd. 16 + 52)</b>	63	62	9.245.965		11.138.464
<b>CHELTUIELI TOTALE (rd. 42 + 59)</b>	64	63	7.071.848		11.314.351
<b>PROFITUL SAU PIERDEREA BRUT(Ă):</b>					
- Profit (rd. 62 - 63)	65	64	2.174.117		0
- Pierdere (rd. 63 - 62)	66	65	0		175.887
19. Impozitul pe profit (ct.691)	67	66	293.810		57.250
20. Cheltuieli cu impozitul pe profit rezultat din decontările in cadrul grupului fiscal in domeniul impozitului pe profit (ct.694)	68	66a (304)	0		0
21. Venituri din impozitul pe profit rezultat din decontările in cadrul grupului fiscal in domeniul impozitului pe profit (ct.794)	69	66b (305)	0		0
22. Impozitul specific unor activități (ct. 695)	70	67	0		0
23. Alte impozite neprezentate la elementele de mai sus (ct.698)	71	68	0		0
<b>PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:</b>					
- Profit (rd. 64 - 65 - 66 - 67 - 68 - 66a + 66b)	72	69	1.880.307		0
- Pierdere (rd. 65 + 66 + 67 + 68 - 64 + 66a - 66b)	73	70	0		233.137

\*) Conturi de repartizat după natura elementelor respective.

La rândul 25 (cf.OMF nr.2195/ 2023)- se cuprind și drepturile colaboratorilor, stabilite potrivit legislației muncii, care se preiau din rulajul debitor al contului 621 „Cheltuieli cu colaboratorii”, analitic „Colaboratori persoane fizice”.

La rândul 35 (cf.OMF nr.2195/ 2023)- în contul 6586 „Cheltuieli reprezentând transferuri și contribuții datorate în baza unor acte normative speciale” se evidențiază cheltuielile reprezentând transferuri și contribuții datorate în baza unor acte normative speciale, altele decât cele prevăzute de Codul fiscal.

## ADMINISTRATOR,

## INTOCMIT,

Numele si prenumele

SIMPLE ADVISERS SRL

Numele si prenumele

EXCLUSIVE ACCOUNTING SRL

Semnătura \_\_\_\_\_

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura \_\_\_\_\_

Formular  
VALIDAT

Nr.de inregistrare in organismul profesional:

006977/2010

# DATE INFORMATIVE

la data de 30.06.2023

F30 - pag. 1

Cod 30

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

- lei -

<b>I. Date privind rezultatul inregistrat</b>	Nr.rd. OMF nr.2195 / 2023	Nr. rd.	Nr.unitati	Sume	
A		B	1	2	
Unitați care au inregistrat profit	01	01			
Unitați care au inregistrat pierdere	02	02	1	233.137	
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.	30.06.2022		30.06.2023
A		B	1	2	
Numar mediu de salariati	20	19	59	60	
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	65	62	
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		

<b>Redevență</b> petrolieră plătită la bugetul de stat	25	24		
Chirii plătite în cursul perioadei de raportare pentru terenuri 1)	26	25		
Venituri brute din <b>servicii</b> plătite către <b>persoane nerezidente</b> , din care:	27	26		
- impozitul datorat la bugetul de stat	28	27		
Venituri brute din <b>servicii</b> plătite către <b>persoane nerezidente</b> din statele membre ale Uniunii Europene, din care:	29	28		
- impozitul datorat la bugetul de stat	30	29		
<b>Subvenții</b> 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)		
<b>Creanțe restante</b> , 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		
<b>V. Tichete acordate salariaților</b>		<b>Nr. rd.</b>	<b>Sume (lei)</b>	
<b>A</b>		<b>B</b>	<b>1</b>	
Contravaloarea tichetelor acordate salariaților	40	37	209.340	
Contravaloarea tichetelor acordate altor categorii de beneficiari, alții decât salariații	41	37a (302)		
<b>VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)</b>		<b>Nr. rd.</b>	<b>30.06.2022</b>	<b>30.06.2023</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
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		
<b>VII. Cheltuieli de inovare ***)</b>		<b>Nr. rd.</b>	<b>30.06.2022</b>	<b>30.06.2023</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
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)		
<b>VIII. Alte informații</b>		<b>Nr. rd.</b>	<b>30.06.2022</b>	<b>30.06.2023</b>
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:	52	46	2.606	
- 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), <b>din care:</b>	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)		
<b>Imobilizări financiare, în sume brute (rd. 49+54)</b>	58	48	12.817.452	11.475.050
Acțiuni deținute la entitățile afiliate, interese de participare, alte titluri imobilizate și obligațiuni, în sume brute <b>(rd. 50 + 51 + 52 + 53)</b>	59	49	12.817.452	10.929.409
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51	12.817.452	10.929.409
- acțiuni și parti sociale emise de nerezidenți, <b>din care:</b>	62	52		
- detineri de cel puțin 10%	63	52a (307)		
- obligațiuni emise de nerezidenți	64	53		
<b>Creanțe imobilizate, în sume brute (rd. 55+56)</b>	65	54		545.641
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55		545.641
- creanțe imobilizate în valută (din ct. 267)	67	56		
<b>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:</b>	68	57	2.989.755	5.272.381
- 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	1.250.799	4.725.428
- 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)		
<b>Creanțe neîncasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)</b>	71	59		
<b>Creanțe în legătură cu personalul și conturi asimilate (ct. 425 + 4282)</b>	72	60		19
<b>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)</b>	73	61	112.043	1.211.445
- creanțe în legătura cu bugetul asigurarilor sociale (ct.431+437+4382)	74	62	17.213	76.452
- creanțe fiscale în legătura cu bugetul de stat (ct.436+441+4424+4428+444+446)	75	63	88.487	1.128.650
- 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	6.343	6.343
<b>Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:</b>	79	67		
- creanțe cu entități afiliate nerezidente (din ct. 451), <b>din care:</b>	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	273.382	225.768
- 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	273.382	225.768
- sumele preluate din contul 542 'Avansuri de trezorerie' reprezentând avansurile de trezorerie, acordate potrivit legii și nedecontate până la data de raportare (din ct. 461)	86	74		
Dobânzi de încasat (ct. 5187) , din care:	87	75		
- de la nerezidenti	88	76		
Dobânzi de încasat de la nerezidenți (din ct. 4518 + din ct. 4538)	89	76a (313)		
Valoarea împrumuturilor acordate operatorilor economici ****)	90	77		
Investiții pe termen scurt, în sume brute (ct. 501 + 505 + 506 + 507 + din ct.508), din care:	91	78		
- acțiuni necotate emise de rezidenti	92	79		
- părți sociale emise de rezidenti	93	80		
- acțiuni emise de nerezidenti	94	81		
- obligațiuni emise de nerezidenti	95	82		
- dețineri de obligațiuni verzi	96	82a (320)		
Alte valori de încasat (ct. 5113 + 5114)	97	83		
Casa în lei și în valută (rd.85+86 )	98	84	15.806	16.059
- în lei (ct. 5311)	99	85	15.806	16.059
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	4.738.133	139.894
- în lei (ct. 5121), din care:	102	88	4.306.055	128.610
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	432.078	11.284
- conturi curente în valută deschise la bănci nerezidente	105	91		
Alte conturi curente la bănci și acreditive, (rd.93+94)	106	92	-562	
- sume în curs de decontare, acreditive și alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93	-562	
- 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	10.186.355	7.327.371
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), <b>(rd.100+101)</b>	113	99		2.159.274
- în lei	114	100		2.159.274
- 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) <b>(rd. 104+105)</b>	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), <b>din care:</b>	120	106		
- 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), <b>din care:</b>	123	108	444.412	555.242
- 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	16.188	25.019
- 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	394.975	546.028
Datorii în legătură cu bugetul asigurărilor sociale și bugetul de stat (ct. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) <b>(rd.112 la 115)</b>	127	111	463.968	352.106
- datorii in legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	212.839	301.333
- datorii fiscale in legatura cu bugetul de stat (ct.436+441+4423+4428+444+446)	129	113	246.896	47.137
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	130	114	4.233	3.636
- alte datorii in legatura cu bugetul de stat (ct.4481)	131	115		
Datoriile entității în relațiile cu entitățile afiliate (ct. 451), <b>din care:</b>	132	116		
- datorii cu entități afiliate nerezidente 2) (din ct. 451), <b>din care:</b>	133	117		
- cu scadența inițială mai mare de un an	134	118		
- datorii comerciale cu entitățile afiliate nerezidente indiferent de scadență (din ct. 451)	135	118a (310)		
Sume datorate actionarilor / asociatilor (ct.455), <b>din care:</b>	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	8.883.000	3.714.721		
-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				
-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	8.883.000	3.714.721		
- 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	1.026.690	1.026.690		
- acțiuni cotate 4)	150	131				
- acțiuni necotate 5)	151	132				
- părți sociale	152	133	1.026.690	1.026.690		
- capital subscris varsat de nerezidenti (din ct. 1012)	153	134				
Brevete si licente (din ct.205)	154	135		16.557		
<b>IX. Informatii privind cheltuielile cu colaboratorii</b>		<b>Nr. rd.</b>	<b>30.06.2022</b>	<b>30.06.2023</b>		
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>		
Cheltuieli cu colaboratorii (ct. 621)	155	136		38.670		
<b>X. Informații privind bunurile din domeniul public al statului</b>		<b>Nr. rd.</b>	<b>30.06.2022</b>	<b>30.06.2023</b>		
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>		
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				
<b>XI. Informații privind bunurile din proprietatea privată a statului supuse inventarierii cf. OMFP nr. 668/2014</b>		<b>Nr. rd.</b>	<b>30.06.2022</b>	<b>30.06.2023</b>		
<b>A</b>		<b>B</b>	<b>1</b>	<b>2</b>		
Valoarea contabilă netă a bunurilor 6)	159	140				
<b>XII. Capital social vărsat</b>		<b>Nr. rd.</b>	<b>30.06.2022</b>		<b>30.06.2023</b>	
			<b>Suma (lei)</b>	<b>% 7)</b>	<b>Suma (lei)</b>	<b>% 7)</b>
<b>A</b>		<b>B</b>	<b>Col.1</b>	<b>Col.2</b>	<b>Col.3</b>	<b>Col.4</b>
<b>Capital social vărsat (ct. 1012) 7), (rd. 142 + 145 + 149 + 150 + 151 + 152)</b>	160	141	1.026.690	X	1.026.690	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	330.906	32,23	330.906	32,23
- deținut de persoane fizice	170	151	695.784	67,77	695.784	67,77
- deținut de alte entități	171	152				

**XIII. Dividende distribuite acționarilor/ asociatilor din profitul reportat**

A	Nr. rd.	Sume (lei)	
		2022	2023
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)	
		2022	2023
- dividendele interimare repartizate <sup>8)</sup>	173	152b (315)	

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

A	Nr. rd.	Sume (lei)	
		30.06.2022	30.06.2023
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)	
		30.06.2022	30.06.2023
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

SIMPLE ADVISERS SRL

Numele si prenumele

EXCLUSIVE ACCOUNTING SRL

Semnatura \_\_\_\_\_

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnatura \_\_\_\_\_

Nr.de inregistrare in organismul profesional:

006977/2010

**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 2195/ 2023, la rd.161-171, în col. 2 și col. 4 entitățile vor înscrie procentul corespunzător capitalului social deținut în totalul capitalului social vărsat, înscris la rd.160.

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

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

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

Nr.cr.	Cont	Suma	
1	<a href="#">Alege cont</a>		-
			+