

Financial Report

For H1 2022

2B INTELLIGENT SOFT SA

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

SYMBOL: **BENTO**

TABLE OF CONTENTS

MESSAGE FROM THE MANAGEMENT _____	4
ABOUT 2B INTELLIGENT SOFT _____	7
<i>DESCRIPTION OF ISSUER'S ACTIVITY</i> _____	7
<i>BRIEF HISTORY</i> _____	7
<i>COMPLETE PORTFOLIO OF SERVICES AND SOLUTIONS</i> _____	8
KEY EVENTS IN H1 2022 AND AFTER CLOSING OF THE REPORTING PERIOD _____	13
ANALYSIS OF THE FINANCIAL RESULTS _____	15
<i>P&L ANALYSIS</i> _____	15
<i>BALANCE SHEET ANALYSIS</i> _____	16
PROFIT AND LOSS ACCOUNT _____	18
BALANCE SHEET _____	19
CASH-FLOW _____	20
KEY FINANCIAL RATIOS _____	21
2022 OUTLOOK _____	22
KEY RISKS FOR H2 2022 _____	23
DECLARATION OF THE MANAGEMENT _____	26

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

ISSUER INFORMATION

INFORMATION ABOUT THIS FINANCIAL REPORT

Type of report	Half-year report as of 30 th of June 2022
For financial period	01.01.2022 – 30.06.2022
Report publishing date	15.09.2022

ISSUER INFORMATION

Name	2B Intelligent Soft S.A.
Fiscal code	16558004
Trade registry number	J40/1358/2006
Registered office	51 Primaverii Boulevard, 1 st District, Bucharest

INFORMATION ABOUT FINANCIAL INSTRUMENTS

Subscribed and paid-up capital	1,320,000 lei
Market on which the securities	MTS-AeRO Premium
Total number of shares	13,200,000 shares
Symbol	BENTO

CONTACT DETAILS FOR INVESTORS

Phone number	+40 31 860 21 01
E-mail	investors@bento.ro
Website	www.BENTO.ro

The interim individual financial results as of June 30th, 2022, presented on the following pages are **not audited**.



MESSAGE FROM THE MANAGEMENT

Dear shareholders,

We are happy to present the first half-year report of 2B Intelligent Soft S.A. (BENTO). The first half of 2022 was an extremely dynamic period for our team, where we faced exciting challenges both operationally and in terms of the company's development plans, and we are proud of both the results we achieved and the prospects we have for the future. We are going through a chapter of accelerated growth for the company, fueled in part by winning a large funding project, a process that is also driving us to strengthen non-operational areas of the team, such as HR and Marketing.



We recorded for the first half of the year a turnover of 11.85 million lei, which is similar to that reported the previous year, and a net profit of 2.5 million lei, an increase of 27%, a substantial growth in profitability compared to the results reported in 2021. Favorable development in the reported period is also driven by the almost equal turnover split between revenues from the IT, Infrastructure, and Cloud Division versus revenues from the Software Development Division.

An important indicator of the performance and stability of our business is the recurring revenue as a proportion of total turnover. For the first half of 2022, this indicator represented around 37.5%, which makes us confident about the strategy chosen and the selection of projects we are involved in. Even within the Software Development division, we reached the 35% milestone of this indicator as a result of the efforts made by the Bento team, as well as the maturing of the processes and post-implementation teams.

The most significant event in 2022 is, without a doubt, the signing of the contract for the funding project awarded under the Competitiveness Operational Programme (COP 2014-2020). Under the name "Platform for Modular Digital Transformation in the Enterprise Environment and the Public Sector," the project is worth approximately 25 million lei, of which approximately 15 million are non-reimbursable grants. Winning and starting this project is almost a perfect complement to the development strategy around proprietary software products, which we have accelerated in the context of the financing obtained through the capital market. This project gives us the impetus to use the capital raised through the private placement more assiduously to the benefit of all the company's shareholders in the short and long term.

With the start of the activities targeted within the project mentioned above, two complementary directions of Bento's strategy around its software products are consolidated under the same action plan. The functional development of the Bento Field Service



Management (FSM) and Bento Mobile Device Management (MDM) products - an objective set out in the memorandum presented to the shareholders and supported by private equity funding - is now integrated with a series of developments in the area of platform and software infrastructure, the objective of which is to modularize Bento applications within a single product family. Thus, at the end of this process, Bento will have in its portfolio - in addition to the software applications mentioned, its own intellectual property, which is highly developed and present in the market - also a common software platform that will include many more Bento applications and that will work in an integrated manner, being promoted as a family of products.

In its entirety, the platform is designed to automate and optimize processes within the organizations where one or more of its modules will be implemented. The platform will address private and public organizations, and through it, the activities of some companies or public institutions will be fully or partially digitalized. This project leverages the experience gained by our team in over 17 years of existence, and clients will become the primary beneficiaries of services and solutions that will be implemented much faster and with reduced financial efforts on their part.

Our company is also continuing to execute the other components of the strategy presented to shareholders, with the most notable progress being in sales and strategic partnerships. We have thus completed a process that has taken more than four months to complete, in which the Commercial and Sales departments were redesigned, new processes were put in place for opportunity and partner management, and new colleagues were recruited to join the Bento story and work in these areas. Efforts in the Marketing area have also reached a higher level, supporting increased activity in product promotion, the need for sales support, and the integration of new activities related to stakeholder relations.

We also report on winning projects and signing new contracts with strategic impact. We are about to finalize a very important implementation project of Bento FSM with Clarke Energy Romania. This implementation validates several functionalities intended to make the application attractive to a new market vertical. Within this project, we have developed a new module tailored to the needs of companies that carry out service activities with field teams. Bento MDM also continues to expand its presence in the market, with the first half of 2022 bringing us multiple new projects.

A particular challenge is related to the sustained growth of the team. The IT environment is highly competitive and highly sought after, with a very niche workforce, and the challenges related to both recruitment and subsequent talent management are substantial. In the first half of the year, we have increased the team by over ten new colleagues and, in the context of the above, we expect to increase by approximately 20 new colleagues by the end of the year. This makes us pay particular attention to the efforts of the HR department and continue to develop various projects to support us in our goal of having a strong, stable, and high-performing team.

In conclusion, considering the aspects presented above, we maintain the revenue and expenditure budget for 2022, as approved by the shareholders during the Ordinary General Meeting of Shareholders in April 2022 - total revenues of 28.4 million lei, EBITDA of 5.8 million lei, and net profit of 5 million lei. However, there is a possibility that the budget will be updated



by the end of the year because, at the time of writing this report, we are still in the planning stages of the operational and financial impact determined by the start of the mentioned financing project.

We invite you to read more information about the performance of 2B Intelligent Soft S.A. (BENTO) in the first half of 2022 on the following pages. In case of any questions related to our activity, be it business or the capital market, or if you want to be informed about other BENTO activities, please do not hesitate to contact us at investors@bento.ro.

Radu Scarlat, Chairman of the Board of Directors

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



ABOUT 2B INTELLIGENT SOFT

DESCRIPTION OF ISSUER'S ACTIVITY

2B Intelligent Soft S.A. (BENTO) is a company that provides software development services and IT, Infrastructure, and Cloud services, being involved in various types of projects. The company covers all stages of project design and development, which include: project management, business analysis, design, full-stack software development, API, integration, testing, training, implementation, maintenance, and support.

In the approximately 17 years of activity, the company has accumulated substantial expertise in software design and IT systems integration, collaborating with organizations of all sizes in Romania, Switzerland, and the USA.

The development of BENTO was and still is based on the following motto: "We are BENTO, the Intellectually Curious." Thus, the learning process takes a primordial place within the BENTO team. Currently, the company is moving from a purely entrepreneurial approach towards a more structured and strategically planned growth-oriented approach.

Therefore, we pay special attention to how BENTO is organized to ensure the correct delivery of the company's products and services. In contrast, the company is highly concerned with how employees with high potential to grow are recruited, managed, and retained in the company.

The development, promotion, and implementation of its own standardized software products, a company's main concern in recent years, positions BENTO better than its IT&C sector competition.

BENTO Field Service Management, which targets companies that deliver services through field teams, or BENTO Mobile Device Management, which benefits any organization that owns or manages a sizeable fleet of mobile devices, are vital elements in the company's development strategy.

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

BRIEF HISTORY

BENTO was founded in 2004 by Adrian, Corneliu and Vlad Bodea, the company participating in various projects such as website development and small-scale software development projects. Both Adrian and Corneliu Bodea participated only as associates within the Company, not being involved in its current activity.

In 2006, Radu Scarlat, a colleague at the Faculty of Automation and Computers, Polytechnic University with Vlad Bodea, joins the company. The vision of the two transforms the company into the BENTO concept.



After an accelerated development in the following years, of which the incorporation of most of the knowledge in project management, consulting and business analysis must be mentioned, between 2012-2013 the management team of BENTO expands for the first time, by co-opting Andrei Cupaciu and Daniel Giusca in executive positions. Also, in order to streamline the activity and the distribution of tasks and skills within BENTO, also during this period the Company's activities are divided into the two divisions that still exist today: (i) Software Development; (ii) IT, Infrastructure and Cloud.

The 2013-2018 period represented a period of sustained organic growth of BENTO, both in employees and the services provided.

In terms of the software development unit, the company has diversified its portfolio of customized software and has managed to launch projects in other fields and industries, such as media, insurance, retail, and distribution. However, utility and service companies remained in the spotlight.

Regarding the IT, Infrastructure, and Cloud unit, this was when BENTO developed its know-how and carried out the Company's projects in public and private Cloud, virtualization, level 3 support, complex design, network implementation, and convergent solutions.

Also, during the same period, other products were designed, such as "BENTO Mobile Device Management," "BENTO Granar," as well as the "Smart Metering" and "Meter Data Management."

COMPLETE PORTFOLIO OF SERVICES AND SOLUTIONS

During the 17 years of experience conducting a wide range of IT and Software projects, BENTO has developed complementary skills that allow the company to coordinate and deliver complex, turnkey projects and specific sets of services.

An essential element in the success of the delivered projects is based on the set of skills in coordination and project management, built on the experience that BENTO has gained by being in the position of project coordinator with a complex structure of both IT non-IT stakeholders.

The company delivers services through 2 divisions (business units): (i) Software Development; and (ii) IT, Infrastructure & Cloud, each with a classification of services as follows:

Software Development

- A. Standardized Software Products;
- B. Custom Software Development

IT, Infrastructure & Cloud

- C. IT services;
- D. Cloud services.



Many projects involve resources and services delivered by both divisions of the company, this synergy being one of BENTO's differentiators in the market.



A. Custom Software Development

Through its work, BENTO helps companies turn their ideas into robust software applications perfectly adapted to existing workflows, thus optimizing operations and maximizing profits.

Using the Agile / Scrum methodology provides transparency, speed of delivery, and flexibility to ever-changing requirements. In addition, the Issuer's way of working ensures real-time visibility, at every stage of project development, from analysis to delivery.

Also, as a working method, the company uses Waterfall, the BENTO team performing the necessary business analysis, understanding and documenting customer requests and preferences, consulting all stakeholders, challenging hypotheses, asking questions, and using the creativity of its employees, all with the final aim to complete and deliver a project that best reflects the wishes and ideas of the client.

BENTO covers all the stages related to the development and implementation of a Software project, ensuring its entire life cycle.

B. Standardized Software Products

Standardized Software is a fundamental direction of the company's development, and part of the development strategy outlined in this report is based on accelerating investment in this direction.

Each standardized software product project contains both standard product implementation and additional customization and software development services.

As in the case of custom software development, standardized software products also determine the delivery of recurring maintenance/post-implementation services after implementation.



PRODUSE BENTO	Filed Service Management
	Mobile Device Management
	Grânar
	Smart Metering & Energy Management System

C. IT Services

BENTO's IT division, Infrastructure & Cloud creates and implements robust, adaptable IT solutions using the latest technologies to standardize, optimize and maintain IT infrastructure compliance.

For business environments, closely following IT trends, digitalization and infrastructure are real and current issues.

Finding the perfect mix and optimal ROI is essential for a profitable business. In addition, coordinating your own IT team can be difficult and costly.

Throughout this process, BENTO offers a wide range of IT services designed to meet the needs of the market.



D. Cloud services

Through Cloud services, BENTO transfers any company's workflows to a secure Cloud environment, enabling easy and fast scaling as their business grows.



The company covers a wide range of consulting, deployment, and migration services needed to transition from traditional infrastructure to a cloud-based solution.



Cloud Services are based on the most powerful public cloud platforms, such as **Microsoft Azure** and **Amazon Web Services**, consistent with **HIPAA** and **ISO / IEC27001** for information security management.



EMPLOYEES

2B Intelligent Soft had 78 employees and collaborators as of June 30, 2022, compared to same period last year, when the number of employees and collaborators was 66.

DIRECTORS AND EXECUTIVE MANAGEMENT

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

- **Radu Scarlat** – Chairman and equity partner
- **Vlad-Ermil Bodea** – Member with the power of representation and equity partner
- **Claudiu Negrișan** – Non-executive member

Executive management consists of:

- **Andrei Cupaciu** – Director of the IT, Infrastructure & Cloud division and equity partner
- **Daniel Giușcă** – Lead Software Architect and equity partner

BENTO SHARES ON THE BUCHAREST STOCK EXCHANGE

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



On 30.06.2022, the shareholding structure of the company was the following:

Shareholder	Number of shares	Percentage
Radu Scarlat	3,739,356	28.3285%
Vlad-Ermil Bodea	3,739,353	28.3284%
Free-float	5,721,291	43.3431%
TOTAL	13,200,000	100%



KEY EVENTS IN H1 2022 AND AFTER CLOSING OF THE REPORTING PERIOD

LISTING ON THE AERO MARKET OF THE BUCHAREST STOCK EXCHANGE

On **March 16, 2022**, the Issuer's shares began to be traded on the Multilateral Trading System of the Bucharest Stock Exchange.

ORDINARY AND EXTRAORDINARY GENERAL MEETINGS OF SHAREHOLDERS FROM 21.04.2022

On **April 21, 2022** the OGMS and EGMS of the Company took place, during which, among other things, approved the individual financial statements for 2021, the 2022 Revenue and Expenditure budget, the distribution of cash dividends, the remuneration policy of the company's directors, the share capital increase by incorporating the issue premiums and distribution of bonus shares. OGMS and EGMS decisions are available [HERE](#).

DIVIDEND DISTRIBUTION

On **May 23, 2022**, the Company informed the market about the approval during the Ordinary General Meeting of Shareholders (OGMS) of the distribution of the net profits from 2021. From the total net profit of 4,540,717 lei, 1,000,000 of lei was distributed to shareholders in the form of cash dividends and 87,600 lei was used for legal reserves. The amount of 3,453,117 lei remained undistributed. The registration date for the cash dividend operation was 09.06.2022, ex-date 08.06.2022, and the payment date was 16.06.2022. The gross dividend was 0.227273 lei per share.

RECEIVING CIIF FROM FSA FOR THE SHARE CAPITAL INCREASE

On **June 6, 2022**, the Company informed the market about the receiving from the Financial Supervisory Authority (ASF), the Certificate of the Registration of Financial Instruments (CIIF). CIIF certifies the registration of the share capital increase with 8,800,000 new shares that were issued as a result of the Decision of the Extraordinary General Meeting of Shareholders no. 40 dated 21.04.2022. Pursuant to the share capital increase, the share capital of 2B Intelligent Soft SA is 1,320,000 lei, divided into 13,200,000 nominative shares, with a nominal value of 0.1 lei per share.

SIGNING OF SIGNIFICANT CONTRACT

On **July 22, 2022**, the Company announced the conclusion of a significant contract within the Competitiveness Operational Program (COP) 2014 - 2020 - Priority Axis 2 - "Information and Communications Technology (ICT) for a competitive digital economy".



The total value of the contract is 24,727,199.91 lei, of which approximately 15.1 million lei represent non-refundable financing. The Company's contribution in terms of co-financing the project, worth approximately 9.4 million lei, is made up of several components: a part comes from the profit related to the years 2021, 2022, and 2023, another part from the capital raised during the private placement from November 2021, as well as from the bank financing available to the Company.

According to the contract, the Company will develop a modular platform aimed at automating and optimizing processes within organizations where one or more modules of this platform will be able to be implemented by clients.



ANALYSIS OF THE FINANCIAL RESULTS

P&L ANALYSIS

In the first six months of 2022, BENTO generated operating income of 13.6 million lei, an 8% increase compared to the first half of 2021. From this amount, the turnover contributed with 11.8 million lei, similar to the one in H1 2021.

The division by business line was as follows - the "Software Development" division (DEV) contributed 44.4% to the turnover of H1 2022. DEV includes software development and implementation (these activities had a contribution of 65% within this line of business) and services related to maintenance and evolution (activities in this category 35%). The second line of business, IT, Infrastructure and Cloud (IT), consists of services and implementation, resale of equipment and software. This line of business contributed 55.6% to revenue generated in H1 2022.

Of the total revenue generated in the first half of 2022, approximately 37.5% of revenue was recurring, similar with H1 2021. The company is experiencing a steady increase in the absolute value of recurring revenue, that is, revenue associated with support services and updates to existing customer applications. Recurring revenues have a substantial share in the results of both divisions, which represent the stability factor for BENTO's activity, being an indicator of the maturity of the services delivered.

Other operating revenues increased 140%, up to 1.8 million lei. For 2021, this position included the grant obtained, while the value for 2022 represents the capitalization of expenses related to the technological development of the two products of the Company, Bento Field Service Management (FSM) and Bento Mobile Device Management (MDM).

Operating expenses registered a slower growth than income, increasing by 6%, reaching 10.8 million lei. The largest contribution were other operating expenses, which increased 163%, up to 6.3 million lei. This position includes primarily costs of external services, which includes collaborators, number of those increasing from 13 as of 30.06.2021, to 19 as of 30.06.2022, as well as suppliers of services to BENTO (external platforms, IT services and subscriptions, legal, accounting, advertising, communication services etc.) as well as includes accruals costs.

The second largest contributor to the costs were personnel expenses, which grew to 3.2 million lei, a 19% growth due to an increase in the employees from 53 as of 30.06.2021, to 59 as of 30.06.2022. The material costs decreased by 76%, down to 1.2 million lei. The decrease was driven by an 87% decline in goods expenses as the company delivered less hardware equipment, focusing on the value-added services. At the same time, raw material expenses increased almost 12-fold, up to 569K lei due to acquisition of the IT equipment from the supplier, which were configured by BENTO and integrated in a package of products and services offered to clients.

Depreciation expenses increased by 58%, up to 95K lei, as between 01.07.2021 and 30.06.2022 assets such as laptops, computers, telephones, vehicles, etc. worth 307K lei were purchased.

The operating result increased by 19%, up to 2.8 million lei. The financial revenues increased 370%, up to 309K lei as they are influenced by the fact that the company collects amounts from clients in USD, and during the analyzed period the RON/USD exchange rate appreciated, and on the revaluation of bank accounts, there was a favorable exchange rate difference. In



parallel, financial expenses increased 569%, up to 77K lei, representing the unfavorable exchange rate difference, due to the balance with suppliers in foreign currency.

The financial result for the first six months was positive, amounting to 232K lei, a 327% increase compared to the same period last year. This resulted in a gross result of 3 million lei, a 26% increase. As the profit tax grew 21%, up to 490K lei, the net result for the first six months of 2022 amounted to 2.5 million lei, a 27% increase compared to the same period of last year.

PROFIT AND LOSS ACCOUNT INDICATORS (LEI)	30/06/2021	30/06/2022	Δ %
Operating income	12,595,719	13,626,972	8%
Operating expenses	10,257,051	10,842,166	6%
Operating results	2,338,668	2,784,806	19%
Financial result	54,358	232,153	327%
Gross result	2,393,026	3,016,959	26%
Net result	1,987,978	2,526,806	27%

BALANCE SHEET ANALYSIS

Total assets increased by 23% in the first six months of 2022, reaching 21.3 million lei, growth mainly determined by an increase of approximately 4 million lei (+26%) in current assets. Fixed assets decreased by 3%, down to 1.5 million lei due to a decrease in tangible assets by 8%, down to 532K lei, decrease caused by depreciation of equipment and other office components. Financial assets remained at the same level since the beginning of the year, representing shares in a foreign company.

The increase in current assets was driven by a 17-fold increase in stocks, which reached 1.9 million lei. This increase is mainly due to the contract currently under execution, in the total amount of 1.8 million lei. Receivables remained at the same level since the beginning of the year, amounting to 9.7 million lei, consisting primarily of commercial receivables, in the total amount of 9 million lei. All of the receivables are ahead of the due date, except for one receivable for which Bento has concluded payment in installments, and subsequently collects the amounts slower, in line with the existing agreement.

Other receivables, which increased 2% reaching 413K lei, represent commercial receivables from customers, as well as other social receivables (medical leaves), various debtors.

The cash position increased 31%, the company having a very solid cash position of 8.3 million lei, reflecting the good level of receipts and advances from clients, as well as better payment terms negotiated with suppliers.

The total debts were 7.8 million lei as of 30.06.2022, the increase of 47% since the beginning of the year. It is important to note that the cash position as of 30.06.2022 was larger than the total debts of the company. The total debts are made almost entirely of current debts, the company having only some long-term leasing, in the total amount of 232K lei. In terms of current liabilities, liabilities to third-party suppliers tripled (+205%), up to 4.3 million lei. As of 30.06.2022, these debts are not yet due and will be paid on time. Debts to shareholders decreased by 36%, reaching 1.7 million lei, which represents the balance of unpaid dividends from previous years, the decrease occurred following the payment of a portion of this balance between January and June 2022. Other short-term debts grew 54%, up to 1.6 million lei and



represent the amounts owed as taxes to the state and salaries for June 2022, all of which were settled in July 2022.

Equity increased by 13% in 2022, reaching 13.5 million lei, an increase determined in principle by the profit obtained in H1 2022. Due to the capitalization of the share premiums and the subsequent distribution of free shares in proportion of 2 shares for every share held, the subscribed and paid-up capital tripled, while prime de capital decreased 16% down to 4.7 million lei.

BALANCE SHEET INDICATORS (LEI)	31/12/2021	30/06/2022	Δ %
Fixed assets	1,513,220	1,466,581	-3%
Current assets	15,740,801	19,810,246	26%
Prepaid expenses	18,390	7,577	-59%
Total assets	17,272,411	21,284,404	23%
Current liabilities	5,083,202	7,558,046	49%
Non-current liabilities	221,905	232,248	5%
Total liabilities	5,305,107	7,790,294	47%
Equity	11,967,304	13,494,110	13%
Total equity and liabilities	17,272,411	21,284,404	23%



PROFIT AND LOSS ACCOUNT

PROFIT AND LOSS ACCOUNT INDICATORS (LEI)	30/06/2021	30/06/2022	Δ %
Operating income, of which:	12,595,719	13,626,972	8%
Turnover	11,855,599	11,848,708	-1%
Other operating revenues	740,120	1,778,264	140%
Operating expenses, of which:	10,257,051	10,842,166	6%
Material costs, of which:	5,090,416	1,227,843	-76%
<i>Expenses with raw materials</i>	48,760	569,185	1.067%
<i>Energy and water expenses</i>	4,546	675	-86%
<i>Other material expenses</i>	22,927	23,543	3%
<i>Expenses on goods</i>	5,014,183	634,440	-87%
Personnel expenses	2,713,118	3,229,872	19%
Depreciation and impairment expenses	60,139	94,777	58%
Other operating expenses	2,393,378	6,289,674	163%
Operating result	2,338,668	2,784,806	19%
Financial revenues	65,861	309,059	370%
Financial expenses	11,503	76,906	569%
Financial result	54,358	232,153	327%
Total revenues	12,661,580	13,936,031	10%
Total expenses	10,268,554	10,919,072	6%
Gross result	2,393,026	3,016,959	26%
Income tax	405,048	490,153	21%
Net result	1,987,978	2,526,806	27%



BALANCE SHEET

BALANCE SHEET INDICATORS (LEI)	31/12/2021	30/06/2022	Δ%
Fixed assets, of which:	1,513,220	1,466,581	-3%
Tangible assets	578,220	531,581	-8%
Financial assets	935,000	935,000	0%
Current assets, of which:	15,740,801	19,810,246	26%
Inventories	111,772	1,899,001	1,599%
Receivables	9,305,298	9,652,230	4%
<i>Trade receivables</i>	<i>8,700,176</i>	<i>9,038,693</i>	<i>4%</i>
<i>Receivables from affiliated entities</i>	<i>27,066</i>	<i>27,066</i>	<i>0%</i>
<i>Shareholder receivables</i>	<i>200,086</i>	<i>200,086</i>	<i>0%</i>
<i>Other receivables</i>	<i>405,036</i>	<i>413,451</i>	<i>2%</i>
Cash and cash equivalents	6,323,731	8,259,015	31%
Prepaid expenses	18,390	7,577	-59%
TOTAL ASSETS	17,272,411	21,284,404	23%
Current liabilities of which:	5,083,202	7,558,046	49%
Payables to supplies	1,397,834	4,267,682	205%
Amounts owned to affiliated entities	41	41	0%
Amounts owned to shareholders	2,657,419	1,710,099	-36%
Other current liabilities	1,027,949	1,580,265	54%
Non-current liabilities, of which:	221,905	232,248	5%
Financial leasing	221,905	232,248	5%
Total liabilities	5,305,107	7,790,294	47%
Equity, of which:	11,967,304	13,494,110	13%
Share capital subscribed and paid in	440,000	1,320,000	200%
Share premium account	5,560,000	4,680,000	-16%
Legal reserves	117,078	117,078	0%
Profit carried forward	1,397,109	4,850,226	247%
Profit for the period	4,540,717	2,526,806	-44%
Distribution of profit	87,600	-	-
Total equity and liabilities	17,272,411	21,284,404	23%



CASH-FLOW

Cash flows from operating activities	H1 2022
Profit before tax	3,016,959
Adjustments for:	
Depreciation related to intangible assets	-
Depreciation related to tangible assets	94,777
Expenses/(Revenues) related to value adjustments fixed assets	-
Expenses/(Revenues) related to inventory provisions	-
Expenses/(Revenues) related to client provisions and similar accounts	-
Expenses/(Revenues) related to provisions for risks and expenses	-
(Net gain)/Net loss on tangible assets	(2,000)
Revenues from grants	-
Adjustments for exchange rate losses/(gains)	-
Interest expenses	7,086
Interest revenues	-
Cash flow generated from operating activity before changes in working capital	3,116,822
(Increases)/Decreases in receivables	(346,932)
(Increases)/Decreases in prepayments	10,813
(Increases)/Decreases in inventories	(1,787,230)
Liabilities increases/(decreases)	2,942,354
Interest paid	(7,087)
Interest received	-
Profit tax paid	-
Net cash from operating activities	3,928,740
Cash flows from investment activities	
Purchases of fixed assets	(48,137)
Loans (granted)/repaid and financial assets	-
Proceeds from the sale of tangible assets	-
(Acquisition)/Sale of own shares	2,000
Net cash from investment activities	(46,137)
Cash flows from financing activities	
Increase/(decrease) credit line usage	-
Receipt/(Repayment) non-current loan	-
(Payments)/Financial leasing receipts	-
Receipt/(Payment) non-current loans granted	-
Dividends paid	(1,947,320)
Changes in share capital increase/(decrease)	-
Net cash from financing activities	(1,947,320)
(Decrease)/Net increase in cash and cash equivalents	1,935,283
Cash and cash equivalents at the beginning of the financial year	6,323,732
Cash and cash equivalents at the end of the financial year	8,259,015



KEY FINANCIAL RATIOS

Current ratio as of 30.06.2022

$$\frac{\text{Current assets}}{\text{Current liabilities}} = \frac{19,810,246}{7,558,046} = 2.62$$

Debt to equity ratio as of 30.06.2022

$$\frac{\text{Borrowed capital}}{\text{Equity}} \times 100 = \frac{0}{13,494,110} \times 100 = 0\%$$

$$\frac{\text{Borrowed capital}}{\text{Employed capital}} \times 100 = \frac{0}{13,494,110} \times 100 = 0\%$$

Borrowed capital = Credits over 1 year

Employed capital = Borrowed capital + Equity

Fixed assets turnover as of 30.06.2022

$$\frac{\text{Turnover}}{\text{Fixed assets}} = \frac{11,848,708}{1,466,581} = 8.08$$



2022 OUTLOOK

The Revenue and Expenditure Budget for 2022 of 2B Intelligent Soft S.A. was approved during the Annual Ordinary General Meeting of Shareholders, which took place on April 21, 2022.

PROFIT AND LOSS INDICATORS (LEI) FOR 2022	Budget 2022
Operating income	28,414,719
Operating expenses	22,740,300
EBITDA	5,796,603
Operating result	5,674,419
Net result	5,035,088

The management of 2B Intelligent Soft S.A. maintains the budget for 2022 as presented above, underlying that there is a possibility that it will be updated by the end of the year, since at the time of writing this report the impact of the Operational Program of Competitiveness (COP) 2014 - 2020 - Priority Axis 2 - "Information and Communications Technology (ICT) for a competitive digital economy" contract, totaling 24.7 million, is still under analysis.

The company will inform the market about an eventual update of the revenue and expenditure budget for 2022, at the publication of the Q3 2022 report on November 16, 2022, the latest.



KEY RISKS FOR H2 2022

The risk associated with key people

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

The risk associated with the business development plan

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

The risk associated with meeting the forecasts

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

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

Economic and political risk

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

Price risk

Price risk is the risk that the market price of the products and services sold by the company will fluctuate to such an extent as to make existing contracts unprofitable. To this end, the



Issuer includes in contracts contractual clauses that reduce this risk (contingency/renegotiation clauses). This risk is also significantly reduced by focusing on its standardized software products, which bring a native profit margin well above the traditional services offered by BENTO.

Interest rate risk and sources of financing

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

The risk associated with political and social instability in the region

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

The risk associated with IT systems

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

Personal data protection risk

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

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



Fake news

The nature of the company's business, the industry in which it operates may expose the company to claims related to defamation, misinformation or misrepresentation, or other types of content that may temporarily or in the long term damage the business reputation. The company may also be adversely affected by the actions or statements of various persons, acting under false or inaccurate identities, which may disseminate information that is believed to be misleading or intended to manipulate opinions about the company. Any such situation could potentially lead to a decrease in customers' desire to cooperate with the company, thus leading to a decline in revenue and a reduction in the price of financial instruments issued by the Issuer.

Other risks

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

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

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



DECLARATION OF THE MANAGEMENT

Bucharest, September 15th, 2022

We confirm to the best of our knowledge that the unaudited individual financial results for the six-month period ended June 30th, 2022, give a true and fair view of 2B Intelligent Soft S.A. assets, liabilities, financial position and profit and loss, as required by the applicable accounting standards, and that the Director's Report gives a true and fair view of the important events that occurred during the first six months of 2022 and their impact on the company's financial statements.

Radu Scarlat

Chairman of the Board of Directors



Bifati numai
dacă
este cazul :

- Mari Contribuabili care depun bilanțul la Bucuresti
- Sucursala
- GIE - grupuri de interes economic
- Activ net mai mic de 1/2 din valoarea capitalului subscris

 An Semestru
Anul **2022**

Suma de control 1.320.000

Entitatea 2B INTELLIGENT SOFT SA

Adresa

Județ Bucuresti Sector Sector 1 Localitate BUCURESTI

Strada BULEVARDUL PRIMAVERII Nr. 51 Bloc Scara Ap. Telefon 0728.319.567

Număr din registrul comerțului J40/1358/2006

Cod unic de inregistrare 1 6 5 5 8 0 0 4

Forma de proprietate

35--Societati cu raspundere limitata

Activitatea preponderanta (cod si denumire clasa CAEN)

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

Activitatea preponderanta efectiv desfasurata (cod si denumire clasa CAEN)

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

 Raportari contabile semestriale

- Entități mijlocii, mari si entități de interes public
- Entități mici
- Microentități

 Entități de interes public

?

 1. entitățile care au optat pentru un **exercițiu financiar diferit de anul calendaristic**, cf.art. 27 din *Legea contabilității nr. 82/1991*

Raportare contabilă la data de 30.06.2022 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.1669/ 2022 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 13.494.110

Capital subscris 1.320.000

Profit/ pierdere 2.526.806

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

SCARLAT RADU

Numele si prenumele

Q EURO CONT PRO SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Nr.de inregistrare in organismul profesional

4438/25.11.2007

CIF/ CUI membru CECCAR

2 0 4 9 1 0 7 7

Semnătura

Semnătura

Cristina-
Alexandra Radu

Semnat digital de
Cristina-Alexandra Radu
Data: 2022.08.16
20:04:52 +03'00'

Semnătura electronica

Formular VALIDAT

SITUAȚIA ACTIVELOR, DATORIILOR ȘI CAPITALURILOR PROPRII

Cod 10

la data de 30.06.2022

- lei -

Denumirea elementului	Nr.rd. OMF nr. 1669/ 2022	Nr. rd.	Sold la:	
			01.01.2022	30.06.2022
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01		
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	578.220	531.581
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03	935.000	935.000
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	1.513.220	1.466.581
B. ACTIVE CIRCULANTE				
I. STOCURI (ct.301+302+303+321+322+/-308+323+326+327+328+331+332 +341+345+346+347+/-348+351+354+356+357+358+361+/-368+371+/-378 +381+/-388+4091- 391- 392-393-394-395-396-397-398 - din ct.4428 - 4901)	05	05	111.772	1.899.001
II.CREANȚE				
1. (ct.267*-296*+4092+411+413+418+425+4282+431**+436**+437**+4382 +441**+4424+din ct.4428**+444**+445+446**+447**+4482+451**+453** +456**+4582+461+4662+473** - 491 - 495 - 496 - 4902 +5187)	06	06a (301)	9.305.298	9.652.230
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	9.305.298	9.652.230
III. INVESTIȚII PE TERMEN SCURT (ct.501+505+506+507+ 508*+5113+5114-591-595-596-598)	09	07		
IV. CASA ȘI CONTURI LA BĂNCI (ct.508* + 5112+512+531+532+541+542)	10	08	6.323.731	8.259.015
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	15.740.801	19.810.246
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	18.390	7.577
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	18.390	7.577
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12		
D. DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+457 +4581+462+4661+473***+509+5186+519)	15	13	5.083.202	7.558.046
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	10.675.989	12.259.777
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	12.189.209	13.726.358
G. DATORII:SUMELE CARE TREBUIE PLATITE INTR-O PERIOADA MAI MARE DE UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+4581 +462+4661+473***+509+5186+519)	18	16	221.905	232.248
H. PROVIZIOANE (ct. 151)	19	17		
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18		
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		

Sume de reluat într-o perioadă de până la un an (din ct. 472*)	25	23		
Sume de reluat într-o perioadă mai mare de un an (din ct. 472*)	26	24		
3. Venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478) (rd.26+27)	27	25		
Sume de reluat într-o perioadă de până la un an (din ct. 478*)	28	26		
Sume de reluat într-o perioadă mai mare de un an (din ct. 478*)	29	27		
Fondul comercial negativ (ct.2075)	30	28		
J. CAPITAL ȘI REZERVE				
I. CAPITAL (rd. 30+31+32+33+34)	31	29	440.000	1.320.000
1. Capital subscris vărsat (ct. 1012)	32	30	440.000	1.320.000
2. Capital subscris nevărsat (ct. 1011)	33	31		
3. Patrimoniul regiei (ct. 1015)	34	32		
4. Patrimoniul institutelor naționale de cercetare-dezvoltare (ct. 1018)	35	33		
5. Alte elemente de capitaluri proprii (ct. 1031)	36	34		
II. PRIME DE CAPITAL (ct. 104)	37	35	5.560.000	4.680.000
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	117.078	117.078
Acțiuni proprii (ct. 109)	40	38		
Câștiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39		
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40		
V. PROFITUL SAU PIERDEREA REPORTAT(Ă)	43	41	1.397.109	4.850.226
SOLD C (ct. 117)	44	42	0	0
SOLD D (ct. 117)				
VI. PROFITUL SAU PIERDEREA LA SFÂRȘITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	4.540.717	2.526.806
SOLD D (ct. 121)	46	44		
Repartizarea profitului (ct. 129)	47	45	87.600	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	11.967.304	13.494.110
Patrimoniul public (ct. 1016)	49	47		
Patrimoniul privat (ct. 1017) 1)	50	48		
CAPITALURI - TOTAL (rd. 46+47+48) (rd.04+09+10-13-16-17-18)	51	49	11.967.304	13.494.110

*) Conturi de repartizat după natura elementelor respective.

**) Solduri debitoare ale conturilor respective.

***) Solduri creditoare ale conturilor respective.

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

ADMINISTRATOR,

Numele si prenumele

SCARLAT RADU

Semnătura _____

Formular
VALIDAT**INTOCMIT,**

Numele si prenumele

Q EURO CONT PRO SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Nr.de inregistrare in organismul profesional:

4438/25.11.2007

CONTUL DE PROFIT ȘI PIERDERE

la data de 30.06.2022

Cod 20

- lei -

Denumirea indicatorilor	Nr.rd. <small>Nr.rd. OMF nr.1669/ 2022</small>	Nr. rd.	Realizari aferente perioadei de raportare	
			01.01.2021- 30.06.2021	01.01.2022- 30.06.2022
A		B	1	2
<small>(formulele de calcul se refera la Nr.rd. din col.B)</small>				
1. Cifra de afaceri netă (rd. 02+03-04+06)	01	01	11.855.599	11.848.708
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	11.855.599	11.848.708
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	5.460.018	11.146.470
Venituri din vânzarea mărfurilor (ct. 707)	04	03	6.395.581	702.238
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		1.774.538
Sold D	08	08		
3. Venituri din producția de imobilizari necorporale și corporale (ct.721+ 722)	09	09	0	0
4. Venituri din reevaluarea imobilizărilor corporale (ct. 755)	10	10		
5. Venituri din producția de investiții imobiliare (ct. 725)	11	11		
6. Venituri din subvenții de exploatare (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12	725.925	0
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	14.195	3.726
-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
VENITURI DIN EXPLOATARE – TOTAL (rd. 01+07-08+09+10+11+12+13)	16	16	12.595.719	13.626.972
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	48.760	569.185
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	22.927	23.543
b) Alte cheltuieli externe (cu energie și apă)(ct.605)	19	19	4.546	675
- din care, cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)		102
c) Cheltuieli privind mărfurile (ct.607)	21	20	5.014.183	634.440
Reduceri comerciale primite (ct. 609)	22	21	0	0
9. Cheltuieli cu personalul (rd. 23+24)	23	22	2.713.118	3.229.872
a) Salarii și indemnizații (ct.641+642+643+644)	24	23	2.653.416	3.154.285
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	25	24	59.702	75.587
10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 26 - 27)	26	25	60.139	94.777

a.1) Cheltuieli (ct.6811+6813+6817+ din ct.6818)	27	26	60.139	94.777
a.2) Venituri (ct.7813 + din ct.7818)	28	27	0	0
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	29	28	0	0
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	30	29	0	0
b.2) Venituri (ct.754+7814 + din ct.7818)	31	30	0	0
11. Alte cheltuieli de exploatare (rd. 32 la 37)	32	31	2.393.378	6.289.674
11.1. Cheltuieli privind prestațiile externe (ct.611+612+613+614+615+621+622+623+624+625+626+627+628)	33	32	2.254.852	6.166.722
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*)	34	33	6.236	34.300
11.3. Cheltuieli cu protecția mediului înconjurător (ct. 652)	35	34	0	0
11.4 Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	36	35	0	0
11.5. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587)	37	36	0	0
11.6. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	38	37	132.290	88.652
— 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)	39	39	0	0
- Cheltuieli (ct.6812)	40	40	0	0
- Venituri (ct.7812)	41	41	0	0
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17 la 20 - 21+22+25+28+31+ 39)	42	42	10.257.051	10.842.166
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	43	43	2.338.668	2.784.806
- Pierdere (rd. 42 - 16)	44	44	0	0
12. Venituri din interese de participare (ct.7611+7612+7613)	45	45	0	0
- din care, veniturile obținute de la entitățile afiliate	46	46	0	0
13. Venituri din dobânzi (ct. 766)	47	47	2.079	0
- din care, veniturile obținute de la entitățile afiliate	48	48	0	0
14. Venituri din subvenții de exploatare pentru dobânda datorată (ct. 7418)	49	49	0	0
15. Alte venituri financiare (ct.762+764+765+767+768+7615)	50	50	63.782	309.059
- din care, venituri din alte imobilizări financiare (ct. 7615)	51	51	0	0
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	52	52	65.861	309.059
16. Ajustări de valoare privind imobilizările financiare și investițiile financiare deținute ca active circulante (rd. 54 - 55)	53	53	0	0
- Cheltuieli (ct.686)	54	54	0	0
- Venituri (ct.786)	55	55	0	0
17. Cheltuieli privind dobânzile (ct.666)	56	56	8.449	7.086
- din care, cheltuielile în relația cu entitățile afiliate	57	57	0	0
18. Alte cheltuieli financiare (ct.663+664+665+667+668)	58	58	3.054	69.820
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	59	59	11.503	76.906
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				

- Profit (rd. 52 - 59)	60	60	54.358	232.153
- Pierdere (rd. 59 - 52)	61	61	0	0
VENITURI TOTALE (rd. 16 + 52)	62	62	12.661.580	13.936.031
CHELTUIELI TOTALE (rd. 42 + 59)	63	63	10.268.554	10.919.072
19. PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (rd. 62 - 63)	64	64	2.393.026	3.016.959
- Pierdere (rd. 63 - 62)	65	65	0	0
20. Impozitul pe profit (ct.691)	66	66	405.048	490.153
21. Impozitul specific unor activități (ct. 695)	67	67	0	0
22. Alte impozite neprezentate la elementele de mai sus (ct.698)	68	68	0	0
23. PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:				
- Profit (rd. 64 - 65 - 66 - 67 - 68)	69	69	1.987.978	2.526.806
- Pierdere (rd. 65 + 66 + 67 + 68 - 64)	70	70	0	0

*) Conturi de repartizat după natura elementelor respective.

La rândul 24 (cf.OMF nr.1669/ 2022)- 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 34 (cf.OMF nr.1669/ 2022)- 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

SCARLAT RADU

Numele si prenumele

Q EURO CONT PRO SRL

Semnătura _____

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Formular
VALIDAT

Nr.de inregistrare in organismul profesional:

4438/25.11.2007

DATE INFORMATIVE

la data de 30.06.2022

F30 - pag. 1

Cod 30

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

- lei -

I. Date privind rezultatul inregistrat	Nr.rd. OMF nr.1669 / 2022	Nr. rd.	Nr.unitati	Sume	
A		B	1	2	
Unitați care au inregistrat profit	01	01	1	2.526.806	
Unitați care au inregistrat pierdere	02	02			
Unitați care nu au inregistrat nici profit, nici pierdere	03	03			
II Date privind platile restante		Nr. rd.	Total, din care:	Pentru activitatea curenta	Pentru activitatea de investitii
A		B	1=2+3	2	3
Plati restante – total (rd.05 + 09 + 15 la 17 + 18)	04	04			
Furnizori restanți – total (rd. 06 la 08)	05	05			
- peste 30 de zile	06	06			
- peste 90 de zile	07	07			
- peste 1 an	08	08			
Obligatii restante fata de bugetul asigurarilor sociale – total(rd.10 la 14)	09	09			
- contributi pentru asigurari sociale de stat datorate de angajatori, salariati si alte persoane asimilate	10	10			
- contributi pentru fondul asigurarilor sociale de sanatate	11	11			
- contribuția pentru pensia suplimentară	12	12			
- contributi pentru bugetul asigurarilor pentru somaj	13	13			
- alte datorii sociale	14	14			
Obligatii restante fata de bugetele fondurilor speciale si alte fonduri	15	15			
Obligatii restante fata de alti creditorii	16	16			
Impozite, contributi si taxe 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.	30.06.2021	30.06.2022	
A		B	1	2	
Numar mediu de salariati	20	19	47	54	
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	53	59	
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		

				F30 - pag. 2	
Redevență petrolieră plătită la bugetul de stat		25	24		
Chirii plătite în cursul perioadei de raportare pentru terenuri 1)		26	25		
Venituri brute din servicii plătite către persoane nerezidente , din care:		27	26		
- impozitul datorat la bugetul de stat		28	27		
Venituri brute din servicii plătite către persoane nerezidente din statele membre ale Uniunii Europene, din care:		29	28		
- impozitul datorat la bugetul de stat		30	29		
Subvenții încasate în cursul perioadei de raportare, din care:		31	30		
- subvenții încasate în cursul perioadei de raportare aferente activelor		32	31		
- subvenții aferente veniturilor, din care:		33	32		
- subvenții pentru stimularea ocupării forței de muncă *)		34	33		
- subvenții pentru energie din surse regenerabile		35	33a (316)		
- subvenții pentru combustibili fosili		36	33b (317)		
Creanțe restante , care nu au fost încasate la termenele prevăzute în contractele comerciale și/sau în actele normative în vigoare, din care:		37	34		
- creanțe restante de la entități din sectorul majoritar sau integral de stat		38	35		
- creanțe restante de la entități din sectorul privat		39	36		
V. Tichete acordate salariaților			Nr. rd.	Sume (lei)	
A			B	1	
Contravaloarea tichetelor acordate salariaților		40	37		
Contravaloarea tichetelor acordate altor categorii de beneficiari, alții decât salariații		41	37a (302)		
VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)			Nr. rd.	30.06.2021	30.06.2022
A			B	1	2
Cheltuieli de cercetare - dezvoltare :		42	38		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile		43	38a (318)		
- după surse de finanțare (rd. 40+41)		44	39	0	0
- din fonduri publice		45	40		
- din fonduri private		46	41		
- după natura cheltuielilor (rd. 43+44)		47	42	0	0
- cheltuieli curente		48	43		
- cheltuieli de capital		49	44		
VII. Cheltuieli de inovare ***)			Nr. rd.	30.06.2021	30.06.2022
A			B	1	2
Cheltuieli de inovare		50	45		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile		51	45a (319)		
VIII. Alte informații			Nr. rd.	30.06.2021	30.06.2022
A			B	1	2
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:		52	46		
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări necorporale (din ct. 4094)		53	46a (303)		

- avansuri acordate entităților afiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	54	46b (304)		
Avansuri acordate pentru imobilizări corporale (ct. 4093), din care:	55	47		
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări corporale (din ct. 4093)	56	47a (305)		
- avansuri acordate entităților afiliate nerezidente pentru imobilizări corporale (din ct. 4093)	57	47b (306)		
Imobilizări financiare, în sume brute (rd. 49+54)	58	48		
Acțiuni deținute la entitățile afiliate, interese de participare, alte titluri imobilizate și obligațiuni, în sume brute (rd. 50 + 51 + 52 + 53)	59	49		
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51		
- acțiuni și parti sociale emise de nerezidenți, din care:	62	52		
- detineri de cel puțin 10%	63	52a (307)		
- obligațiuni emise de nerezidenți	64	53		
Creanțe imobilizate, în sume brute (rd. 55+56)	65	54		
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55		
- creanțe imobilizate în valută (din ct. 267)	67	56		
Creanțe comerciale, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor și alte conturi asimilate, în sume brute (ct. 4091 + 4092 + 411 + 413 + 418), din care:	68	57	12.634.457	9.124.955
- creanțe comerciale în relația cu entitățile neafiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	69	58		
- creanțe comerciale în relația cu entitățile afiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	70	58a (308)		
Creanțe neîncasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	71	59		
Creanțe în legătură cu personalul și conturi asimilate (ct. 425 + 4282)	72	60	3.000	3.000
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul statului (din ct. 431+436+437+4382+ 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , (rd.62 la 66)	73	61	136.041	297.088
- creanțe în legătura cu bugetul asigurarilor sociale (ct.431+437+4382)	74	62	116.019	194.464
- creanțe fiscale în legătura cu bugetul statului (ct.436+441+4424+4428+444+446)	75	63	20.022	102.624
- subvenții de încasat(ct.445)	76	64		
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	77	65		
- alte creanțe în legătura cu bugetul statului(ct.4482)	78	66		
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67		
- creanțe cu entități afiliate nerezidente (din ct. 451), din care:	80	68		

- creanțe comerciale cu entități afiliate nerezidente (din ct. 451)	81	69		
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul statului 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	143.976	290.747
- 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	143.976	290.747
- 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		1.190
- în lei (ct. 5311)	99	85		1.190
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	1.389.218	8.167.047
- în lei (ct. 5121), din care:	102	88	161.211	5.274.620
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	1.228.007	2.892.427
- conturi curente în valută deschise la bănci nerezidente	105	91		
Alte conturi curente la bănci și acreditive, (rd.93+94)	106	92		
- sume în curs de decontare, acreditive și alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93		
- sume în curs de decontare și acreditive în valută (din ct. 5125 + 5414)	108	94		
Datorii (rd. 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	7.835.418	7.790.295
Credite bancare externe pe termen scurt (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este mai mica de 1 an) (din ct. 519), (rd .97+98)	110	96		

- în lei	111	97		
- în valută	112	98		
Credite bancare externe pe termen lung (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este mai mare sau egală cu 1 an) (din ct. 162), (rd.100+101)	113	99		
- în lei	114	100		
- în valută	115	101		
Credite de la trezoreria statului si dobanzile aferente (ct. 1626 + din ct. 1682)	116	102		
Alte împrumuturi și dobânzile aferente (ct. 166 + 1685 + 1686 + 1687) (rd. 104+105)	117	103		
- în lei si exprimate in lei, a caror decontare se face in functie de cursul unei valute	118	104		
- în valută	119	105		
Alte împrumuturi și datorii asimilate (ct. 167), din care:	120	106	303.362	232.248
- valoarea concesiunilor primite (din ct. 167)	121	107		
- valoarea obligațiunilor verzi emise de entitate	122	107a (321)		
Datorii comerciale, avansuri primite de la clienți și alte conturi asimilate, în sume brute (ct. 401 + 403 + 404 + 405 + 408 + 419), din care:	123	108	5.478.587	4.267.723
- datorii comerciale în relația cu entitățile neafiliate nerezidente, avansuri primite de la clienți neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	124	109		
- datorii comerciale în relația cu entitățile afiliate nerezidente, avansuri primite de la clienți afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	125	109a (309)		
Datorii în legătură cu personalul și conturi asimilate (ct. 421 + 423 + 424 + 426 + 427 + 4281)	126	110	288.028	366.996
Datorii în legătură cu bugetul asigurărilor sociale și bugetul statului (ct. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) (rd.112 la 115)	127	111	1.628.021	1.213.229
- datorii in legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	577.033	417.159
- datorii fiscale in legatura cu bugetul statului (ct.436+441+4423+4428+444+446)	129	113	1.050.988	784.952
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	130	114		11.118
- alte datorii in legatura cu bugetul statului (ct.4481)	131	115		
Datoriile entității în relațiile cu entitățile afiliate (ct. 451), din care:	132	116		
- datorii cu entități afiliate nerezidente 2) (din ct. 451), din care:	133	117		
- cu scadența inițială mai mare de un an	134	118		
- datorii comerciale cu entitățile afiliate nerezidente indiferent de scadență (din ct. 451)	135	118a (310)		
Sume datorate actionarilor / asociatilor (ct.455), din care:	136	119	50.906	13.838
- sume datorate actionarilor / asociatilor pers.fizice	137	120	50.906	13.838
- sume datorate actionarilor / asociatilor pers.juridice	138	121		

Alte datorii (ct. 269 + 453 + 456 + 457 + 4581 + 4661 + 462 + 472 + 473 + 478 + 509), din care:	139	122	86.514	1.696.261		
-decontari privind interesele de participare , decontari cu actionarii /asociatii privind capitalul, decontari din operatii in participatie (ct.453+456+457+4581)	140	123	86.514	1.696.261		
-alte datorii in legatura cu persoanele fizice si persoanele juridice, altele decat datoriile in legatura cu institutiile publice (institutiile statului) 3) (din ct.462+4661+din ct.472+din ct.473)	141	124				
- subventii nereluate la venituri (din ct. 472)	142	125				
- varsaminte de efectuat pentru imobilizari financiare si investitii pe termen scurt (ct.269+509)	143	126				
- venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478)	144	127				
Dobânzi de plătit (ct. 5186), din care:	145	128				
- către nerezidenți	146	128a (311)				
Dobânzi de plătit către nerezidenți (din ct. 4518 + din ct. 4538)	147	128b (314)				
Valoarea împrumuturilor primite de la operatorii economici ****)	148	129				
Capital subscris vărsat (ct. 1012), din care:	149	130	20.000	1.320.000		
- acțiuni cotate 4)	150	131				
- acțiuni necotate 5)	151	132				
- părți sociale	152	133	20.000	1.320.000		
- capital subscris vărsat de nerezidenți (din ct. 1012)	153	134				
Brevete si licente (din ct.205)	154	135	2.792	2.792		
IX. Informatii privind cheltuielile cu colaboratorii		Nr. rd.	30.06.2021	30.06.2022		
A		B	1	2		
Cheltuieli cu colaboratorii (ct. 621)	155	136		205.116		
X. Informații privind bunurile din domeniul public al statului		Nr. rd.	30.06.2021	30.06.2022		
A		B	1	2		
Valoarea bunurilor din domeniul public al statului aflate în administrare	156	137				
Valoarea bunurilor din domeniul public al statului aflate în concesiune	157	138				
Valoarea bunurilor din domeniul public al statului închiriate	158	139				
XI. Informații privind bunurile din proprietatea privată a statului supuse inventarierii cf. OMFP nr. 668/2014		Nr. rd.	30.06.2021	30.06.2022		
A		B	1	2		
Valoarea contabilă netă a bunurilor 6)	159	140				
XII. Capital social vărsat		Nr. rd.	30.06.2021		30.06.2022	
			Suma (lei)	% 7)	Suma (lei)	% 7)
A		B	Col.1	Col.2	Col.3	Col.4
Capital social vărsat (ct. 1012) 7), (rd. 142 + 145 + 149 + 150 + 151 + 152)	160	141	20.000	X	1.320.000	X

- deținut de instituții publice, (rd. 143+144)	161	142				
- deținut de instituții publice de subord. centrală	162	143				
- deținut de instituții publice de subord. locală	163	144				
- deținut de societățile cu capital de stat, din care:	164	145				
- cu capital integral de stat	165	146				
- cu capital majoritar de stat	166	147				
- cu capital minoritar de stat	167	148				
- deținut de regii autonome	168	149				
- deținut de societăți cu capital privat	169	150				
- deținut de persoane fizice	170	151	20.000	100,00	1.320.000	100,00
- deținut de alte entități	171	152				

XIII. Dividende distribuite acționarilor/ asociatilor din profitul reportat	A	Nr. rd.	Sume (lei)	
			2021	2022
Dividende distribuite acționarilor/ asociatilor în perioada de raportare din profitul reportat	172	152a (312)	736.972	1.947.320
XIV. Repartizări interimare de dividende potrivit Legii nr. 163/2018	A	Nr. rd.	Sume (lei)	
- dividendele interimare repartizate ⁸⁾	173	152b (315)		
XV. Creanțe preluate prin cesionare de la persoane juridice *****)	A	Nr. rd.	Sume (lei)	
Creanțe preluate prin cesionare de la persoane juridice (la valoarea nominală), din care:	174	153		
- creanțe preluate prin cesionare de la persoane juridice afiliate	175	154		
Creanțe preluate prin cesionare de la persoane juridice (la cost de achiziție), din care:	176	155		
- creanțe preluate prin cesionare de la persoane juridice afiliate	177	156		
XVI. Venituri obținute din activități agricole *****)	A	Nr. rd.	Sume (lei)	
Venituri obținute din activități agricole	178	157		
XVII. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587), din care:	A	Nr. rd.	Sume (lei)	
- inundații	180	157b (323)		
- secetă	181	157c (324)		
- alunecări de teren	182	157d (325)		

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

SCARLAT RADU

Numele si prenumele

Q EURO CONT PRO SRL

Semnatura _____

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnatura _____

Nr.de inregistrare in organismul profesional:

4438/25.11.2007

**Formular
VALIDAT**

*) Subvenții pentru stimularea ocupării forței de muncă (transferuri de la bugetul statului 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 reglementate și supravegheate de Banca Națională a României, respectiv Autoritatea 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 chirii plătite pentru terenuri ocupate (culturi agricole, pășuni, fânețe etc.) și aferente spațiilor comerciale (terase etc.) aparținând proprietarilor privați sau unor unități ale administrației publice, inclusiv chirii pentru folosirea luciului de apă în scop recreativ sau în alte scopuri (pescuit etc).

2) Valoarea înscrisă la rândul 'datorii cu entități afiliate nerezidente (din ct. 451), din care:' NU se calculează prin însumarea valorilor de la rândurile 'cu scadența inițială mai mare de un an' și 'datorii comerciale cu entități afiliate nerezidente indiferent de scadență (din ct. 451)'.

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

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

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

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

7) La secțiunea 'XII Capital social vărsat', 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) !

Conturi entitati mari, mijlocii si
mici

1		(ultimul rand sau nr.cr. rand necompletat)	
Nr.cr.	Cont	Suma	
1			