



Financial Report for H1 2023

2B INTELLIGENT SOFT S.A.

Company listed on the MTS – AeRO market
of the Bucharest Stock Exchange
Symbol: **BENTO**

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

ISSUER INFORMATION

INFORMATION ABOUT THIS FINANCIAL REPORT

Type of report Half-year report as of June 30, 2023

For financial period 01.01.2023 – 30.06.2023

Report publishing date 20.09.2023

ISSUER INFORMATION

Name 2B Intelligent Soft SA

Fiscal Code 16558004

Trade Register number J40/1358/2006

Headquarters Primaverii Boulevard no. 51, Sector 1, Bucharest

INFORMATION ABOUT FINANCIAL INSTRUMENTS

Subscribed and paid-up capital 1,320,000 lei

The market on which securities are traded MTS-AeRO Premium

Total number of shares 13,200,000 shares

Symbol BENTO

CONTACT DETAILS FOR INVESTORS

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E-mail investors@bento.ro

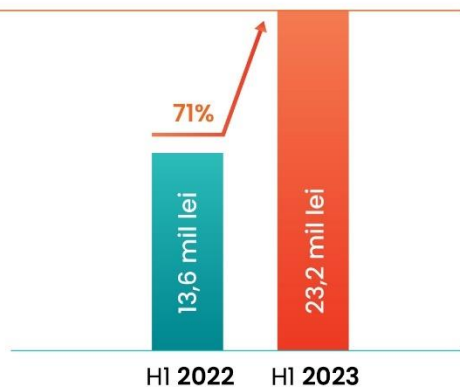
Website www.BENTO.ro

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

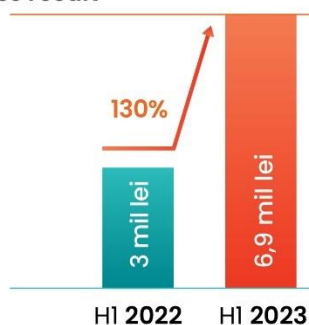


KEY INDICATORS H1 2023

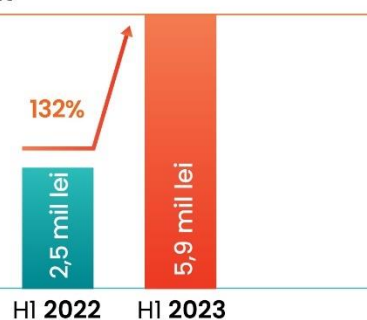
Operating Revenue



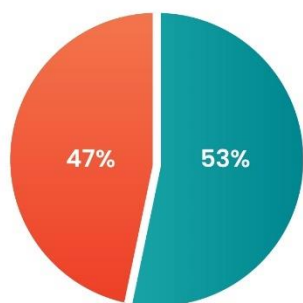
Gross result



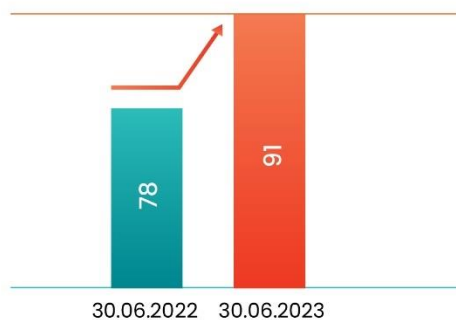
Net result



Contributions of business lines in total turnover



Number of employees and collaborators in H1 2023 vs. H1 2022



Software Development Division (DEV)
'IT, Infrastructure & Cloud'(IT)



MESSAGE FROM THE MANAGEMENT

Dear shareholders,

The first half of 2023 continues to be characterized by the dynamic pace that defined the entire previous year, and the team's focus remained on operations and the organic development of the business, managing to consolidate the company's position in the market substantially.

We ended the first half of the year **with operating revenues of RON 23.2 million, a 71% increase** compared to last year's period, and a **net profit of RON 5.9 million, a 132% appreciation** compared to the first six months of 2022. **Turnover contributed RON 16 million to total revenues, up 35%**, while **revenues from the production of intangible assets amounted to RON 6.8 million, a 281% increase** compared to the first half of last year. This component represents the capitalization of intellectual property, being associated with investments in own software products, more precisely, the development of the integrated modular software platform, in the context of the project with European funds.



At the level of ongoing large projects, we report progress in line with expectations, with activities taking place without problems at a normal pace. In this category, it is worth mentioning the infrastructure project with the Energy Metering Operator on the Wholesale Market (OMEPA) as the final beneficiary, the development and implementation of Bento FSM within the Romanian Electric Energy Distribution (DEER), and the development of the "Platform for Modular Digital Transformation in the Enterprise Environment and Public Sector," financed under the Competitiveness Operational Program (POC). Of the approximately RON 25 million related to this project, approximately RON 15 million represent non-refundable funds.

For OMEPA, we are implementing a complex IT solution, considered critical infrastructure, worth EUR 1.7 million. The solution comprises hardware and software elements, as well as related installation and configuration services. All equipment has already been delivered. In the context of the development and implementation of Bento FSM for DEER, a project with a total value of approximately RON 32 million, we would like to underline the achievement of two important milestones: the delivery and implementation of the IT infrastructure and the installation of the standard version.

Also, in addition to the mentioned contracts, in the first six months of 2023, we were involved in other projects with companies in various industries, such as telecommunications,



distribution, media, FMCG, and food production. We have implemented and provided different Bento solutions and services within these projects.

Moreover, we are thrilled that **on September 14, after the end of the reporting period, our company signed a significant contract with a multinational oil and gas company, approximately USD 4.1 million.** This contract marks an essential stage in consolidating our position in the IT market in Romania and the region.

We also note that we have made considerable progress in implementing our software products in new industries, supported by maintaining a focus on business development and sales, in line with the strategy and business plan presented in previous financial reports.

Considering the magnitude of the significant contract signed on September 14, **the possibility of a budget revision this year is not excluded**, with the management team analyzing the impact of this contract and the progress of existing projects and contracts for the rest of 2023. We want to remind investors that the 2023 revenues and expenses budget, as approved by the shareholders during the Ordinary General Meeting of Shareholders in April 2023, targets total revenues of RON 46.7 million, EBITDA of RON 11.8 million, and net profit of RON 9.3 million. **We will inform the market if changes are required related to the 2023 Revenue and Expense Budget through a current report or the related financial report for Q3 2023 when the management will have completed the previously mentioned analysis.**

While we are pleased with the current state of business, we are paying close attention to the discussions held in recent weeks regarding potential tax changes. There are concerns that the IT&C sector could be seriously affected if the proposal to remove tax incentives specific to this sector enters into force in the recently published form. However, due to the large number of scenarios circulated, carrying out a precise simulation of the impact of the potential changes on our company would not be appropriate until the publication of official clarifications from the competent institutions. We will do our best to promptly inform investors and the capital market of any relevant news in this regard.

In the end, we would like to thank our colleagues for the achievements registered so far this year and you, our shareholders, for your trust in our company and development plans. We do not have a date yet, but we hope to meet again in October for a new edition of the Bento Investor Day. We will return with details on this topic as soon as possible.

We invite you to read in the following pages more information about the performance of 2B Intelligent Soft SA (BENTO) in the first half of 2023. 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 activities we carry out, 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 SA (BENTO) is a company that provides software development services and IT, Infrastructure and Cloud services, being involved in various types of projects. In its activity, the Company covers all stages of project design and development, which include: project management, operational process analysis, design, solution conceptualization, full stack software development, configuration and implementation of IT infrastructure ecosystems, API, integration, testing, training, software implementation, maintenance and support.

In the 18 years of activity, the Company has accumulated strong expertise in software design and IT systems integration, collaborating with organizations of all sizes in Romania, but also Switzerland and the USA.

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

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

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

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

EMPLOYEES

2B Intelligent Soft SA had **91 employees and collaborators as of June 30, 2023**, compared to June 30, 2022, when the number of employees and collaborators was 78.



DIRECTORS AND EXECUTIVE TEAM

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

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

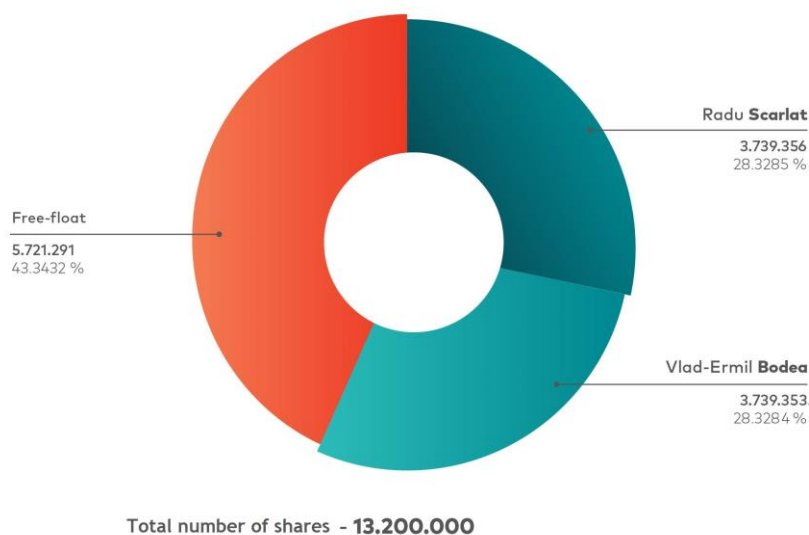
The executive management consists of:

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

BENTO SHARES ON THE BUCHAREST STOCK EXCHANGE

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

As of 30.06.2023, the company's shareholding structure was the following:



KEY EVENTS IN Q2 2023 AND AFTER THE CLOSING OF THE REPORTING PERIOD

ORDINARY GENERAL MEETING OF SHAREHOLDERS DATED 27.04.2023

On **April 27, 2023**, the Ordinary General Meeting of the Company's shareholders took place. The legal and statutory quorum was constituted at the first call.

The key points approved during the meeting were:

- Approval of the financial statements and the directors' report for the financial year 2022
- The distribution of RON 2,112,000 from the net profit related to the financial year 2022, for the distribution of dividends to the Company's shareholders;
- The 2023 Revenue and Expenditure Budget.

For the year 2022, BENTO will pay dividends in total gross value of RON 2.1 million. The **Gross dividend of 0.16 lei per share will be paid on October 25, 2023 to shareholders holding BENTO shares on the record date of October 13, 2023.**



CONCLUSION OF A SIGNIFICANT CONTRACT

On **September 14, 2023**, the Company informed the market about the signing of a significant contract with a multinational company in the field of oil & gas, in the amount of USD 4,080,000 (without VAT), which provides for the provision of IT infrastructure management services by the Company. The contract runs until 29.02.2024.



ANALYSIS OF FINANCIAL RESULTS

P&L ANALYSIS

In the first semester of 2023, BENTO generated **operating revenue of RON 23.2 million, a 71% increase** compared to the same period last year.

Of this amount, **turnover contributed with RON 16 million, a 35% increase.**

The **"Software Development" (DEV) division contributed 53% to the turnover** for the first six months of this year. Within the DEV division, revenues related to the development and implementation stages of software projects had a **76% contribution** to turnover, and revenues related to maintenance and evolution services, which have a recurring character, contributed **24%.**

The **"IT, Infrastructure and Cloud" (IT) division**, consisting of both IT design and implementation services as well as equipment and software resale, **contributed 47%** to the turnover generated in H1 2023.

Revenues from the production of intangible assets amounted to RON 6.8 million in the first six months of 2023, **an increase of 281%** compared to the same period last year, representing the investments in own software products, more precisely the development of the integrated modular software platform, in the context of the project with European funds.

Other operating revenue, in the amount of RON 478 thousand, represents income from invoiced penalties.

Operating expenses grew at a slower pace compared to operating revenues, **by 50%, reaching RON 16.2 million** in the first six months of 2023. The largest contribution to this increase is associated with personnel expenses, which **reached the value of 9.2 million lei** in the first half of the year, **a 186% increase** compared to the same period in 2022. The increase is organic, being a correlation between the increase in operating revenue and the increase in operating expenses, based on an increasing number of employees, from 59 in H1 2022, to 90 in H1 2023.

The second largest contribution to operating expenses was the other operating expenses category, which, however, decreased by 41% in the first half of this year, **to RON 3.7 million.** This category mainly includes expenses related to Bento's subcontractors, collaborators and service providers (external platforms and IT services and subscriptions, legal advice, accounting, advertising, communication services, etc.). The decrease was due to the way of structuring the ongoing projects in h1 2023, respectively through the use of more internal resources.

Expenses on goods registered a significant increase of 381% as a result of the purchase of hardware equipment in the context of the DEER and OMEPA projects.



Depreciation and amortization increased by 34% to 126 thousand lei, due to purchase of assets (computers, laptops, telephones, vehicles) during the period 01.07.2022-30.06.2023.

The operating result increased by 153%, up to RON 7 million. Financial revenue decreased by 80%, up to RON 62 thousand, and financial expenses increased to RON 168 thousand in the first six months of 2023, such expenses mostly representing the unfavorable exchange rate difference on the available monetary balance in USD.

Therefore, the financial result related to the first six months of 2023 was negative, reaching RON 106 thousand, a decrease of 146% compared to the same period last year.

The recorded gross result is in the amount of RON 6.9 million, an increase of 130% compared to H1 2022, and the net result for the first six months of 2023 was RON 5.9 million, an increase of 132% compared to the similar period from 2022 and slightly higher than the entire net profit for the financial year 2022.

PROFIT AND LOSS ACCOUNT INDICATORS (RON)	30.06.2022	30.06.2023	Δ%
Operating revenue	13,626,973	23,248,162	71%
Operating expenses	10,842,165	16,214,177	50%
Operating result	2,784,807	7,033,985	153%
Financial result	232,152	(106,452)	-146%
Gross result	3,016,959	6,927,533	130%
NET RESULT	2,526,806	5,865,215	132%

BALANCE SHEET ANALYSIS

Total assets increased by 26% in the first six months of 2023, reaching RON 38.5 million, an increase mainly determined by a 94% appreciation, up to RON 14.1 million, of fixed assets, which increased as a result of the 103% increase in intangible assets, up to RON 13.3 million. These represent investments in own software products, more precisely the development of the integrated modular software platform, in the context of the project with European funds.

Current assets increased by 5% in the first semester of 2023, up to RON 24.4 million based on the 13% increase in receivables compared to December 31, 2022, reaching RON 22 million, and the 96% increase in inventory, which reached RON 555 thousand. The receivables consist mainly of trade receivables, totaling RON 21.6 million, of which a balance of RON 8.5 million is related to the DEER project. From the balance of RON 2.79 million staggered receivables as of 31.12.2022, at the reporting date, receivables amounting to RON 1.9 million remained in the balance, after the collection of amounts of RON 0.85 million lei. The remaining receivables are scheduled to be collected during H2 2023.

Other receivables, which decreased by 36% reaching RON 374 thousand represent other commercial receivables (uncollectible VAT), as well as other social receivables (medical leaves),



various debtors. The decrease was determined by the fact that in the first semester of 2023 part of the medical leaves from the state were collected.

Cash and cash equivalents decreased by 49%, in the context of the sustained investment in the development of own software products, combined with the gap related to the time of investment and that of the settlement of expenses within the project financed by European funds.

Liabilities decreased by 11%, up to RON 12.5 million, due to **the 38% decrease in current liabilities**, which **reached RON 8.6 million**. Thus, in the first six months of 2023, **liabilities to third-party suppliers decreased by 68%**, reaching RON 3 million.

Current bank liabilities increased by 40%, up to RON 1.7 million in H1 2023 compared to December 31, 2022, these liabilities representing an IMM Invest credit line.

Other current liabilities increased by 17%, up to RON 3.8 million. This includes wages for employees, VAT and payroll taxes and duties.

Non-current liabilities reached RON 3.6 million and represent another IMM Invest financing obtained by the company, very attractive due to zero interest in the first year of use.

The revenues in advance category in the amount of RON 3.6 million registered in H1 2023 represents the receipt of two installments from the subsidy related to the project with European funds.

Equity increased by 35% in H1 2023, reaching RON 22.4 million, an increase determined by the retained profit.

BALANCE SHEET INDICATORS (RON)	31.12.2022	30.06.2023	Δ%
Fixed assets	7,266,222	14,065,748	94%
Current assets	23,327,555	24,406,068	5%
Prepaid expenses	2,292	20,821	809%
TOTAL ASSETS	30,596,069	38,492,638	26%
Current liabilities	13,796,207	8,609,021	-38%
Non-current liabilities	232,264	3,852,087	1558%
TOTAL LIABILITIES	14,028,471	12,461,107	-11%
Equity	16,567,598	22,432,813	35%
TOTAL EQUITY AND LIABILITIES	30,596,069	38,492,637	26%



PROFIT AND LOSS ACCOUNT

PROFIT AND LOSS ACCOUNT INDICATORS (RON)	30.06.2022	30.06.2023	Δ %
Operating revenue, of which:	13,626,973	23,248,162	71%
Turnover	11,848,708	16,010,772	35%
Revenue from the production of intangible assets	1,774,538	6,759,314	281%
Other operating revenues	3,726	478,075	100%
Operating expenses, of which:	10,842,165	16,214,177	50%
Material costs, of which:	593,403	95,500	-84%
<i>Expenses with raw materials</i>	569,185	76,927	-86%
<i>Energy and water expenses</i>	675	0	-100%
<i>Other material expenses</i>	23,543	18,573	-21%
<i>Expenses on goods</i>	634,440	3,052,152	381%
Personnel expenses	3,229,872	9,229,936	186%
Depreciation and amortization	94,777	126,650	34%
Other operating expenses	6,289,673	3,709,939	-41%
Operating result	2,784,807	7,033,985	153%
Financial revenues	309,059	61,830	-80%
Financial expenses	76,907	168,282	119%
Financial result	232,152	-106,452	-146%
Total revenues	13,936,031	23,309,992	67%
Total expenses	10,919,072	16,382,458	50%
Gross result	3,016,959	6,927,533	130%
Income tax	490,153	1,062,318	100%
Net result	2,526,806	5,865,215	132%



BALANCE SHEET

BALANCE SHEET INDICATORS (RON)	31.12.2022	30.06.2023	Δ%
Fixed assets, of which:	7,266,222	14,065,748	94%
Intangible assets	6,575,589	13,334,709	103%
Tangible assets	690,633	731,039	6%
Current assets, of which:	23,327,555	24,406,068	5%
Inventories	283,895	555,167	96%
Receivables	19,430,497	22,006,692	13%
<i>Trade receivables</i>	18,832,777	21,614,722	15%
<i>Receivables with affiliated companies</i>	17,340	17,798	3%
<i>Other receivables</i>	580,380	374,172	-36%
Cash and cash equivalents	3,613,163	1,844,209	-49%
Prepaid expenses	2,292	20,821	809%
TOTAL ASSETS	30,596,069	38,492,638	26%
Current liabilities, of which:	13,796,207	8,609,021	-38%
Third party providers	9,244,865	2,956,346	-68%
Liabilities with affiliated companies	41	41	0%
Financial leasing	90,119	144,091	60%
Bank liabilities	1,233,054	1,729,976	40%
Other current liabilities	3,228,127	3,778,566	17%
Non-current liabilities, of which:	232,264	3,852,087	1558%
Bank liabilities	0	3,614,010	100%
Liabilities to shareholders	13,838	13,838	0%
Financial leasing	218,426	224,239	3%
Total Liabilities	14,028,471	12,461,107	-11%
Advance income of which:	0	3,598,717	100%
Subsidies for investments	0	3,598,717	100%
Equity, of which:	16,567,598	22,432,813	35%
Subscribed and paid-up capital	1,320,000	1,320,000	0%
Share premium account	4,680,000	4,680,000	0%
Legal reserves	264,000	264,000	0%
Other reserves	29,078	29,078	0%
The profit or loss carried forward	4,850,226	10,274,520	112%
Profit or loss for the financial year	5,600,294	5,865,215	5%
Distribution of profit	176,000	0	-100%
Total equity and liabilities	30,596,069	38,492,637	26%



CASH FLOW

Cash flows from operating activities	30.06.2022	30.06.2023
Profit before tax	3,016,959	6,927,533
Adjustments for:	-	-
Depreciation related to intangible assets	-	-
Depreciation related to tangible assets	94,777	130,226
Expenses/(Revenues) related to value adjustments of fixed assets	-	-
Expenses/(Revenues) related to inventory provisions	-	-
Expenses/(Revenues) relating to client provisions and similar accounts	-	-
Expenses/(Revenues) related to provisions for risks and expenses	-	-
(Net gain)/Net loss on tangible assets	(2000)	-
Subsidy income	-	3,598,717
Adjustments for exchange rate losses/(gains).	-	-
Interest expense	7,086	39,961
Interest income	-	-
Cash flow generated from operating activity before changes in working capital	3,116,822	10,696,437
(Increases)/Decreases in receivables	(346,932)	(2,576,195)
(Increases)/Decreases in prepayments	10,813	(18,529)
(Increases)/Decreases in inventories	(1,787,230)	(271,272)
Increases/(decreases) in liabilities	2,942,354	(3,459,870)
Interest paid	(7,087)	(36,961)
Interest received	-	-
Profit tax paid	-	(2,042,836)
Net cash from operating activities	3,928,740	2,287,775
Cash flows from investing activities		
Purchases of fixed assets	(48,137)	(6,929,751)
Loans (granted)/returned and financial fixed assets	-	-
Proceeds from the sale of tangible assets	-	-
(Purchase)/Sale of own shares	2,000	-
Net cash from investing activities	(46,137)	(6,929,751)
Cash flows from financing activities		
Increase/(Decrease) in Credit Line Usage	-	4,110,932
Collection/(Repayment) of non-current loan	-	-
(Payments)/Receipts from financial leasing	-	-
Collection/(Payment) of non-current loans granted	-	-
Paid dividends	(1,947,320)	(1,237,908)
Changes in share capital increase/(decrease)	-	-
Net cash from financing activities	(1,947,320)	2,873,024
(Decrease)/Net increase in cash and cash equivalents	1,935,283	(1,768,952)
Cash and cash equivalents at the beginning of the financial year	6,323,732	3,613,163
Cash and cash equivalents at the end of the financial year	8,259,015	1,844,211



KEY FINANCIAL RATIOS

Current ratio as of 30.06.2023

$$\frac{\text{Current assets}}{\text{Current liabilities}} = \frac{24,406,068}{8,609,021} = 2.83$$

Debt to ratio as of 30.06.2023

$$\frac{\text{Borrowed capital}}{\text{Equity}} \times 100 = \frac{3,852,087}{22,432,813} \times 100 = 17\%$$

$$\frac{\text{Borrowed capital}}{\text{Employed capital}} \times 100 = \frac{3,852,087}{26,284,900} \times 100 = 15\%$$

Borrowed capital = Loans over 1 year

Employed capital = Borrowed capital + Equity

Fixed assets turnover as of 30.06.2023

$$\frac{\text{Turnover}}{\text{Fixed assets}} = \frac{16,010,772}{14,065,748} = 1.14$$



2023 OUTLOOK

The 2023 Income and Expenditure Budget of 2B Intelligent Soft SA was approved during the annual Ordinary General Meeting of Shareholders, which took place on April 27, 2023.

REVENUE AND EXPENDITURE BUDGET (LEI)	RESULTS 2022	2023 Budget	INCREASE %
Operating income, of which:	35,465,010	46,698,814	32%
<i>Turnover</i>	28,857,976	32,032,130	11%
<i>Income from the production of intangible assets</i>	6,574,538	14,666,683	123%
Operating expenses	29,153,099	35,358,265	21%
EBITDA	6,975,250	11,840,184	70%
Operational result	6,311,911	11,340,549	80%
NET RESULT	5,600,294	9,266,607	65%

Considering the magnitude of the significant contract from September 14, **the Company does not exclude the possibility of a budget review for this year**, with the management team analyzing the impact of this contract and the development of existing projects and contracts for the rest of 2023.

The Company will inform the market, through a current report or the related Q3 2023 financial report, if changes related to the 2023 Revenue and Expense Budget are required when the analysis is completed.



KEY RISKS FOR H2 2023

The risk associated with key people

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

The risk associated with the business development plan

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

The risk associated with meeting the forecasts

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

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

Economic and political risk

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



Tax, legislative and regulatory risk

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

Price risk

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

Liquidity risk

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

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

Indebtedness risk

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

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



additional capital or refinancing debt. These alternative strategies may not be available on satisfactory terms.

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

Interest rate risk and funding sources

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

Risk associated with litigation

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

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



FILE NO.	THE ADVERSE SIDE	PROCEDURAL QUALITY OF THE SUBSCRIPTION	OBJECT	INSTANCE	VALUE OF THE DEBT	FILE STAGE
866/3/2023	WHITELAND IMPORT EXPORT SRL	Credit	Bankruptcy- debtor's request art. 66 of law 85/2014	Bucharest Court- 7th Civil Section	352,961.62 lei	On 25.04.2023- for the continuation of the procedure, considering the appeals filed against the preliminary table of claims <i>Next term: 03.10.2023</i>
17467/3/2022	Oltenia Solutions SRL	Credit	Bankruptcy- debtor's request art. 66 of law 85/2014	Bucharest Court- 7th Civil Section	23,507.98 lei	On 10.05.2023- Postpone the case for the continuation of the insolvency process; <i>Next term: 04.10.2023</i>



General economic situation in the markets

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

The risk associated with political and social instability in the region

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

The risk associated with IT systems

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

Personal data protection risk

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

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



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.

General Risks regarding shares

Investment Opportunity Assessment

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

Stocks may not be a good investment for all investors

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

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

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



Tax regime

Potential buyers and sellers of Shares should be aware that they may be required to pay taxes or other documented fees or commissions according to Romanian laws and practices. Prospective investors are advised to rely on the tax information contained in this document and consult their own consultants regarding their specific tax obligations applicable to the purchase, holding, or sale of Shares. Only these consultants can assess the particular situation of each potential investor correctly.

Legislative changes

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

The risk of direct investment in shares

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

The risk associated with listing the company's shares on the AeRO - SMT market - the future price per share and the liquidity of transactions

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

Shares may not be actively traded

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

The market value of the Shares

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



Other risks

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

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

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



DECLARATION OF THE MANAGEMENT

Bucharest, September 20, 2023

According to the best available information, we confirm that the individual unaudited financial statements prepared for the six-month period ended June 30, 2023 give a true and fair view of the assets, liabilities, financial position and income and expenses of 2B Intelligent Soft SA, as required by the applicable accounting standards, and that the Management Report provides a true and fair view of the significant events that occurred during the first six months of the financial year 2023 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 **2023**

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

Cod LEI (Legal Entity Identifier, conform ISO 17442)

35--Societati cu raspundere limitata

Activitatea preponderanta (cod si denumire clasa CAEN)

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

Activitatea preponderanta efectiv desfasurata (cod si denumire clasa CAEN)

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

 Raportari contabile semestriale
 Entități mijlocii, mari si entități de interes public

 Entități mici

 Microentități

 Entități de interes public

?

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

Raportare contabilă la data de 30.06.2023 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	22.432.813
Capital subscris	1.320.000
Profit/ pierdere	5.865.215

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 RaduSemnat digital de Cristina-
Alexandra Radu
Data: 2023.08.09 12:36:01
+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)				
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01	6.575.589	13.334.709
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	690.633	731.039
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03		
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	7.266.222	14.065.748
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	283.895	555.167
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)	19.430.497	22.006.690
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	19.430.497	22.006.690
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	3.613.163	1.844.211
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	23.327.555	24.406.068
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	2.292	20.821
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	2.292	20.821
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12		
D. DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+457 +4581+462+4661+467+473***+509+5186+519)	15	13	13.796.207	8.609.020
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	9.533.640	12.219.152
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	16.799.862	26.284.900
G. DATORII:SUMELE CARE TREBUIE PLATITE INTR-O PERIOADA MAI MARE DE UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+4581 +462+4661+467+473***+509+5186+519)	18	16	232.264	3.852.087
H. PROVIZIOANE (ct. 151)	19	17		
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18		3.598.717
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19		3.598.717
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20		3.598.717
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	1.320.000	1.320.000
1. Capital subscris vărsat (ct. 1012)	32	30	1.320.000	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	4.680.000	4.680.000
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	293.078	293.078
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	4.850.226	10.274.520
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	5.600.294	5.865.215
SOLD D (ct. 121)	46	44		
Repartizarea profitului (ct. 129)	47	45	176.000	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	16.567.598	22.432.813
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	16.567.598	22.432.813

*) 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 30.06.2023

Cod 20

- lei -

Denumirea indicatorilor	Nr.rd. <small>Nr.rd. OMF nr.2195/2023</small>	Nr. rd.	Realizari aferente perioadei de raportare	
			01.01.2022-30.06.2022	01.01.2023-30.06.2023
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	11.848.708	16.010.773
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	11.848.708	16.010.773
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	11.146.470	11.046.294
Venituri din vânzarea mărfurilor (ct. 707)	04	03	702.238	4.964.479
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	6.759.314
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	3.726	478.075
-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	13.626.972	23.248.162
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	569.185	76.927
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	23.543	18.573
b) Cheltuieli privind utilitățile (ct.605), din care:	19	19	675	
- cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)	102	
- cheltuieli privind consumul de gaze naturale (ct. 6053)	21	19b (303)		
c) Cheltuieli privind mărfurile (ct.607)	22	20	634.440	3.052.152
Reduceri comerciale primite (ct. 609)	23	21	0	0
9. Cheltuieli cu personalul (rd. 23+24)	24	22	3.229.872	9.229.936
a) Salarii și indemnizații (ct.641+642+643+644)	25	23	3.154.285	9.022.372
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	26	24	75.587	207.564

10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 26 - 27)	27	25	94.777	126.650
a.1) Cheltuieli (ct.6811+6813+6817+ din ct.6818)	28	26	94.777	126.650
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	0
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	31	29	0	0
b.2) Venituri (ct.754+7814 + din ct.7818)	32	30	0	0
11. Alte cheltuieli de exploatare (rd. 32 la 37)	33	31	6.289.674	3.709.939
11.1. Cheltuieli privind prestațiile externe (ct.611+612+613+614+615+621+622+623+624+625+626+627+628)	34	32	6.166.722	3.539.713
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	34.300	67.560
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	88.652	102.666
— 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	0	0
- Cheltuieli (ct.6812)	41	40	0	0
- Venituri (ct.7812)	42	41	0	0
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)	43	42	10.842.166	16.214.177
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	44	43	2.784.806	7.033.985
- Pierdere (rd. 42 - 16)	45	44	0	0
12. Venituri din interese de participare (ct.7611+7612+7613)	46	45	0	0
- din care, veniturile obținute de la entitățile afiliate	47	46	0	0
13. Venituri din dobânzi (ct. 766)	48	47	0	5
- din care, veniturile obținute de la entitățile afiliate	49	48	0	0
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	309.059	61.825
- din care, venituri din alte imobilizări financiare (ct. 7615)	52	51	0	0
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	53	52	309.059	61.830
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	7.086	39.961
- din care, cheltuielile în relația cu entitățile afiliate	58	57	0	0
18. Alte cheltuieli financiare (ct.663+664+665+667+668)	59	58	69.820	128.321
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	60	59	76.906	168.282

PROFITUL SAU PIERDEREA FINANCIAR(Ă):					
- Profit (rd. 52 - 59)	61	60	232.153		0
- Pierdere (rd. 59 - 52)	62	61	0		106.452
VENITURI TOTALE (rd. 16 + 52)	63	62	13.936.031		23.309.992
CHELTUIELI TOTALE (rd. 42 + 59)	64	63	10.919.072		16.382.459
PROFITUL SAU PIERDEREA BRUT(Ă):					
- Profit (rd. 62 - 63)	65	64	3.016.959		6.927.533
- Pierdere (rd. 63 - 62)	66	65	0		0
19. Impozitul pe profit (ct.691)	67	66	490.153		1.062.318
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
PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:					
- Profit (rd. 64 - 65 - 66 - 67 - 68 - 66a + 66b)	72	69	2.526.806		5.865.215
- Pierdere (rd. 65 + 66 + 67 + 68 - 64 + 66a - 66b)	73	70	0		0

*) 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,

Numele si prenumele

SCARLAT RADU

Semnătura _____

INTOCMIT,

Numele si prenumele

Q EURO CONT PRO SRL

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 30.06.2023

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.2195 / 2023	Nr. rd.	Nr.unitati		Sume
A		B	1		2
Unitați care au inregistrat profit	01	01	1		5.865.215
Unitați care au inregistrat pierdere	02	02			
Unitați care nu au inregistrat nici profit, nici pierdere	03	03			
II Date privind platile restante		Nr. rd.	Total, din care:	Pentru activitatea curenta	Pentru activitatea de investitii
A		B	1=2+3	2	3
Plati restante – total (rd.05 + 09 + 15 la 17 + 18)	04	04			
Furnizori restanți – total (rd. 06 la 08)	05	05			
- peste 30 de zile	06	06			
- peste 90 de zile	07	07			
- peste 1 an	08	08			
Obligatii restante fata de bugetul asigurarilor sociale – total(rd.10 la 14)	09	09			
- contributi pentru asigurari sociale de stat datorate de angajatori, salariati si alte persoane asimilate	10	10			
- contributi pentru fondul asigurarilor sociale de sanatate	11	11			
- contribuția pentru pensia suplimentară	12	12			
- contributi pentru bugetul asigurarilor pentru somaj	13	13			
- alte datorii sociale	14	14			
Obligatii restante fata de bugetele fondurilor speciale si alte fonduri	15	15			
Obligatii restante fata de alti creditorii	16	16			
Impozite, taxe si contributi neplatite la termenul stabilit la bugetul de stat, din care:	17	17			
- contributia asiguratorie pentru munca	18	17a (301)			
Impozite si taxe neplatite la termenul stabilit la bugetele locale	19	18			
III. Numar mediu de salariati		Nr. rd.	30.06.2022		30.06.2023
A		B	1		2
Numar mediu de salariati	20	19	54		90
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	59		94
IV. Redevențe plătite în cursul perioadei de raportare, subvenții încasate și creanțe restante				Nr. rd.	Sume (lei)
A				B	1
Redevențe plătite în cursul perioadei de raportare pentru bunurile din domeniul public, primite în concesiune, din care:			22	21	
- redevențe pentru bunurile din domeniul public plătite la bugetul de stat			23	22	
Redevență minieră plătită la bugetul de stat			24	23	

Redevență petrolieră plătită la bugetul de stat	25	24		
Chirii plătite în cursul perioadei de raportare pentru terenuri 1)	26	25		
Venituri brute din servicii plătite către persoane nerezidente , din care:	27	26		
- impozitul datorat la bugetul de stat	28	27		
Venituri brute din servicii plătite către persoane nerezidente din statele membre ale Uniunii Europene, din care:	29	28		
- impozitul datorat la bugetul de stat	30	29		
Subvenții încasate în cursul perioadei de raportare, din care:	31	30		
- subvenții încasate în cursul perioadei de raportare aferente activelor	32	31		
- subvenții aferente veniturilor, din care:	33	32		
- subvenții pentru stimularea ocupării forței de muncă *)	34	33		
- subvenții pentru energie din surse regenerabile	35	33a (316)		
- subvenții pentru combustibili fosili	36	33b (317)		
Creanțe restante , care nu au fost încasate la termenele prevăzute în contractele comerciale și/sau în actele normative în vigoare, din care:	37	34		
- creanțe restante de la entități din sectorul majoritar sau integral de stat	38	35		
- creanțe restante de la entități din sectorul privat	39	36		
V. Tichete acordate salariaților		Nr. rd.	Sume (lei)	
A		B	1	
Contravaloarea tichetelor acordate salariaților	40	37		
Contravaloarea tichetelor acordate altor categorii de beneficiari, alții decât salariații	41	37a (302)		
VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)		Nr. rd.	30.06.2022	30.06.2023
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.	30.06.2022	30.06.2023
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.	30.06.2022	30.06.2023
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	9.124.955	22.567.249
- 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	
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul de stat (din ct. 431+436+437+4382+ 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , (rd.62 la 66)	73	61	297.088	92.074
- creanțe în legătura cu bugetul asigurarilor sociale (ct.431+437+4382)	74	62	194.464	49.193
- creanțe fiscale în legătura cu bugetul de stat (ct.436+441+4424+4428+444+446)	75	63	102.624	42.881
- 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		
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67		
- creanțe cu entități afiliate nerezidente (din ct. 451), din care:	80	68		

- creanțe comerciale cu entități afiliate nerezidente (din ct. 451)	81	69		
Creanțe în legătură cu bugetul asigurărilor sociale și bugetul de stat neîncasate la termenul stabilit (din ct. 431+ din ct. 436 + din ct. 437 + din ct. 4382 + din ct. 441 + din ct. 4424 + din ct. 4428 + din ct. 444 + din ct. 445 + din ct. 446 + din ct. 447 + din ct. 4482)	82	70		
Alte creanțe (ct. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), din care:	83	71	290.747	302.916
- 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	290.747	302.916
- 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	8.167.047	1.696.127
- în lei (ct. 5121), din care:	102	88	5.274.620	388.183
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	2.892.427	1.307.944
- 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	7.790.295	7.117.121
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	232.248	368.330
- valoarea concesiunilor primite (din ct. 167)	121	107		
- valoarea obligațiunilor verzi emise de entitate	122	107a (321)		
Datorii comerciale, avansuri primite de la clienți și alte conturi asimilate, în sume brute (ct. 401 + 403 + 404 + 405 + 408 + 419), din care:	123	108	4.267.723	2.956.387
- 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	366.996	985.923
Datorii în legătură cu bugetul asigurărilor sociale și bugetul de stat (ct. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) (rd.112 la 115)	127	111	1.213.229	2.737.084
- datorii in legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	417.159	549.843
- datorii fiscale in legatura cu bugetul de stat (ct.436+441+4423+4428+444+446)	129	113	784.952	2.177.044
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	130	114	11.118	10.197
- alte datorii in legatura cu bugetul de stat (ct.4481)	131	115		
Datoriile entității în relațiile cu entitățile afiliate (ct. 451), din care:	132	116		
- datorii cu entități afiliate nerezidente 2) (din ct. 451), din care:	133	117		
- cu scadența inițială mai mare de un an	134	118		
- datorii comerciale cu entitățile afiliate nerezidente indiferent de scadență (din ct. 451)	135	118a (310)		
Sume datorate actionarilor / asociatilor (ct.455), din care:	136	119	13.838	13.838
- sume datorate actionarilor / asociatilor pers.fizice	137	120	13.838	13.838
- 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	1.696.261	55.559		
-decontari privind interesele de participare , decontari cu actionarii /asociatii privind capitalul, dividende si decontari din operatii in participatie (ct.453+456+457+4581+467)	140	123	1.696.261	55.559		
-alte datorii in legatura cu persoanele fizice si persoanele juridice, altele decat datoriile in legatura cu institutiile publice (institutiile statului) 3) (din ct.462+4661+din ct.472+din ct.473)	141	124				
- subventii nereluate la venituri (din ct. 472)	142	125				
- varsaminte de efectuat pentru imobilizari financiare si investitii pe termen scurt (ct.269+509)	143	126				
- venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478)	144	127				
Dobânzi de plătit (ct. 5186), din care:	145	128				
- către nerezidenți	146	128a (311)				
Dobânzi de plătit către nerezidenți (din ct. 4518 + din ct. 4538)	147	128b (314)				
Valoarea împrumuturilor primite de la operatorii economici ****)	148	129				
Capital subscris vărsat (ct. 1012), din care:	149	130	1.320.000	1.320.000		
- acțiuni cotate 4)	150	131				
- acțiuni necotate 5)	151	132				
- părți sociale	152	133	1.320.000	1.320.000		
- capital subscris varsat de nerezidenti (din ct. 1012)	153	134				
Brevete si licente (din ct.205)	154	135	2.792	3.956		
IX. Informatii privind cheltuielile cu colaboratorii		Nr. rd.	30.06.2022	30.06.2023		
A		B	1	2		
Cheltuieli cu colaboratorii (ct. 621)	155	136	205.116	205.116		
X. Informații privind bunurile din domeniul public al statului		Nr. rd.	30.06.2022	30.06.2023		
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.	30.06.2022	30.06.2023		
A		B	1	2		
Valoarea contabilă netă a bunurilor 6)	159	140				
XII. Capital social vărsat		Nr. rd.	30.06.2022		30.06.2023	
			Suma (lei)	% 7)	Suma (lei)	% 7)
A		B	Col.1	Col.2	Col.3	Col.4
Capital social vărsat (ct. 1012) 7), (rd. 142 + 145 + 149 + 150 + 151 + 152)	160	141	1.320.000	X	1.320.000	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	1.320.000	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)	
			2022	2023
Dividende distribuite acționarilor/ asociatilor în perioada de raportare din profitul reportat	172	152a (312)	1.947.320	1.237.908
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 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, înainte de deducerea costurilor și impozitelor aferente. ...'

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

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

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

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

7) La secțiunea 'XII Capital social vărsat', cf. OMF 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	Alege cont		-
			+