

To:
BURSA DE VALORI BUCUREȘTI S.A.
AUTORITATEA DE SUPRAVEGHERE FINANCIARĂ

CURRENT REPORT 25/2022

According to Law nr. 24/2017 regarding issuers of financial instruments and market operations, ASF regulation nr. 5/2018 regarding the issuers of financial instruments and market operations and/or the Bucharest Stock Exchange Rulebook for Multilateral Trading System.

Date of report	07.09.2022
Name of the Company	NOROFERT S.A.
Registered Office	Bucharest Str. Lt. Av. Șerban Petrescu Nr. 20, Ground Floor, Room 1 and 2, District 1
Phone	0785 087 780
Email	investitori@norofert.ro
Registration nr. with Trade Registry	J40/4222/2000
Fiscal Code	12972762
Subscribed and paid share capital	6,859,152 lei
Total number of shares	17,147,880
Market where securities are traded	MTS AeRO Premium, symbol NRF for shares Bonds-SMT, symbol NRF25 for bonds

Important events to be reported: Availability of the H1 2022 results

The management of Norofert S.A. (hereinafter referred to as the "Company") informs the market about the availability of financial results for H1 2022.

Interested parties can consult the report on the company's website www.norofert.ro in the section Investors/Financial results or on the website of the Bucharest Stock Exchange, www.bvb.ro, NRF symbol.

The H1 2022 Report is as well attached to this current report.

PRESIDENT OF THE BOARD OF DIRECTORS

Popescu Vlad Andrei



REPORT H1 2022

Norofert SA
Company listed on the Bucharest Stock Exchange
Symbol: NRF

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Declaration of the Management

Disclaimer: The financial figures presented in the descriptive part of the report, expressed in millions of lei, are rounded to the nearest whole number and may lead to small differences in regularization.

The financial statements as of June 30, 2022 presented on the following pages are **not audited**.

1.

Issuer Information

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ISSUER

INFORMATION ABOUT THIS REPORT

Type of report

Half year report H1 2022

For the financial period

01.01.2022 – 30.06.2022

Date of publication of the report

07.09.2022

Conform

Annex 14 of the ASF Regulation no. 5/2018

ISSUER INFORMATION

Name

Norofert SA

Fiscal Code

12972762

Trade Register registration number

J40/4222/2000

Headquarters

Str. Lt. Av. Șerban Petrescu no. 20, Ground

floor, Room 1 & 2, Bucharest

INFORMATION ABOUT SECURITIES

Subscribed and paid-up share capital

6,859,152 lei

Market on which the securities are traded

SMT-AeRO segment of BVB

Total number of shares

17,147,880 shares

Symbol

Shares: NRF / Bonds: NRF25

CONTACT DETAILS FOR INVESTORS

Phone number

0785 087 780

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investitori@norofert.ro

Website

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2.

Message from the President

Message from the President



Dear shareholders,

We are pleased to present the report for the first semester of 2022 of Norofert SA, both on an individual and consolidated level, on the following pages. As we all know, in agriculture no year is like another, and this first half of the year was very intense, a period in which we faced a series of challenges that put our business model to the test. The war in Ukraine has disrupted the entire Black Sea supply chain, making shipping very difficult and delayed. In addition, the explosion in prices for logistics, fertilizers and plant protection products has put pressure on the establishment costs of spring crops.

Fortunately, high wheat and barley prices at the time of harvest have made these crops profitable for farmers, bringing a breath of fresh air to a segment of the economy shaken by the events in Ukraine. Obviously, the agricultural year is not over yet and it remains to be seen how the sunflower and corn crops will look in terms of price and yield.

At Norofert, the activity experienced a significant increase both in terms of the number of new farmers brought into the ecological system and in terms of the volumes that the team sold in the market. As every year, the product range confirmed farmers' expectations, even in the difficult conditions that S1 2022 presented. The research and development partnership that we have started with the Faculty of Biotechnology at USAMV acts as a catalyst for the innovation projects that we have started and that we intend to relentlessly develop, including the innovative laboratory to be inaugurated on the premises of the production facility in Filipestii de Padure.

We are at the point where we have grown along the market segment in which we operate - organic farming. Recent events have not slowed down the growth trend of organic agriculture in Romania and farmers are increasingly careful that the products they apply to the soil contribute to its restoration, after decades of intervention with chemical products.

Personally, I am happy to be working alongside dedicated people, who have grown in synchronicity with the company and who put time and effort every day into this project. And the result of such dedication is the process of accelerated growth shortly after the private placement in the summer of 2019, which proves to be sustainable and healthy. However, the complexity that the Norofert business has reached does not protect us from errors that we assume and use as lessons from which we learn to constantly calibrate our strategy and the way we act.

Obviously, we cannot leave out Norofert USA LLC., which after a difficult agricultural year in Romania, where we needed all the resources to grow, we are very eager to finally meet the farmers, who used our products on their demo lots, in person this year. It is important for us to hear their feedback and continuously communicate with them, so as to improve their experience. Additionally, apart from meetings with farmers, the Norofert management will travel to Ohio for scheduled meetings with distributors. I would like to remind you that the Norofert USA project is a long-term one and we certainly do not want to skip any important step for the development of the American branch. We believe that we managed to keep the costs very well under control for such a huge project, considering that we went through several important steps, such as product approval, authorized testing and field testing at farmers, with all the obstacles put up by the pandemic.

Regarding the farm in Zimnicea, I think it is worth mentioning that we have the first M&A that turns out to be successful and the integration into the group was carried out professionally. The results in the field say it all and the spring crops - wheat, barley and rapeseed, which we treated exclusively with Norofert products, had above average yields, even in such a difficult year. We expect the same from the sunflower and corn crops, and the results at the end of the year will show an even more profitable Agroprod CEV SRL.

Last but not least, we are very proud of the commissioning of the soil fertilizer production line and we already see the signs of a business line that will take Norofert far in the coming years. The effort and investments for putting the line into operation were very high and the fact that trucks with granulated fertilizers produced by us leave Filipestii de Padure factory is a source of pride for the entire company.

We remain true to our policy of transparency towards our investors and are open to dialogue and interactions with them as actively as possible. We are going to announce details about the upcoming GMS, to be taking place in Cluj, and about the next NRF Investor Day, which will take place at the factory in Filipestii de Padure. As such, do keep an eye on us to find out all the details.

I further invite you to read more details about the performance recorded by Norofert Group in the first half of 2022. In case of questions, we invite you to contact us at investitori@norofert.ro.



President of the Board of Directors

3.

H1 2022 Key figures

Operating revenue

Turnover

EBITDA

Operating Result

Net Profit

Investments made



H1 2022 Key figures - consolidated -

34.1 mn

OPERATING REVENUE

+102.3%

vs H1 2021

29.9 mn

TURNOVER

+50.5%

vs H1 2021

8.17 mn

EBITDA

+17.8%

vs H1 2021

7.57 mn

OPERATING RESULT

+11.1%

vs H1 2021

5.68 mn

NET PROFIT

+11.6%

vs H1 2021

3.1 mn

INVESTMENTS MADE

+ 60%

vs H1 2021

4.

About Norofert SA

Short history

Group structure

Business lines

Board of Directors

Short history



2000

Norofert SRL is established as a company specialized in the import and distribution of fertilizers in Romania. Until 2010, Norofert was the first company to import and distribute organic fertilizers in Romania.



2015

After identifying an extremely attractive niche, that of organic farming, Norofert starts producing its own organic fertilizers and selling them to local farmers.



2018

Norofert introduces the BioChain product line, which offers farmers a full spectrum of products that help them grow 100% organic, from seed to harvest.



2018

Norofert launches the effervescent tablet, a revolutionary patented product that significantly reduces the size of the products used and extends the shelf life.





2019

In July 2019, the company raises 7,125 million lei by selling its shares in the fastest private placement in the history of the BSE, which closed in 6 hours. The raised capital was used to equip the factory and expand production.



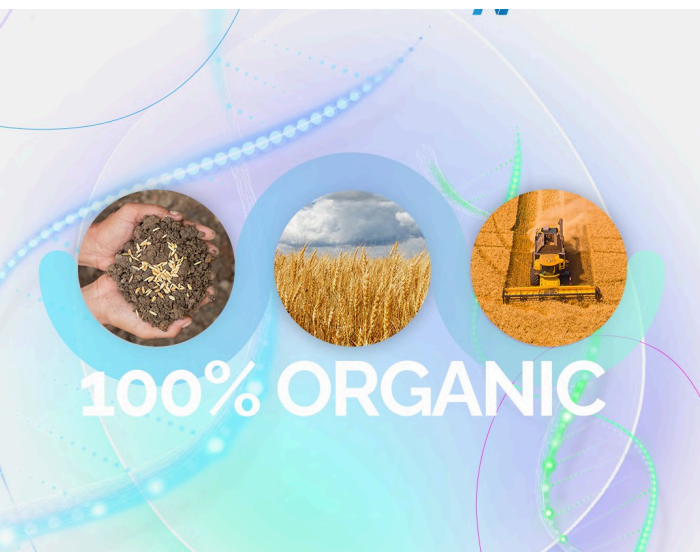
2020

On March 3, 2020, the company's shares debuted on the Bucharest Stock Exchange, on the AeRO market under the symbol "NRF", and on June 5, 2020, the company's bonds debuted on the AeRO under the symbol "NRF25".



2022

The company carries out its first M&A by purchasing a 1000ha farm in Zimnicea, Teleorman county and completes the first two Agricultural campaigns within it. Mircea Fulga becomes CEO of Norofert SA. The company launches a new line of granular fertilizers for soil application, conducts multiple rounds of plant and farm investments, and receives shareholder approval for the acquisition of the production facility.

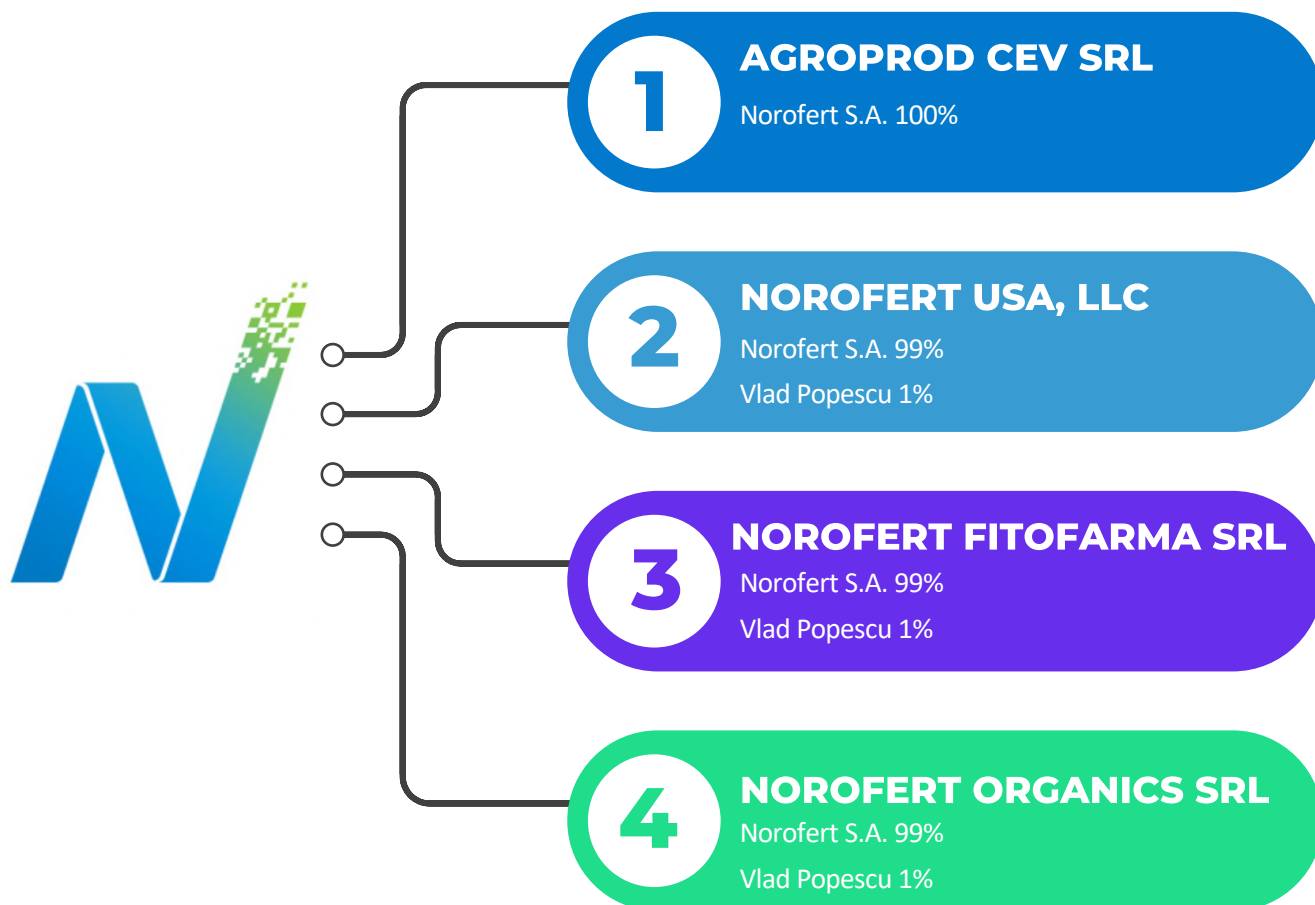


Group structure

Norofert Group consists of 4 entities, Norofert SA being the parent company.

1. **Agroprod CEV SRL** – 1000 ha organic farm, acquired by Norofert SA in proportion to 100% at the end of 2021, being integrated into the group starting from 2022.
2. **Norofert USA, LLC** - limited liability company from Ohio, established in April 2020 as part of Norofert's expansion strategy in the USA, in which Norofert SA owns 99% and Vlad Popescu, Chairman of the Board, 1%.
3. **Norofert Organics SRL** – Romanian limited liability company (SRL), in which Norofert SA owns 99%, and Vlad Popescu, Chairman of the Board of Directors, 1%.
4. **Norofert Fitofarma SRL** – Romanian limited liability company (SRL), in which Norofert SA owns 99%, and Vlad Popescu, Chairman of the Board of Directors, 1%.

The consolidated financial results presented in the following pages include only the results of Norofert SA and Agroprod CEV SRL.



Business lines

Norofert operates on three main lines of business: production of inputs for organic agriculture, organic farming and grain trading.

Norofert's philosophy is to be with the farmer throughout the plant cycle, from the provision of ecological inputs, to the monitoring of the crops and to the taking over of the grain at harvest from the farmer to be exported to the final processors, with whom preset trading contracts have been signed.



01

Research, production and selling of organic inputs



02

Ecologic farm of 1,000 ha



03

Grain trading

Research, production and selling of organic inputs

Norofert's main activity is the development and production of its own input recipes for organic and conventional agriculture (since August 2019).

In addition to the range of 65 different products, grouped into 3 main lines, the company designs customized crop preparation and optimization schemes that allow the adaptation of organic inputs to the specific needs of the crop depending on the soil, atmospheric conditions and the particularities of each crop.



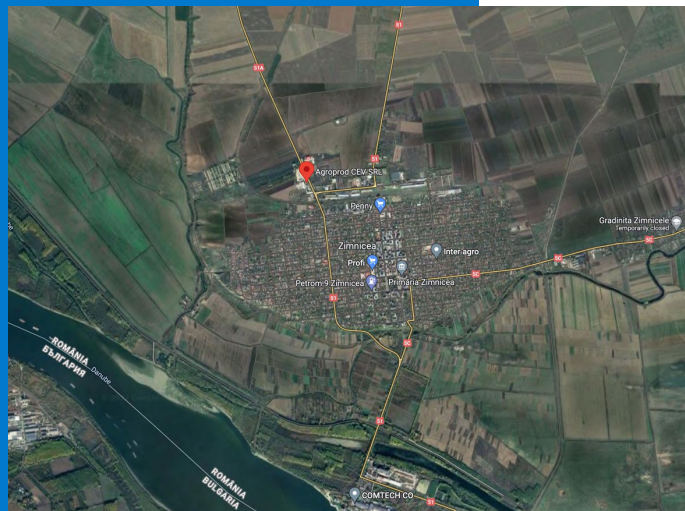
Farm of 1,000 ha cultivated organically

A new business line for Norofert, introduced to the group in 2022, is organic farming, with the company operating a 1,000 ha farm in Zimnicea, Teleorman county.

The year 2022 also brought the first harvests of the Zimnicea farm for Norofert. Thus, in the first half of 2022 the Company completed the harvesting of 105 ha of autumn barley and in the first days of July approximately 400 ha of organic wheat were harvested. Harvests obtained, fertilized and phytosanitarilly treated only with Norofert's own products had a good evolution, despite some months with little precipitation and difficult pedo-climatic conditions. The quantities harvested in June for barley resulted in an average of 6.5 tons/hectare.

Zimnicea Farm will be the subject of major investments, the start of which is planned for Q4 2022. The company plans to install an irrigation system for an initial number of 200 ha. The purchase of an additional number of machines for sowing and foliar fertilization is also targeted, which will make agricultural work more efficient and lead to better yields per hectare.

After the end of the reporting period, beginning in September, the sunflower and corn areas are harvested, as well as the rape seeding, if soil moisture allows.





Grain trading

The third line of business of the Company is the trading of organic grains and it represents, above all, the guarantee of the recovery of receivables from the market.



Board of Directors

Norofert SA is managed by a Board of Directors made up of 3 members appointed by the Ordinary General Meeting of Shareholders, who serve a 4-year term, ending on 29.06.2025:



President

VLAD POPESCU



Member

ALEX CRISTESCU



Member

MARIUS ALEXE

Message from BoD members

Norofert SA is a producer whose complex operations are necessary, since it aims to bring about positive change within the agricultural industry in Romania. The timing is right for the company to operate in an industry with a large share of the country's GDP, especially thanks to the European subsidy in agriculture, which helps farmers to capitalize upon and make their production more efficient through the use of cutting-edge technology. The company is well positioned and has the opportunity to increase its production capacity. This allows farmers to finally have the option to buy domestic products, and the value thus added to be used to increase the comparative advantage in agriculture, avoiding such value becoming wasted potential through imports.

We thank the shareholders of Norofert for being with us in the mission to grow the organic agriculture segment in Romania and we consider it a privilege that we are listed on the Bucharest Stock Exchange.

5.

Key events

In H1 2022

After the closing of the reporting period

Key events in H1 2022



Appointment of Director of Operations

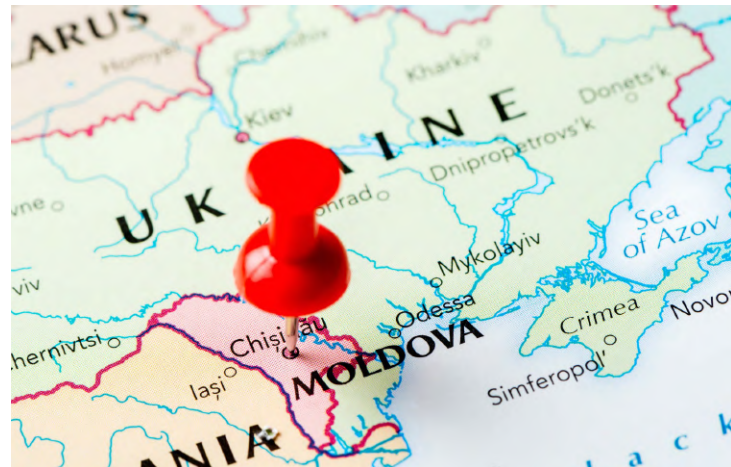
On January 27, 2022, the Company informed the market about the appointment of Mr. Mircea Fulga as Chief Operating Officer (COO) of the Company.

Mr. Fulga joined the Norofert team in February 2020 as Research and Development Director - Bio Division and coordinated the development of the organic inputs business line, through an effective program to convert farmers from conventional to organic farming, an important vector of growth for the Company.

Entering into an exclusive distribution agreement

On February 15, 2022, the Company informed the market about the conclusion of an exclusive distribution agreement with a company (the "Distributor"), based in the Republic of Moldova.

According to the contract, the Distributor has exclusivity for the distribution of Norofert products on the territory of the Republic of Moldova, for a period of 4 years, starting from 11.02.2022.



End of distribution partnership with Rodnic

On May 6, 2022, the Company concluded a partnership with Rodnic, a producer of day-old chickens, which involves the distribution in the Rodnic network of phytopharmaceuticals of the Norofert Fito organic range, which includes fertilizers and phytosanitary products for gardening and small farmers, product line of the Company addressed to the general public.

Thus, through this partnership, the Company has expanded its distribution area of products from the Fito range, recommended to be used throughout the plant's vegetative cycle, to ensure their complete health.



Launch of private scholarship program for doctoral studies within the USAMV

On May 10, 2022, the Company announced the launch of a private scholarship program for doctoral studies within the Faculty of Biotechnology of the University of Agronomic Sciences and Veterinary Medicine in Bucharest, part of the pioneering strategic partnership in scientific research concluded with USAMV in 2020. The scholarship program has a duration of 18 months and is addressed to a number of three doctoral students of the Faculty of Biotechnology, involved in conducting research in the field of the use of microorganisms for applications in agriculture and the environment.

Extraordinary and Ordinary General Meetings of Shareholders

On May 16, 2022, the Ordinary and Extraordinary General Meetings of Norofert SA Shareholders took place. The most important aspects voted by the shareholders were the purchase of the production facility from Filipeștii de Pădure, the contracting by the Company of some loans (credit lines, factoring, working capital, leasing, operational financing, etc.), the approval of the revenue budget and expenses for 2022. The full text of the decisions can be consulted [HERE](#).



Publication of Non-Financial Sustainability Report - Environmental Impact and ESG 2021

On June 7, 2022, the Company published the first Non-Financial Sustainability Report - Environmental Impact and ESG for the year 2021. The report is composed of two parts: the first documents the positive impact on the environment, generated by the Company's business model, and the second concerns the report with the environmental, social and corporate governance (ESG) rating. The company was classified in the chemical industry, the agro-chemical sub-industry, where, for the first year of ESG rating, it received a **score of 35.8**, thus being ranked 17th out of 56 companies at the international level. The full report can be accessed [HERE](#).

After the closing of reporting



Appointment of Chief Executive Officer (CEO)

On July 19, 2022, Mircea Fulga was appointed General Director (CEO) of the Company. The decision of the Board of Directors to appoint Mircea Fulga CEO, came as a result of his performance in the role of Director of Operations (COO), a period of 5 months in which the Company experienced significant growth in the main business line, production and sales of ecological inputs, as well as an improvement of internal processes and procedures, the development of the commercial department by expanding the sales team and increasing the customer base.

Establishment of internal Investor Relations department

On July 20, the Company decided to establish an internal Investor Relations department, for better communication and a closer relationship with them. In this sense, the management co-opted Andreea Tănase, with 8 years of experience on the capital market. The Company also announced the consolidation of the financial-accounting and commercial departments, in order to respond to the new complexities brought by the two new business lines - ecological farming and the production of solid fertilizers, alongside the organic growth of the core business.



Commissioning of a high-capacity production line for soil fertilizers

On July 21, 2022, the Company informed the market about the commissioning of a high-capacity production line for soil fertilizers within the production facility in Filipeștii de Pădure. The commissioning of the new line came as a result of increased sales during the agricultural campaigns in recent years and increased market share for the Company, both in the organic and conventional farming niche. Following this investment, the Company becomes the largest producer of ecological soil fertilizers in Romania and has a unique competitive advantage over all other players present in Romania.



6.

Analysis of H1 2022 financial results

Sales activity

Line of soil fertilizers

Financial performance

Financial position

Norofert SA receivables maturity table

Intra-group transactions

Sales activity

The Romanian agricultural cycle is divided into two main seasons, each having a different influence on the company's financial performance:

- **The spring campaign** – takes place between February and May, with maximum activity in March and April; is the season to plant sunflowers, corn, peas, and soybeans and apply treatments to fall-seeded wheat, barley, and canola that overwintered (ie, grew and survived the winter season). The harvest of these crops takes place in the same year, in the months of September and October, and the payments from the farmers are collected between October and November.
- **Autumn campaign** – takes place between August and October, with maximum activity from mid-September to the end of October; it is the time for sowing wheat, barley and rapeseed. Harvesting of these crops takes place the following year in July and generally payments from farmers are collected between August and September.

The increase in sales of Norofert Organics products was due to the conversion to organic farming, which Norofert fully supported, of a large number of farmers. Thus, we ensure that we have accelerated growth from one season to another and the customer base is constantly increasing. For H1 2022, we are happy to see more and more farmers adopting the ecological fertilization and bioprotection solutions offered by Norofert following the trials they have done in previous seasons. H1 2022 historically represents the best period in terms of the quantities of fertilizers and bioprotection sold in Norofert's history.

Sales for **the Hobby Range** both for production under Norofert own brand and for our partners, SemPlus, Dr. Soil, Rodnic and Agrocism experienced accelerated growth in H1 2022, marking the best period so far in terms of quantities traded. The trend for H2 is also up.

The conditions in the first 6 months of 2022 were difficult for agribusiness: in addition to an unsatisfactory rainfall regime in some areas of the country (especially Moldova and the South), the war in Ukraine has completely disrupted the logistics chain that starts with the supply of fertilizers, with increasing prices even before the moment of February 24, until the grain transport that had blockages or very long waiting periods in Port Constanța but also in the main unloading areas.

High grain prices brought a breath of fresh air to farmers who had higher investments than in previous years for crop establishment. The conclusion is that despite the adversities and very low expectations, the total quantities harvested in Romania were slightly below the level of last year, in a market with grain prices well above the level of 2021.

Line for soil fertilizers

The commissioning of the new line came as a result of **increased sales during the agricultural campaigns in recent years** and increased market share for the company, both in the organic and conventional farming niche.

Until the installation of this line, Norofert had a limited portfolio of soil fertilizers, which could not reach its full potential, due to the lack of a high-capacity production line. But by purchasing and installing this new line, **the company can meet the ever-increasing demand.**

Soil fertilizers play a fundamental role in agriculture, being the basis of any crop. They are applied at the beginning of each new agricultural cycle to ensure normal and healthy plant development. It is estimated that **sales of granular soil fertilizers will increase by 20-25% each year**, as a result of the high demand for this product category.

Following this investment, **Norofert becomes the largest producer of ecological soil fertilizers in Romania.** Through this own production line of organic soil fertilizers, Norofert has a unique competitive advantage over all other players present in Romania.

At the time of writing this financial report, the production line is in operation, undergoing calibration and testing. From August, **production on this line entered the right line.**



Financial performance

Consolidated Norofert SA and Agroprod CEV SRL

Indicators of the profit and loss account (RON)	30/06/2021	30/06/2022	Evolution
	Res. individually	Res. CONSOLIDATED	(%) yoy
Operating revenue, of which:	16,878,056	34,151,803	102.34%
Turnover	19,867,258	29,904,576	50.52%
Change in Inventories	-3,330,444	2,916,236	187.56%
Other operating revenues	341,242	1,330,991	290.04%
Operating expenses, of which:	10,057,148	26,574,063	164.23%
Cost of materials	4,485,097	15,767,740	251.56%
Personnel expenses	2,024,838	2,329,857	15.06%
Depreciation expenses and value adjustments	650,636	624,622	-4.00%
Other operating expenses	2,896,577	7,851,844	171.07%
Operating result	6,820,908	7,577,740	11.10%
Financial income	558	55,216	9795.34%
Financial expenses	589,538	1,109,829	88.25%
Financial results	-588,980	-1,054,613	79.06%
Total revenues	16,878,614	34,207,019	102.66%
Total expenses	10,646,686	27,683,892	160.02%
Gross result	6,231,928	6,523,127	4.67%
Profit tax/other taxes	1,142,750	841,475	-26.36%
Net result	5,089,178	5,681,652	11.64%

The operating revenue of the Group increased by 102% in H1 2022 to 34.1 million lei and **the turnover** increased by 50% to 29.9 million lei compared to 19.8 million lei, the value recorded in the similar period of last year.

The consolidated net profit recorded the value of 5.6 million lei, an increase of only 11.6% compared to H1 2021, thanks to the investments made by the group in the first semester of 2022 in the purchase of a 1000 ha farm, in machinery, in the purchase and installation of a high-capacity soil fertilizer production line and in the improvement of the existing liquid fertilizer line.

The change in inventories is positive, indicating a higher stock of goods at the end of the reporting period than at the beginning of it. In the current context, where raw materials are difficult to transport and often the waiting times are very long, Norofert has chosen to procure raw materials in larger quantities and produce finished goods in larger quantities, in order to meet the possible blockages that may appear by the end of this year.

Cost of materials increased by 251% to 15,7 million lei as demand for Norofert's own products increased rapidly in the first 6 months of 2022. Also, a 5% to 10% increase in the prices of all raw materials was observed.

Other operating expenses represent, in general terms:

- **Expenses for services performed by third parties** - 3.34 million lei - represent expenses for putting into operation the soil fertilizer manufacturing line in Filipeștii de Pădure, services, various;
- **Transportation expenses** - 2.88 million lei - an increase, due to the increase in fuel costs;
- **expenses** - 0.57 million lei - expenses for the rent of the factory, the warehouse of raw materials and goods and the headquarters in Bucharest;
- **Advertising, publicity and protocol expenses** – 0.29 million lei;
- **Expenses with insurance premiums** – 0.13 million lei;
- **Energy and water expenses** – 0.09 million lei;
- **Machinery and car repairs** - 0.08 million lei;
- **Telecommunications** – 0.084 million lei.

Financial expenses - increased by 88% due to bank interest costs related to new contracted loans, including the loan for the purchase of the Zimnicea farm and the Factoring and BO Discount financing.

The net result - the consolidated value of the net result is higher by 11.64% compared to S1 2021 due to the positive net result recorded by Agroprod CEV SRL.

The individual net result of Norofert SA is lower by 9% compared to H1 2021, a very good result considering the investments made in the first six months of 2022, which are still ongoing in the following quarters of this year, according to the published BVC.

Cash position increased by 164%, thanks to BO Factoring and Discounting products, which used the company's receivables to finance current activity, significantly improving cash flow compared to previous years. Due to the improvement **of the cash position**, Norofert had the capacity in H1 2022 to ensure from its own funds the assembly and commissioning of the production line, approximately 1.8 million lei, and the payment, according to the contract of assignment of shareholders, for the entry into the shareholding of Agroprod CEV SRL, of 1.97 million lei.

Thus, the Group ended the first semester of 2022 with a **gross result** of 6.52 million lei. **The Group's net result** was **5.68 million lei**, an increase of 11.64% compared to the same period last year.

Individual performance - Norofert SA

Indicators of the profit and loss account (RON)	30/06/2021	30/06/2022	Evolution (%) y oy
Operating revenue, of which:	16,878,056	32,142,248	90%
Turnover	19,867,258	29,120,376	47%
Change in Inventories	-3,330,444	2,001,212	160%
Other operating revenues	341,242	1,020,660	199%
Operating expenses, of which:	10,057,148	25,629,854	155%
Cost of materials	4,485,097	15,114,204	237%
Personnel expenses	2,024,838	2,285,737	13%
Depreciation expenses and value adjustments	650,636	546,125	-16%
Other operating expenses	2,896,577	7,683,788	165%
Operating result	6,820,908	6,512,394	-5%
Financial income	558	55,216	9795%
Financial expenses	589,538	1,099,134	86%
Financial results	-588,980	-1,043,918	77%
Total revenues	16,878,614	32,197,464	91%
Total expenses	10,646,686	26,728,988	151%
Gross result	6,231,928	5,468,476	-12%
Profit tax/other taxes	1,142,750	829,938	-27%
Net result	5,089,178	4,638,538	-9%

KEY DATA:

Norofert SA's individual turnover increased by 47% compared to H1 2021, up to 29.1 million lei.

Raw material costs increased by 237% as the demand for Norofert's own products increased rapidly in the first 6 months of 2022. Also, a 5% to 10% increase in the prices of all raw materials was observed.

The net profit of Norofert SA reached 4.63 million lei, a decrease of only -9% compared to the same period last year, due to the rounds of investments that the company made during the reported period. Despite the pandemic period and the logistical crisis, the company invested in the modernization of the production facility and the 1000 ha farm in Zimnicea.

Individual performance – Agroprod CEV SRL

Indicators of the profit and loss account (RON)	30/06/2021	30/06/2022	Evolution (%) yoy
Operating revenue, of which:	-777,529	2,009,555	358%
Turnover	0.00	784,200	100%
Change in Inventories	-810,192	915,024	213%
Other operating revenues	32,663	310,331	850%
Operating expenses, of which:	1,418,834	944,209	-33%
Cost of materials	954,452	653,536	-32%
Personnel expenses	45,014	44,120	-2%
Depreciation expenses and value adjustments	327,487	78,497	-76%
Other operating expenses	91,881	168,056	83%
Operating result	-2,196,363	1,065,346	149%
Financial income	78,952	0	-100%
Financial expenses	0	10,695	100%
Financial results	78,952	-10,695	-114%
Total revenues	-698,577	2,009,555	388%
Total expenses	1,418,834	954,904	-33%
Gross result	-2,117,411	1,054,651	150%
Profit tax/other taxes	1,143	11,537	909%
Net result	-2,118,554	1,043,114	149%

Agroprod CEV SRL is the first company acquired and integrated into the Norofert business. The figures presented above demonstrate the successful integration of this company into the Group and the differences between 2021 and 2022 are more than eloquent. We aim to reduce operating costs by streamlining agricultural work, using scanning technology and monitoring machinery. It should be noted that the entire result of Zimnicea Farm is also reflected in the individual financial situation of Norofert SA, because the operated hectares are divided as follows:

Norofert SA – 340 hectares

Agroprod CEV SRL – 658 hectares

Thus, in H1 2022, the first semester since the Agroprod CEV SRL company is 100% in the Norofert group, **operating revenues increased by 358%** in S1 2022 to 2 million lei against a loss of -777 thousand of lei in H1 2021, and **the turnover increased 100%** reaching the amount of 784 thousand lei from 0 lei in H1 2021.

Change in inventories – Agroprod CEV SRL ended the H1 2022 reporting period with a positive stock variation, resulting from the barley harvest that ended in June and the beginning of the wheat harvest, which continued beyond the end of the reporting period.

Consolidated financial position

Balance sheet (RON)	30/06/2021	30/06/2022	Evolution
	result individually	result CONSOLIDATED	(%) yoy
Fixed assets	3,363,833	11,573,341	244.05%
Current assets, of which:	41,310,557	66,470,521	60.90%
Inventories	7,472,890	12,932,747	73.06%
Receivables	32,563,666	50,068,073	53.75%
Cash and cash equivalents	1,274,001	3,469,701	172.35%
Prepaid expenses	30,038	197,051	556.01%
Total assets	44,704,428	78,240,913	75.02%
Current liabilities	14,714,029	29,255,280	98.83%
Non-current liabilities	11,692,637	22,004,824	88.19%
Income in advance	59,578	138,425	132.34%
Total liabilities	26,466,244	51,398,529	94.20%
Equity	18,238,184	26,842,384	47.18%
Total equity and debt	44,704,428	78,240,913	75.02%

Fixed assets increased by 244% to 11.5 million lei, as a result of the purchase of machinery in the production facility in Filipeștii de Pădure and buildings and machinery in Ferma Zimnicea.

Receivables increased by 53.7% due to the increase in sales in all business segments. In S1, the receivables from the Fall 2021 and Spring 2022 Campaigns were not due, so we reiterate the fact that S1 will always be the period with the most receivables and the lowest receipts. As previously mentioned, **the cash position and cash-flow improvement** was due to the use of receivables in Factoring and BO Discounting products with various banks.

Total debts increased by 94.2% as a result of contracting the loan for the purchase of the Zimnicea farm (3.68 million lei) and the contracting of banking products such as Factoring and BO Discounting, worth approximately 6.8 million lei, only in H1 2022, which represent debts under 365 days, they being renewed annually. These Factoring and Discounting products were able to be accessed at banks after the development of the company and it turns certain receivables into cash with a bank cost to be able to finance even more raw material to ensure future growth.

Debts to traditional suppliers (fertilizers, seeds, various inputs that are not produced in-house) worth 6.4 million lei, were, at the end of the reporting period, still due, being due in July and August, being, at the time of writing this financial report paid in full.

It is important to mention that the **group's assets** reached 78.2 million lei. This is monumental, especially when compared to the fact that, at the listing in 2020, the company was worth approximately 21 million lei altogether. Of course, for a manufacturer like Norofert, stocks are a very important factor and ensure agility in the market, the ability to fulfill orders, especially in a climate of general logistic blockage, which particularly affects the supply of raw materials. The company's cash-flow enabled the supply of raw materials to avoid any delay to customers.

Individual – Norofert SA

Balance sheet (RON) – individual	30/06/2021	30/06/2022	Evolution (%) yo y
Fixed assets	3,363,833	10,584,892	215%
Current assets, of which:	41,310,557	61,183,581	48%
Inventories	7,472,890	10,081,347	35%
Receivables	32,563,666	47,741,343	47%
Cash and cash equivalents	1,274,001	3,360,891	164%
Prepaid expenses	30,038	189,899	532%
Total assets	44,704,428	71,958,372	61%
Current liabilities	14,714,029	25,034,566	70%
Non-current liabilities	11,692,637	21,636,937	85%
Income in advance	59,578	138,425	132%
Total liabilities	26,466,244	46,809,928	77%
Equity	18,238,184	25,148,444	38%
Total equity and debts	44,704,428	71,958,372	61%

Individual – Agroprod CEV SRL

Balance sheet (RON) – individual at group level	30/06/2021	30/06/2022	Evolution (%) yo y
Fixed assets	1,157,610	988,449	-15%
Current assets, of which:	1,320,684	5,286,940	300%
Inventories	384,391	2,851,400	642%
Receivables	-7,513	2,326,730	31069%
Cash and cash equivalents	943,806	108,810	-88%
Prepaid expenses	282,997	7,152	97.47%
Total assets	2,761,291	6,282,541	128%
Current liabilities	2,939,439	4,220,714	44%
Non-current liabilities	209,610	367,887	76%
Income in advance	0	0	0%
Total liabilities	3,149,049	4,588,601	46%
Equity	-387,758	1,693,940	537%
Total equity and debts	2,761,291	6,282,541	128%

Norofert SA receivables maturity table

The **collection rate** of current receivables (after the reporting period) is 100% for wheat, barley and rape maturities (until 15.07.2022). As reported in previous years, in H1 the degree of collection is not so relevant as the first significant collections are due after the end of the reporting period.

DATE	RECEIVABLES (RON)
02/06/2022	1,694,065.17
15/06/2022	21,582.00
21/06/2022	820.99
30/06/2022	444,761.82
13/07/2022	25,870.77
15/07/2022	14,878,506.80
24/07/2022	11,308.75
30/07/2022	3,372,858.39
31/07/2022	73,888.92
05/08/2022	7,630.00
15/08/2022	727,029.51
15/09/2022	8,756,027.06
30/09/2022	6,749,017.70
01/10/2022	161,639.10
15/10/2022	2,286,291.70
20/10/2022	78,103.95
30/10/2022	565,740.87
31/10/2022	45,521.20
01/11/2022	2,609,141
09/11/2022	89,183.80
13/11/2022	92,268.50
22/11/2022	48,585.66
30/11/2022	38,913.00
07/12/2022	41,965.00
18/12/2022	15,260.00
27/12/2022	42,155.75
TOTAL RECEIVABLES	42.878.137,41

The main economic-financial indicators of Norofert SA

	June 30, 2021	June 30, 2022
1. Liquidity indicators		
a) Current liquidity indicator	2.85	2.47
b) The immediate liquidity indicator	2.34	2.06
2. Risk indicators		
c) Degree of indebtedness	59.2	65.05
d) The indicator of the degree of indebtedness	64.11	86.04
e) The indicator of the degree of indebtedness	39.07	46.25
3. Activity indicators		
e) The speed of rotation of immobilized assets	5.88	2.75
f) Turnover speed of total assets	0.44	0.40
4. Profitability indicators		
g) Return on capital employed	0.22	0.12
h) Gross margin rate from sales	33.99	22.36

Intra-group transactions in H1 2022

Balances with Norofert Organics	30.06.2021	30.06.2022
liability	0	3,995
receivables	0	0
Loans	0	1,464,755
Transactions with Norofert Organics	Period January - June 2021	Period January - June 2022
Income	82,007	0
Costs	1,342,084	0
Balances with Norofert Fitofarma	30.06.2021	30.06.2022
liability	1,035,949	779,118
receivables	71,096	70,287
Loans	150,500	151,250
Transactions with Norofert Fitofarma	Period January - June 2021	Period January - June 2022
Income	0	0
Costs	106,220	0
Balances with Norofert USA	30.06.2021	30.06.2022
liability	0	0
receivables	328,960	313,880
Loans	206,295	304,469
Transactions with Norofert USA	Period January - June 2021	Period January - June 2022
Income	328,960	0
Costs	0	0
Balances with AGROPROD CEV	30.06.2021	30.06.2022
liability	0	756,000
receivables	0	2,470,166
Loans	0	374,266
Transactions with Agroprod CEV	Period January - June 2021	Period January - June 2022
Income	0	498,177
Costs	0	0
Total according to the values presented above		
liability	1,035,949	1,539,113
receivables	400,656	2,854,333
Loans	356,795	2,294,740
Income	410,967	498,177
Costs	1,448,305	0

7.

The financial - accounting situation

Consolidated balance sheet

Norofert SA individual balance sheet

Agroprod CEV SRL individual balance sheet

Consolidated Profit & Loss Account

Individual Profit & Loss Account Norofert SA

Individual Profit & Loss Account Agroprod CEV SRL

Consolidated Balance Sheet

Balance sheet indicators (lei)	30/06/2021	30/06/2022	Evolution
	Res. individually	Res. CONSOLIDATED	(%) yoy
Fixed assets, of which:	3,363,833	11,573,341	244.05%
Intangible assets	1,645,987	369,568	-77.55%
Tangible assets	1,472,559	7,792,442	429.18%
Financial assets	120,423	1,219,390	912.59%
Fixed assets under investment	124,864	2,191,941	1655.46%
Current assets, of which:	41,310,557	66,470,521	60.90%
Inventories	7,472,890	12,932,747	73.06%
Raw materials and consumables	766,525	3,593,853	368.85%
Inventory	0	18,300	100.00%
Finished product	588,373	261,581	-55.54%
Production in progress	0	2,578,631	100.00%
Goods	3,249,188	3,055,671	-5.96%
Packaging	9,217	66,285	619.16%
Biological assets of the nature of stocks	0	0	0.00%
Advances for the stock acquisitions	2,859,587	3,358,427	17.44%
Receivables	32,563,666	50,068,073	53.75%
Trade receivables	30,775,625	39,645,459	28.82%
Receivables with affiliated companies	757,451	6,436,199	749.72%
Shareholder receivables	0	0	0.00%
Other assets	1,030,590	3,986,415	286.81%
Short-term investments	0	0	0.00%
Cash and cash equivalents	1,274,001	3,469,701	172.35%
Expenses registered in advance	30,038	197,051	556.01%
Total assets	44,704,428	78,240,913	75.02%
Current liabilities, of which:	14,491,641	28,137,009	94.16%
Third party suppliers	7,237,524	6,414,378	-11.37%
Debts with affiliated companies	0	4,395,546	100.00%
Bank debts	3,618,139	11,509,786	218.11%
Debts to shareholders	0	11,367	100.00%
Financial leasing	0	0	0.00%
Other short-term liabilities	3,635,978	5,805,932	59.68%
Long-term debts, of which:	11,692,637	22,975,714	96.50%
Bank debts	0	10,652,375	100.00%
Loans from the bond issue	11,500,000	11,500,000	0.00%
Financial leasing	192,637	823,339	327.40%
Provisions	222,388	147,381	-33.73%
Income in advance	59,578	138,425	132.34%
Total Debts	26,466,244	51,398,529	94.20%
Equity, of which:	18,238,184	26,842,384	47.18%
Subscribed and paid-up capital	6,859,152	6,859,352	0.00%
Share premium	13,452,497	13,452,497	0.00%
Legal reserves	448,820	882,065	96.53%
Other reserves	8,240	8,240	0.00%
Retained profit / (loss)	-7,619,701	-41,422	-99.46%
Profit or loss for the financial year	5,089,176	5,681,652	11.64%
Distribution of profit	0	0	0.00%
Total equity and debts	44,704,428	78,240,913	75.02%

Norofert SA individual Balance Sheet

Balance sheet indicators (lei)	30/06/2021	30/06/2022	Evolution (%) yoy
Fixed assets, of which:	3,363,833	10,584,892	215%
Intangible assets	1,645,987	369,568	-78%
Tangible assets	1,472,559	6,803,993	362%
Financial assets	120,423	1,219,390	913%
Fixed assets under investment	124,864	2,191,941	1655%
Current assets, of which:	41,310,557	61,183,581	48%
Inventories	7,472,890	10,081,347	35%
Raw materials and consumables	766,525	2,416,273	215%
Inventory	0	3,780	100%
Finished product	588,373	257,838	-56%
Production in progress	0	1,141,665	100%
Goods	3,249,188	3,055,671	-6%
Packaging	9,217	66,285	619%
Biological assets of the nature of stocks	0	0	0%
Advances for the stock acquisitions	2,859,587	3,139,836	10%
Receivables	32,563,666	47,741,343	47%
Trade receivables	30,775,625	39,454,689	28%
Receivables with affiliated companies	757,451	5,656,199	647%
Shareholder receivables	0	0	0%
Other assets	1,030,590	2,630,455	155%
Short-term investments	0	0	0%
Cash and cash equivalents	1,274,001	3,360,891	164%
Expenses registered in advance	30,038	189,899	532%
Total assets	44,704,428	71,958,372	61%
Current liabilities, of which:	14,491,641	24,887,185	72%
Third party suppliers	7,237,524	6,389,405	-12%
Debts with affiliated companies	0	1,551,114	100%
Bank debts	3,618,139	11,509,786	218%
Debts to shareholders	0	0	0%
Financial leasing	0	0	0%
Other short-term liabilities	3,635,978	5,436,880	50%
Long-term debts, of which:	11,692,637	21,636,937	85%
Bank debts	0	9,677,440	100%
Loans from the bond issue	11,500,000	11,500,000	0%
Financial leasing	192,637	459,497	139%
Provisions	222,388	147,381	-34%
Income in advance	59,578	138,425	132%
Total Debts	26,466,244	46,809,928	77%
Equity, of which:	18,238,184	25,148,444	38%
Subscribed and paid-up capital	6,859,152	6,859,152	0%
Share premium	13,452,497	13,452,497	0%
Legal reserves	448,820	871,562	94%
Other reserves	8,240	8,240	0%
Retained profit / (loss)	-7,619,701	-681,545	-91%
Profit or loss for the financial year	5,089,176	4,638,538	-9%
Distribution of profit	0	0	0%
Total equity and debts	44,704,428	71,958,372	61%

Agroprod CEV SRL individual Balance Sheet

Balance sheet indicators (lei)	30/06/2021	30/06/2022	Evolution (%) yoy
Fixed assets, of which:	1,157,610	988,449	-15%
Intangible assets	0	0	0%
Tangible assets	1,157,610	988,449	-15%
Financial assets	0	0	0%
Fixed assets under investment	0	0	0%
Current assets, of which:	1,320,684	5,286,940	300%
Inventories	384,391	2,851,400	642%
Raw materials and consumables	366,128	1,177,580	222%
Inventory	14,520	14,520	100%
Finished product	3,743	3,743	0%
Production in progress	0	1,436,966	100%
Goods	0	0	0%
Packaging	0	0	0%
Biological assets of the nature of stocks	0	0	0%
Advances for the stock acquisitions	0	218,591	100%
Receivables	-7,513	2,326,730	31069%
Trade receivables	-321,627	190,770	159%
Receivables with affiliated companies	0	780,000	100%
Shareholder receivables	0	0	0%
Other assets	314,114	1,355,960	332%
Short-term investments		0	0%
Cash and cash equivalents	943,806	108,810	-88%
Expenses registered in advance	282,997	7,152	-97%
Total assets	2,761,291	6,282,541	128%
Current liabilities, of which:	2,939,438	4,224,759	44%
Third party suppliers	1,634,813	24,973	-98%
Debts with affiliated companies	0	2,844,432	100%
Bank debts	71,328	974,935	1267%
Debts to shareholders	49,668	11,367	-77.11%
Financial leasing	0	0	0%
Other short-term liabilities	1,183,629	369,052	-69%
Long-term debts, of which:	209,610	363,842	74%
Bank debts	0	0	0%
Loans from the bond issue	0	0	0%
Financial leasing	209,610	363,842	74%
Provisions	0	0	0%
Income in advance	0	0	0%
Total Debts	3,149,048	4,588,601	46%
Equity, of which:	-387,757	1,693,940	537%
Subscribed and paid-up capital	200	200	0%
Share premium		0	0%
Legal reserves	10,503	10,503	0%
Other reserves	0	0	0%
Retained profit / (loss)	1,720,094	640,123	-63%
Profit or loss for the financial year	-2,118,554	1,043,114	149%
Distribution of profit	0	0	0%
Total equity and debts	2,761,291	6,282,541	128%

Consolidated Profit & Loss Account

Profit and loss account indicators (lei)	30/06/2021	30/06/2022	Evolution
	Individual results	Consolidated results	(%) yoy
Operating revenue, of which:	16,878,056	34,151,803	102.34%
Turnover	19,867,258	29,904,576	50.52%
Change in inventories	-3,330,444	2,916,236	187.56%
Other operating revenues	341,242	1,330,991	290.04%
Operating expenses, of which:	10,057,148	26,574,063	164.23%
Material expenses, of which:	4,485,097	15,675,760	249.51%
Expenditure on raw materials and materials	2,574,719	7,362,155	185.94%
Expenditure on goods	1,690,481	8,211,806	385.77%
Other material expenses	219,897	101,799	-53.71%
Personnel expenses	2,024,838	2,329,857	15.06%
Depreciation expense and value adjustments	650,636	624,622	-4.00%
Other operating expenses	2,896,577	7,943,824	174.25%
Operating result	6,820,908	7,577,740	11.10%
Financial income	558	55,216	9795.34%
Financial expenses	589,538	1,109,829	88.25%
Financial result	-588,980	-1,054,613	79.06%
Total income	16,878,614	34,207,019	102.66%
Total expenses	10,646,686	27,683,892	160.02%
Gross result	6,231,928	6,523,127	4.67%
Profit tax/other taxes	1,142,750	841,475	-26.36%
Net result	5,089,178	5,681,652	11.64%

Individual Profit & Loss account

Norofert SA

Profit and loss account indicators (lei)	30/06/2021	30/06/2022	Evolution
			(%) yoy
Operating revenue, of which:	16,878,056	32,142,248	90%
Turnover	19,867,258	29,120,376	47%
Change in inventories	-3,330,444	2,001,212	160%
Other operating revenues	341,242	1,020,660	199%
Operating expenses, of which:	10,057,148	25,629,854	155%
Materials expenses, of which:	4,485,097	15,020,649	235%
Expenditure on raw materials and materials	2,574,719	6,708,619	161%
Expenditure on goods	1,690,481	8,210,231	386%
Other material expenses	219,897	101,799	-54%
Personnel expenses	2,024,838	2,285,737	13%
Depreciation expense and value adjustments	650,636	546,125	-16%
Other operating expenses	2,896,577	7,777,343	169%
Operating result	6,820,908	6,512,394	-5%
Financial income	558	55,216	9795%
Financial expenses	589,538	1,099,134	86%
Financial result	-588,980	-1,043,918	77%
Total income	16,878,614	32,197,464	91%
Total expenses	10,646,686	26,728,988	151%
Gross result	6,231,928	5,468,476	-12%
Profit tax/other taxes	1,142,750	829,938	-27%
Net result	5,089,178	4,638,538	-9%

Individual Profit & Loss account

Agroprod CEV SRL

Profit and loss account indicators (lei)	30/06/2021	30/06/2022	Evolution
			(%) yoy
Operating revenue, of which:	-777,529	2,009,555	358%
Turnover	0.00	784,200	100%
Change in inventories	-810,192	915,024	213%
Other operating revenues	32,663	310,331	850%
Operating expenses, of which:	1,418,834	944,209	-33%
Materials expenses, of which:	954,452	655,111	-31%
Expenditure on raw materials and materials	954,452	653,536	-32%
Expenditure on goods	0.00	1,575	100%
Other material expenses	0.00	0.00	0%
Personnel expenses	45,014	44,120	-2%
Depreciation expense and value adjustments	327,487	78,497	-76%
Other operating expenses	91,881	166,481	81%
Operating result	-2,196,363	1,065,346	149%
Financial income	78,952	0.00	-100%
Financial expenses	0.00	10,695	100%
Financial result	78,952	-10,695	-114%
Total income	-698,577	2,009,555	388%
Total expenses	1,418,834	954,904	-33%
Gross result	-2,117,411	1,054,651	150%
Profit tax/other taxes	1,143	11,537	909%
Net result	-2,118,554	1,043,114	149%

8.

Elements of perspective

Key risks for H2 2022

Expectations for S2 2022

Key risks for H2 2022

The most significant risks related to the activity of Norofert SA for the second half of 2022, of which the company is aware at the time of writing this report, are presented below. However, the risks presented in this section do not necessarily include all risks associated with the issuer's business, and the company cannot guarantee that it includes all relevant risks. There may be other risk factors and uncertainties of which the company is not aware at the time of preparation of this report and which may change the actual results, financial conditions, performance and achievements of the issuer in the future and may cause the price of the company's shares to decline. Investors are therefore encouraged to perform due diligence to prepare their own assessment of investment opportunities.

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 deeply unfavorable economic conditions, social unrest or, in the worst case, military confrontations in the region. The effects are largely unpredictable but may include a decline in investment, significant currency fluctuations, increases in interest rates, reduced credit availability, trade and capital flows, and increases in energy prices. These and other unforeseen adverse effects of the crises in the region could have a material adverse effect on the Group's business, prospects, results of operations and financial position.

CASH-FLOW RISK

This represents the risk that the company will not be able to honor its payment obligations when due. The periods of the year when the company is exposed to cash-flow risk are the months before harvest (June for rapeseed, July for wheat and October for sunflower and corn). A prudent cash-flow risk management policy involves maintaining a sufficient level of cash, cash equivalents and the availability of financing through appropriately contracted credit facilities. The company monitors the level of forecasted cash inflows from the collection of trade receivables, as well as the level of forecasted cash outflows for the payment of trade payables and other debts. Cash-flow risk is limited through factoring operations on eligible customers and campaigns.

INFLATION RISK

Global inflation is currently growing strongly, this leads to macroeconomic imbalances and Norofert operates on the Romanian market, but the raw materials are brought from several continents. So far the Company has been able to adapt to market conditions and adjust your prices accordingly. The management of the company monitors and manages as best as possible the inflationary situation in which we find ourselves today. Of course any imbalance can be managed up to a certain point and every investor must understand that the risk of inflation can affect the operation of any company.

CREDIT RISK

The risk that the Group incurs a financial loss as a result of a client's failure to fulfill contractual obligations, which results mainly from trade receivables or from the possible failure to fulfill obligations under some financial instruments. The company is exposed to credit risk in the conditions where the specifics of the activity and the business model require crediting customers for terms of over 180-360 days. In order to reduce the exposure to the risk of non-collection of receivables specific to this sector, Norofert implemented a policy of careful customer selection excluding small farmers without a history of good payers and focused on large farmers from organic and conventional agriculture. The company's Risk Department makes a thorough evaluation of each customer sent for approval by the field sales team. Following this evaluation, creditworthy customers receive a credit limit, with which they can purchase products from the Norofert portfolio.

The non-executive members of the NRF SA Board of Directors wish to inform the shareholders that a large part of the debts are guaranteed by the goods and assets of the company and in parallel with Promissory Notes endorsed in the personal name of the Chairman of the Board of Directors Mr. Vlad Andrei Popescu and his family. We consider the information important because Norofert's debts help the company grow and strengthen its economic and commercial position, and the fact that they are also personally guaranteed by the majority shareholder shows that there is prudence and responsibility in contracting debts for the benefit of the other shareholders through the development of the company.

THE RISK OF DROUGHT

The drought also indirectly affects Norofert, because if the farmers to whom Norofert has sold products lose their crops, there is a possibility that they will not be able to meet their contractual obligations and pay outstanding debts. The company is exposed to credit risk, given that the specific nature of the activity and the business model involve crediting customers for a period between 180 and 360 days. To reduce exposure to sector-specific debt default risk, Norofert has adopted a careful customer selection policy, excluding small farmers without a history of good payers and focusing instead on large organic and conventional farmers. Following the evaluation, customers can benefit from a credit limit, with which they can purchase products from the Norofert portfolio. This assessment activity is carried out by Norofert's Risk Department, which was established in July 2019.

GENERAL ECONOMIC RISKS

The Issuer's activities are sensitive to business cycles and general economic conditions. Both international financial crises and the unstable economic environment can have significant negative effects on the activity, operational results and financial position of the issuer. Socio-political turmoil can also impact the business of the company. The international financial markets felt the effects of the global financial crisis that started in 2008. These effects were also felt on the Romanian financial market in the form of the low liquidity of the capital market, as well as through an increase in medium-term financing interest rates, because of the global liquidity crisis. In the future, such a scenario could be repeated and the possible significant losses suffered by the international financial market, with major implications on the Romanian market, could affect the Issuer's ability to obtain new loans or financing, under sustainable conditions.

THE RISK ASSOCIATED WITH LITIGATION

Although the Issuer pays particular attention to complying with all legal provisions, in the context of its activity, the company is subject to the risk generated by litigation and other legal proceedings. It is possible that the company may be affected by contractual or extra-contractual claims, complaints, including by counterparties in contractual relationships, customers, competitors or regulatory authorities. Any kind of negative publicity associated with such an event can also have an influence.

Directly and indirectly, through the companies in which it has shares, the Issuer is involved in legal proceedings arising in the natural course of its activity, at the date of drafting this financial report, in the number of 7 litigations on the roll:

File no. 2294/89/2021 – the opening of Valea Teiului insolvency proceedings. The file is at the Vaslui Court, the next trial date is 22.09.2022. Norofert SA has applied for registration with the credit union, as a creditor.

File no. 707/88/2021 – the opening of the Bio Consulting insolvency procedure. The file is at the Tulcea Court, the next trial date is 23.09.2022. An application for enrollment in the credit table was made by Norofert Fitofarma, Organics and SA, as creditors.

File no. 34899/3/2021 – appeal against the decision to dismiss Carmen Constantinescu. Plaintiff Carmen Constantinescu, defendant Norofert SA. The court of first instance rejected her request, the plaintiff appealed, to be communicated to the company.

File no. 19144/3/2022 – monetary rights. The file is at the Bucharest Court, the first court date 04.10.2022. Plaintiff Alexandru Stoica, defendant Norofert SA. The company filed an objection, asking the court to dismiss the claim as unfounded.

File no. 16705/302/2022 – low value request. The file is at the District Court 5. Plaintiff Cronos Imobiliare, defendant Norofert SA, the plaintiff's claim is to be rejected as without object.

File no. 42084/299/2022 – claims action. The file is at the District Court 1. Plaintiff Unimasters Logistics, defendant Norofert SA, the documents were not communicated until the time of drafting the financial report, the company finding out about the existence of the file from the court portal.

File no. 44304/299/2022 – enforcement approval. The file is pending at the District 1 Court. As a result of the conclusion of the transaction contract with the company SV Organix GMBH, this creditor requested the approval of the forced execution against the company Norofert Organics SRL. The forced execution was approved by the Conclusion pronounced on 23.08.2022. Until this moment, the Agreement has not been communicated to the company, but the company reserves the right to take steps against it, after receiving the communication.

Expectations for H2 2022

The second half of 2022 will have two distinct sales periods and the following notable events:

1. **The autumn 2022 sales campaign**, which takes place between 1.08.2022 and 15.10.2022, during which agricultural inputs for the cultivation of wheat and rape are sold;
2. **The pre-sale campaign for the spring of 2023**, running between 15.10.2022 and 30.11.2022, during which packages containing Norofert seeds and products for the cultivation of corn and sunflowers will be sold.

Also, commissioning of **the soil fertilizer production line** at the factory in Filipestii de Padure in July will lead to increased sales of granulated fertilizers.

The investments presented in BVC will continue at the factory in Filipestii de Padure, by expanding and modernizing the microorganism multiplication laboratory, increasing the production capacity and liquid bottling following in the future with the construction of a new hall for storing fertilizers.

For **the farm in Zimnicea**, in Q3 and Q4 for the first 200 ha of the irrigation system, will be finalized the technical project and choose the financing method, with the actual works to be started in Q1 2023.

Considering the evolution of the Romanian agricultural sector to date, the management maintains its budget forecasts for 2022, as approved by shareholders at the AGEA in May 2022.

The income and expenditure budget is published on the company's website and can be consulted [HERE](#).



9.

Declaration of the management

MANAGEMENT STATEMENT

The undersigned, Popescu Vlad Andrei, as President of the Board of Directors of Norofert SA, confirms, according to the best available information, that the simplified interim financial statements for the six-month period ended on June 30, 2022 present a correct and true picture of Norofert's assets, liabilities, financial position and statement of income and expenses and that the management report provides a fair and true picture of the important events that took place in the first six months of the financial year 2022 and their impact on the financial statements of Norofert the company.

POPESCU VLAD ANDREI
PRESIDENT 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 6.859.152

Entitatea NOROFERT SA

Adresa

Județ Bucuresti Sector Sector 1 Localitate Bucuresti

Strada str Lt SERBAN PETRESCU Nr. 20 Bloc Scara Ap. Telefon 0214231240

Număr din registrul comerțului J40/4222/2000

Cod unic de inregistrare 1 2 9 7 2 7 6 2

Forma de proprietate

34--Societati pe actiuni

Activitatea preponderenta (cod si denumire clasa CAEN)

4675 Comerț cu ridicata al produselor chimice

Activitatea preponderenta efectiv desfasurata (cod si denumire clasa CAEN)

4675 Comerț cu ridicata al produselor chimice

 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**

Instrucțiuni

Corelații

1.Import fisier XML - F10 la [31/12/AP](#)2.Import fisier XML - F20 la [30/06/AP](#)

Import 'balanta.txt'

Import fisier XML creat cu alte aplicații

VALIDARE

DEBLOCARE

ANULARE

LISTARE

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

POPESCU VLAD ANDREI

Numele si prenumele

CONTEXPERT CONSULTING SRL

Semnătura _____

?

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Nr.de inregistrare in organismul profesional

256/2000

CIF/ CUI membru CECCAR

8 3 9 9 0 7 2

Semnătura _____

Semnătura electronica

Formular VALIDAT

SITUAȚIA ACTIVELOR, DATORILOR 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	1.349.136	369.568
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	8.264.075	8.995.934
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03	120.501	1.219.390
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	9.733.712	10.584.892
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	6.975.385	10.081.347
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)	44.233.251	47.741.343
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	44.233.251	47.741.343
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	2.115.738	3.360.891
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	53.324.374	61.183.581
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	668.407	189.899
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	668.407	189.899
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	18.613.989	24.887.185
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	29.376.234	36.347.870
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	39.109.946	46.932.762
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	18.414.162	21.636.937
H. PROVIZIOANE (ct. 151)	19	17	147.381	147.381
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18	6.042.082	138.425
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19	47.668	48.289
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20	8.144	48.289
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21	39.524	
2. Venituri înregistrate în avans (ct. 472) (rd.23+24)	24	22	5.994.414	90.136

Sume de reluat într-o perioadă de până la un an (din ct. 472*)	25	23	5.994.414	90.136
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	6.859.152	6.859.152
1. Capital subscris vărsat (ct. 1012)	32	30	6.859.152	6.859.152
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	13.452.497	13.452.497
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	879.802	879.802
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	0	0
SOLD C (ct. 117)	44	42	7.348.514	681.545
SOLD D (ct. 117)				
VI. PROFITUL SAU PIERDEREA LA SFÂRȘITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	7.088.684	4.638.538
SOLD D (ct. 121)	46	44	0	0
Repartizarea profitului (ct. 129)	47	45	422.742	0
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	20.508.879	25.148.444
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	20.508.879	25.148.444

*) Conturi de repartizat după natura elementelor respective.

**) Solduri debitoare ale conturilor respective.

***) Solduri creditoare ale conturilor respective.

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

ADMINISTRATOR,

Numele și prenumele

POPESCU VLAD ANDREI

Semnătura _____

Formular
VALIDAT**INTOCMIT,**

Numele și prenumele

CONTEXPERT CONSULTING SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Nr.de inregistrare in organismul profesional:

256/2000

CONTUL DE PROFIT ȘI PIERDERE

la data de 30.06.2022

Cod 20

- lei -

Denumirea indicatorilor	Nr.rd. Nr.rd. OMF nr.1669/ 2022	Nr. rd.	Realizari aferente perioadei de raportare	
			01.01.2021- 30.06.2021	01.01.2022- 30.06.2022
A		B	1	2
(formulele de calcul se refera la Nr.rd. din col.B)				
1. Cifra de afaceri netă (rd. 02+03-04+06)	01	01	19.867.258	29.120.376
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	19.867.258	29.120.376
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	18.772.252	18.336.147
Venituri din vânzarea mărfurilor (ct. 707)	04	03	2.208.363	12.267.107
Reduceri comerciale acordate (ct. 709)	05	04	1.113.357	1.482.878
— 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	0	2.001.212
Sold D	08	08	3.330.444	0
3. Venituri din producția de imobilizari necorporale și corporale (ct.721+ 722)	09	09		354.412
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		516.878
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	341.242	149.370
-din care, venituri din subvenții pentru investiții (ct.7584)	14	14	16.498	21.535
-din care, venituri din fondul comercial negativ (ct.7815)	15	15		
VENITURI DIN EXPLOATARE – TOTAL (rd. 01+07-08+09+10+11+12+13)	16	16	16.878.056	32.142.248
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	2.574.719	6.708.619
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	168.488	101.799
b) Alte cheltuieli externe (cu energie și apă)(ct.605)	19	19	59.725	93.555
- din care, cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)		91.700
c) Cheltuieli privind mărfurile (ct.607)	21	20	1.690.481	8.222.661
Reduceri comerciale primite (ct. 609)	22	21	8.316	12.430
9. Cheltuieli cu personalul (rd. 23+24)	23	22	2.024.838	2.285.737
a) Salarii și indemnizații (ct.641+642+643+644)	24	23	1.978.193	2.235.796
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	25	24	46.645	49.941
10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 26 - 27)	26	25	193.650	546.125

a.1) Cheltuieli (ct.6811+6813+6817+ din ct.6818)	27	26	193.650	546.125
a.2) Venituri (ct.7813 + din ct.7818)	28	27		
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	29	28	396.235	
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	30	29	399.919	
b.2) Venituri (ct.754+7814 + din ct.7818)	31	30	3.684	
11. Alte cheltuieli de exploatare (rd. 32 la 37)	32	31	2.896.577	7.683.788
11.1. Cheltuieli privind prestațiile externe (ct.611+612+613+614+615+621+622+623+624+625+626+627+628)	33	32	2.486.103	7.423.644
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	58.439	19.660
11.3. Cheltuieli cu protecția mediului înconjurător (ct. 652)	35	34		
11.4 Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	36	35		
11.5. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587)	37	36		
11.6. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	38	37	352.035	240.484
— 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	60.751	
- Cheltuieli (ct.6812)	40	40	60.751	
- Venituri (ct.7812)	41	41		
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17 la 20 - 21+22+25+28+31+ 39)	42	42	10.057.148	25.629.854
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	43	43	6.820.908	6.512.394
- Pierdere (rd. 42 - 16)	44	44	0	0
12. Venituri din interese de participare (ct.7611+7612+7613)	45	45		
- din care, veniturile obținute de la entitățile afiliate	46	46		
13. Venituri din dobânzi (ct. 766)	47	47		
- din care, veniturile obținute de la entitățile afiliate	48	48		
14. Venituri din subvenții de exploatare pentru dobânda datorată (ct. 7418)	49	49		
15. Alte venituri financiare (ct.762+764+765+767+768+7615)	50	50	558	55.216
- din care, venituri din alte imobilizări financiare (ct. 7615)	51	51		
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	52	52	558	55.216
16. Ajustări de valoare privind imobilizările financiare și investițiile financiare deținute ca active circulante (rd. 54 - 55)	53	53		
- Cheltuieli (ct.686)	54	54		
- Venituri (ct.786)	55	55		
17. Cheltuieli privind dobânzile (ct.666)	56	56	508.416	1.016.395
- din care, cheltuielile în relația cu entitățile afiliate	57	57		
18. Alte cheltuieli financiare (ct.663+664+665+667+668)	58	58	81.122	82.739
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	59	59	589.538	1.099.134
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				

- Profit (rd. 52 - 59)	60	60	0	0
- Pierdere (rd. 59 - 52)	61	61	588.980	1.043.918
VENITURI TOTALE (rd. 16 + 52)	62	62	16.878.614	32.197.464
CHELTUIELI TOTALE (rd. 42 + 59)	63	63	10.646.686	26.728.988
19. PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (rd. 62 - 63)	64	64	6.231.928	5.468.476
- Pierdere (rd. 63 - 62)	65	65	0	0
20. Impozitul pe profit (ct.691)	66	66	1.142.752	829.938
21. Impozitul specific unor activități (ct. 695)	67	67		
22. Alte impozite neprezentate la elementele de mai sus (ct.698)	68	68		
23. PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:				
- Profit (rd. 64 - 65 - 66 - 67 - 68)	69	69	5.089.176	4.638.538
- 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,

Numele si prenumele

POPESCU VLAD ANDREI

Semnătura _____

INTOCMIT,

Numele si prenumele

CONTEXPERT CONSULTING SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Formular
VALIDAT

Nr.de inregistrare in organismul profesional:

256/2000

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	4.638.538	
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	6.006.223	6.006.223	
Furnizori restanți – total (rd. 06 la 08)	05	05	5.558.181	5.558.181	
- peste 30 de zile	06	06	617.260	617.260	
- peste 90 de zile	07	07	2.546.755	2.546.755	
- peste 1 an	08	08	2.394.166	2.394.166	
Obligatii restante fata de bugetul asigurarilor sociale – total(rd.10 la 14)	09	09	221.458	221.458	
- contributi pentru asigurari sociale de stat datorate de angajatori, salariati si alte persoane asimilate	10	10	158.309	158.309	
- contributi pentru fondul asigurarilor sociale de sanatate	11	11	63.149	63.149	
- 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	226.584	226.584	
- contributia asiguratorie pentru munca	18	17a (301)	5.178	5.178	
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	36	41	
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	42	45	
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	13.606
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	516.878
- 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	2.744.235
- creanțe restante de la entități din sectorul majoritar sau integral de stat	38	35	
- creanțe restante de la entități din sectorul privat	39	36	2.744.235
V. Tichete acordate salariaților		Nr. rd.	Sume (lei)
A		B	1
Contravaloarea tichetelor acordate salariaților	40	37	36.730
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
A		B	1
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
- din fonduri publice	45	40	
- din fonduri private	46	41	
- după natura cheltuielilor (rd. 43+44)	47	42	0
- cheltuieli curente	48	43	
- cheltuieli de capital	49	44	
VII. Cheltuieli de inovare ***)		Nr. rd.	30.06.2021
A		B	1
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
A		B	1
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:	52	46	829
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	53	46a (303)	829

- 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		187.296
- 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	80.813	1.310.836
Acțiuni deținute la entitățile afiliate, interese de participare, alte titluri imobilizate și obligațiuni, în sume brute (rd. 50 + 51 + 52 + 53)	59	49		1.219.390
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51		1.219.390
- 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	80.813	91.446
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55	80.813	91.446
- creanțe imobilizate în valută (din ct. 267)	67	56		
Creanțe comerciale, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor și alte conturi asimilate, în sume brute (ct. 4091 + 4092 + 411 + 413 + 418), din care:	68	57	36.163.275	48.919.765
- creanțe comerciale în relația cu entitățile neafiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	69	58		1.406.366
- 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		2.744.235
Creanțe în legătură cu personalul și conturi asimilate (ct. 425 + 4282)	72	60	7.300	22.292
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	81.076	1.179.698
- creanțe în legătura cu bugetul asigurarilor sociale (ct.431+437+4382)	74	62	66.529	91.735
- creanțe fiscale în legătura cu bugetul statului (ct.436+441+4424+4428+444+446)	75	63	14.547	564.798
- subvenții de încasat(ct.445)	76	64		516.878
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	77	65		
- alte creanțe în legătura cu bugetul statului(ct.4482)	78	66		6.287
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67	859.841	2.785.787
- 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	601.783	1.362.523
- decontari privind interesele de participare ,decontari cu actionarii/ asociatii privind capitalul ,decontari din operatiuni in participatie (ct.453+456+4582)	84	72	6	6
- alte creante in legatura cu persoanele fizice si persoanele juridice, altele decat creantele in legatura cu institutiile publice (institutiile statului) (din ct. 461 + din ct. 471 + din ct.473+4662)	85	73	601.777	944.317
- 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		418.200
Dobânzi de încasat (ct. 5187) , din care:	87	75		
- de la nerezidenti	88	76		
Dobânzi de încasat de la nerezidenți (din ct. 4518 + din ct. 4538)	89	76a (313)		
Valoarea împrumuturilor acordate operatorilor economici *****)	90	77		
Investiții pe termen scurt, în sume brute (ct. 501 + 505 + 506 + 507 + din ct.508), din care:	91	78		
- acțiuni necotate emise de rezidenti	92	79		
- părți sociale emise de rezidenti	93	80		
- actiuni emise de nerezidenti	94	81		
- obligatiuni emise de nerezidenti	95	82		
- dețineri de obligațiuni verzi	96	82a (320)		
Alte valori de încasat (ct. 5113 + 5114)	97	83		
Casa în lei și în valută (rd.85+86)	98	84	114.422	201.415
- în lei (ct. 5311)	99	85	114.422	201.415
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	829.531	3.159.287
- în lei (ct. 5121), din care:	102	88	828.402	3.158.017
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	1.129	1.270
- conturi curente în valută deschise la bănci nerezidente	105	91		
Alte conturi curente la bănci și acreditive, (rd.93+94)	106	92	9.879	-95.993
- sume în curs de decontare, acreditive și alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93	9.879	-95.993
- sume în curs de decontare și acreditive în valută (din ct. 5125 + 5414)	108	94		
Datorii (rd. 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)	109	95	10.728.430	13.513.171
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 <u>mai mare</u> 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	409.338	459.497
- 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	7.053.168	11.069.672
- 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		334.343
- 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	175.754	219.468
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	2.955.203	1.129.324
- datorii in legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	700.399	343.331
- datorii fiscale in legatura cu bugetul statului (ct.436+441+4423+4428+444+446)	129	113	2.254.804	745.660
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	130	114		
- alte datorii in legatura cu bugetul statului (ct.4481)	131	115		40.333
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		
- sume datorate actionarilor / asociatilor pers.fizice	137	120		
- 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	134.967	634.702		
-decontari privind interesele de participare , decontari cu actionarii /asociatii privind capitalul, decontari din operatii in participatie (ct.453+456+457+4581)	140	123				
-alte datorii in legatura cu persoanele fizice si persoanele juridice, altele decat datoriile in legatura cu institutiile publice (institutiile statului) 3) (din ct.462+4661+din ct.472+din ct.473)	141	124	134.967	634.702		
- 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		508		
- 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	6.859.152	6.859.152		
- acțiuni cotate 4)	150	131	6.859.152	6.859.152		
- acțiuni necotate 5)	151	132				
- părți sociale	152	133				
- capital subscris vărsat de nerezidenți (din ct. 1012)	153	134				
Brevete si licente (din ct.205)	154	135	33.208	33.786		
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	35.898	20.514		
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	6.859.152	X	6.859.152	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	6.859.152	100,00	6.859.152	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)		
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	157a (322)		
- secetă	181	157b (323)		
- alunecări de teren	182	157c (324)		

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

POPESCU VLAD ANDREI

Numele si prenumele

CONTEXPERT CONSULTING SRL

Semnatura _____

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnatura _____

Nr.de inregistrare in organismul profesional:

256/2000

**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

1011 SC(+)F10S.R31

OK

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Preluare F10, F20 col.2

Sterge date incarcate

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

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