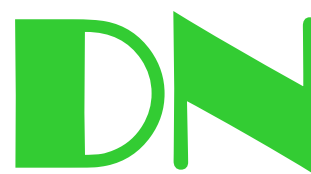


SEPTEMBER, 2022



FINANCIAL REPORT ON 30.06.2022



DN AGRAR GROUP SA

Company listed in the MTS AeRO Premium market of
Bucharest Stock Exchange

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ISSUER INFORMATION

Information about this financial report

Report type	Half-early on 30.06.2022
For the financial period	01.01.2022 – 30.06.2022
Legal background	Annex 14 to the ASF Regulation no. 5/2018
Report date	26.09.2022

Information about the issuer

Name	DN AGRAR GROUP S.A.
VAT Code	24020501
Trade Registry Number	J01/730/2008
Headquarters	Alba-Iulia, Strada Piața Iuliu Maniu, Nr. 1, Bl. 31DE, Jud. Alba, ROMÂNIA

Information about the transferable securities

Subscribed and paid capital	31.818.844,80 lei
Market where the transferable securities are traded	MTS AeRO Premium

Key features of the transferable securities issued by the company

159.094.224 ordinary shares

Symbol

DN

Contact

Telephone number	+40 258 818 114 +40 258 818 115
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The financial statements consolidated on June 30, 2022 displayed in the following pages are **not audited**.

LETTER from the CEO of DN AGRAR GROUP SA

Dear shareholders,

In the first semester of 2022, we continued the actions undertaken and made important progress in the sense of positioning as a market LEADER, in parallel with good business management, and we also continued the investment program. The increasing results from this semester give us confidence that we will achieve the financial targets set for this year.

We owe our market LEADER position in cow milk production, to the fact that we are an integrated farm, with more than 10,000 head of dairy cows and young cattle, owning and leasing an area of approximately 7,000 ha of land.

The outlook for the first part of 2022, gave us confidence about the growth potential of the business, but also raised concerns. The conflict between Russia and Ukraine has created a risk in controlling costs in an efficient and predictable way. As a result of this conflict, fuel prices, fertilizer prices, spare parts prices, as well as feed prices have risen significantly, with direct spillover consequences on the costs of feeding animals, the use of machinery and equipment in agricultural activity.

We managed to control the huge costs in the first half of the year in a reasonable way, given the advantage that we produce a lot of the feed we use for the cows. In terms of the drought, we were not isolated from the rest of Europe, but it did not affect us as much as other areas of the country. When we decided to invest, the choice of Alba, Sibiu and Hunedoara counties was not accidental, we took into account the fact that the temperate climate here favors agricultural crops.

Despite these increases in fertilizer and feed prices, milk supplies continue to remain high. The price of milk is steadily increasing every month and we expect it to continue to rise in the coming months.

At the time of drawing up this report, we quantify cow milk production at approximately 140,000 liters of daily milk and approximately 50 million liters of milk per year. Also, regarding the quantity of milk delivered to DN AGRAR's partner processors, for the first 6 months of this year, the quantity of delivered milk, increased by over 1.7 million liters of milk, representing an increase of 8%, compared to 2021, and the pace will continue to be high.

In the agricultural field, the area cultivated with corn increased, compared to the previous agricultural year, by more than 1,000 hectares, and the tritcale crop also registered an increase of 1,000 hectares of cultivated area, compared to the crops of the year 2020/2021.

At the investment level, for the Apold Farm, at the date of this report, we mention that we have completed the new milking parlor, and the current milking parlor has already entered into renovation stage. When both parlors will be operational at full capacity, we will register at the Apold Farm a 50% increase in its capacity, we will operate in 3 shifts per day, resulting in 21 hours of daily milking.

We also want to invest and develop a compost factory for composting our manure, a project that fits perfectly into DN AGRAR's strategy and focuses on achieving circular agriculture. By composting our garbage, we save transport costs, we have the possibility to increase the number of milk cows, and by selling part of the compost we will increase the company's income. This investment will also help us anticipate future legislative changes for circular farming, which we fully support.

Related to the activity of DN AGRAR in the agri-tech area, the agro-monitoring solution we use continues to be of real use, in managing our operations in optimal conditions, being now also implemented for the 2 recently acquired farms, the Lacto Agrar Farm and Apold Farm.



We are currently working on the actual implementation of the SAP solution for our farms, which means consolidated business processes, automated daily operations and advanced reporting functionality. Along with the implementation of this solution, we focus on developing a strategy aimed at increasing the visibility of the company on the profile market and among investors, through constant appearances in mass media, by accepting requests for interviews in the press, by attending capital market events, through the constant appearance of newsletters and by launching, as soon as possible, a new website, in which we want to integrate interactive analysis tools.

On June 30, 2022, the turnover of the DN AGRAR group was in the amount of 62.40 million lei, an increase of 241.43% compared to the similar period in 2021, and the gross profit in the amount of 6.53 million lei, advancing by 173%, compared to 30.06.2021. Total assets for the reporting period reach the value of 226.59 million lei, registering an increase of 54.17%, compared to 31.12.2021.

We were very well received by the stock market at the beginning of February and we are satisfied with the relationship with our new shareholders, we are fully aware that we need to work on our visibility on the Romanian market.

Until last year, DN AGRAR had only Dutch shareholders, so the visibility on the Romanian market was not of major importance, reports being made directly to our Dutch partners. Listing in Romania requires a change in this strategy. With the listing on the Bucharest Stock Exchange, we started a strategy to increase DN AGRAR's visibility among shareholders and potential investors.

On the long term, we are confident that we will achieve our proposed goal of accessing the regulated market, enabling investors to gain exposure to agriculture, in a highly professional and sustainable manner.

The solid position of the Group and the quality of its management were reflected in the results of 2021, so we remain confident that we will also achieve the financial targets set for this year.

On behalf of the DN AGRAR company, I want to thank the shareholders for the trust they have placed in both the entire team and me, for being with us, and to assure you, at the same time, that we will continue to communicate openly about the evolution of the company's development plans.

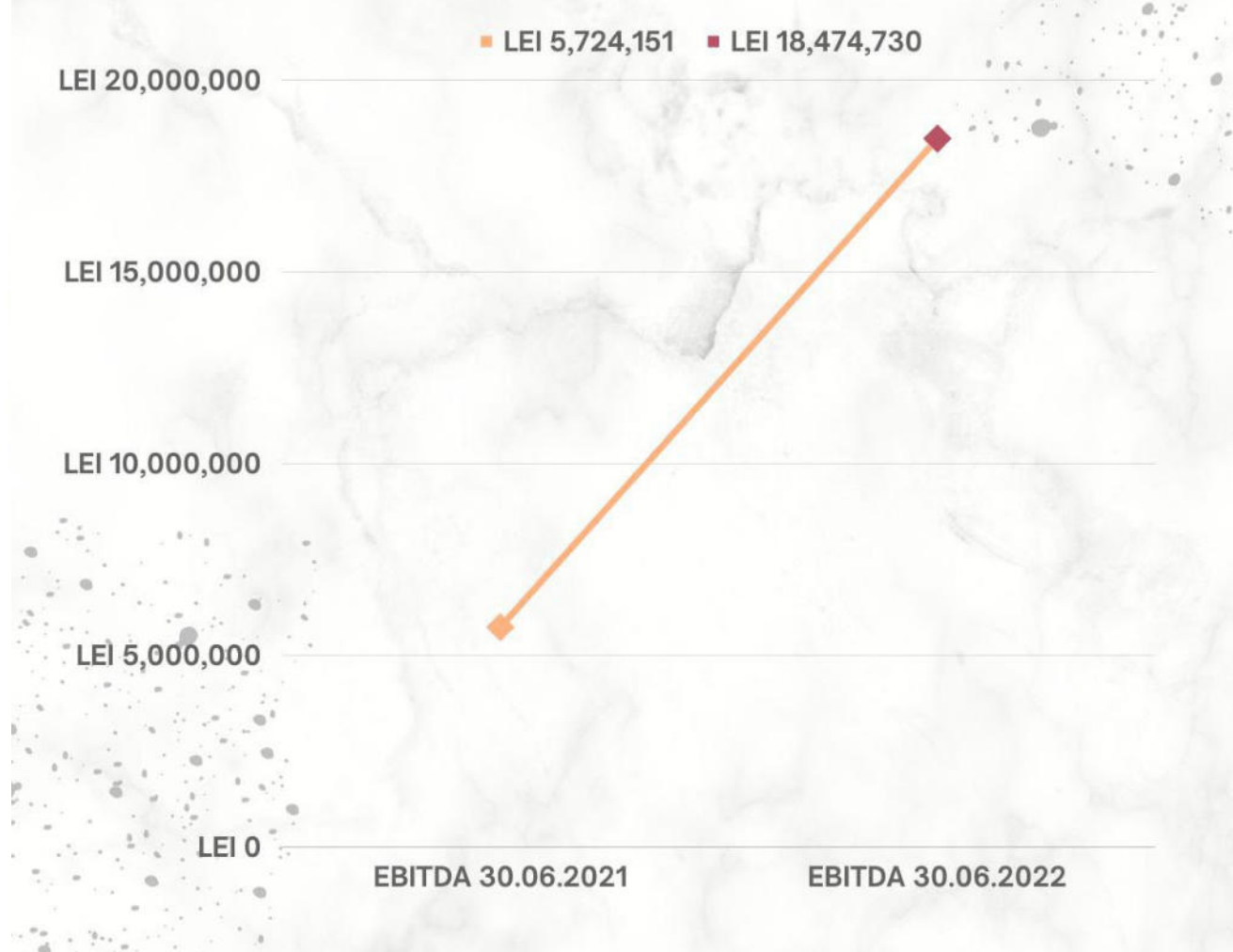
Jan Gijsbertus De Boer,

President of the Board of Directors DN AGRAR GROUP SA

KEY FIGURES S1 - 2022

- ✓ Turnover: **increasing by 241,43%, reaching 62,40 million lei**, compared to 30.06.2021
- ✓ **Increasing the exploited agricultural area** by DN AGRAR, with 2.994,83 ha
- ✓ Achieved net profit: **5,05 million lei, with an increase of 135,32%** compared to 30.06.2021
- ✓ **Net Asset** (Total Assets minus Current Debts) on 30.06.2022 **is** in amount of **164,64 million lei, increasing with 56,83%** compared to 31.12.2021
- ✓ Total Assets: **increasing by 54,17%, reaching 226,59 million lei** compared to 31.12.2021
- ✓ Equity capitals **increased by 7,87%, reaching 70,60 million lei** compared to 31.12.2021
- ✓ DN Agrar Group SA
EBITDA (Consolidated DN AGRAR) = 18.474.730 lei
- ✓ Lacto Agrar SRL
EBITDA = 6.282.525 lei
- ✓ DN Agrar Apold SRL
EBITDA = 4.844.916 lei

EVOLUTION OF THE EBITDA INDICATOR PER CONSOLIDATED GROUP FOR S1 2021 VS 2022



/

ABOUT DN AGRAR GROUP SA

BRIEF HISTORY OF THE COMPANY AND DESCRIPTION OF THE FIELD OF ACTIVITY

DN AGRAR GROUP SA started its activity in Romania in 2008, by initially leasing 23 ha of agricultural land, from the center of Transylvania - Alba, Sibiu and Hunedoara Counties - financed by Mr. Jan G. De Boer, and since 2010 through foreign investment.

On June 30, 2022, the company DN AGRAR GROUP SA totals a workforce of 246 employees and owns 15 companies in its portfolio.

These companies carry out activities in areas such as: zootechnics, namely raising dairy cattle, vegetable agricultural production, services in agriculture, logistics, transport, tourism and business and management consulting services.

The company is headquartered in Alba-Iulia and is divided into the following departments: general management, finance, accounting, legal, management consulting, engineering, human resources, marketing & PR, IT and topography.

PRESENTATION OF THE COMPANIES FROM DN AGRAR GROUP SA

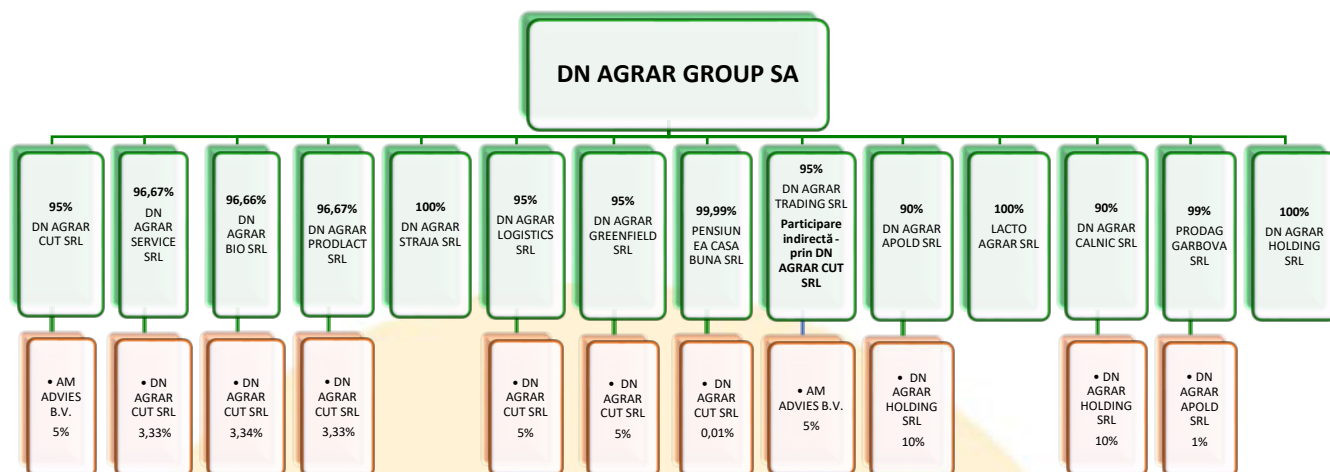
The 15 companies that are part of the DN AGRAR GROUP SA portfolio, include 4 farms, whose main activity is both dairy cattle breeding (Prodact Farm) and cow's milk production (Cut, Lacto Agrar and Apold Farms), meeting a total capacity of over 10,000 head, both dairy cows and young cattle.

Also, among the companies in the Group, we mention the following:

- ❖ DN AGRAR HOLDING SRL – the main activity of this company is the cultivation of cereals, which constitute the fodder base of the Apold Farm.
- ❖ DN AGRAR TRADING SRL - offers support in the exploitation of agricultural production for the companies in the group and ensures the negotiation of sales-purchase contracts.
- ❖ DN AGRAR SERVICE SRL - ensures the performance of quality agricultural services for the establishment of crops for the companies in the group, as well as outside the group; the company owns a machinery park and a grain storage silo, inaugurated in 2018, which has a capacity of 10,000 tons, being made up of 10 vertical cells with a capacity of 1,000 tons/cell, offering integrated reception services, analysis, weighing, storage, conditioning and drying of grain, for the companies within the group.
- ❖ DN AGRAR LOGISTICS SRL - logistics and freight transport services, mainly cereals and cow's milk, using specialized vehicles, both on the national territory and at the European level.

The diagram below shows the capital percentage that DN AGRAR GROUP SA owns in each of the companies in the portfolio.



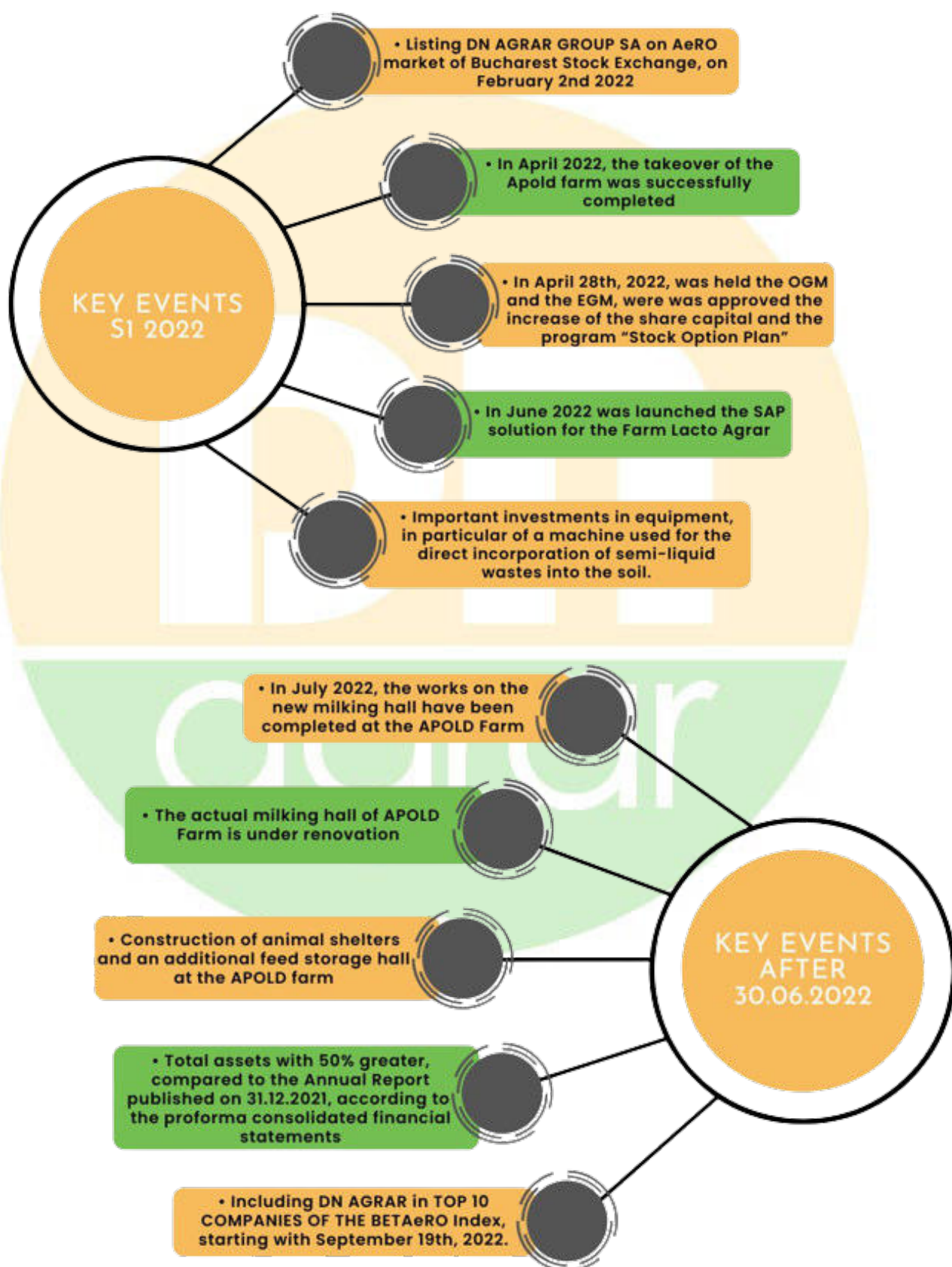


DN AGRAR GROUP SA directly and/or indirectly* owns shares to which voting rights are attached, in the following companies:

1. DN AGRAR APOLD SRL – direct shareholding 90 % + indirect shareholding (by DN Agrar Holding SRL) 10%
2. DN AGRAR CALNIC SRL- direct shareholding 90 % + indirect shareholding (by DN Agrar Holding SRL) 10%
3. DN AGRAR TRADING – indirect shareholding (by DN Agrar Cut SRL) 95 %
4. DN AGRAR CUT - direct shareholding 95 %
5. DN AGRAR HOLDING - direct shareholding 100 %
6. LACTO AGRAR - direct shareholding 100 %
7. PRODAG GARBOVA SRL - direct shareholding 99 % + indirect shareholding (by DN Agrar Apold SRL) 1%
8. DN AGRAR STRAJA SRL - direct shareholding 100 %
9. DN AGRAR BIO SRL - direct shareholding 96,66 % + indirect shareholding (by DN Agrar Cut SRL) 3,173 %
10. DN AGRAR LOGISTICS SRL - direct shareholding 95 % + indirect shareholding (by DN Agrar Cut SRL) 4,75 %
11. DN AGRAR PRODLACT SRL - direct shareholding 96,67 % + indirect shareholding (by DN Agrar Cut SRL) 3,16 %
12. DN AGRAR SERVICE SRL - direct shareholding 96,67 % + indirect shareholding 3,1635 %
13. DN AGRAR GREENFIELD SRL - direct shareholding 95 % + indirect shareholding (by DN Agrar Cut SRL) 4,75 %
14. PENSIUNEA CASA BUNA SRL - direct shareholding 99,99 % + indirect shareholding (by DN Agrar Cut SRL) 0,0095 %

* the indirect shareholding rate was calculated pro rata

KEY EVENTS FROM S1 2022 AND AFTER THE END OF THE REPORTING PERIOD



KEY EVENTS S1 2022

Since the beginning of 2021, DN AGRAR GROUP SA has been intensively involved in the listing of the company on the Bucharest Stock Exchange, starting the necessary actions for the listing, by preparing the necessary documentation for the Competition Council, preparing the acquisition of Lacto Agrar and Apold Farms, all of which have the aim to bring significant growth at the level of the companies of the entire Group.

In **July 2021**, the private placement of the DN AGRAR GROUP SA company took place, and the raised funds were used according to the issue prospectus, for the purchase of the Lacto Agrar Farm, the transaction being completed towards the end of 2021.

On **February 2nd, 2022**, the plans have materialized with the listing of DN AGRAR GROUP SA on the AeRO market of the Bucharest Stock Exchange, when 13.63 million shares were put up for sale at a price of 1.8100 lei/share, which raised the value of the private placement to 24.67 million lei.

On **March 14th, 2022**, DN AGRAR GROUP SA informed the market about the conclusion, on March 11th, 2022, of 2 credit facility agreements with ING BANK N.V. AMSTERDAM, used for the financing/refinancing of the costs related to the listing on the Bucharest Stock Exchange, for the financing/refinancing of the repayment of the existing loan on 31.01.2022, received from DN AGRAR GÂRBOVA CV, as well as for the purchase of all the shares owned by DN AGRAR GÂRBOVA CV, in the companies DN AGRAR APOLD SRL, DN AGRAR HOLDING SRL, DN AGRAR CÂLNIC SRL and PRODAG GÂRBOVA SRL.

On **April 7th, 2022**, DN AGRAR GROUP SA informed the market that the implementation of decision number 3, of the AGEA, dated November 10th, 2021, namely *"Approval of the purchase by the Company of the shares held by DN AGRAR GÂRBOVA CV in the following companies: DN AGRAR APOLD SRL, DN AGRAR HOLDING SRL, DN AGRAR CÂLNIC SRL and PRODAG GÂRBOVA SRL, at the maximum global price of 40 million lei (for all shares owned by DN AGRAR GÂRBOVA CV in the four companies)"*.

In **April 2022**, the takeover of the Apold Farm was successfully completed, the main objective being, after its takeover, to increase the milk production capacity of the farm by 50%, until the end of the current year.

The investment project included the construction of an additional milking parlor, animal shelters, the increase of the livestock, as well as an additional feed storage hall, all of which have already been completed by the time of drawing up this report.

On **April 28th, 2022**, the AGOA and AGEA of the DN AGRAR Company took place, during which the following were approved, among others:

- The individual and consolidated financial statements of the Company for the financial year 2021;
- The Company's income and expenditure budget for the financial year 2022;
- Implementation of a "stock option plan" type program, from the Company's own shares, to the Company's managers, directors and employees;
- Increase of the share capital by the amount of 21,212,563.20 RON (representing share premiums), through the issuance of a number of 106.062,816 new shares, with a nominal value of 0.2 RON/share, which were allocated free of charge to the registered shareholders of the Company in the register of shareholders.

In **June 2022**, the launch of the SAP solution for the Lacto Agrar Farm took place, for the efficiency and automation of daily operations, as well as advanced reporting functionalities.



During **January-June 2022**, the following types of equipment were purchased:

- 1 Tractor John Deere model 8R 410
- 2 Tractor John Deere model 8R 340
- 3 Tractor John Deere model 7R 330
- 4 Tractor John Deere model 6195R
- 5 Tractor John Deere model 6195M Select
- 6 Solid manure spreader trailer PICHON model MK60T

The total value of these purchases, amounts to 1.25 million euros.

Also, in the **first half of 2022**, in order to face the new challenges regarding the high prices of chemical fertilizers, we have decided to invest in modern and efficient machinery for the administration of semi-liquid and solid manure. Therefore, we purchased such a machine, with the help of which we managed to reduce nitrogen losses to the maximum, by directly incorporating semi-liquid manure into the soil, through efficient and environmentally friendly management. The value of this machine amounts to more than 280 thousand euros.

KEY EVENTS AFTER THE END OF THE REPORTING PERIOD

On **July 5th, 2022**, DN AGRAR GROUP S.A. informed the market that it has completed the works on the new milking parlor at the Apold Farm, this representing part of the investment project planned for this year. In the next stage of this project, the current milking parlor was renovated. When both milking parlors will be operational at full capacity, the Apold Farm will register a 50% increase in capacity, it will operate in 3 shifts per day, resulting in 21 hours of milking daily.

Also, as was foreseen in the investment project for the Apold Farm, we completed the construction of animal shelters, as well as an additional feed storage hall.

On **August 24th, 2022**, we published the pro forma financial statements for the year 2021 to reflect the 4 new companies integrated this year. Total assets as of December 31st, 2021, including the new companies, are 218.74 million lei (proforma), 50% higher than the consolidated annual balance sheet published in the 2021 Annual Report and 170% higher than 2020.

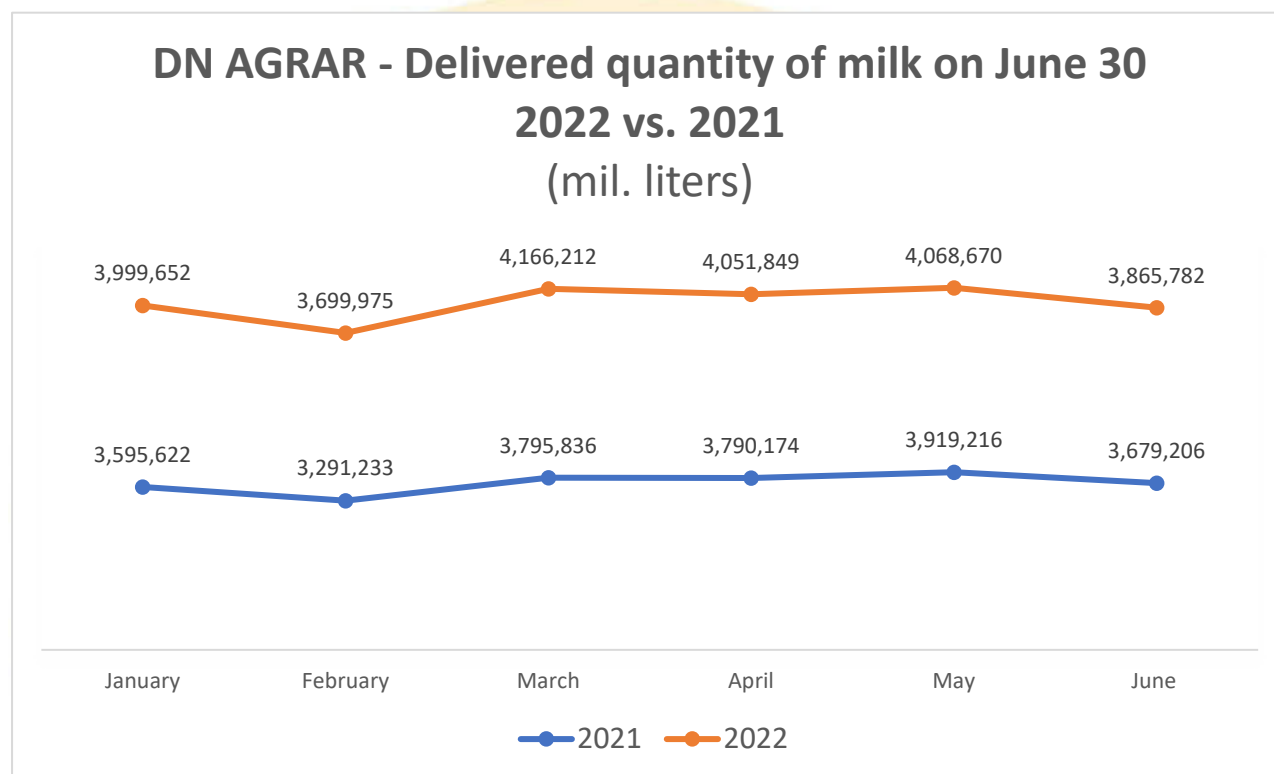
Starting on **September 19th, 2022**, DN AGRAR GROUP SA shares, were included in the top 10 companies in the BETAeRO index. The share of the company in the index basket is 3.69%, at a reference share price of 0.7000 lei and a free-float of 0.3. In order for a company to be included in the basket of the BETAeRO index, it is necessary that, at the time of the analysis, it registers a liquidity coefficient of at least 0.5% (50 bps) and the free-float capitalization of at least five million lei. The capitalization of DN AGRAR, on September 8th, 2022, when the decision of the BVB Indices Commission for inclusion in BETAeRO was issued, was over 111 million lei.



ASSESSMENT OF DN AGRAR GROUP SA ACTIVITY

MILK PRODUCTION ACTIVITY

Regarding the amount of milk delivered to the processors, with which DN AGRAR has partnerships, in the graph presented above, we highlight the ratio of deliveries for the first 6 months of 2022, compared to those of 2021.



As it can be seen, at the level of DN AGRAR Farms, the amount of delivered milk, increased by more than 1.7 million liters of milk, namely by more than 8% compared to the same period of 2021, and it is increasing.

For the months of May and June, is observed a decrease in the amount of delivered milk, being considered a normal period for the summer season, when temperatures are very high. The amount of milk will start to increase in proportion to the drop in temperatures, from August to September, so in the winter months, production is at its maximum.

CEREALS PRODUCTION ACTIVITY

As is known, the agricultural cycle in Romania is divided into two main seasons, each of which has a different influence on the financial performance of the company:

- ✚ The spring campaign: to be carried out between March and May, with harvesting activity in the months of September and October;
- ✚ Autumn campaign: to be carried out between September and October, with harvest the following year in the summer.

The DN AGRAR company, in addition to the milk production activity, carries out, on a secondary level, the grain production activity, an activity that is partly seasonal.

Due to the seasonality of agricultural activity, from an accounting point of view, the expenses associated with the establishment of the crops of the agricultural year and the financing of the current activity, are recorded mainly in the first half of the year, while most of the income is recorded in the second half of the year, either as a result of the market sale of the resulting crops, or the delivery of the quantities of crops sold in advance, through futures contracts.

In conclusion, the management of the DN AGRAR company believes that the preliminary financial results as of 30.06.2022, should not be considered by investors as a proportional picture of the financial results of the activity of DN AGRAR for the entire financial year of 2022.

In the field of cereal cultivation, the companies of the DN AGRAR group currently cultivate 6,191.72 hectares located within the counties of Alba, Sibiu and Hunedoara, and the objective is to reach a cultivated area of 10,000 hectares by acquiring other farms with vegetable agricultural production. At the beginning of April 2022, such an acquisition was completed, namely the purchase of the Apold Farm, which owns 2,994.83 hectares of which 397.91 hectares are owned. Also, in the first quarter of 2022 the Lacto Agrar Farm increased the leased area by 363.15 hectares and it is estimated that they will lease up to a total area of 400 hectares. The land currently owned by the group of companies DN AGRAR GROUP SA has an area of 897.28 hectares, and through agricultural lease contracts, an area of 7110.28 hectares.

The productions made for the established crops are used both to ensure the fodder base for DN AGRAR's cow farms, and to pay the rent (to those lessees who opt for cereals). The productions obtained from the barley and sunflower crops will be used for third parties.



Crops established in the agricultural year 2021-2022, were as follows: wheat, barley, sunflower, corn, triticale, soybean, alfalfa, peas, mixed grass and pasture.

Year 2021-2022											
Crops	Corn	Triticale	Alfalfa	Wheat	Barley	Sunflower	Peas	Soyabean	Mixed grass	Pasture	Uncultivated land
Hectare	2.828,58	1.069,22	546,67	246,98	193,68	132,60	58,17	326,28	80,33	709,21	918,56



DN AGRAR GROUP SA ON THE CAPITAL MARKET

The debut of DN AGRAR GROUP SA on the capital market was marked by the successful conclusion of the private placement of shares on July 20, 2021, an operation brokered by BRK Financial Group, as an authorized consultant.

Through this operation, DN AGRAR GROUP SA attracted from investors the amount of 24.782.465 lei through a share capital increase, being the largest private placement of shares completed in 2021 in Romania, due to the value of the transaction. After the transactions in the private placement, the investors owned 25.7% of the share capital of DN AGRAR GROUP SA. The capital difference is controlled by the majority shareholder, A.M. Advies B.V., company owned by Mr. Jan Gijsbertus de Boer.

On February 2nd, 2022, DN AGRAR GROUP SA was listed on the AeRO market of the Bucharest Stock Exchange. 2 hours after the listing, DN AGRAR shares registered an increase of almost 15% compared to the price of the private placement carried out in July 2021, at 2.08 lei per unit, on the basis of transactions worth 4.1 million lei, according to the data monitored by the Bucharest Stock Exchange.

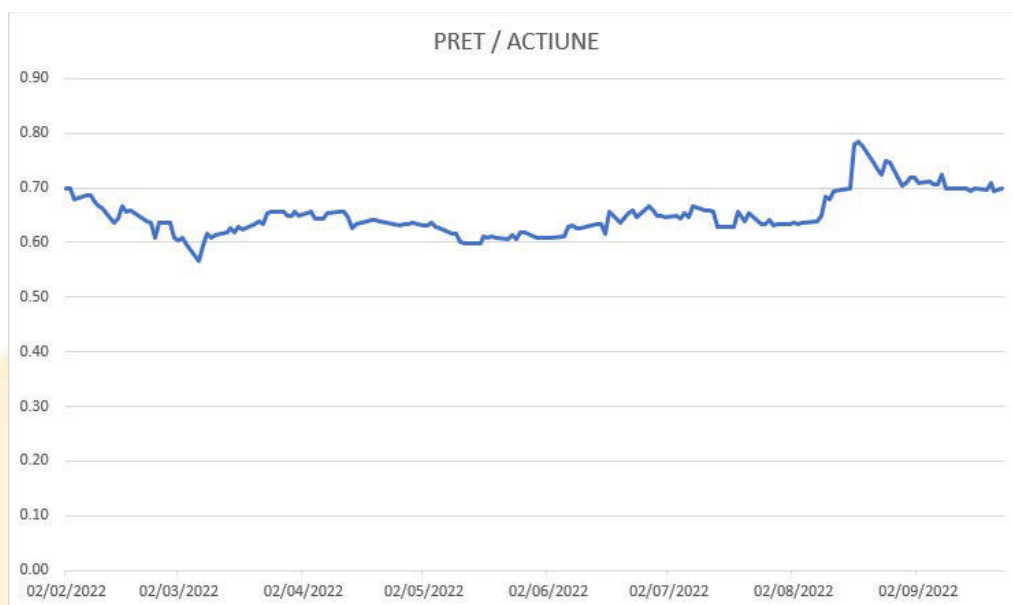
Also, the price of the company's shares ended the first trading day at the value of 2.1 lei per unit, with 16% more than that of the private placement that preceded the listing. Compared to the estimated profit for this year in the memorandum, of 7.92 million lei, DN AGRAR presented a Price to Earnings Ratio of 14, and at the assessment carried out on the first day of listing, and compared to last year's result, of 6.62 million lei, the PER level was almost 17. The value of transactions amounted to 5.94 million lei, being the largest in the "regular" segment of the AeRO Market.

On April 28th, 2022, on the occasion of the Extraordinary General Meeting of the Shareholders of DN AGRAR GROUP SA, the increase of the share capital with the amount of RON 21.212.563,20 was approved, representing share premiums resulting from the private placement in July 2021, through the issue a number of 106.062.816 new shares, with a nominal value of 0.2 RON/share.

They were allocated free of charge to DN AGRAR GROUP SA shareholders registered in the shareholders' register kept by Depozitarul Central SA, on the date of registration, each shareholder receiving two newly issued shares free of charge for each share held on the date of registration. The validation of the decision to increase the share capital of DN AGRAR GROUP SA took place on July 18th, 2022.



We present, in the graph below, the evolution of the share price of DN AGRAR GROUP SA, from February 2nd, 2022, the date on which the company was listed on the AeRO market of the Bucharest Stock Exchange, and until the date of drawing up the current report.*



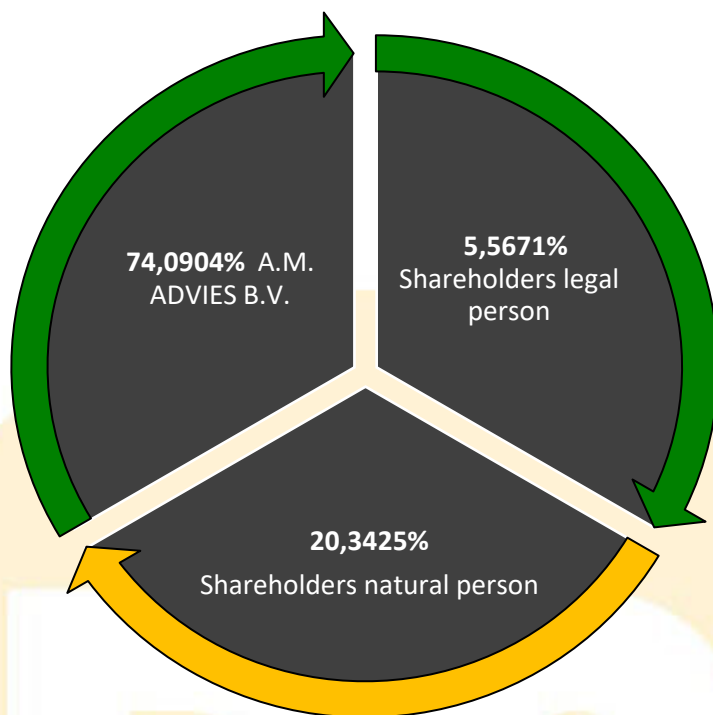
*The price per share in the graph above is calculated according to the number of shares resulting from the increase of the share capital, from July 2022

In the graph below, we present, the evolution of the stock market capitalization, on the SMT AeRO market, of DN AGRAR GROUP SA, from the date of the company's listing until the date of the presentation of the current report.

On February 2nd, 2022, the capitalization of DN AGRAR was 111.36 million lei, and on March 7 it will reach the minimum level of 90.15 million lei. The maximum capitalization value of DN AGRAR was reached on 18.08.2022, namely 124.89 million lei.



On June 30, 2022, the shareholding structure of DN AGRAR GROUP SA is as follows:



Shareholders	Number of shares	Percentage
A.M. ADVIES B.V.	39,291,200	74,0904 %
Shareholders natural person	10,787,902	20,3425 %
Shareholders legal persons	2,952,306	5,5671 %
TOTAL	53,031,408	100 %

The share capital of DN AGRAR GROUP SA, on the date for which this report is drawn up, consisted of 53,031,408 shares, with a nominal value of 0.2 lei/share, and the shareholding structure of DN AGRAR GROUP SA was as follows:

- AM Advies BV = 7.858.240 lei = 39.291.200 shares
- Shareholders natural person = 2.157.580,40 Lei = 10.787.902 shares
- Shareholders legal person = 590.461,20 Lei = 2.952.306 shares

RISKS FOR S2 2022

- **Collection risk**

The risk that a third party shall not comply with its contractual obligations to the entity, thus causing it financial losses, is a collection risk. In order to eliminate/limit the effects generated by the production of such a risk, has been implemented a system for evaluating clients, both old and new, by monitoring and verifying them in the databases of the Ministry of Finance, as well as by following the information published in national and local newspapers. Deliveries to new customers are made only on the basis of payment instruments or by advance payment, for traditional customers accepting payment at maturity, according to the negotiated contractual provisions.

- **Liquidity risk**

Liquidity risk management is done by permanently drawing up liquidity forecasts for the next period, by monitoring collections from customers according to due dates and by requesting payment facilities from suppliers. The aim is to negotiate deadlines for the payment of debts higher than those for the collection of debts.

In recovering its claims, DN Agrar Group S.A. may have difficulty obtaining quickly liquidity, due to the behavior of its partners or their inability to pay. Therefore, in order to meet its own liquidity requirements, the basis products capitalization are the substantiated commercial contracts or firm orders, which can ensure a greater certainty in fulfilling the clients' obligations. Also, in order to recover the debts faster and to reduce the risk of non-collection or collection over the contractual term, the company carries out the contracts with a series of partners based on partial collections in advance.

- **Price risk**

DN Agrar Group S.A. is exposed to price risk with the possibility that the value of services may fluctuate as a result of changing market prices.

- **Credit risk**

It consists in the probability that the contracting parties shall breach their contractual obligations, which lead to financial losses for the company. For contracted loans in the form of investment loans and working capital line, DN AGRAR GROUP S.A. is exposed to credit risk regarding a possible delay or non- fulfillment of its payment obligations, caused by increasing the interest rates and/or lack of liquidity at maturity.

- **Market risk**

The demand for the company's services is more flexible than stable, because the price level, the beneficiaries' orientations, as well as the competitors' offers are unpredictable in the medium and long term. Therefore, the instability of the demand, sales, price, determines the appearance of the market risk for the company.

For the efficient management of the market risk, the company uses different methods of technical and fundamental analysis:

- ✚ profitability assessments corresponding to the portfolio of clients, products and services;
- ✚ profitability analysis in relation to the market price.

The selection of opportunities is done by:

- ✚ analyzes regarding the relative value of a product/group of products or services in relation to the market or to products/services of other similar companies;



PERSPECTIVE ELEMENTS FOR 2022

Projects scheduled for 2022

At the level of the companies in the DN AGRAR group, we plan to continue the projects started in 2021, as well as to carry out a series of new projects. We present below, broken down projects of each company, we refer to.

1. DN AGRAR GROUP SA

The start of the Compost Factory project – we are already in the phase of preparing the necessary documents to obtain the Building Permit, as well as in advanced discussions with suppliers, which we expect to be completed by the beginning of 2023

- I. Continuing the implementation of the SAP program – completion of the pre-analysis and BluPrint phase, prior to the actual implementation of the SAP program; starting the implementation of the SAP program starting in June 2022, for the first company in the Group; the implementation of the SAP program at the level of the entire DN AGRAR GROUP SA company is a long-term one, we predict that it will be completed in the fall of 2023
- II. Simplifying the group structure of DN AGRAR member companies – we are in the analysis phase of the entire Group structure, in order to find the most effective solutions in this regard; we anticipate that we will complete this stage and it will begin to produce effects starting from January 1st, 2023

2. Apold Farm

- I. Increase in milk produced and delivered – we are already seeing increases in the amount of milk delivered, by around 1% compared to the same period in 2021, and we expect to maintain the pace of growth for the 2nd half of 2022
- II. Completion of farm acquisition - we successfully completed the acquisition of the farm in April 2022
- III. Implementation of the SAP program – we are in the phase of analysis and preparation for the implementation of the SAP program, starting on October 1st, 2022, and we anticipate that we will complete the implementation of SAP at the Apold Farm on December 31st, 2022
- IV. Completion of the new milking parlor – we completed the construction of the new milking parlor in June 2022
- V. Renovation of the existing milking parlor – at the time of drawing up this report, we are already in the stage of renovating the existing milking parlor, which we expect to complete by the end of October 2022
- VI. Completion of construction to increase the capacity of the farm, to increase the number of dairy cows by 50% - we have made progress in this regard, we are about 75% of the stage of completion of the stables, which we expect to complete by the end of this year
- VII. Expanding the number of dairy cows up to 50%, this is a long-term process of approximately 1.5-2 years - we anticipate the start of actions in this regard starting from November 2022, and will extend for a period of approximately 2 years
- VIII. Expansion of capacity on young cattle - we are taking significant action in this regard, we expect to start this stage towards the end of this year



3. Cut Farm

- I. Increase in the amount produced and delivered milk - we are already seeing significant increases in the amount of delivered milk, by approximately 26% compared to the same period in 2021, and we expect to see further increases in the 2nd half of 2022
- II. Implementation of the SAP program - we are in the phase of analysis and preparation for the implementation of the SAP program, starting on October 1st, 2022, and we anticipate that we will complete the implementation of SAP at the Apold Farm on December 31st, 2022
- III. Increasing the number of dairy cows to use the full capacity of the farm - we are constantly taking actions in this regard, we have already increased the capacity of the farm, which together with the optimization of farm operations, are the 2 main reasons why we are registering significant increases in the amount of delivered milk.

4. Lacto Agrar Farm

- I. Increase in the quantity of produced and delivered milk – we are already recording increases in the quantity of milk delivered, by 2% compared to the same period of 2021, and we predict that we will also record increases in the 2nd half of 2022
- II. Implementation of the SAP program – both the analysis and implementation preparation phases were completed at the end of June 2022; starting from July 1st, 2022, we started the implementation of the SAP program for the Lacto Agrar Farm, which we expect to complete by the end of September 2022
- III. Construction of a new manure pond - we started this project in September 2022 and expect to complete construction by early 2023

5. DN AGRAR SERVICE

- I. Purchase of new equipment – in order to have the best results, we constantly invest in the purchase of equipment; machines were also purchased this year, some of them worth approximately 1.2 million euros
- II. Purchase of new equipment for a more efficient use of manure, in this way we believe that we will have a significant reduction in costs - we have purchased and already use such equipment, for which we have recorded significant reductions in the costs of chemical fertilizers

6. Pensiunea Casa Bună

- I. Renovation of the Guesthouse - we completed this project in proportion to 90% in June 2022
- II. Starting the project to build a Spa next to the Guesthouse, as well as transforming it into a Boutique Hotel - we are in the analysis phase, working with the team of architects to find the best solutions in starting this project
- III. Starting the project of A-frame houses - we are in the phase of pre-analysis and advanced discussions with suppliers

The perspectives for the 2nd half of 2022 gives us confidence that the pace of milk price growth will continue to be high.



ANALYSIS OF THE FINANCIAL RESULTS

ANALYSIS OF THE CONSOLIDATED FINANCIAL STATEMENT ON 30.06.2022

The first half of 2022, has registered very good financial results for the group of companies DN AGRAR GROUP SA, as the company's financial performance increased reaching a total turnover of 62.4 million lei, an increase of 241.43% due to the acquisition of the two agro-zootechnical farms Lacto Agrar and DN Agrar Apold.

ANALYSIS OF THE CONSOLIDATED PROFIT AND LOSS ACCOUNT

In the first half of 2022, was completed the acquisition of the shares related to the companies DN Agrar Apold SRL, DN Agrar Holding SRL, DN Agrar Câlnic SRL and Prodag Gârbova SRL from the majority shareholder DN Agrar Garbova CV, thus the financial position of the group of companies DN AGRAR considerably improved.

In the consolidation of the Profit and Loss Account, the comparisons for the financial indicators are taken on 30.06.2021. Thus, the group's financial position indicators do not include the financial results obtained by Lacto Agrar and DN Agrar Apold farms on 30.06.2021.

The Lacto Agrar farm was taken over by DN AGRAR GROUP SA in December 2021, and the DN Agrar Apold farm was taken over in April 2022. Thus, on 30.06.2022, the financial indicators of the DN AGRAR group include the financial position of Lacto Agrar and DN Agrar Apold farms.

In the first half of 2022, operating revenues amounted to 94.17 million lei, an increase of 261.39% compared to the same period last year. Revenues from sold production amounted to 62.28 million lei, registering an increase of 246.88% compared to the same period in 2021. The second largest contribution was the revenue from operating subsidies which increased by 244.61% to the value of 5.77 million lei. Subsidies are mainly in the agricultural area, received through APIA for agricultural land, raw milk production and the number of animals owned. According to the legal provisions in force, subsidies for dairy cow farms are granted according to the number of animals owned in 2014, and those for the area of used land, based on the requests made by the organization, in every year. As a conclusion to the legal provisions, it is noted that the number of subsidies collected by DN AGRAR farms, for the animals owned is much lower, compared to the number of animals owned at the date of this report,

Revenues related to the production of tangible assets increased by 298.45%, reaching 3.71 million lei, they represent the increase in the herd of animals for reproduction, due to the takeover of Lacto Agrar and DN Agrar Apold farms.

Revenues from the sale of goods decreased by 62.19% to the value of 122.08 thousand lei, due to the preservation of finished products obtained from agricultural activity for animal feed on dairy farms.

Operating expenses also increased due to the integration of Lacto Agrar and DN Agrar Apold farms into the DN AGRAR group. Total operating expenses increased by 274.08% on 30.06.2022, reaching 85.05 million lei. The main contribution was made by the expenses for raw materials and consumables, which reached the figure of 46.07 million lei, an increase of 457.80% compared to the same period last year, an evolution related to the increase in the number of directly productive animals in the farm and of the worked surfaces to ensure the fodder requirement.

This line was followed by other external expenses, which reached the amount of 1.17 million lei, an increase of 76.34% and by the expenses with external benefits which reached the amount of 13.82



million lei, an increase of 190.42%. Along with the expansion of the herd of animals, personnel expenses also increased to the amount of 10.47 million lei, an increase of 111.32%. This increase was determined by the increase in the number of employees, with the DN AGRAR group of companies currently having an average number of 244 employees compared to 153 in the same period last year. Depreciation and value adjustments expenses were 9.69 million lei, an increase of 236.10% due to the increase in total assets following the acquisition of the two farms.

The operating result of the DN AGRAR group of companies increased significantly, from a value of 3.32 million lei, to an operating result of 9.11 million lei, an increase of 174.48%.

Financial income increased by 567.91%, up to 267.12 thousand lei, while financial expenses increased by 193.57%, reaching 2.85 million lei. The increase in financial expenses was mainly determined by the increase in interest expenses by 329.07% to the value of 2.49 million lei, due to the increase in the balance of contracted loans by 52.73 million lei, money used for the purchase of the DN Agrar Apold Farm from the investment fund DN Agrar Garbova CV.

This led to a gross result of 6.53 million lei as of 30.06.2022, a significant increase of 173.32% compared to the amount of 2.39 million lei recorded in the same period last year. In the first half of 2022, the DN AGRAR group of companies closed the balance sheet with a net profit of 5.057 million lei, an increase of 135.32% compared to 30.06.2021.

PROFIT AND LOSS ACCOUNT IN LEI	30/06/2022	30/06/2021	Δ%
OPERATING INCOME - TOTAL	94,167,996	26,057,080	261.39%
OPERATING EXPENSES - TOTAL	85,055,990	22,737,349	247.08%
OPERATING PROFIT OR LOSS	9,112,006	3,319,731	174.48%
FINANCIAL INCOME - TOTAL	267,116	39,993	567.91%
FINANCIAL EXPENSES - TOTAL	2,846,677	969,687	193.57%
FINANCIAL PROFIT OR LOSS	(2,579,561)	929,694	-377.46%
GROSS PROFIT OR LOSS	6,532,445	2,390,037	173.32%
NET PROFIT OR LOSS OF THE GROUP	5,057,663	2,149,241	135.32%

CONSOLIDATED BALANCE SHEET

In the consolidation of the Balance Sheet on 30.06.2022, the comparisons for the financial indicators are taken on 31.12.2021. Thus, the group's financial position indicators do not include, on 31.12.2021, the financial results obtained by the DN Agrar Apold Farm, which was taken over by the DN AGRAR group of companies in April 2022.

In the first half of 2022 following the acquisition of the DN Agrar Apold Farm, the group's total assets increased by 54.17%, reaching 226.60 million lei. Fixed assets increased by 59.43%, reaching 153.72 million lei. Intangible assets increased by 298.68% from 1.68 million lei to 6.71 million lei.

Financial fixed assets increased by approximately 2.96 thousand lei, representing an increase of 5.77%. Current assets increased by 43.74%, reaching 71.04 million lei in the analyzed period. The increase was mainly determined by the increase in stocks by 76.89%, which reached 53.25 million lei. Receivables decreased by 9.78%, and reached 13.6 million lei. Receivables decreased due to the collection of subsidies for the year 2021 for agricultural activity (livestock and vegetable). The decrease recorded in the category cash at bank and in hand, was determined by the financial effort of the group of companies DN Agrar for the acquisition of the farm DN Agrar Apold.

FINANCIAL STATEMENT INDICATORS IN LEI	30/06/2022	31/12/2021	Δ%
FIXED ASSETS – TOTAL	153,718,237	96,416,465	59.43%
CURRENT ASSETS - TOTAL	71,044,994	49,426,260	43.74%
DEFERRED EXPENDITURES	1,834,690	1,133,043	61.93%
TOTAL ASSETS	226,597,921	146,975,768	54.17%



Short-term debts increased by 47.89%, reaching 61.81 million lei. This represents a natural growth following the acquisition of the DN Agrar Apold Farm.

Short-term liabilities increased due to the loans contracted by DN Agrar Group SA for the takeover of the DN Agrar Apold Farm, as well as due to the takeover within the DN Agrar Group of the short-term credit lines received from ING Bank in the amount of 5 million lei for financing the current activity of the DN Agrar Apold Farm. Commercial debts show an increase of 28.88%, approximately 4.05 million lei as a result of the increase in stocks following the takeover of the DN Agrar Apold Farm, there are no overdue debts.

Short term debts	30.06.2022	31/12/2021	Δ%
Short-term debt related to Loan Agreements	31,272,549	12,890,712	142.60%
Short-term debt related to Leasing Agreements	2,698,427	3,804,887	-29.08%
Guarantees	-	658,150	-100.00%
Trade payables	18,055,057	14,008,869	28.88%
Trade payables to related parties	4,001,312	7,180,654	-44.28%
Advances to customers	9,978	9,986	-0.08%
Various creditors	3,302,308	476,623	592.86%
Salaries and other rights due to staff	1,195,096	829,898	44.01%
Social security contributions	376,770	504,831	-25.37%
Salary income tax	26,755	107,120	-75.02%
Corporate tax	534,863	245,952	117.47%
VAT payable	337,058	467,550	-27.91%
Loans from related parties	-	578,623	-100%
Other short-term debts	831	30,125	-97.24%
Total	61,811,004	41,793,980	47.89%

Long-term debts increased by 134.10% due to the takeover of the DN Agrar Apold Farm with a financing of 33.2 million lei received from ING Bank. Thus, on 30.06.2022, the balance of long-term debts reaches 92.06 million lei. The acquisition of the new farm added to the long-term debts of the DN Agrar group, the investment credits with a balance of 12.72 million lei received by the DN Agrar Apold Farm from Raiffeisen Bank in 2013 for the modernization and development of the production capacity.

Compared to 2021, a drop in long-term loans contracted from Exim Bank by 1.44 million lei, as well as loans related to leasing contracts for the purchase of agricultural equipment from Unicredit Leasing by 13.82% can be observed as a result of payments made in the first half of 2022.

Loans related to leasing contracts from BRD Sogelease increased by 5.72 million lei due to contracting a package of equipment from IPSO Agricultura worth 1.25 million EURO for the improvement and modernization of the equipment park.

Long term debts	30/06/2022	31/12/2021	Δ%
Loans from Transilvania Bank	-	-	-
Loans from Exim Bank	15,330,386	16,775,339	-8.61%
Loans from ING	63,759,495	15,430,751	313.20%
Loans from Raiffeisen Bank	-	-	-
Leasing BT Leasing	1,255,994	1,058,459	18.66%
BRDSolease leasing	10,891,388	5,172,460	110.56%
Unicredit leasing	460,636	534,487	-13.82%
Credit ING - early recognition	-	-	-
Other long-term debts (various guarantees)	2,475	353,637	-99.30%
Deferred tax	358,873	-	-
TOTAL	92,059,247	39,325,133	134.10%



Provisions decreased by 78.86% in the first half of 2022, reaching 42.38 thousand lei, compared to the end of 2021.

Equity increased by 7.87%, reaching 70.6 million lei, an increase determined by the capital from the acquisition of the DN Agrar Apold Farm in April 2022.

FINANCIAL STATEMENTS INDICATORS in LEI	30/06/2022	31/12/2021	Δ%
DEBTS: AMOUNTS TO BE PAID UP TO ONE YEAR	61,811,004	41,793,980	47.89%
DEBTS: AMOUNTS TO BE PAID IN MORE THAN ONE YEAR	92,059,247	39,325,133	134.10%
PROVISIONS	42,382	200,465	-78.86%
ADVANCE REVENUES	2,075,884	198,172	947.52%
DEBTS - TOTAL	153,870,251	81,119,113	89.68%
EQUITY - TOTAL	70,609,404	65,458,018	7.87%
TOTAL EQUITY AND DEBTS	226,597,921	146,975,768	54.17%



MAIN FINANCIAL INDICATORS AT CONSOLIDATED LEVEL

Current liquidity indicator	30/06/2022	31/12/2021	31/12/2020
Current assets (A)	71,044,994	49,426,260	22,362,883
Current debts (B)	61,811,004	41,793,980	23,430,660
A/B	1.15	1.18	0.95

Indebtmnt degree indictor	30/06/2022	31/12/2021	31/12/2020
Borrowed capital (A)	91,697,899	38,971,496	26,614,807
Equity (B)	70,609,404	65,458,018	29,844,190
A/B	130%	60%	89%

Indebtmnt degree indictor	30/06/2022	31/12/2021	31/12/2020
Borrowed capital (A)	91,697,899	38,971,496	26,614,807
Invested capital (B)	162,307,303	104,429,514	56,458,997
A/B	56%	37%	47%
<i>Borrowed capital = Loans over 1 year</i>			
<i>Invested capital = Borrowed capital + Equity</i>			

Fixed assets turnover	30/06/2022	31/12/2021	31/12/2020
Turnover (A)	62,402,956	46,951,665	38,220,407
Fixed assets (B)	153,718,237	96,416,465	57,557,888
A/B	0.41	0.49	0.66

The Group DN AGRAR GROUP SA
Consolidated Profit and Loss Account
Concluded on June 30, 2022
(All amounts are expressed in RON)

	30/06/2022	30/06/2021	Δ%
1. Net turnover	62,402,956	18,277,168	241.43%
Sold production	62,281,084	17,954,460	246.88%
Sale of goods income	122,084	322,876	-62.19%
Granted commercial discounts	(212)	(168)	26.19%
Income from interest registered by the entities removed from the General Register and which still have leasing contracts in progress	-	-	-
Revenue related to the cost of production in progress	-	-	-
Balance C	21,636,365	4,342,958	398.19%
Balance D	-	-	-
3. Income from the production of intangible and tangible assets	3,713,841	932,083	298.45%
4. Revenues from revaluation of tangible assets	-	-	-
5. Income from the production of real estate investments	-	-	-
6. Income from operating subsidy	5,771,184	1,674,711	244.61%
7. Other operating incomes	643,649	830,160	-22.47%
- of which, income from subsidies for investments	66,012	-	-
- of which, income from negative goodwill	-	-	-
OPERATING INCOMES - TOTAL	94,167,996	26,057,080	261.39%
8. a) Expenditures on raw materials and consumables	46,073,431	8,259,786	457.80%
Other material expenses	841,311	424,960	97.97%
b) Other external expenses	1,509,719	406,242	271.63%
c) Expenses regarding the goods	2,721,369	248,003	997.31%
Received trade discounts	(52,962)	(20,155)	162.77%
9. Staff costs	10,446,300	4,943,240	111.32%
a) Salaries and allowances	10,205,054	4,823,787	111.56%
b) Expenses with insurance and social protection	241,246	119,453	101.96%
10.a) Value adjustments regarding tangible and intangible assets	9,686,333	2,882,026	236.09%
a.1) Expenditure	9,686,573	2,882,026	236.10%
a.2) Incomes	(240)	-	-
b) Asset value adjustments regarding current assets	610,334	152,207	300.99%
b.1) Expenses	12,821	10,330	24.11%
b.2) Incomes	623,155	162,537	283.39%
11. Other operating expenses	14,727,534	5,859,135	151.36%
11.1. Expenditure on external services	13,816,939	4,757,494	190.42%
11.2. Expenditure with other taxes, fees and similar payments expenses representing transfers and contributions due in the base of special normative acts	289,860	117,199	147.32%
11.3. Environmental protection expenses	-	-	-
11.4 Expenses from reassessment of tangible assets	-	-	-
11.5. Expenses related to calamities and other similar events	-	-	-
11.6. Other expenditure	620,735	984,442	-36.95%
Expenses with refinancing interest registered by the entities written off from the General Register and which still have ongoing contracts of leasing	-	-	-
Adjustments regarding provisions	286,711	113,681	152.21%
- Expenditures	-	1,629	-100.00%
- Incomes	286,711	115,310	148.64%
OPERATING EXPENDITURE - TOTAL	85,055,990	22,737,349	274.08%
EXPLOITATION PROFIT OR (LOSS)	9,112,006	3,319,731	174.48%
12. Income from participation interests	-	-	-
- of which, revenues obtained by the affiliated entities	-	-	-
13. Interest income	1,191	3,962	-69.93%
- of which, revenues obtained by the affiliated entities	171,917	-	-
14. Income from operating subsidies for interest due	-	-	-
15. Other financial income	265,925	36,031	638.05%
- of which, revenues from financial assets	-	-	-
FINANCIAL REVENUES - TOTAL	267,116	39,993	567.91%
16. Value adjustments regarding financial assets and financial investments held as current assets	-	-	-
- Expenditures	-	-	-
- Incomes	-	-	-
17. Interest expenses	2,487,076	579,642	329.07%
- of which, expenses regarding the affiliated entities	99,304	-	-
18. Other financial expenses	359,601	390,045	-7.81%
FINANCIAL EXPENDITURES - TOTAL	2,846,677	969,687	193.57%
FINANCIAL PROFIT OR (LOSS)	(2,579,561)	929,694	-377.46%
TOTAL REVENUES	94,435,112	26,097,073	261.86%
TOTAL EXPENDITURES	87,902,667	23,707,036	270.79%
19. GROSS PROFIT OR (LOSS)	6,532,445	2,390,037	173.32%
20. Corporate tax	1,354,878	160,567	743.81%
21. Specific activity tax	-	-	-
22. Other taxes not shown in the foregoing	9,259	37,329	-75.20%
23. NET PROFIT OR (LOSS) OF FINANCIAL YEAR	5,168,308	2,192,141	137.77%
Net profit or loss on minority interests	110,645	42,900	157.91%
23. NET PROFIT OR (LOSS) RELATED TO THE GROUP	5,057,663	2,149,241	135.32%



The Group DN AGRAR GROUP SA
Financial Statement of the Consolidated Companies
Concluded on June 30, 2022
(All amounts are expressed in RON)

	30/06/2022	31/12/2021	Δ%
I. INTANGIBLE ASSETS	6,714,333	1,684,128	298.68%
II. TANGIBLE ASSETS	146,949,567	94,680,967	55.20%
III. FINANCIAL ASSETS	54,337	51,370	5.77%
A. TANGIBLE ASSETS - TOTAL	153,718,237	96,416,465	59.43%
I. STOCKS	53,250,549	30,102,953	76.89%
II. RECEIVABLES	13,602,926	15,077,828	-9.78%
III. SHORT-TERM INVESTMENTS	-	-	-
IV. CASH AT BANK AND IN HAND	4,191,519	4,245,479	-1.27%
CURRENT ASSETS – TOTAL	71,044,994	49,426,260	43.74%
ACCRUED EXPENSES	1,834,690	1,133,043	61.93%
Amounts to be resumed in a period of up to one year	1,030,839	520,529	98.04%
Amounts to be resumed for more than one year	803,851	612,514	31.24%
DEBTS: AMOUNTS TO BE PAID UP TO ONE YEAR	61,811,004	41,793,980	47.89%
NET CURRENT ASSETS/NET CURRENT DEBTS	10,125,574	7,954,637	27.29%
TOTAL ASSETS MINUS CURRENT DEBTS	164,647,662	104,983,616	56.83%
AMOUNTS TO BE PAID IN MORE THAN ONE YEAR	92,059,247	39,325,133	134.10%
PROVISIONS	42,382	200,465	-78.86%
DEFERRED INCOME	2,075,884	198,172	947.52%
1. Subsidies for investments	2,075,884	198,172	947.52%
Amounts to be resumed in a period of up to one year	139,255	198,172	-29.73%
Amounts to be resumed for more than one year	1,936,629	-	-
2. Deferred registered income	-	-	-
Amounts to be resumed in a period of up to one year	-	-	-
Amounts to be resumed for more than one year	-	-	-
3. Deferred income related to assets received by transfer, by the clients	-	-	-
Amounts to be resumed in a period of up to one year	-	-	-
Amounts to be resumed for more than one year	-	-	-
Negative goodwill (account 2075)	-	-	-
CAPITAL	10,606,282	10,606,282	0.00%
1. Subscribed capital	10,606,282	10,606,282	0.00%
2. Unpaid subscribed capital	-	-	-
3. State-owned equity plus assets	-	-	-
4. Patrimony of the national Institution of research and development	-	-	-
5. Other equity items DR/(CR)	-	-	-
II. SHARE PREMIUMS (account 104)	21,946,567	21,946,567	0.00%
III. REASSESSMENT RESERVES (account 105)	-	-	-
IV. RESERVATIONS	142,766	142,826	-0.04%
Own shares (account 109)	(21,760)	(21,760)	0.00%
Profit related to equity instruments	-	-	-
Loss related to equity instruments	-	-	-
V. PROFIT OR (LOSS) CARRIED FORWARD – BALANCE C	32,364,364	23,584,202	37.23%
VI. PROFIT OR (LOSS) OF THE FINANCIAL YEAR – BALANCE C	5,057,663	8,888,910	-43.10%
Profit distribution	-	91,886	-
MINORITY INTERESTS	513,522	402,877	27.46%
EQUITY - TOTAL	70,609,404	65,458,018	7.87%



ANALYSIS OF THE INDIVIDUAL FINANCIAL RESULTS ON 30.06.2022

The first half of 2022 had good financial results for the company DN AGRAR GROUP SA, the company's financial performance increased reaching a total turnover of 3.2 million lei, an increase of 18.03% compared to the same period of the year last.

ANALYSIS OF THE INDIVIDUAL PROFIT AND LOSS ACCOUNT

In the first half of 2022, operating revenues were 3.48 million lei, an increase of 27.67% compared to the same period last year. The revenues from the production of consultancy and management services constitute the main source of income for the company and amounted to 3.2 million lei, registering an increase of 18.03% compared to the same period in 2021. The increase in operating revenues is also due to the signing of a debt waiver agreement for a loan received by DN AGRAR GROUP SA, from the Dutch investment fund DN Agrar Garbova CV, in the amount of 50,000 euros.

Operating expenses increased by 51.12% in the first half of 2022, reaching 2.5 million lei. The main contribution was made by the expenses for external services, which reached the figure of 716.8 thousand lei, an increase of 98.03% compared to the same period last year, an evolution related to the legal consulting and auditing services contracted for the purchase of the shares related to the DN Agrar Apold Farm owned by the Dutch investment fund DN Agrar Garbova CV, as well as the listing on the Bucharest Stock Exchange, an event marked on 02.02.2022. Personnel expenses increased by 27.51% due to the performance of personnel training and development activities, as well as the increase in the number of qualified personnel from 23 employees to 29 employees.

Depreciation and value adjustments expenses were 174.95 thousand lei, an increase of 794.91% due to the increase of fixed assets by 135.64%, up to the value of 59.35 million lei.

The operating result of the company had a slight decrease, from the value of 1.06 million lei, to an operating result of 969.75 thousand lei.

Financial revenues increased by 502.78%, up to 159.83 thousand lei, while financial expenses increased by 1414.55%, reaching 586.27 thousand lei. This increase is due to the expenses recorded with interest for the loan of 33.2 million lei, contracted from ING Bank, for the acquisition of the shares related to the farm DN Agrar Apold, owned by the investment fund DN Agrar Garbova CV.

This led to a gross result of 543.31 thousand lei in the first half of 2022, decreasing with 48.38% compared to the amount of 1.05 million lei recorded in the same period last year. In the first half of 2022, the company closed the balance sheet with a net profit of 464.35 thousand lei, a decrease of 54.7% compared to the first half of 2021.

PROFIT AND LOSS ACCOUNT IN LEI	30/06/2022	30/06/2021	Δ%
OPERATING INCOME - TOTAL	3,481,161	2,726,653	27.67%
OPERATING EXPENSES - TOTAL	2,511,410	1,661,866	51.12%
OPERATING PROFIT OR LOSS	969,751	1,064,787	-8.93%
FINANCIAL INCOME - TOTAL	159,826	26,515	502.78%
FINANCIAL EXPENSES - TOTAL	586,267	38,709	1414.55%
FINANCIAL PROFIT OR LOSS	(426,441)	12,194	-3597.14%
GROSS PROFIT OR LOSS	543,310	1,052,593	-48.38%
NET PROFIT OR LOSS OF THE FINANCIAL YEAR	464,353	1,025,091	-54.70%



ANALYSIS OF THE INDIVIDUAL STATEMENT OF ACCOUNTS

Due to the acquisition of the shares related to the DN Agrar Apold Farm owned by the investment fund DN Agrar Garbova CV, the total assets increased by 94.94%, reaching 69.02 million lei. Fixed assets increased by 135.64%, reaching 59.35 million lei. Intangible assets increased from 1.52 million lei to 2 million lei, thanks to the investments made by the company in the process of digitizing information flows, namely the purchase of a SAP-type information system.

Financial fixed assets increased by approximately 33.69 million lei, representing an increase of 143.91% due to the acquisition of the related shares of the companies DN Agrar Apold SRL, DN Agrar Holding SRL, DN Agrar Călnic SRL and Prodag Gârbova SRL from the majority shareholder DN Agrarian Garbova CV. The deferred registered expenses, in the amount of 104.76 thousand lei, were due to the granting commissions for the loan of 33.2 million lei contracted from ING Bank, for the purchase of the shares related to the farm DN Agrar Apold.

Current assets registered a slight decrease of 6.33%, reaching 9.57 million lei in the analyzed period. The decrease was mainly determined by the reduction of the cash held by the company by 52.53%, the bank accounts recording, on 30.06.2022, a balance in the amount of 908 thousand lei. The value of receivables increased by 4.32% and reached 8.66 million lei.

FINANCIAL STATEMENT INDICATORS IN LEI	30/06/2022	31/12/2021	Δ%
FIXED ASSETS – TOTAL	59,346,354	25,185,495	135.64%
CURRENT ASSETS - TOTAL	9,568,785	10,215,273	-6.33%
DEFERRED EXPENDITURES	104,760	4,413	2273.90%
TOTAL ASSETS	69,019,899	35,405,181	94.94%

Long-term debts increased by 31.92 million lei, and short-term debts increased by 97.76%, reaching 2.57 million lei. This was due to the registration of the loan of 33.2 million lei contracted from ING Bank, for the acquisition of the social shares related to the farm DN Agrar Apold from the investment fund DN Agrar Garbova CV.

Provisions decreased by 40.39 thousand lei, compared to the end of 2021.

Equity increased by 1.36%, reaching 34.52 million lei, an increase resulting from the incorporation of the carried forward profit in the amount of 1.39 million lei.

FINANCIAL STATEMENTS INDICATORS in LEI	30/06/2022	31/12/2021	Δ%
DEBTS: AMOUNTS TO BE PAID UP TO ONE YEAR	2,575,009	1,302,069	97.76%
DEBTS: AMOUNTS TO BE PAID IN MORE THAN ONE YEAR	31,920,005	-	-
PROVISIONS	-	40,393	-
ADVANCE REVENUES	-	-	-
DEBTS - TOTAL	34,495,014	1,302,069	2549.25%
EQUITY - TOTAL	34,524,885	34,062,719	1.36%
TOTAL EQUITY AND DEBTS	69,019,889	35,405,181	94.94%



MAIN FINANCIAL INDICATORS AT INDIVIDUAL LEVEL

Current liquidity indicator	30/06/2022	31/12/2021	31/12/2020
Current assets (A)	9,568,785	10,215,273	4,584,154
Current debts (B)	2,575,009	1,302,069	3,109,079
A/B	3.72	7.85	1.47

Indebtmnt degree indictor	30/06/2022	31/12/2021	31/12/2020
Borrowed capital (A)	31,920,005	-	144,480
Equity (B)	34,524,885	34,062,719	5,187,504
A/B	92%	0%	3%

Indebtmnt degree indictor	30/06/2022	31/12/2021	31/12/2020
Borrowed capital (A)	31,920,005	-	144,480
Invested capital (B)	66,444,890	34,062,719	5,331,984
A/B	48%	0%	3%
<i>Borrowed capital = Loans over 1 year</i>			
<i>Invested capital = Borrowed capital + Equity</i>			

Fixed assets turnover	30/06/2022	31/12/2021	31/12/2020
Turnover (A)	3,202,788	4,951,930	3,367,689
Fixed assets (B)	59,346,354	25,185,485	3,901,493
A/B	0.05	0.20	0.86

DN AGRAR GROUP SA
Individual Profit and Loss Account
Concluded on June 30, 2022
(All amounts are expressed in RON)

	30/06/2022	30/06/2021	Δ%
1. Net turnover	3,202,788	2,713,524	18.03%
Sold production	3,202,788	2,713,524	18.03%
Sale of goods income	-	-	-
Granted commercial discounts	-	-	-
Income from interest registered by the entities removed from the General Register and which still have leasing contracts in progress	-	-	-
Revenue related to the cost of production in progress	-	-	-
Balance C	-	-	-
Balance D	-	-	-
3. Income from the production of intangible and tangible assets	-	-	-
4. Revenues from revaluation of tangible assets	-	-	-
5. Income from the production of real estate investments	-	-	-
6. Income from operating subsidy	319	-	-
7. Other operating incomes	278,054	13,129	2017.86%
- of which, income from subsidies for investments	-	-	-
- of which, income from negative goodwill	-	-	-
OPERATING INCOMES - TOTAL	3,481,161	2,726,653	27.67%
8. a) Expenditures on raw materials and consumables	23,341	25,226	-7.47%
Other material expenses	41,789	25,457	64.16%
b) Other external expenses	33,251	38,962	-14.66%
c) Expenses regarding the goods	-	-	-
Received trade discounts	(71)	(47)	51.06%
9. Staff costs	1,530,268	1,200,162	27.51%
a) Salaries and allowances	1,492,162	1,171,097	27.42%
b) Expenses with insurance and social protection	38,106	29,065	31.11%
10.a) Value adjustments regarding tangible and intangible assets	174,954	19,550	794.91%
a.1) Expenditure	174,954	19,550	794.91%
a.2) Incomes	-	-	-
b) Asset value adjustments regarding current assets	-	-	-
b.1) Expenses	-	-	-
b.2) Incomes	-	-	-
11. Other operating expenses	748,271	400,160	86.99%
11.1. Expenditure on external services	716,803	361,971	98.03%
11.2. Expenditure with other taxes, fees and similar payments expenses representing transfers and contributions due in the base of special normative acts	12,799	4,068	214.63%
11.3. Environmental protection expenses	-	-	-
11.4. Expenses from reassessment of tangible assets	-	-	-
11.5. Expenses related to calamities and other similar events	-	-	-
11.6. Other expenditure	18,669	34,121	-45.29%
Expenses with refinancing interest registered by the entities written off from the General Register and which still have ongoing contracts of leasing	-	-	-
Adjustments regarding provisions	40,393	47,604	-15.15%
- Expenditures	-	-	-
- Incomes	40,393	47,604	-15.15%
OPERATING EXPENDITURE – TOTAL	2,511,410	1,661,866	51.12%
EXPLOITATION PROFIT OR (LOSS)	969,751	1,064,787	-8.93%
12. Income from participation interests	-	-	-
- of which, revenues obtained by the affiliated entities	-	-	-
13. Interest income	126,993	23,480	440.86%
- of which, revenues obtained by the affiliated entities	126,787	-	-
14. Income from operating subsidies for interest due	-	-	-
15. Other financial income	32,833	3,035	981.81%
- of which, revenues from financial assets	-	-	-
FINANCIAL REVENUES - TOTAL	159,826	26,515	502.78%
16. Value adjustments regarding financial assets and financial investments held as current assets	-	-	-
- Expenditures	-	-	-
- Incomes	-	-	-
17. Interest expenses	513,154	2,542	20087.02%
- of which, expenses regarding the affiliated entities	1,776	-	-
18. Other financial expenses	73,113	36,167	102.15%
FINANCIAL EXPENDITURES – TOTAL	586,267	38,709	1414.55%
FINANCIAL PROFIT OR (LOSS)	(426,441)	12,194	-3597.14%
TOTAL REVENUES	3,640,987	2,753,168	32.25%
TOTAL EXPENDITURES	3,097,677	1,700,575	82.15%
19. GROSS PROFIT OR (LOSS)	543,310	1,052,593	-48.38%
20. Corporate tax	-	-	-
21. Specific activity tax	-	-	-
22. Other taxes not shown in the foregoing	78,957	27,502	-187.10%
23. NET PROFIT OR (LOSS) OF FINANCIAL YEAR	464,353	1,025,091	-54.70%
Net profit or loss on minority interests	-	-	-
23. NET PROFIT OR (LOSS) RELATED TO THE GROUP	464,353	1,025,091	-54.70%



DN AGRAR GROUP SA
INDIVIDUAL FINANCIAL STATEMENT
 Concluded on June 30, 2022
 (All amounts are expressed in RON)

	30/06/2022	31/12/2021	Δ%
I. INTANGIBLE ASSETS	2,007,656	1,521,197	31.98%
II. TANGIBLE ASSETS	230,900	250,492	-7.82%
III. FINANCIAL ASSETS	57,107,798	23,413,806	143.91%
ANGIBLE ASSETS - TOTAL	59,346,354	25,185,495	135.64%
I. STOCKS	-	-	-
II. RECEIVABLES	8,660,809	8,302,416	4.32%
III. SHORT-TERM INVESTMENTS	-	-	-
IV. CASH AT BANK AND IN HAND	907,976	1,912,857	-52.53%
CURRENT ASSETS – TOTAL	9,568,785	10,215,273	-6.33%
C. ACCRUED EXPENSES	104,760	4,413	2273.90%
Amounts to be resumed in a period of up to one year	25,447	4,413	476.64%
Amounts to be resumed for more than one year	79,313	-	-
D. DEBTS: AMOUNTS TO BE PAID UP TO ONE YEAR	2,575,009	1,302,069	97.76%
E: NET CURRENT ASSETS/NET CURRENT DEBTS	7,019,223	8,917,617	-21.29%
F: TOTAL ASSETS MINUS CURRENT DEBTS	66,444,890	34,103,112	94.84%
G. DEBTS: AMOUNTS TO BE PAID IN MORE THAN ONE YEAR	31,920,005	-	-
H. PROVISIONS	-	40,393	-
I. DEFERRED INCOME	-	-	-
1. Subsidies for investments	-	-	-
Amounts to be resumed in a period of up to one year	-	-	-
Amounts to be resumed for more than one year	-	-	-
2. Deferred registered income	-	-	-
Amounts to be resumed in a period of up to one year	-	-	-
Amounts to be resumed for more than one year	-	-	-
3. Deferred income related to assets received by transfer, by the clients	-	-	-
Amounts to be resumed in a period of up to one year	-	-	-
Amounts to be resumed for more than one year	-	-	-
Negative goodwill (account 2075)	-	-	-
I. CAPITAL	10,606,282	10,606,282	0.00%
1. Subscribed capital	10,606,282	10,606,282	0.00%
2. Unpaid subscribed capital	-	-	-
3. State-owned equity plus assets	-	-	-
4. Patrimony of the national Institution of research and development	-	-	-
5. Other equity items DR/(CR)	-	-	-
II. SHARE PREMIUMS (account 104)	21,946,567	21,946,567	0.00%
III. REASSESSMENT RESERVES (account 105)	-	-	-
IV. RESERVATIONS	116,556	116,556	0.00%
Own shares (account 109)	-	-	-
Profit related to equity instruments	-	-	-
Loss related to equity instruments	-	-	-
V. PROFIT OR (LOSS) CARRIED FORWARD – BALANCE C	1,393,314	-	-
VI. PROFIT OR (LOSS) OF THE FINANCIAL YEAR – BALANCE C	462,166	1,468,528	-68.53%
Profit distribution	-	(75,214)	-
MINORITY INTERESTS	-	-	-
EQUITY - TOTAL	34,524,885	34,062,719	1.36%
Public patrimony	-	-	-
Private patrimony	-	-	-
CAPITALS - TOTAL	34,524,885	34,062,719	1.36%



STATEMENT OF THE MANAGEMENT

Alba-Iulia, September 26th, 2022

I confirm, to the best of my knowledge, the following:

- The individual financial results for the period between 01.01.2022 and 30.06.2022 give a correct and factual picture of the assets, liabilities, financial position, income and expenditure situation of the company DN AGRAR GROUP SA, as it is provided by the applicable accounting standards

And,

- 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 and their impact on the company's financial statements.

Jan Gijsbertus De Boer

President of the Board of Directors DN AGRAR GROUP S.A.

Bifati numai dacă este cazul: ☐ Mari Contribuabili care depun bilanțul la Bucuresti ☐ Sucursala ☐ GIE - grupuri de interes economic ☐ Activ net mai mic de 1/2 din valoarea capitalului subscris		S1027_A1.0.0 /19.07.2022		Tip situație financiară : BS	
		☐ An ☒ Semestru		Anul 2022	
				Suma de control	10.606.282
Entitatea DN AGRAR GROUP SA					
Adresa	Județ		Sector		Localitate
	Alba				Alba Iulia
	Strada		Nr.	Bloc	Scara
	Piata Iuliu Maniu		1	31	DE
		Ap.		Telefon	
				0258818115	
Număr din registrul comerțului		J01/730/2008		Cod unic de inregistrare	
				24020501	
Forma de proprietate					
34--Societati pe actiuni					
Activitatea preponderenta (cod si denumire clasa CAEN)					
7022 Activități de consultanță pentru afaceri și management					
Activitatea preponderenta efectiv desfasurata (cod si denumire clasa CAEN)					
7022 Activități de consultanță pentru afaceri și management					
☒ 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 ACTIVELOR, DATORIILOR SI CAPITALURILOR PROPRII F20 - CONTUL DE PROFIT ȘI PIERDERE F30 - DATE INFORMATIVE					
Indicatori : Capitaluri - total 34.525.175 Capital subscris 10.606.282 Profit/ pierdere 462.456					
ADMINISTRATOR,			INTOCMIT,		
Numele si prenumele			Numele si prenumele		
Jan Gijsbertus de Boer			Nicula Mihaela		
			Calitatea		
			12--CONTABIL SEF		
Semnătura _____					
Semnătura _____					
Mihaela-Laura Nicula Semnătura electronica Semnăt digital de Mihaela-Laura Nicula Data: 2022.08.09 17:02:41 +03'00'					
Formular VALIDAT					

SITUAȚIA ACTIVELOR, DATORIILOR ȘI CAPITALURILOR PROPRII

Cod 10

la data de 30.06.2022

- lei -

Denumirea elementului	Nr.rd. OMF nr. 1669/ 2022	Nr. rd.	Sold la:	
			01.01.2022	30.06.2022
(formulele de calcul se refera la Nr.rd. din col.B)				
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01	1.521.198	2.007.657
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	250.492	230.901
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03	23.413.805	57.108.088
ACTIVE IMOBILIZATE - TOTAL (rd. 01 + 02 + 03)	04	04	25.185.495	59.346.646
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		
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)	8.302.418	8.660.809
2. Creanțe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	8.302.418	8.660.809
III. INVESTIȚII PE TERMEN SCURT (ct.501+505+506+507+ 508*+5113+5114-591-595-596-598)	09	07		0
IV. CASA ȘI CONTURI LA BĂNCI (ct.508* + 5112+512+531+532+541+542)	10	08	1.912.857	907.976
ACTIVE CIRCULANTE - TOTAL (rd. 05 + 06 + 07 + 08)	11	09	10.215.275	9.568.785
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	4.412	104.759
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	4.412	25.446
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12		79.313
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	1.302.070	2.575.010
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	8.917.617	7.019.221
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	34.103.112	66.445.180
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		31.920.005
H. PROVIZIOANE (ct. 151)	19	17	40.393	0
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18		
1. Subvenții pentru investiții (ct. 475), (rd.20+21)	21	19		
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20		
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21		
2. Venituri înregistrate în avans (ct. 472) (rd.23+24)	24	22		

		F10 - pag. 2		
Sume de reluat într-o perioada de pana la un an (din ct. 472*)	25	23		
Sume de reluat într-o perioada 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	10.606.282	10.606.282
1. Capital subscris vărsat (ct. 1012)	32	30	10.606.282	10.606.282
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	21.946.567	21.946.567
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	116.556	116.556
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)	SOLD C (ct. 117)	43	41	1.468.528
	SOLD D (ct. 117)	44	42	0
VI. PROFITUL SAU PIERDEREA LA SFÂRȘITUL PERIOADEI DE RAPORTARE				
	SOLD C (ct. 121)	45	43	462.456
	SOLD D (ct. 121)	46	44	0
Repartizarea profitului (ct. 129)	47	45	75.214	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	34.062.719	34.525.175
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	34.062.719	34.525.175

*) Conturi de repartizat după natura elementelor respective.

**) Solduri debitoare ale conturilor respective.

***) Solduri creditoare ale conturilor respective.

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

ADMINISTRATOR,

Numele si prenumele

Jan Gijbertus de Boer

Semnătura _____

Formular
VALIDAT

INTOCMIT,

Numele si prenumele

Nicula Mihaela

Calitatea

12--CONTABIL SEF

Semnătura _____

Nr.de inregistrare in organismul profesional:

CONTUL DE PROFIT ȘI PIERDERE

la data de 30.06.2022

Cod 20

- lei -

Denumirea indicatorilor	Nr.rd. nr.1669/ 2022	Nr. rd.	Realizari aferente perioadei de raportare	
			01.01.2021- 30.06.2021	01.01.2022- 30.06.2022
(formulele de calcul se refera la Nr.rd. din col.B)				
A		B	1	2
1. Cifra de afaceri netă (rd. 02+03-04+06)	01	01	2.713.524	3.202.788
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	2.665.393	3.154.988
Producția vândută (ct.701+702+703+704+705+706+708)	03	02	2.713.524	3.202.788
Venituri din vânzarea mărfurilor (ct. 707)	04	03		
Reduceri comerciale acordate (ct. 709)	05	04		
— Venituri din dobânzi înregistrate de entitățile radiate din Registrul general și care mai au în derulare contracte de leasing (ct.766*)		05		
Venituri din subvenții de exploatare aferente cifrei de afaceri nete (ct.7411)	06	06		
2. Venituri aferente costului producției în curs de execuție (ct.711+712)				
Sold C	07	07		
Sold D	08	08		
3. Venituri din producția de imobilizari necorporale și corporale (ct.721+ 722)	09	09		
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		319
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	13.129	278.054
-din care, venituri din subvenții pentru investiții (ct.7584)	14	14		
-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	2.726.653	3.481.161
8. a) Cheltuieli cu materiile prime și materialele consumabile (ct.601+602)	17	17	25.227	23.342
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	25.457	41.790
b) Alte cheltuieli externe (cu energie și apă)(ct.605)	19	19	38.962	33.252
- din care, cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)	28.361	31.959
c) Cheltuieli privind mărfurile (ct.607)	21	20		
Reduceri comerciale primite (ct. 609)	22	21	47	71
9. Cheltuieli cu personalul (rd. 23+24)	23	22	1.200.163	1.530.269
a) Salarii și indemnizații (ct.641+642+643+644)	24	23	1.171.098	1.492.163
b) Cheltuieli cu asigurările și protecția socială (ct.645+646)	25	24	29.065	38.106
10.a) Ajustări de valoare privind imobilizările corporale și necorporale (rd. 26 - 27)	26	25	19.550	174.954

a.1) Cheltuieli (ct.6811+6813+6817+ din ct.6818)	27	26	19.550	174.954
a.2) Venituri (ct.7813 + din ct.7818)	28	27		
b) Ajustări de valoare privind activele circulante (rd. 29 - 30)	29	28		
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	30	29		
b.2) Venituri (ct.754+7814 + din ct.7818)	31	30		
11. Alte cheltuieli de exploatare (rd. 32 la 37)	32	31	400.158	748.269
11.1. Cheltuieli privind prestațiile externe (ct.611+612+613+614+615+621+622+623+624+625+626+627+628)	33	32	361.973	716.802
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	4.068	12.799
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	34.117	18.668
— 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	-47.604	-40.393
- Cheltuieli (ct.6812)	40	40		
- Venituri (ct.7812)	41	41	47.604	40.393
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17 la 20 - 21+22+25+28+31+ 39)	42	42	1.661.866	2.511.412
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (rd. 16 - 42)	43	43	1.064.787	969.749
- 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	23.480	126.993
- din care, veniturile obținute de la entitățile afiliate	48	48	23.450	126.787
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	3.035	30.938
- din care, venituri din alte imobilizări financiare (ct. 7615)	51	51		
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	52	52	26.515	157.931
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	2.542	513.154
- din care, cheltuielile în relația cu entitățile afiliate	57	57		1.776
18. Alte cheltuieli financiare (ct.663+664+665+667+668)	58	58	36.167	73.113
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	59	59	38.709	586.267
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				

- Profit (rd. 52 - 59)	60	60	0	0
- Pierdere (rd. 59 - 52)	61	61	12.194	428.336
VENITURI TOTALE (rd. 16 + 52)	62	62	2.753.168	3.639.092
CHELTUIELI TOTALE (rd. 42 + 59)	63	63	1.700.575	3.097.679
19. PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (rd. 62 - 63)	64	64	1.052.593	541.413
- Pierdere (rd. 63 - 62)	65	65	0	0
20. Impozitul pe profit (ct.691)	66	66		78.957
21. Impozitul specific unor activități (ct. 695)	67	67		
22. Alte impozite neprezentate la elementele de mai sus (ct.698)	68	68	27.502	
23. PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:				
- Profit (rd. 64 - 65 - 66 - 67 - 68)	69	69	1.025.091	462.456
- Pierdere (rd. 65 + 66 + 67 + 68 - 64)	70	70	0	0

*) Conturi de repartizat după natura elementelor respective.

La rândul 24 (cf.OMF nr.1669/ 2022)- se cuprind și drepturile colaboratorilor, stabilite potrivit legislației muncii, care se preiau din rulajul debitor al contului 621 „Cheltuieli cu colaboratorii”, analitic „Colaboratori persoane fizice”.

La rândul 34 (cf.OMF nr.1669/ 2022)- în contul 6586 „Cheltuieli reprezentând transferuri și contribuții datorate în baza unor acte normative speciale” se evidențiază cheltuielile reprezentând transferuri și contribuții datorate în baza unor acte normative speciale, altele decât cele prevăzute de Codul fiscal.

ADMINISTRATOR,

INTOCMIT,

Numele si prenumele

Jan Gijbertus de Boer

Numele si prenumele

Nicula Mihaela

Semnătura _____

Calitatea

12--CONTABIL SEF

Semnătura _____

Formular
VALIDAT

Nr.de inregistrare in organismul profesional:

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		462.456	
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	10.264	10.264		
Furnizori restanți – total (rd. 06 la 08)		05	05	10.264	10.264		
- peste 30 de zile		06	06				
- peste 90 de zile		07	07	26	26		
- peste 1 an		08	08	10.238	10.238		
Obligatii restante fata de bugetul asigurarilor sociale – total(rd.10 la 14)		09	09				
- contributii pentru asigurari sociale de stat datorate de angajatori, salariati si alte persoane asimilate		10	10				
- contributii pentru fondul asigurarilor sociale de sanatate		11	11				
- contribuția pentru pensia suplimentară		12	12				
- contributii 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, contributii si taxe neplatite la termenul stabilit la bugetul de stat, din care:		17	17				
- contributia asiguratorie pentru munca		18	17a (301)				
Impozite si taxe neplatite la termenul stabilit la bugetele locale		19	18				
III. Numar mediu de salariati			Nr. rd.	30.06.2021		30.06.2022	
A			B	1		2	
Numar mediu de salariati		20	19	23		28	
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie		21	20	21		29	
IV. Redevențe plătite în cursul perioadei de raportare, subvenții încasate și creanțe restante					Nr. rd.	Sume (lei)	
A					B	1	
Redevențe plătite în cursul perioadei de raportare pentru bunurile din domeniul public, primite în concesiune, din care:				22	21		
- redevențe pentru bunurile din domeniul public plătite la bugetul de stat				23	22		
Redevență minieră plătită la bugetul de stat				24	23		

Redevență petrolieră plătită la bugetul de stat	25	24		
Chirii plătite în cursul perioadei de raportare pentru terenuri 1)	26	25		
Venituri brute din servicii plătite către persoane nerezidente , din care:	27	26		
- impozitul datorat la bugetul de stat	28	27		
Venituri brute din servicii plătite către persoane nerezidente din statele membre ale Uniunii Europene, din care:	29	28		
- impozitul datorat la bugetul de stat	30	29		
Subvenții încasate în cursul perioadei de raportare, din care:	31	30		
- subvenții încasate în cursul perioadei de raportare aferente activelor	32	31		
- subvenții aferente veniturilor, din care:	33	32		
- subvenții pentru stimularea ocupării forței de muncă *)	34	33		
- subvenții pentru energie din surse regenerabile	35	33a (316)		
- subvenții pentru combustibili fosili	36	33b (317)		
Creanțe restante , care nu au fost încasate la termenele prevăzute în contractele comerciale și/sau în actele normative în vigoare, din care:	37	34	155.733	
- creanțe restante de la entități din sectorul majoritar sau integral de stat	38	35		
- creanțe restante de la entități din sectorul privat	39	36	155.733	
V. Tichete acordate salariaților		Nr. rd.	Sume (lei)	
A		B	1	
Contravaloarea tichetelor acordate salariaților	40	37	41.730	
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	30.06.2022
A		B	1	2
Cheltuieli de cercetare - dezvoltare :	42	38		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	43	38a (318)		
- după surse de finanțare (rd. 40+41)	44	39	0	0
- din fonduri publice	45	40		
- din fonduri private	46	41		
- după natura cheltuielilor (rd. 43+44)	47	42	0	0
- cheltuieli curente	48	43		
- cheltuieli de capital	49	44		
VII. Cheltuieli de inovare ***)		Nr. rd.	30.06.2021	30.06.2022
A		B	1	2
Cheltuieli de inovare	50	45		
- din care, efectuate în scopul diminuării impactului activității entității asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	51	45a (319)		
VIII. Alte informații		Nr. rd.	30.06.2021	30.06.2022
A		B	1	2
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:	52	46		
- avansuri acordate entităților neafiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	53	46a (303)		

- avansuri acordate entităților afiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	54	46b (304)		
Avansuri acordate pentru imobilizări corporale (ct. 4093), din care:	55	47	3.045	3.045
- 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	3.668.342	57.108.088
Acțiuni deținute la entitățile afiliate, interese de participare, alte titluri imobilizate și obligațiuni, în sume brute (rd. 50 + 51 + 52 + 53)	59	49	3.646.060	57.082.839
- acțiuni necotate emise de rezidenți	60	50		
- părți sociale emise de rezidenți	61	51	3.646.060	57.082.839
- acțiuni și parti sociale emise de nerezidenți, din care:	62	52		
- dețineri de cel puțin 10%	63	52a (307)		
- obligațiuni emise de nerezidenți	64	53		
Creanțe imobilizate, în sume brute (rd. 55+56)	65	54	22.282	25.249
- creanțe imobilizate în lei și exprimate în lei, a caror decontare se face în funcție de cursul unei valute (din ct. 267)	66	55	22.282	25.249
- 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	24.535	22.193
- creanțe comerciale în relația cu entitățile neafiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	69	58		
- creanțe comerciale în relația cu entitățile afiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor și pentru prestări de servicii acordate furnizorilor afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	70	58a (308)		
Creanțe neîncasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	71	59	15.741	15.741
Creanțe în legătură cu personalul și conturi asimilate (ct. 425 + 4282)	72	60		
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	42.378	81.352
- creanțe în legătură cu bugetul asigurărilor sociale (ct.431+437+4382)	74	62	40.948	40.605
- creanțe fiscale în legătură cu bugetul statului (ct.436+441+4424+4428+444+446)	75	63	1.430	40.747
- subvenții de încasat(ct.445)	76	64		
- fonduri speciale - taxe și varsăminte asimilate (ct.447)	77	65		
- alte creanțe în legătură cu bugetul statului(ct.4482)	78	66		
Creanțele entității în relațiile cu entitățile afiliate (ct. 451), din care:	79	67	5.464.425	8.572.443
- 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	154.272	140.554
- decontari privind interesele de participare ,decontari cu actionarii/ asociatii privind capitalul ,decontari din operatiuni in participatie (ct.453+456+4582)	84	72		
- alte creante in legatura cu persoanele fizice si persoanele juridice, altele decat creantele in legatura cu institutiile publice (institutiile statului) (din ct. 461 + din ct. 471 + din ct.473+4662)	85	73	154.272	140.554
- sumele preluate din contul 542 'Avansuri de trezorerie' reprezentând avansurile de trezorerie, acordate potrivit legii și nedecontate până la data de raportare (din ct. 461)	86	74		
Dobânzi de încasat (ct. 5187) , din care:	87	75		
- de la nerezidenți	88	76		
Dobânzi de încasat de la nerezidenți (din ct. 4518 + din ct. 4538)	89	76a (313)		
Valoarea împrumuturilor acordate operatorilor economici ****)	90	77	4.076.291	7.184.957
Investiții pe termen scurt, în sume brute (ct. 501 + 505 + 506 + 507 + din ct.508), din care:	91	78		313.882
- acțiuni necotate emise de rezidenți	92	79		
- părți sociale emise de rezidenți	93	80		
- actiuni emise de nerezidenți	94	81		
- obligatiuni emise de nerezidenți	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		
- în lei (ct. 5311)	99	85		
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei și în valută (rd.88+90)	101	87	46	606.749
- în lei (ct. 5121), din care:	102	88	46	598.891
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	0	7.858
- conturi curente în valută deschise la bănci nerezidente	105	91		
Alte conturi curente la bănci și acreditive, (rd.93+94)	106	92		12.655
- sume în curs de decontare, acreditive și alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93		12.655
- 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	3.162.936	858.995
Credite bancare externe pe termen scurt (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este <u>mai mica</u> de 1 an) (din ct. 519), (rd .97+98)	110	96		

- în lei	111	97		
- în valută	112	98		
Credite bancare externe pe termen lung (credite primite de la instituții financiare nerezidente pentru care durata contractului de credit este mai mare sau egală cu 1 an) (din ct. 162), (rd.100+101)	113	99		
- în lei	114	100		
- în valută	115	101		
Credite de la trezoreria statului si dobanzile aferente (ct. 1626 + din ct. 1682)	116	102		
Alte împrumuturi și dobânzile aferente (ct. 166 + 1685 + 1686 + 1687) (rd. 104+105)	117	103		
- în lei si exprimate in lei, a caror decontare se face in functie de cursul unei valute	118	104		
- în valută	119	105		
Alte împrumuturi și datorii asimilate (ct. 167), din care:	120	106		
- 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	62.629	457.056
- datorii comerciale în relația cu entitățile neafiliate nerezidente, avansuri primite de la clienți neafiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu neafiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	124	109		
- datorii comerciale în relația cu entitățile afiliate nerezidente, avansuri primite de la clienți afiliați nerezidenți și alte conturi asimilate, în sume brute în relație cu afiliații nerezidenți (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	125	109a (309)		
Datorii în legătură cu personalul și conturi asimilate (ct. 421 + 423 + 424 + 426 + 427 + 4281)	126	110	121.801	165.961
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	168.145	202.622
- datorii in legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	67.085	81.934
- datorii fiscale in legatura cu bugetul statului (ct.436+441+4423+4428+444+446)	129	113	101.060	120.688
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	130	114		
- alte datorii in legatura cu bugetul statului (ct.4481)	131	115		
Datoriile entității în relațiile cu entitățile afiliate (ct. 451), din care:	132	116	440	33.356
- 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	2.809.921	0
- sume datorate actionarilor / asociatilor pers.fizice	137	120		
- sume datorate actionarilor / asociatilor pers.juridice	138	121		

F30 - pag.6						
Alte datorii (ct. 269 + 453 + 456 + 457 + 4581 + 4661 + 462 + 472 + 473 + 478 + 509), din care:	139	122				
-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				
- subventii nereluate la venituri (din ct. 472)	142	125				
- varsaminte de efectuat pentru imobilizari financiare si investitii pe termen scurt (ct.269+509)	143	126				
- venituri în avans aferente activelor primite prin transfer de la clienți (ct. 478)	144	127				
Dobânzi de plătit (ct. 5186), din care:	145	128				
- către nerezidenți	146	128a (311)				
Dobânzi de plătit către nerezidenți (din ct. 4518 + din ct. 4538)	147	128b (314)				
Valoarea împrumuturilor primite de la operatorii economici ****)	148	129				
Capital subscris vărsat (ct. 1012), din care:	149	130	36.200		10.606.282	
- acțiuni cotate 4)	150	131				
- acțiuni necotate 5)	151	132			10.606.282	
- părți sociale	152	133	36.200			
- capital subscris varsat de nerezidenti (din ct. 1012)	153	134	36.100			
Brevete si licente (din ct.205)	154	135	22.969		127.037	
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			189.918	
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	36.200	X	10.606.282	X

- deţinut de instituţii publice, (rd. 143+144)	161	142				
- deţinut de instituţii publice de subord. centrală	162	143				
- deţinut de instituţii publice de subord. locală	163	144				
- deţinut de societăţile 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				
- deţinut de regii autonome	168	149				
- deţinut de societăţi cu capital privat	169	150	36.200	100,00	8.448.702	79,66
- deţinut de persoane fizice	170	151			2.157.580	20,34
- deţinut de alte entităţi	171	152				

XIII. Dividende distribuite acţionarilor/ asociatilor din profitul reportat		Nr. rd.	Sume (lei)	
A		B	2021	2022
Dividende distribuite acţionarilor/ asociatilor în perioada de raportare din profitul reportat	172	152a (312)		
XIV. Repartizări interimare de dividende potrivit Legii nr. 163/2018		Nr. rd.	Sume (lei)	
A		B	2021	2022
- dividendele interimare repartizate ⁸⁾	173	152b (315)		
XV. Creanţe preluate prin cesionare de la persoane juridice *****)		Nr. rd.	Sume (lei)	
A		B	30.06.2021	30.06.2022
Creanţe preluate prin cesionare de la persoane juridice (la valoarea nominală), din care:	174	153		
- creanţe preluate prin cesionare de la persoane juridice afiliate	175	154		
Creanţe preluate prin cesionare de la persoane juridice (la cost de achiziţie), din care:	176	155		
- creanţe preluate prin cesionare de la persoane juridice afiliate	177	156		
XVI. Venituri obţinute din activităţi agricole *****)		Nr. rd.	Sume (lei)	
A		B	30.06.2021	30.06.2022
Venituri obţinute din activităţi agricole	178	157		
XVII. Cheltuieli privind calamităţile şi alte evenimente similare (ct. 6587), din care:		Nr. rd.	Sume (lei)	
	179	157a (322)		
- inundaţii	180	157b (323)		
- secetă	181	157c (324)		
- alunecări de teren	182	157d (325)		

ADMINISTRATOR,**INTOCMIT,**

Numele si prenumele

Jan Gijbertus de Boer

Numele si prenumele

Nicula Mihaela

Semnatura _____

Calitatea

12--CONTABIL SEF

Semnatura _____

Nr.de inregistrare in organismul profesional:

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

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

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

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

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

7) La secțiunea 'XII Capital social vărsat', 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

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

-

+ Salt

MINISTERUL FINANTELOR
AGENȚIA NAȚIONALĂ DE ADMINISTRARE FISCALĂ

Signature Not Verified

Digitally signed by Ministerul
Finanțelor Publice
Date: 2022.08.09 17:03:16 EEST
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Index încărcare: 419888683 din 09.08.2022

Ați depus un formular tip S1027 cu numărul de înregistrare **INTERNT-419888683-2022** din data de **09.08.2022** pentru perioada de raportare 6 2022 pentru CIF: **24020501**.

Nu există erori de validare.