PERFORMANT

DEDICATED TO MARKETING SUPERHEROES

HALF-YEAR REPORT

as of 30.06.2024

CONTENT

ISSUER INFORMATION

INFORMATION ABOUT THIS FINANCIAL REPORT

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INFORMATION ABOUT ISSUER

Issuer's Name	2Performant Network S.A.
Fiscal Code	26405652
Trade Registry Number	J40/493/2010
Registered Office	6 – 8 Corneliu Coposu Boulevard, Unirii View Building, 2nd Floor, (office) ResCo-working09, 3rd District, Bucharest, Romania.

INFORMATION ABOUT SECURITIES

Subscribed and paid-up share capital	**1,303,304.30 lei**
The market on which the securities are traded	**MTS AeRO Premium**
Total number of shares	**13,033,043**
Symbol	**2P**

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The simplified interim financial statements as of June 30th 2024, presented on the following pages are **not audited**.

LETTER FROM CEO

"Effortless is a myth."

Roger Federer (2024)

Dear Investors,

The second quarter of this year was intense for the 2Performant team and business. The dynamics in the e-commerce and digital marketing markets were greater than in the first quarter, as well as the pace of the projects managed and delivered by our team.

The aggressive entry of global e-commerce players into the regional market has significantly altered the industry landscape, leading to sales declines for established brands and the emergence of opportunities for new players.

The average value per sale increased by 12% compared to 2023, while the number of sales decreased by 7.5% in the first 6 months.

Through our platform, 1.2 million online sales were generated in the first 6 months, amounting to 62 million euros excluding VAT - a 3.6% increase in value compared to 2023.

The growth in sales value, along with subscription and network commission increases in recent years, has led to a 20% increase in 2Performant's operational revenue, which, coupled with good cost control, has helped us improve and maintain key financial indicators in the first semester.

However, online commerce is driven by sales, and the second half of the year is the most important period for our industry.

Our speed to adapt to market changes was initially slower than usual, but after a few significant changes within the team (including the resignation of the recently appointed COO), we launched two major growth projects with only a few weeks' delay:

- An important update in the BusinessLeague regulations, related to collaborations between online stores and CSS service providers, along with changes in the mechanics and rewards for Challenges.
- Differentiated attribution for retargeting providers, an important feature developed by the Product Engineering team, with a significant impact on future revenues for merchants, marketers, and 2P.

I am confident that both will have a significant impact on the number of sales by the end of the year and in the long term.

In fact, throughout the entire semester, the 2P team worked in three main directions:

1. Development of the BusinessLeague platform. Below, in the CTO's letter from 2Performant, you will find details about the technical projects developed in the first 6 months and those we plan to implement in the coming months. We estimate that many of these will have a positive impact on long-term results and revenues.

2. Recruitment of new clients and users through marketing and sales.

One of the most important objectives for the coming years is the recruitment of online stores from CEE (Central and Eastern Europe). In the first semester, our team participated in e-commerce events in Hungary, Bulgaria, and Romania; you can find details in the report content below.

Marketing campaigns brought in 277 online store leads (+114% compared to 2023), from which we launched 109 new clients (+26%). The marketing team is constantly working on improving the quality of the leads, and by the end of the year, I expect the growth of these two indicators to be relatively similar.

In the first semester, we activated 15 affiliate programs for stores operating in Bulgaria, Hungary, Austria, Germany, Belgium, France, Italy, the Netherlands, the Czech Republic, and Greece, and the process is ongoing.

3. Growing the BusinessLeague Community.

One of the key "secrets" to growing a community is holding offline meetings, where clients, users, investors, and the 2Performant team can meet in person.

In addition to the annual Gala organized in January, we also held the first two meetups in the second quarter:

The first edition of BusinessLeague Residence

Second edition

If you want to meet the people who build, operate, and make money with the 2Performant platform, we look forward to seeing you at the upcoming meetings.

Realistically speaking, the first six months of 2024 have been among the most challenging in 2Performant's history. We have successfully overcome them and we are prepared for the rest of the year.

BlackFriday is coming.

May the best merchants and marketers win.

Dorin Boerescu

CEO & co-fondator

LETTER FROM CTO

I'm excited to share the progress we've made at Business League, our unique e-commerce sales championship. At Product and Engineering, we are 100% driven by building a disruptive product with the aim to redefine how performance is measured, rewarded, and celebrated in the digital age. In the first half of the year, we've achieved significant milestones in this direction, and I'm eager to give you an update.

Product and Technical Achievements

- **Voting System:** We've created a voting system that rewards top-performing marketers and merchants by giving them more influence on important decisions about Business League.
- **New Bonus System**: Connected with the voting system, marketers earn extra based on their commissions, and merchants receive bonuses linked to the commissions they pay based on a business category voted before each Business League break.
- **Mentorship Program:** We've launched a mentorship program where top marketers can guide newcomers. In return, mentors earn a share of the commissions from those they help, fostering growth and learning across the platform.
- **Support for Young Marketers**: We've removed income taxes and operational fees for marketers aged 18 to 25, helping the next generation of marketing professionals succeed.
- **Support for New Merchants**: We've introduced a program that allows new merchants to start their journey in BusinessLeague without costs until they achieve 200 sales or operate for six months.
- **Launch of BusinessLeague.com**: With the launch of BusinessLeague.com, we've expanded our reach to international markets, establishing ourselves as the first global e-commerce championship.
- **Simplified and Improved Registration and Onboarding**: We've made it easier for new users to sign up on BusinessLeague.com, which is crucial as we continue to grow internationally. We continuously improve our acquisition funnel.
- **ChocolateCookie Attribution**: We have updated our tracking system in order to create a fair play attribution for all types of marketers that can now include retargeting marketers.
- **User Profile Redesign**: We're redesigning user profiles to make them more user-friendly and informative.
- **Compliance with New Regulations (EFactura):** To meet Romania's new fiscal regulations, we've integrated a system that securely handles B2B invoice submissions.
- **Hall of Fame Expansion**: We've expanded our Hall of Fame to celebrate top merchants as well as marketers, recognizing the best performers in our ecosystem.
- **Improved Promotions:** Merchants can now offer discount codes through our platform, giving marketers more options to use promotions effectively.

- **Efficient Commission Processing:** We're introducing a feature that allows merchants to process commissions in bulk, freeing them to focus more on growing their businesses.
- **Enhanced Security:** We're rolling out a mandatory password reset to improve security across our platform. This initiative is part of our ongoing efforts to protect our users.

Upcoming Plans

Looking ahead, our focus remains on users growth, engagement and building the tech infrastructure for global expansion. Here's what we're currently working on:

- **Standalone Tracking System**: We're making our tracking system independent from other parts of the platform to enhance its performance and reliability.
- **Feed System Update**: We're rewriting our feed system to handle more product feeds and provide better data, which will help our feeds users increase their performance.
- **Enhanced Challenges**: We've upgraded our Challenges feature with bigger prizes and upgraded user flow to boost competitiveness among participants, encouraging higher engagement.
- **Expanded Mentorship Program**: We're planning to enhance our mentorship program further for BusinessLeague next season and expand the functionality for merchants as well.
- **Strategic Growth Initiative**: As part of our growth strategy, we're developing a new integration that will make it easier for more European merchants to join BusinessLeague. This move will significantly expand our reach and drive further growth in key markets.

We are committed to making BusinessLeague a platform that empowers users, rewards success, and supports growth. Our progress so far has been strong, and we're confident in our ability to continue delivering value to all our stakeholders.

We're excited about the future and look forward to sharing more successes with you.

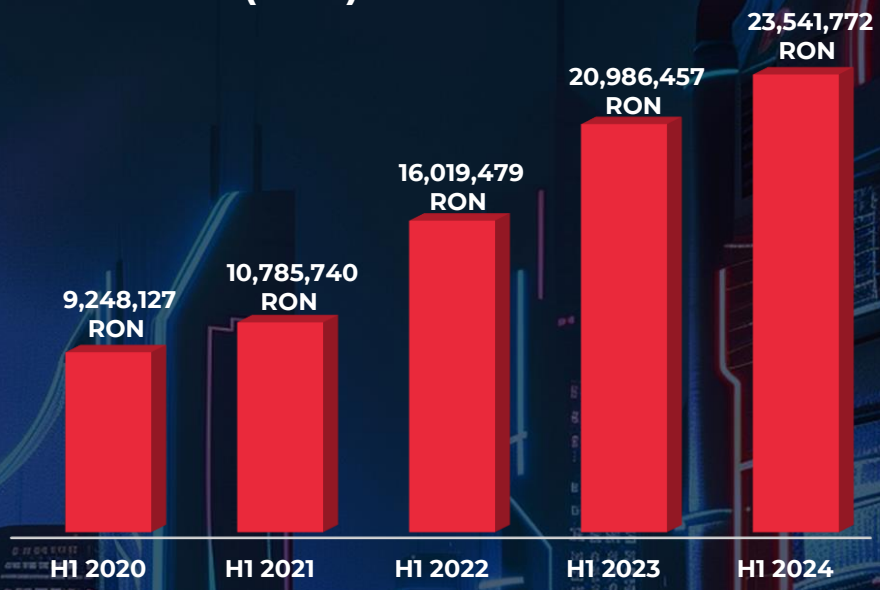
Ana Oprița

CTO

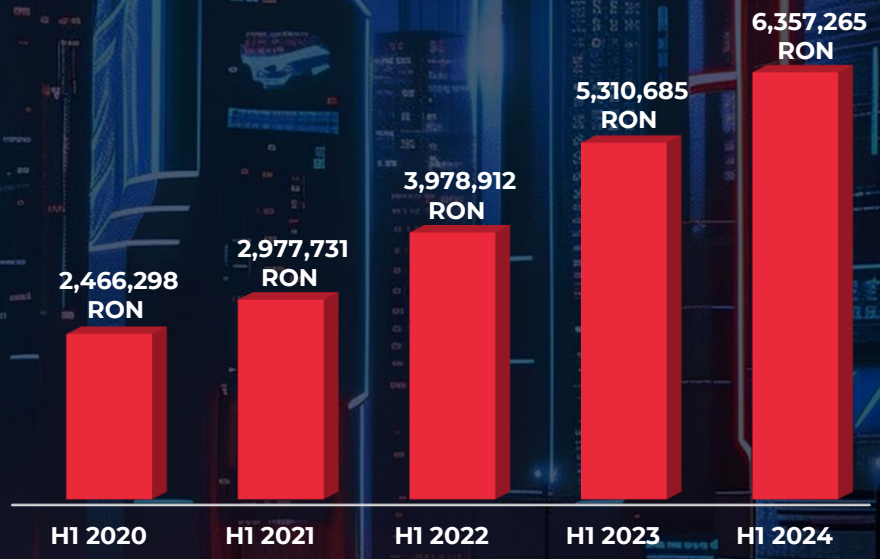
KPI

01.01.2024-30.06.2024

Turnover (RON)



Operating Revenue (RON)



40,003,264
Generated Clicks

1,236,500
Intermediated Sales

62,310,523
Intermediated Sales value

49
Number of Employees

9.05 €
Earn per Click (EPC)

17.2 €
Sales Index

BUSINESS INDICATORS

INTERMEDIATED SALES

In the first half of 2024, the 2Performant ecosystem recorded a sales volume of 1.24 million, a decrease compared to 2023, but with a 4% increase in sales value, reaching 62.3 million euros. In the first half of 2024, the company's platform users generated 40 million clicks. During the same period, affiliate commissions reached 3.6 million euros, in line with the same semester of 2023, while network commissions registered a 10% increase, reaching 1.1 million euros.

As a result, the average conversion rate in 2024 increased by 0.4 percentage points compared to 2023, reaching 3.1%, while the average revenue earned by affiliates for every 100 clicks increased by 25.2%, reaching 9.05 euros. The efficiency of investments in affiliate marketing improved, generating a return of 17.2 euros for every euro invested, a 3% increase compared to the previous year.

The key performance indicators monitored by the company showed improvement during the analyzed period.

- The percentage increase in the value of sales facilitated through 2Performant.com was 4%.
- The percentage increase in marketers' commissions earned from completed sales reached 12%.
- The conversion rate improved by 0.4 percentage points to 3.1%.

Business indicators	H1FY2023	H1FY2024	YoY Var
Sales	1.34M	1.24M	-101K -8%
Clicks	49.9M	40.0M	-9.9M -20%
Sales Value (excl. VAT)	60.2M €	62.3M €	+2.2M € 4%
Commission value from generated sales	3.6M €	3.6M €	+12K € 0%
Network Commission	1M €	1.1M €	+0.1M € 10%
Average Order Value (excl. VAT)	44.98	50.39	+5.41 € 12%
Conversion rate on 2Performant.com	2.70%	3.10%	+0.4pp 15%

ACTIVE AND PRODUCTIVE RELATIONSHIPS AMONG 2PERFORMANT.COM USERS

An essential aspect for the 2Performant ecosystem in 2024 was the focus on improving the quality of the network by supporting users who bring value, prioritizing quality over the quantity of relationships. This approach was important in achieving a sales volume with a smaller number of affiliates and participating stores, thereby strengthening the foundation for a more robust and sustainable ecosystem.

Players with traffic	H1FY2023	H1FY2024	YoY Var
#Affiliates	5,527	4,519	-1,008 -18.2%
#Advertisers	608	615	7 1.2%
#Active relationships	53,112	45,698	-7,414 -14.0%

Sales/Players with traffic	H1FY2023	H1FY2024	YoY Var
#Affiliates	242	274	32 13.2%
#Advertisers	2,200	2,011	-189 -8.6%
#Active relationships	25	27	2 8.0%

Players with sales	H1FY2023	H1FY2024	YoY Var
#Affiliates	2,201	1,710	-491 -22.3%
#Advertisers	592	604	12 2.0%
#Productive relationships	17,037	15,280	-1,757 -10.3%

Sales/Players with sale	H1FY2023	H1FY2024	YoY Var
#Affiliates	608	723	115 18.9%
#Advertisers	2,259	2,047	-212 -9.4%
#Productive relationships	79	81	2 2.5%

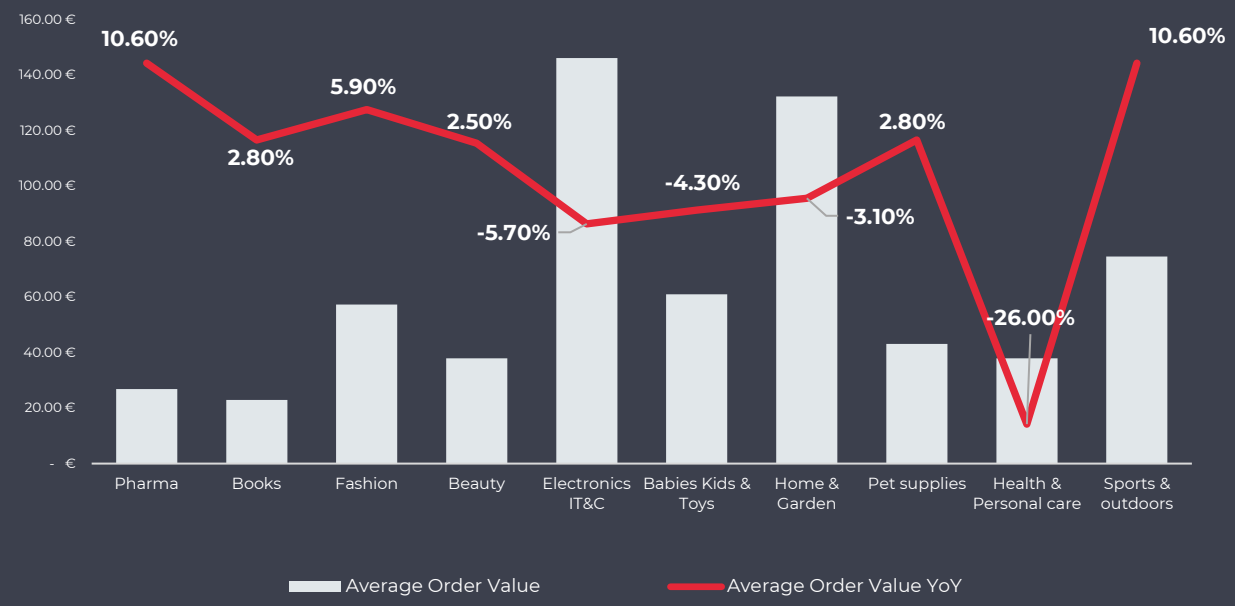
SALES DISTRIBUTION BY CATEGORIES

In the first semester of 2024, 616 online stores across 24 different sectors recorded sales through 2Performant: Fashion, Books, Technology, Pharmaceuticals, Automotive, and Financial Services. This year, the dominant categories of products sold online were as follows: Pharmaceuticals (accounting for 35%), Books, Movies, and Music (totaling 15%), Fashion (13%), Beauty products (9%), IT & Electronics (8%), Toys and Children's items (5%), Home and Garden items (5%), Pet products (3%), Health and Personal Care items (2%), Sports and Outdoor equipment (1%), and Jewelry (1%).

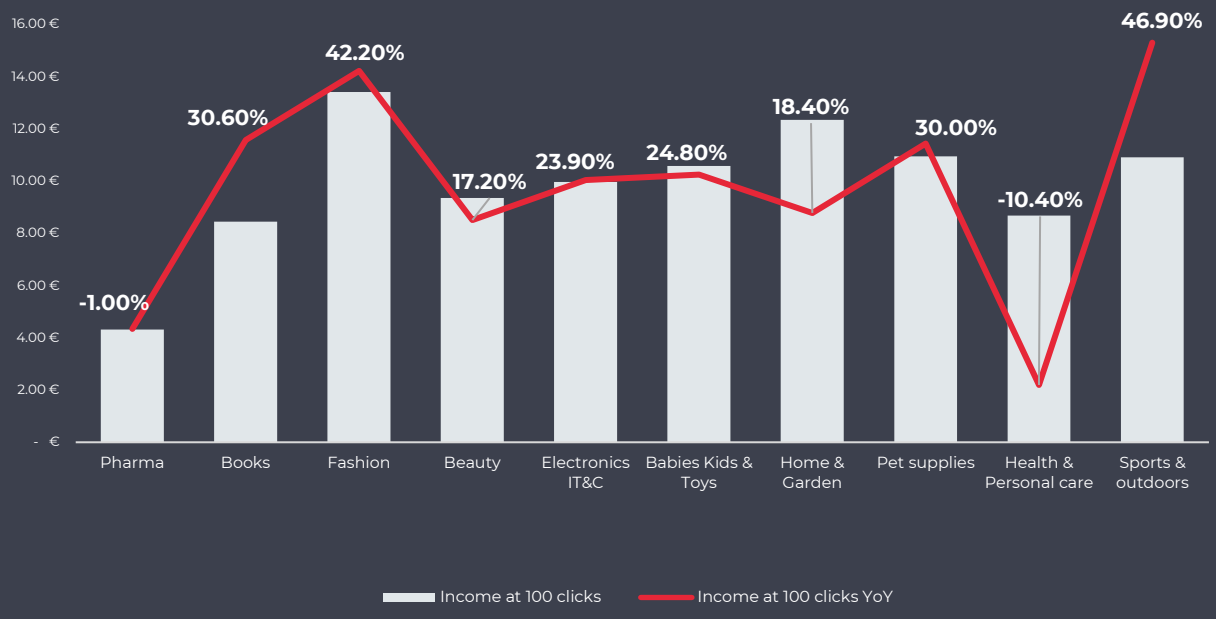
2P Top 10 Categories	Average Order Value	Average Order Value YoY	Conversion Rate	Income at 100 clicks	Income at 100 clicks YoY
Pharma	26.87 €	10.60%	4.80%	4.32 €	-1.00%
Books	22.93 €	2.80%	3.70%	8.44 €	30.60%
Fashion	57.31 €	5.90%	2.70%	13.41 €	42.20%
Beauty	37.91 €	2.50%	3.00%	9.35 €	17.20%
Electronics IT&C	146.24 €	-5.70%	2.00%	9.96 €	23.90%
Babies Kids & Toys	60.99 €	-4.30%	2.80%	10.57 €	24.80%
Home & Garden	132.39 €	-3.10%	1.50%	12.34 €	18.40%

Pet supplies	43.15 €	2.80%	5.10%	10.94 €	30.00%
Health & Personal care	37.92 €	-26.00%	2.20%	8.67 €	-10.40%
Sports & outdoors	74.69 €	10.60%	2.10%	10.91 €	46.90%

AOV EVOLUTION FOR THE FIRST 10 PRODUCT CATEGORIES



INCOME EVOLUTION AT 100 CLICKS



FINANCIAL RESULTS ANALYSIS

P&L ANALYSIS

The operating income of 2Performant Network increased by 18% in the first half of 2024 compared to the previous year, reaching 27.9 million lei.

The company reported a turnover of 23.5 million lei, marking a 12% increase from 2023. Additionally, the operational revenues grew by 20% compared to the same period of the previous year.

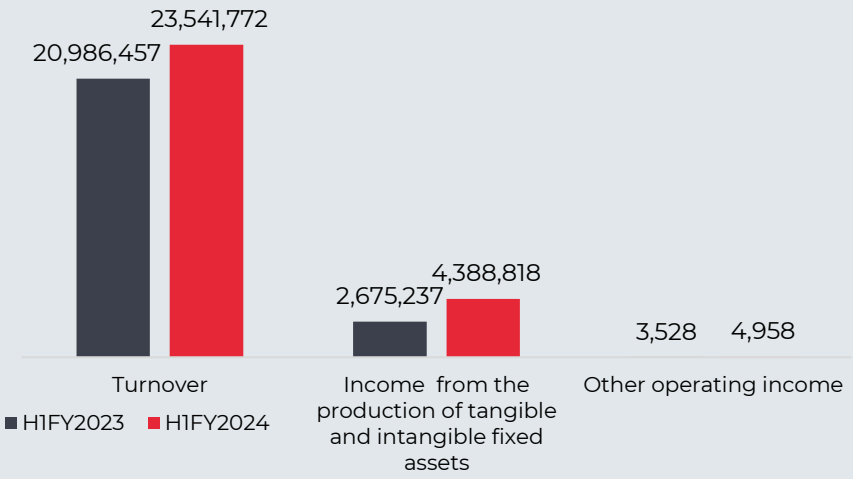
Income Indicators (RON)	H1FY2023	H1FY2024	YoY Var
Operating income, including:	**23,665,222**	**27,935,548**	**18%**
Turnover	20,986,457	23,541,772	12%
Income from the production of tangible and intangible fixed assets	2,675,237	4,388,818	64%
Other operating income	3,528	4,958	41%

Operating Income Evolution

H1FY2024 vs H1FY2023

+18%

Operating Income Structure



Income generated from the production of tangible and intangible fixed assets, represented by the capitalization of costs related to teams that carried out development projects, reached 4.4 million lei, an increase of 64% compared to the first half of 2023. This growth reflects the efforts and initiatives undertaken by the Product Development and Business Intelligence team. The development highlights the company's commitment and firm investment in growth, bringing benefits both for its own operations and for its business partners. Other operating income amounted to 5 thousand lei.

Business Line (RON)	H1FY2023	H1FY2024	YoY Var
Network Commission	4,341,481	5,270,701	929,220 21%
Subscription Fee	884,552	1,022,695	138,144 16%
Set-up Fee Commission	79,629	101,800	22,171 28%
Operational Fee	10,600	29,037	18,437 174%
Business League Merchants Bonuses	*-33,702*	*-80,146*	*-46,443* 138%
Other revenue	28,126	13,177	*-14,949* -53%
Operational Revenue	**5,310,685**	**6,357,265**	**1,046,580** **20%**
Affiliate commission	**15,684,209**	**17,184,507**	**1,500,298** **10%**
Influencer commisssion	-8,437	-	-8,437 -100%
Total Turnover	**20,986,457**	**23,541,772**	**12%**

The increase in network commission by 21% in the first half of 2024 compared to the same period last year demonstrates 2Performant's commitment to maximizing performance and profitability for its partners. This growth, at a faster pace than the percentage increase in turnover, is mainly due to the implementation of a new calculation formula for network commission, which is now calculated as a percentage of sales value, and secondarily to the increase in sales value.

The increase in subscription revenue and account setup fees reflects the expansion of the portfolio with 109 new stores in H1 2024 compared to H1 2023, as well as a 20% reduction in the deactivation and unsubscription rate compared to the same period last year.

The increase in bonuses awarded to clients, from -33,702 RON to -80,146 RON, reflects a higher level of rewards provided within the Business League program. This increase indicates both improved performance, which led to awarding more bonuses, and the introduction of new competitions called "Challenges" starting from November 2023.

The rise in affiliate commissions reflects the outstanding performance of marketers in the 2Performant ecosystem, aligned with the growth in sales value.

2Performant focuses on generating added value for digital marketing specialists and the entire digital ecosystem, ensuring that all parties involved can grow based on these opportunities.

Out of the turnover of 23.5 million RON achieved in the first half of 2024, Romania contributed 87.5%, while 12.5% of revenues came from the international market. 2Performant experienced a 14% growth in the domestic market and a 3% growth in the international market compared to the previous year.

Regarding revenue by payment method, Pre-Paid vs. Post-Paid, there was a 6% increase for Post-Paid payments, while the increase for Pre-Paid was 17%. The growth rate of advertisers using the Post-Paid method is lower compared to those using Pre-

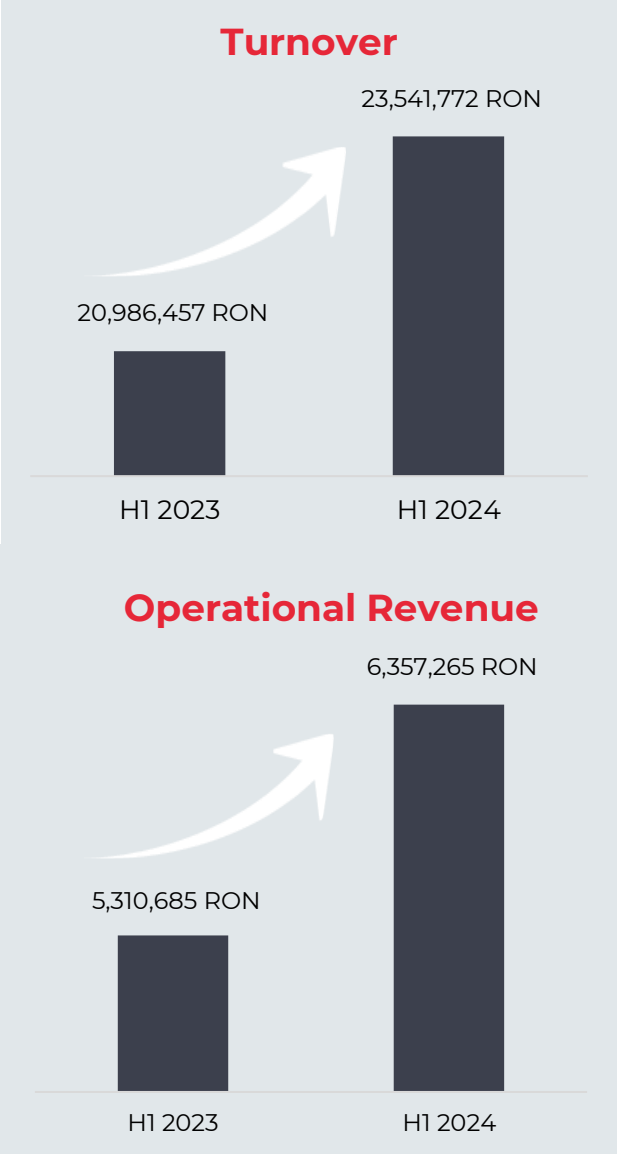
Paid. This is because online store launches are predominantly done using the Pre-Paid method.

Market	Payment option (RON)	H1FY2023	H1FY2023	YoY Var
local	Post-Paid	6,770,672	7,425,056	654,384 10%
	Pre-Paid	11,355,459	13,166,086	1,810,627 16%
extern	Post-Paid	2,386,539	2,303,651	*-82,888* *-3%*
	Pre-Paid	483,863	646,979	163,116 34%
Total Turnover (affiliate marketing)		**20,996,533**	**23,541,772**	**2,545,239** **12%**

In the first semester of 2024, 2Performant Network's operational revenues (after deducting commissions paid to affiliates) increased by 20%, reaching 6.3 million lei compared to 5.3 million lei in the previous year. This growth was also driven by the implementation of a new network commission calculation formula, which now relies on a percentage of sales value.

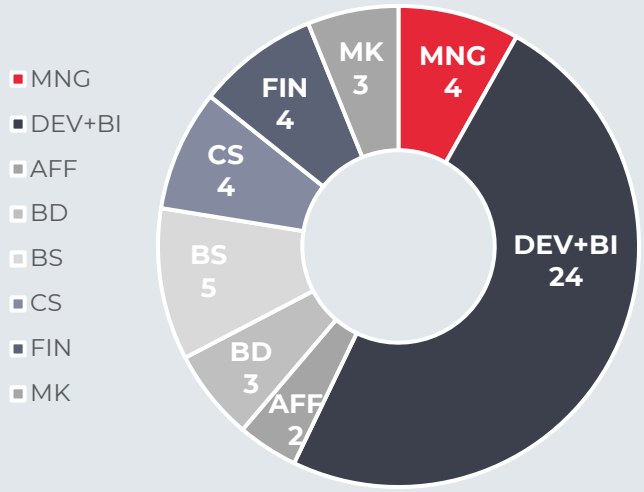
Expenses amounted to 28.3 million lei, marking a 17% increase. The most significant contribution came from other operating expenses, which rose to 21.1 million lei, an 18% increase. This amount represents 82% of the commissions owed to affiliates, which increased by 9% compared to the first semester of 2023, reflecting business expansion and increased turnover.

The second most significant cost contribution came from personnel expenses, which grew by 4.6%, reaching 5.9 million lei. This increase is attributed to salary raises driven by the current economic context and structural changes within departments. At the end of the first semester of 2024, the number of 2Performant team members was 49[1], compared to 48 at the end of the first semester of 2023.



[1] The reported figures indicate both the number of employees with labor contracts and the management and administrative contracts of the company. In the balance sheet for H1 2024, the reporting method was changed to include only employment contracts (45) and exclude management and administrative contracts (4). The current report maintains the overall structure of the 2Performant team.

2PERFORMANT TEAM IN H1 2024



+2%

YoY Team Increase

The depreciation costs increased by 83% in 2024 compared to 2023, due to the depreciation method used by the Company and ongoing investments in the 2Performant.com product, totaling 1.35 million RON. Expenses for raw materials, supplies, and energy also increased, reaching 9 thousand RON, which represents an insignificant percentage of total operating expenses.

Operating results improved by 26.5%, shifting from an operating loss of 550 thousand RON to an operating loss of 405 thousand RON. Financial expenses decreased compared to 2023, influenced by the volume of external advertisers and positive fluctuations in exchange rates related to transactions with them. Of the total 69 thousand RON, interest expenses amounted to 45 thousand RON, marking a decrease from the previous period, offset by interest earned from deposits totaling 128 thousand RON. Consequently, the financial result for this period was positive, amounting to 58 thousand RON.

Adjusted EBITDA remained at similar levels to 2023, with a slight decrease of 3.23%, while gross profit showed positive development: improving from a loss of 577 thousand RON to a loss of 346 thousand RON, a 40% improvement.

P&L (RON)	H1FY2023	H1FY2024	YoY Var
Operating income	**23,665,222**	**27,935,548**	**18.04%**
Operating expenses	24,215,684	28,340,211	17.03%
Operating result	-550,462	-404,663	26.49%
EBIT	-550,462	-404,663	26.49%
EBITDA	186,002	942,079	406.49%
Adjusted EBITDA *	***973,532***	***942,079***	***-3.23%***
Net profit / Loss	**-577,143**	**-346,532**	**39.96%**

**Adjusted EBITDA presented for H1 2023 do not include the non-cash impact of the Stock Option Plan, amounting to 787,530 lei.*

BALANCE SHEET ANALYSIS

Total assets of 2Performant increased by 33.6% in the first semester of 2024, due to a 74% increase in fixed assets. The company's fixed assets reached 13.5 million lei, with a significant rise primarily driven by a 74% increase in intangible assets. This growth is largely influenced by the value of the 2Performant platform and the costs associated with the Product Development and Business Intelligence teams, which continue to develop and enhance the platform.

An example of our commitment to innovation is the launch of businessleague.com on April 1st, 2024. This site showcases the 2Performant product and the Business League story, highlighting the remarkable results of our users in the only global e-commerce championship. As we continue to refine and improve businessleague.com, we focus on presenting relevant data to support our vision of a gamified, transparent, and meritocratic system as the future of digital marketing.

At the same time, the company has implemented several strategic initiatives, including redesigning the Onboarding process for Merchants and Marketers, launching the "Vote per Sale" feature and the Mentorship Program, enhancing the tracking system, and optimizing the Big Bear architecture for superior performance. We have also adopted RO e-Factura, implementing extensive changes for compliance and operational efficiency, and expanded the Hall of Fame to celebrate the achievements of our top clients.

Through these initiatives, the company demonstrates its commitment to innovation and operational excellence, ensuring the continued and sustained development of the 2Performant platform and its ecosystem.

Tangible assets continued to constitute a negligible proportion of the total fixed assets, amounting to 70 thousand lei.

Current assets decreased by 7% in 2024, reaching 7.1 million lei, due to a 3% decrease in cash and bank accounts and a roughly 14% reduction in receivables. Prepaid expenses increased by 36% in the first semester of 2024, reaching 201 thousand lei. Receivables decreased by 14%, to 2.6 million lei. In terms of receivables, they maintain a stable collection time. The decrease in receivables indicates the company's efforts in their collection, as well as customer loyalty and the development of qualitative and long-term relationships.

Regarding liabilities, the company has no long-term debt. Current liabilities increased by 61.5%, reaching 9.1 million lei, partly due to the use of the credit line. This is utilized for current operations and covering the negative cash flow caused by business seasonality. The increase in trade payables compared to the previous year is mainly due to the company's business expansion, which led to increased purchases from suppliers and stricter contractual terms with them. Additionally, there has been an increase in personnel expenses and VAT, reflecting taxes due as of June 30th, 2024. Despite a slight increase, the debt ratio remains comfortably below the recommended maximum level, standing at 44%.

Deffered revenues increased by 22.5%, reaching 3 million lei, representing commissions paid in advance by advertisers (Pre-Paid revenues). This increase is attributed to the business's development and expansion through product improvements and operational efficiency optimization, as well as new online store launches.

The 16% increase in equity was driven by an improved current result compared to the result recorded in the first semester of 2023. This increase reflects better business performance, which led to an increase in equity. Specifically, the improved financial

results contributed to strengthening the company's financial position by increasing its equity.

Balance Sheet (RON)	H1FY2023	H1FY2024	YoY Var
Fixed assets	7,748,808	13,460,611	73.71%
Current assets	7,620,721	7,068,266	-7.25%
Prepayments	148,149	201,213	35.82%
Total Assets	***15,517,678***	***20,730,090***	***33.59%***
Current liabilities	5,668,594	9,153,373	61.48%
Provisions	0	0	0.00%
Accrued income	2,445,678	2,995,834	22.50%
Equity	7,403,406	8,580,883	15.90%
Total Equity and Liabilities	***15,517,678***	***20,730,090***	***33.59%***

FINANCIAL INDICATORS

Financial indicators analysis provides a detailed view of the company's economic performance and financial stability. Although some of these indicators have shown declines and are currently below optimal levels, this reflects both the general economic context and the strategic investments we have made to support long-term growth.

By analyzing these factors, we can identify opportunities for improvement and necessary adjustments to ensure that we return to an upward trend and continue to create value for investors.

Liquidity is experiencing a slight decline. This is due to short-term expenses increasing at a faster rate than the corresponding revenues, which has had a negative impact on the indicator.

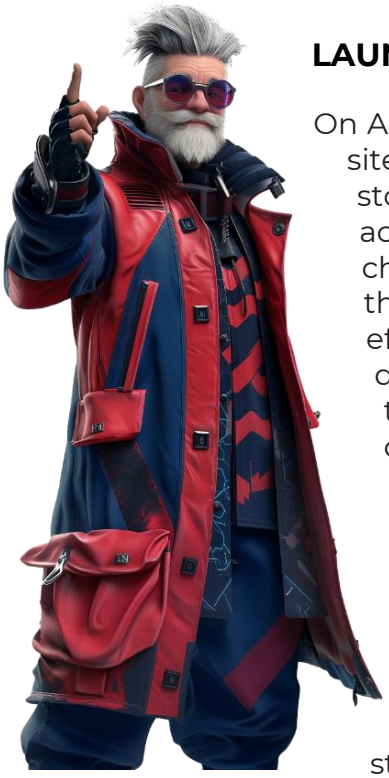
Liquidity, solvency, and risk indicators	H1FY2023	H1FY2024	Optimal Range
Current ratio (AC/DC)	1.34	0.77	>2
Immediate Liquidity (AC-Inventories)/Current Liabilities)	1.34	0.77	>1
Cash ratio (Cash/Current Liabilities)	0.81	0.49	>0,5
Overall solvency (TA/TD)	2.74	2.26	>1
Indebtedness indicator (DTL/ Equity+DTL)	0.00%	0.00%	<50%
Debt ratio (DT/TA)*100	36.53%	44.16%	<80%
Liabilities/Assets	0.37	0.44	< 1

PROFIT AND LOSS STATEMENT

Profit and Loss Statement (RON)	H1FY2023	H1FY2024	YoY Var
Operating income, of which:	23,665,222	27,935,548	18%
Turnover	**20,986,457**	**23,541,772**	**12%**
Income from the production of intangible and tangible assets	2,675,237	4,388,818	64%
Other operating income	3,528	4,958	41%
Operating expenses, of which:	24,215,684	28,340,211	17%
Raw materials, materials and energy expenses	7,160	8,952	25%
Personnel expenses	5,628,050	5,887,100	5%
Depreciation and amortization	736,464	1,346,742	83%
Other operating expenses	17,844,010	21,097,417	18%
Operating result	**-550,462**	**-404,663**	**26%**
Financial income	110,221	127,596	16%
Financial expenses, of which:	136,902	69,465	-49%
Interest expenses	*107,467*	*45,137*	-58%
Financial result	**-26,681**	**58,131**	**318%**
Total income	23,775,443	28,063,144	18%
Total expenses	24,352,586	28,409,676	17%
EBITDA	186,002	942,079	406%
Adjusted EBITDA *	**973,532**	**942,079**	**-3%**
Gross profit / Loss	-577,143	-346,532	40%
Adjusted Gross profit / Adjusted Loss	**210,387**	**-346,532**	**-265%**
Income tax	0	0	0%
Net Profit / Loss	**-577,143**	**-346,532**	**40%**

**Adjusted EBITDA presented for H1 2023 does not include the non-cash impact of the Stock Option Plan, amounting to 787,530 lei.*

KEY EVENTS IN H1 2024



LAUNCHING BUSINESSLEAGUE.COM

On April 1st, 2024, the company launched businessleague.com. This site introduces the world to the 2Performant product and the story of Business League, celebrating the remarkable achievements of our users in the only e-commerce championship in the world. Our vision is to refine and improve the structure and content of the site. This will allow for a more effective incorporation of the essence of Business League, displaying relevant data to support the vision that a gamified, transparent, and meritocratic system represents the future of digital marketing.

ONBOARDING PROCESS UPDATES

To reflect the innovative spirit of Business League, the company has redesigned the onboarding process for Merchants and Marketers. 2Performant's goal is to provide an efficient and enriching experience that helps users grasp the Business League universe right from this initial stage. Continuous updates will be made so that each iteration brings the user journey closer to the ideal experience.

LAUNCHING VOTE PER SALE

2Performant emphasizes the meritocratic spirit of its ecosystem. On January 29th, 2024, the company launched Vote per Sale, a platform feature that allows both advertisers and affiliates in the Business League to vote on topics relevant to the community, based on their contribution to the total number of sales. Additionally, users can vote on the categories for which they receive bonuses during Business League breaks, making the experience more interactive and rewarding contributions through sales-based voting power.

LAUNCHING THE MENTORSHIP PROGRAM

The company has aligned its engagement strategies with the principles of Business League. As of April 1st, 2024, 2Performant launched the Mentorship Program, which enables the ecosystem to grow more rapidly on its own. The newest members of the community (those in the first half of the Start-ups ranking) can learn from the top performers in the Business League for one season, benefiting from their know-how and assistance to improve their own performance.

TRACKING SYSTEM UPDATE

The update enhances the 2Performant attribution model to more effectively identify and capture conversions that the classic system misses due to changes implemented by the most widely used browsers globally. By optimizing this attribution model, marketers' efforts are more accurately reflected, which also has a positive impact on increasing conversion rates.

BIG BEAR ACCELERATION

We have developed the Big Bear 1st-party attribution system, focusing on a fast and secure architecture for merchants' websites. Initially, we used the "defer" tag for Big Bear's click and sale scripts, ensuring they loaded with the page and executed after the page finished loading. Although this method offered security, it slowed down the script by a few milliseconds. In our ongoing optimization process, we decided to replace the "defer" tag with "async." This change allows the scripts to load and execute immediately, thus increasing response speed and cookie placement. These incremental improvements support the long-term development of our attribution system, ensuring superior performance and continued benefits.

USER PROFILE DESIGN REVIEW

The company has implemented a new design for Marketers' profiles and has begun reviewing Merchants' profiles, moving to the next level of professionalism—one that both categories of players in the global Business League competition fully deserve, enabling them to create efficient and long-lasting relationships.

LAUNCHING “TAX FREE” FACILITY FOR YOUNG PEOPLE AGED 18-25

Starting July 1st, 2024, 2Performant will cover the income tax and operational commission for young affiliates between 18 and 25 years old who are in the Business League. This facility is available to both Romanian and foreign youths. We support the new generation of digital marketing professionals to help them grow and learn while enjoying what they do. By eliminating the tax burden, we aim to pave a smoother path to success for them.

E-FACTURA IMPLEMENTATION

The implementation of the RO E-Factura (electronic invoice) system in Romania became mandatory starting July 1st, 2024, marking a significant step in the digitalization and streamlining of fiscal and administrative processes.

2Performant took a proactive approach in implementing the RO E-Factura project, completing this initiative as early as February 2024. This allowed us to ensure the real-time transmission of all issued invoices to the National Agency for Fiscal Administration (ANAF).

The adoption of the RO E-Factura system required extensive changes in internal procedures to comply with recent legislation and to optimize the benefits of digital invoicing. We introduced a constant monitoring system to ensure the efficiency and performance of these updated processes. This system facilitates continuous performance evaluation and the prompt identification of any necessary adjustments, guaranteeing the efficient functioning of processes and ongoing compliance with ANAF regulations.

Through these measures, 2Performant successfully implemented the RO E-Factura project, demonstrating a strong commitment to innovation and operational excellence.

HALL OF FAME UPGRADE

While last year we launched the Hall of Fame for affiliates, this year we have launched the Hall of Fame for clients as well, to celebrate the best in the 2Performant ecosystem based on the number of sales. The page reflects the Top 100 Active Clients, ranked according to their total sales over time.

INTRODUCING PROMOTIONS WITH DISCOUNT CODES

2Performant has developed a promotions system to offer clients the ability to add coupon codes. Affiliates can now filter promotions based on those that include a discount code or receive the information via API. Additionally, promotions can be exported into a CSV file.

IMPROVING THE COMMISSION PROCESSING SYSTEM

We are in the process of implementing a new feature for our clients that will allow bulk processing of commissions. This will enable them to focus on growing their affiliate program and business rather than spending time manually processing commissions.

GOOGLE MERCHANT FEED TRANSFORMER

We are eager to make the 2Performant platform as user-friendly as possible for our users. Considering that client feeds can be quite challenging to implement, we have created an internal tool that allows us to easily transform product feeds from the Google Merchant standard to the 2Performant standard.

DEVELOPING THE DATA PLATFORM BASED ON DBT

DBT is a tool that enables us to ensure better quality in our development process within our Data Platform. Last year, we included DBT in our stack. This year, we have modified our development process to rely on DBT, increasing the quality of the reports we build.

BUSINESS LEAGUE ECOSYSTEM QUALITY

Business League reflects 2Performant's vision of collaborative relationships between marketers and online merchants, promoting business ethics, consistent effort, perseverance, innovation, and ambition. It recognizes and celebrates records and champions—past, present, and future—while providing trust and predictability to our best clients and users.

We manage this, among other things, by constantly updating the rules of collaboration in a very complex and ever-evolving industry, ensuring that these rules are respected and that ethically generated results are rewarded on time, according to our promises.

LIMITING THE NUMBER OF CSS AFFILIATES IN A PROGRAM

Optimizing the CSS partner portfolio to a limited but highly efficient number should facilitate the development of sustainable and effective collaborations between stores and CSS providers, under controllable conditions and with reduced budgetary pressure from less efficient CSS providers.

100% FOCUS ON SALES

In our ongoing effort to optimize business performance and profitability, we will implement several important strategic changes starting next season. First, we will close all lead generation programs. We will eliminate Cost Per Lead for the existing portfolio so that we can direct our resources toward tactics that generate better and more quantifiable results.

Moreover, we will dedicate ourselves exclusively to launching online stores based on the Cost-per-sale model. This transition will allow us to better align with the interests of our merchants, ensuring that they pay only for concrete results, i.e., actual sales. We believe this model will create stronger partnerships and increase customer satisfaction, thus generating sustainable long-term growth.

UPDATING THRESHOLDS AND BONUSES

Starting from the first round of Stage 3 - on August 5th, 2024 - we are updating the thresholds and bonuses for all Challenges by levels, both for online stores and affiliates.

- Unicorns - First to 1,000 - record prize €1,000
- Corporations - First to 500 - record prize €500
- Companies - First to 100 - record prize €100
- Start-ups - First to 20 - record prize €100

MODIFYING THE NOTICE PERIOD

Starting next season (December 2nd, 2024), we will implement changes regarding notice periods as follows: for changing the conditions of an affiliate program, including accepted traffic sources, the notice period will be 6 months.

Termination of collaboration with a marketer (except in cases of fraud) will have different notice periods depending on the marketer's level, to ensure a smooth and fair transition for both partners and the company.

BUSINESS EVENTS

PARTICIPATION IN NATIONAL AND INTERNATIONAL EVENTS

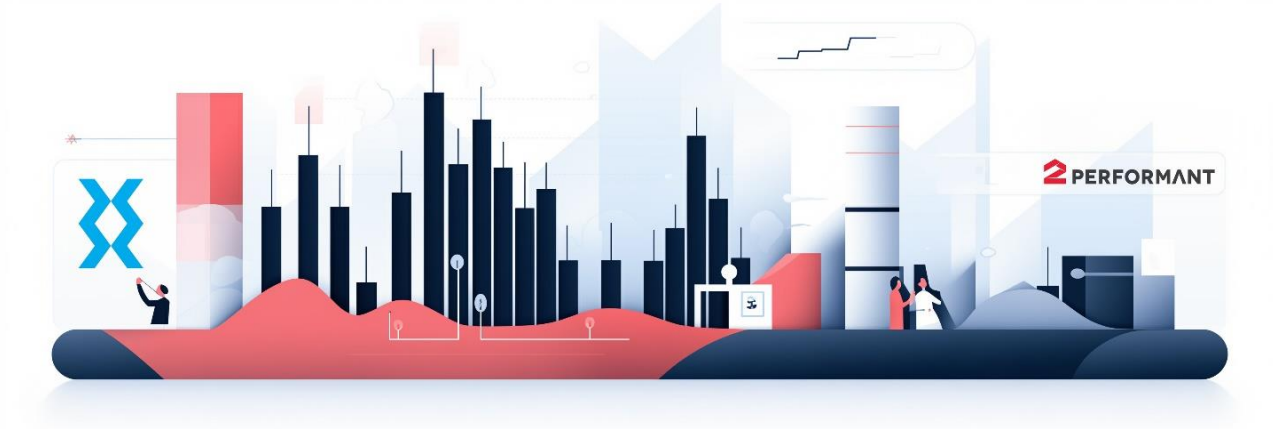
- **April 4th - 5th, 2024 - Balkan eCommerce Summit**: This event took place in Sofia and brought together e-commerce professionals from Central and Eastern Europe.
- **May 9th, 2024 - Magyar E-kereskedelem Napja:** The event was held in Budapest and targeted small and medium-sized online stores in Hungary. During the event, a presentation of the Business League competition was made by one of our ecosystem's notable affiliates, Selltoro.
- **May 29th, 2024 - Digital Bloom**: Organized by Canopy in Bucharest, this event was aimed at marketing specialists and online stores. BigConvert.com, the main affiliate of the Business League, gave a presentation on improving online sales through Google CSS, also discussing affiliate marketing and the Business League.

CREDIT FACILITIES

Credit facilities are intended to meet current investment needs, thus ensuring the necessary resources to support and develop our operations.

INVESTOR PAGE REDESIGN

At 2Performant, we like to use data to guide our decisions. To help our investors be more data-oriented, we have redesigned the 2Performant Investor Page and included some demographic information about our investors.



COMMUNITY MEETUPS

Business League Residence by 2Performant is a concept that brings together Marketers and Merchants at offline events held several times a year.

The first Meetup of the year took place on April 30th, 2024, followed by the second Meetup on August 1st, 2024.

SUPORTING EDUCATIONAL PROJECTS

- **Edbridge Academy** - In April and May, we supported their project aimed at high school students, through which they practically learned what it entails to manage an online store. Our contribution included, on one hand, involving three of the best affiliates in the project, who acted as mentors for the students, teaching them how to set up promotional campaigns, SEO optimization, etc., and on the other hand, involving multiple stores to assist the online stores created during the project by providing the products that these stores needed to sell.
- **Volunteers for Ideas and Projects** - We are partners of the ongoing Good to Go project, aimed at students who want to open an online store. We support the project through workshops on affiliate marketing and performance marketing, delivered by 2Performant representatives and affiliates from the ecosystem. Additionally, the stores that will emerge as a result of this project will be activated in the Business League.

GOVERNANCE EVENTS

2PERFORMANT OGMS & EGMS FROM APRIL 22nd, 2024

On April 22nd, 2024 the 2Performant Ordinary General Meeting of Shareholders (OGMS) and the Extraordinary General Meeting of Shareholders (EGMS) took place. During the OGMS, shareholders approved, among other things, the financial statements for the year 2023 and the Budget for 2024. Additionally, shareholders approved the extension by the Company of one or more financing and/or credit facilities (or, as the case may be, the supplementation of existing ones) with a total cumulative value of up to 10 million lei for working capital/investments. The resolutions are available here.

APPOINTMENT OF TWO NEW MEMBERS TO THE BOARD OF DIRECTORS

In the General Meeting of Shareholders held on April 22nd, 2024, 2Performant shareholders approved the appointment of two new members to the Board of Directors, Vladimir Oane and Matei Pavel, for a 3-year term, until April 22nd, 2027.

Vladimir Oane represents the new generation of tech entrepreneurs. He has an impressive background in developing innovative products and companies that have achieved global success. One of these is uberVU, a social analytics platform founded and led by Vladimir Oane, which was later acquired by HootSuite. More recently, he co-founded Deepstash, a global app for personal and professional development. Vladimir Oane also contributes to the success of many tech companies as an advisor or Board member.

Matei Pavel is an entrepreneur and tech investor. He began his relationship with 2Performant in 2011, when he was among the top affiliates on the platform, being number one for at least 2 years. Over the past 10 years, Matei Pavel has launched a series of successful online and tech businesses, co-founding T-Me Studios, one of the global leaders in mobile app publishing, with over 1 billion downloads. He successfully exited this company in 2020. He also invests in various businesses, contributing to their accelerated growth. He is part of the Board of Veridion (formerly Soleadify) and was directly involved in their funding round in February 2023, where they raised 6 million dollars.

ABOUT 2PERFORMANT

2Performant is the first technology company listed on the Bucharest Stock Exchange and the leader in the affiliate marketing market in Romania. The company develops, operates, and monetizes its own technological product that underpins the world's only e-commerce championship – BusinessLeague.com - through which online stores collaborate with the most performing professionals in digital marketing, through a cost-per-sale model.

With a unique global vision of collaboration gamification in digital marketing, validated in the Romanian market and with high growth potential globally, 2Performant has intermediated in its 16 years of activity over 12.9 million online sales worth 612 million euros, through more than 721 million clicks, for thousands of online stores from Romania and the region, from over 30 industries.

2Performant is part of the New Economy (Gig Economy), defined by digitization, democratization, performance, and transparency. In this context, digital skills and new ways of working and collaborating between people and organizations lay the groundwork for new business models that generate new opportunities worldwide. The vision and dedication of the team have led from the launch of the first affiliate network in Romania to the formation and maturation of the industry and the development of the business to this day.

Situated at the intersection of affiliate marketing and e-commerce and validating the concept of gamification in this context, the company launched in 2022 the first global online sales championship, **Business League**. This championship involves both digital marketers and online stores, offering them growth opportunities at both local and international levels, and attracts the next generations of professionals in a gamified manner, based on innovation and the power of community.

2020

2Performant, Romanian market leader on affiliate marketing is listed on **Bucharest Stock Exchange**

Figures in time

12.9 million online sales

Sales Value of 612 million Euro

721 million clicks

KEY MOMENTS IN 2PERFORMANT EVOLUTION

In 2008, 2Performant (then known as 2Parale) introduced the concept of affiliate marketing to the Romanian market, along with the first network of its kind. Since then, the company has taken on the role of leader and pioneer in this market, promoting affiliate marketing as one of the most effective tools for brand promotion and sales, as well as a simple and fair way for digital talents to earn money.

In 2011, the company expanded into the Bulgarian market and has since approached several other foreign markets, both directly and through partnerships.

In 2015-2016, the company developed the current platform, 2Performant.com, a European platform in English, with transactions in RON and Euro. This was also the time when the company rebranded to **2Performant.**

In 2018 and 2019, 2Performant diversified and increased its revenue streams and developed its Business Intelligence and Client Service capabilities for platform users.

On **December 9th, 2020**, 2Performant completed a technical listing on the AeRO market of the Bucharest Stock Exchange, under the symbol 2P. Since October 2021, 2P shares have been included in the BET-AeRO index of the Bucharest Stock Exchange, which tracks the most liquid companies listed on the AeRO market.

In 2021, the Product Development team developed **Big Bear,** a technical upgrade for conversion attribution in the 2Performant platform.

In 2022, 2Performant launched the world's first e-commerce competition, **Business League**, based on direct collaborations between online stores and digital marketing talents. All collaborations are facilitated and automated by the 2Performant platform, and the criterion is the number of generated sales.

2023 was marked by records for the company, with the value of sales generated for registered online stores exceeding the threshold of 100 million euros over the course of the year. In June 2023, the number of mediated sales surpassed 10 million.

In 2024, platform developments will further enhance the performance of champions in marketing and e-commerce. On April 1st, 2024, the website **Businessleague.com** was launched, taking the competition to a global level.

BUSINESS LEAGUE

The competition is structured into five levels, reflecting different stages of sales achievements, from Freelancers (10 sales in 4 weeks) to Unicorns (10,000 sales in 4 weeks), and is enriched with a series of challenges that test a wide range of skills relevant to digital marketing. These challenges are designed not only to test and improve participants' abilities but also to bring a new element of novelty and excitement to the marketing process.

Season 3, Stage 1 Rounds 1-4	Prizes and Bonuses							
	Marketers				Merchants			
	1st Place	2nd Place	3rd Place	Weekly Bonus	1st Place	2nd Place	3rd Place	Weekly Bonus
Unicorns	€ 750	€ 525	€ 375	€ 200	€ 320	€ 160	€ 80	€ 80
Corporations	€ 250	€ 175	€ 125	€ 100	€ 160	€ 80	€ 40	€ 40
Companies	€ 100	€ 60	€ 40	€ 40	€ 80	€ 40	€ 20	€ 20
Startups	€ 30	€ 25	€ 20	€ 15	€ 40	€ 20	€ 10	€ 10
Freelancers	€ 15	€ 10	€ 5	€ 5	€ 20	€ 10	€ 5	€ 5

Each Season of the Business League starts in December and consists of 3 stages, each comprising 4 adrenaline-filled rounds, open to all competitors, affiliates, and advertisers alike.

Business League is more than just a competition; it's an elite community of the best marketing specialists, a place where innovation, creativity, and performance are celebrated and transformed into a spectacular virtual urban landscape. By integrating gamification elements, Business League manages to motivate and inspire marketing specialists to reach new heights of success, turning the business world into a stimulating and competitive playground.

2PERFORMANT AT BUCHAREST STOCK EXCHANGE

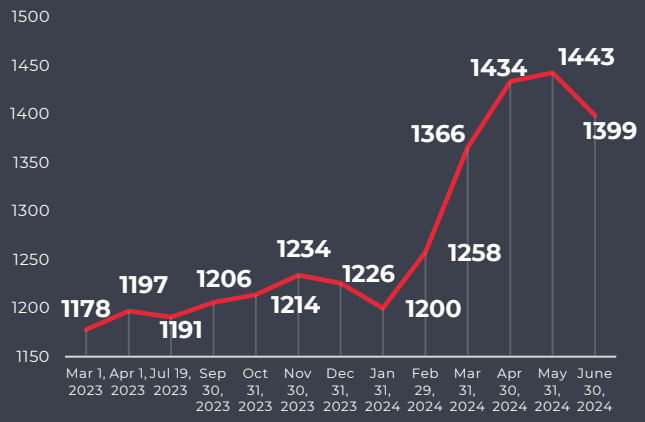
In the first semester of 2024, investors traded 1,245,036 2P shares, with a total value of 3.27 million lei (average daily trading value of 25,963 lei). No share buyback activity took place during the first semester of 2024. The issuer does not have any subsidiaries. The issuer has not issued bonds or other debt securities.

The company aims to reach a total of 2,500 investors by the end of 2024, and by the end of 2025, the goal is to double this number, reaching 5,000 investors. Additionally, a liquidity increase is targeted, with a minimum of 7.5 million lei for 2024, and a doubling of this amount, reaching 15 million lei in 2025.

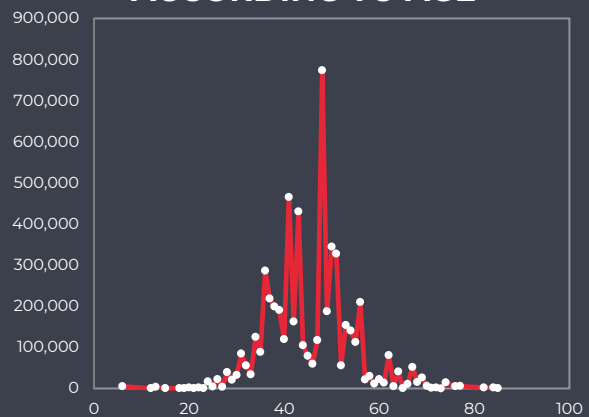
SHAREHOLDERS STRUCTURE AS OF JUNE 30TH 2024

Individuals	DORIN BOERESCU	Companies
62.73%	32.27%	5.0%
(8,175,282 shares)	(4,206,405 shares)	(651,356 shares)

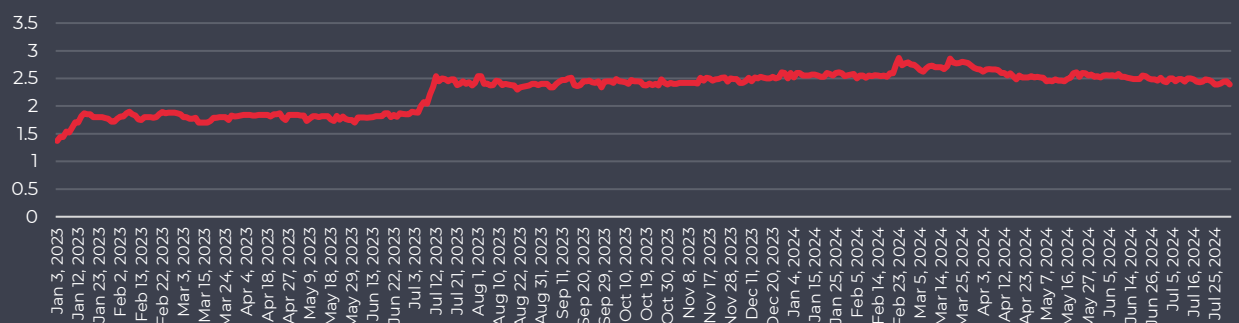
INVESTORS NUMBER EVOLUTION



NUMBER OF SHARES ACCORDING TO AGE



2P SHARE PRICE EVOLUTION



RISKS

Price Risk

The risk of business commoditization, meaning the risk that the product or technology becomes widely spread and widely adopted, is reduced because the company heavily relies on the in-house developed technological platform. 2Performant.com offers full support to users, placing 2Performant at the top of the affiliate market in Romania. There is interest from companies with international presence in approaching the Romanian market. However, the accessibility of the affiliate marketing market is not easy, requiring considerable efforts for recruiting and retaining the community of affiliates and advertisers, as well as for constantly updating the technical and commercial framework through which mediation is carried out. Management actively monitors local and international markets to always offer products and services with added value and to maintain a leading position in the local market.

Credit Risk

Credit risk is the risk that a third party, whether an individual or legal entity, fails to meet its obligations according to a financial instrument or a customer contract, leading to financial loss. The most common trading mechanism of the company with its customers is on a prepay basis, where customers pre-fund their accounts from which commissions are sequentially withdrawn as sales are recorded. The complexity of users requires diversification of commissioning levers, with a periodic payment system, preceded by sales registration and client approval of the commission. The remuneration policy of affiliates and collection of commissions related to 2Performant is conditioned by the finalization of payment by advertisers. In this context, there is a risk of non-collection of receivables and the inability to fulfill the obligation to affiliates.

Measures taken against this risk consist of rigorous cash collection procedures, as well as conditioning Post-Pay subscription beneficiaries to constitute a collateral deposit. The prudential vision assumed by 2Performant involves monthly provisioning for outstanding invoices exceeding 270 days.

The company manages this risk by offering and promoting the option to pay on a Pre-Paid basis instead of Post-Pay.

Liquidity Risk

Liquidity risk is associated with holding fixed or financial assets. The company's activity does not depend on holding fixed or financial assets and converting them into liquid assets. The company does not hold financial fixed assets. The company's fixed assets, mainly technological equipment, are used in the current activity of providing services.

Cash-flow Risk

Cash-flow risk represents the risk that the company may not be able to meet its payment obligations when due. A prudent cash-flow risk management policy involves maintaining a sufficient level of cash, cash equivalents, and financial availability through appropriately contracted credit facilities. The company monitors the level of projected cash inflows from the collection of trade receivables, as well as the level of projected cash outflows for the payment of trade payables and other liabilities. The company manages this risk by offering and promoting the option to pay on a Pre-Paid basis instead of Post-Pay. In the first semester of 2024, over 13.8 million lei in revenue

was paid in the Pre-Paid system, with an increase of 17% compared to the same period of 2023.

Product and service-related risks

The peculiarity of this risk stems from the operating system of the 2Performant.com platform and consists of technical problems arising, affecting the company's operational activities. The impact of this risk is assessed by the company at a low level, with effects on collaborators, and the solution identified by 2Performant consists of successive investments in the operated technology and prompt intervention measures.

Information processing in a database is a decisive factor in the process of community loyalty, and any factor that could jeopardize the centralized data system may constitute an inherent risk to the company's activities, with direct effects on the services offered to platform users. The automatic creation of backups for stored data is a procedure aimed at mitigating the impact of this risk.

The platform's activity can be compromised by unauthorized access, cyber-attacks, errors, or omissions, with an impact on the company and users. Reducing this risk is ensured through insurance policies and collaborations with IT firms specializing in securing access to confidential information.

Risk regarding employees/key personnel

Attracting, retaining, and motivating qualified personnel is an important asset for the company's research-development-innovation system, a vector of competitiveness and continuous business development.

In the context of IT industry development, the level of approach to the workforce has intensified its competitiveness, increasing the risk of losing key employees. The stability of the platform and, consequently, the level of performance of the company's activities largely depend on the existence of a specialized technical team. Therefore, changes in the organizational architecture of human resources can generate negative effects on 2Performant's activity.

To ensure the absorption and retention of experienced and potential personnel, the company has implemented a motivating remuneration system, ensures flexibility in the work schedule, and access to courses, training, and development workshops. Additionally, 2Performant implemented a Stock Option Plan to stimulate and retain employees, a system that is very popular in advanced economies and especially among technology companies.

Operational risks: ensuring system stability

The functioning mechanism of the 2Performant.com platform is subordinated to the principle of continuity, ensuring accessibility at any time, and any interruption in operational activity generates unfavorable effects on results. From the perspective of increasing the number of clients and active transactions on the platform, it is essential that all platform components, both external and internal, function properly. There is a risk that the current architecture may not incorporate the redundancy, capacity, and agility necessary at all levels of devices used by the company to sustain the sustainable development of the business.

2Performant prevents the occurrence of such a risk through constant investments in server maintenance, adoption of new technologies, improvement of system architectures, and, respectively, by adjusting resources in relation to the expansion of the served ecosystem. Equally, monitoring performance and scalability, as well as speed in technical review, are factors that subscribe to the principle of prudence assumed by the company.

Operational risks: conversion attribution

The profitability of the affiliate marketing platform depends on the ability of the 2Performant technology to correctly and exhaustively attribute conversions generated by affiliates. Also, the way this technology is integrated into the technical systems of clients is a decisive factor in correctly measuring traffic and conversions, and in allocating commissions to affiliates and the company.

In the context of increasing concerns for personal data security and explicit granting by users to companies of the right to store information about their activity, there is a risk of inactivity, total or partial, of the technology used by the company as a result of intensified restrictions imposed by browser manufacturers or operating systems.

There is a trend of e-commerce migration from browsers to other media, such as mobile phones, through various applications. Thus, it is necessary to adapt current technology to allow for conversion tracking from these media, and implicitly adapt to the products and specific needs of these media, which requires significant investment effort. Also, the risk of not promptly assimilating changes made to technology by clients is inherent in 2Performant's activity, with effects on the reputational level.

2Performant ensures the minimization of this risk through actions to optimize the conversion attribution process, by generating a new conversion attribution mode, and by scrutinizing the interaction conditions of operating systems with the platform's tracking technology.

The risk associated with forecasting

Financial forecasts start from the premise of fulfilling the business development plan. The company aims to periodically issue forecasts regarding the evolution of key economic and financial indicators to provide potential investors and the capital market with a faithful and complete picture of the current situation and future plans envisaged by the company, as well as current reports detailing comparative elements between forecasted data and actual results obtained. Forecasts will be part of the annual reports, and the forecasting policy is published on the company's website here. Forecasts are made in a prudent manner, however, there is a risk of non-fulfillment, therefore, the data to be reported by the company may be significantly different from those forecasted or estimated, as a result of factors that were not previously foreseen or whose negative impact could not be counteracted or anticipated.

Fiscal and Legal Risks

The legislative framework, which is constantly evolving with multiple regulatory acts in various fiscal areas and numerous ambiguities, can create confusion. The process of consolidating and harmonizing Romania's taxation system with European legislation allows for different interpretations of certain aspects that are treated differently by tax authorities. This aspect can lead to fines and additional penalties.

General Economic Risks

The issuer's activities are sensitive to economic cycles and general economic conditions. Both international financial crises and unstable economic environments can have significant negative effects on the issuer's activities, operational results, and financial position. Socio-political turbulence can also impact the company's activities. International financial markets have felt the effects of the global financial crisis triggered in 2008. These effects were also felt in the Romanian financial market in the form of low market liquidity, as well as an increase in medium-term financing interest rates, due to the global liquidity crisis. In the future, such a scenario could repeat itself, and any significant losses suffered by the international financial market, with major implications for the local market, could affect the Issuer's ability to obtain loans or new financing on sustainable terms.

Other Risks

Investors should consider that the risks presented above are the most significant risks known to the company at the time of writing this report. However, the risks presented in this section do not necessarily include all the risks associated with the issuer's activities, and the company cannot guarantee that it encompasses all relevant risks. There may be other risk factors and uncertainties of which the company is not aware at the time of writing the report, which may alter the issuer's actual results, financial conditions, performance, and achievements in the future and may lead to a decrease in the company's stock price. Additionally, investors should undertake necessary due diligence to make their own assessment of the investment opportunity.

BALANCE SHEET

Balance sheet (RON)	H1FY2023	H1FY2024	YoY Var
Fixed Assets, of which:	**7,748,808**	**13,460,611**	**74%**
Intangible assets	7,694,778	13,390,438	74%
Tangible assets	54,030	70,173	30%
Current Assets, of which:	**7,620,721**	**7,068,266**	**-7%**
Receivables	3,005,552	2,585,660	-14%
Cash and cash equivalents	4,615,169	4,482,606	-3%
Prepayments	**148,149**	**201,213**	**36%**
TOTAL ASSETS	**15,517,678**	**20,730,090**	**34%**
Total liabilities	**5,668,594**	**9,153,373**	**61%**
Current liabilities (<1 year)	5,668,594	9,153,373	61%
Provisions	0	0	0%
Deffered revenue	**2,445,678**	**2,995,834**	**22%**
Equity, of which:	**7,403,406**	**8,580,883**	**16%**
Subscribed and paid-up capital	1,303,304	1,303,304	0%
Share premium	6,420,099	6,420,099	0%
Reserves	39,386	88,739	125%
Reported result	217,760	1,115,273	412%
Result for the period	**-577,143**	**-346,532**	**40%**
Profit distribution	0	0	0%
TOTAL EQUITY AND LIABILITIES	**15,517,678**	**20,730,090**	**34%**

MANAGEMENT DECLARATION

Bucharest, August 26th, 2024

I, the undersigned Dorin Boerescu, in my capacity as President of the Board of Directors of 2Performant Network S.A., a company headquartered in Bucharest, Bd Corneliu Coposu 6-8, Unirii View Building, 2nd floor (office) ResCo-working09, sector 3, unique registration code 26405652, registration number at the Trade Registry Office J40/493/2010, declare under my own responsibility, being aware of the provisions of art. 326 of the New Criminal Code regarding false declarations, the following:

- To the best of my knowledge, the half-year financial statements for the financial period of 6 months, which ended on June 30th, 2024 were prepared in accordance with applicable accounting standards and provide a true and fair view of the company's financial position, assets, liabilities, and profit and loss account;

- The half-year financial report for the first half of 2024 (January 1st – June 30th, 2024), submitted to the capital market operator - BVB - as well as to the Financial Supervisory Authority, accurately and completely presents the information about the company.

Dorin Boerescu

President of the Board of Directors

2Performant Network S.A

S1027_A1.0.0 18.07.2024 Tip situaţie financiară : BS

Bifati numai dacă este cazul :

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

○ An ◉ Semestru Anul **2024**

Suma de control 1.303.304

Entitatea: 2PERFORMANT NETWORK SA

Adresa

Judeţ	Sector	Localitate
Bucuresti	Sector 3	Bucuresti

Strada	Nr.	Bloc	Scara	Ap.	Telefon
Bd. Corneliu Coposu	6-8				0372979295

Număr din registrul comerţului: J40/493/2010

Cod unic de inregistrare: 26405652

Forma de proprietate: 34--Societati pe actiuni

Cod LEI (Legal Entity Identifier , conform ISO 17442):

Activitatea preponderenta (cod si denumire clasa CAEN)

6209 Alte activităţi de servicii privind tehnologia informaţiei

Activitatea preponderenta efectiv desfasurata (cod si denumire clasa CAEN)

6209 Alte activităţi de servicii privind tehnologia informaţiei

◉ Raportari contabile semestriale

- ◉ **Entităţi mijlocii, mari si entităţi de interes public**
- ○ **Entităţi mici**
- ○ **Microentităţi**

☐ **Entităţi de interes public** ?

☐ 1. entităţile care au optat pentru un **exerciţiu financiar diferit de anul calendaristic**, cf.art. 27 din *Legea contabilităţii nr. 82/1991*

Raportare contabilă la data de 30.06.2024 întocmită de entităţile cărora le sunt incidente Reglementările contabile privind situaţiile financiare anuale individuale şi situaţiile financiare anuale consolidate, aprobate prin OMFP nr. 1.802/2014, cu modificările şi completările ulterioare, coroborat cu art.3 din OMF nr.3100/ 2024 şi care în exerciţiul 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 ŞI PIERDERE
F30 - DATE INFORMATIVE

Indicatori :

Capitaluri - total	8.580.883
Capital subscris	1.303.304
Profit/ pierdere	-346.532

ADMINISTRATOR,

Numele si prenumele: BOERESCU DORIN-CRISTIAN

Semnătura _____

INTOCMIT,

Numele si prenumele: CONTEXPERT CONSULTING

Calitatea: 22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Nr.de inregistrare in organismul profesional: 256/2000

CIF/ CUI membru CECCAR: 8399072

Semnătura _____

Ionel-Gabriel Sincu
Semnat digital de Ionel-Gabriel Sincu
Data: 2024.08.05 10:14:38 +03'00'
Semnătura electronica

Formular VALIDAT

SITUAŢIA ACTIVELOR, DATORIILOR ŞI CAPITALURILOR PROPRII

Cod 10 | la data de 30.06.2024 | - lei -

Denumirea elementului (formulele de calcul se refera la **Nr.rd.** din col.B)	Nr.rd. OMF nr. 3100/ 2024	Nr. rd.	Sold la: 01.01.2024	Sold la: 30.06.2024
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	*01*	01	10.315.159	13.390.438
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	*02*	02	36.708	70.173
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	*03*	03		
ACTIVE IMOBILIZATE - TOTAL (**rd. 01 + 02 + 03**)	*04*	04	10.351.867	13.460.611
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.CREANŢE 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)	3.165.857	2.585.660
2. Creanţe reprezentând dividende repartizate în cursul exerciţiului financiar (ct. 463)	*07*	06b (302)		
TOTAL (rd. 06a+06b)	*08*	06	3.165.857	2.585.660
III. INVESTIŢII PE TERMEN SCURT (ct.501+505+506+507+ din ct.508*+5113+5114-591-595-596-598)	*09*	07		
IV. CASA ŞI CONTURI LA BĂNCI (din ct.508* +ct. 5112+512+531+532+541+542)	*10*	08	4.214.035	4.482.606
ACTIVE CIRCULANTE - TOTAL (**rd. 05 + 06 + 07 + 08**)	*11*	09	7.379.892	7.068.266
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	*12*	10	1.442.816	201.213
Sume de reluat într-o perioadă de până la un an (ct. 471*)	*13*	11	1.442.774	200.942
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	*14*	12	42	271
D. DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+457 +4581+462+4661+467+473***+509+5186+519)	*15*	13	6.866.837	9.153.373
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	*16*	14	-1.424.494	-4.876.817
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	*17*	15	8.927.415	8.584.065
G. DATORII:SUMELE CARE TREBUIE PLATITE INTR-O PERIOADA MAI MARE DE UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+4581 +462+4661+467+473***+509+5186+519)	*18*	16		
H. PROVIZIOANE (ct. 151)	*19*	17		
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	*20*	18	3.380.323	2.995.834
1. Subvenţii pentru investiţii (ct. 475), **(rd.20+21)**	*21*	19		8.638
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	*22*	20		5.456
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	*23*	21		3.182
2. Venituri înregistrate în avans (ct. 472) (**rd.23+24**)	*24*	22	3.380.323	2.987.196

Sume de reluat intr-o perioada de pana la un an (din ct. 472*)	25	23	3.380.323	2.987.196
Sume de reluat intr-o perioada mai mare de un an (din ct. 472*)	26	24		
3. Venituri în avans aferente activelor primite prin transfer de la clienţi (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 ŞI REZERVE				
I. CAPITAL (**rd. 30+31+32+33+34**)	31	29	1.303.304	1.303.304
1. Capital subscris vărsat (ct. 1012)	32	30	1.303.304	1.303.304
2. Capital subscris nevărsat (ct. 1011)	33	31		
3. Patrimoniul regiei (ct. 1015)	34	32		
4. Patrimoniul institutelor naţionale 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	6.420.099	6.420.099
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	88.739	88.739
Acţiuni proprii (ct. 109)	40	38		
Câştiguri 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	295.195	1.115.273
SOLD D (ct. 117)	44	42	0	
VI. PROFITUL SAU PIERDEREA LA SFÂRŞITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	869.432	
SOLD D (ct. 121)	46	44	0	346.532
Repartizarea profitului (ct. 129)	47	45	49.354	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	8.927.415	8.580.883
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	8.927.415	8.580.883

*) Conturi de repartizat după natura elementelor respective.
**) Solduri debitoare ale conturilor respective.
***) Solduri creditoare ale conturilor respective.

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

ADMINISTRATOR,

Numele si prenumele

BOERESCU DORIN-CRISTIAN

Semnătura _____

Formular VALIDAT

INTOCMIT,

Numele si prenumele

CONTEXPERT CONSULTING

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Nr.de inregistrare in organismul profesional:

256/2000

CONTUL DE PROFIT ŞI PIERDERE

la data de 30.06.2024

Cod 20 - lei -

Denumirea indicatorilor (formulele de calcul se refera la **Nr.rd.** din col.B)	Nr.rd. OMF nr.3100/ 2024	Nr. rd.	Perioada de raportare	
			01.01.2023-30.06.2023	01.01.2024-30.06.2024
A		B	1	2
1. Cifra de afaceri netă (**rd. 02+03-04+06**)	01	01	20.986.457	23.541.772
- din care, cifra de afaceri netă corespunzătoare activităţii preponderente efectiv desfăşurate	02	01a (301)	20.986.457	23.541.772
Producţia vândută (ct.701+702+703+704+705+706+708)	03	02	20.986.457	23.541.772
Venituri din vânzarea mărfurilor (ct. 707)	04	03		
Reduceri comerciale acordate (ct. 709)	05	04		
~~Venituri din dobânzi înregistrate de entităţile radiate din Registrul general si care mai au in derulare contracte de leasing (ct.766*)~~		~~05~~		
Venituri din subvenţii de exploatare aferente cifrei de afaceri nete (ct.7411)	06	06		
2. Venituri aferente costului producţiei în curs de execuţie (ct.711+712)				
Sold C	07	07		
Sold D	08	08		
3. Venituri din producţia de imobilizari necorporale si corporale (ct.721+ 722)	09	09	2.675.237	4.388.818
4. Venituri din reevaluarea imobilizărilor corporale (ct. 755)	10	10		
5. Venituri din producţia de investiţii imobiliare (ct. 725)	11	11		
6. Venituri din subvenţii de exploatare (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12		
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	3.528	4.958
-din care, venituri din subvenţii pentru investiţii (ct.7584)	14	14		2.273
-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	23.665.222	27.935.548
8. a) Cheltuieli cu materiile prime şi materialele consumabile (ct.601+602)	17	17	686	
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	6.474	6.058
b) Cheltuieli privind utilitatile (ct.605), din care:	19	19		2.894
- cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)		2.195
- cheltuieli privind consumul de gaze naturale (ct. 6053)	21	19b (303)		290
c) Cheltuieli privind mărfurile (ct.607)	22	20		
Reduceri comerciale primite (ct. 609)	23	21		
9. Cheltuieli cu personalul (**rd. 23+24**)	24	22	5.628.050	5.887.100
a) Salarii şi indemnizaţii (ct.641+642+643+644)	25	23	5.483.854	5.722.672
b) Cheltuieli cu asigurările şi protecţia socială (ct.645+646)	26	24	144.196	164.428

10.a) Ajustări de valoare privind imobilizările corporale şi necorporale (**rd. 25a + 26 - 27**)	*27*	25	736.464	1.346.742
a.1) Cheltuieli de exploatare privind amortizarea imobilizărilor (ct. 6811)	*28*	25a (306)	736.464	1.346.742
a.2) Alte cheltuieli (ct.~~6811~~+6813+6817+ din ct.6818)	*29*	26		
a.3) Venituri (ct.7813 + din ct.7818)	*30*	27		
b) Ajustări de valoare privind activele circulante (**rd. 29 - 30**)	*31*	28		
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	*32*	29		
b.2) Venituri (ct.754+7814 + din ct.7818)	*33*	30		
11. Alte cheltuieli de exploatare (**rd. 32+33+33d+33f+33h+33j+34+35+36+37**)	*34*	31	17.844.010	21.097.417
11.1. Cheltuieli privind prestaţiile externe (ct.611+ 613+614+615+621+622+623+624+625+626+627+628)	*35*	32	17.772.288	20.994.581
11.2. Cheltuieli cu redevenţele, locaţiile de gestiune şi chiriile (ct. 612), din care:	*36*	33	34.645	54.844
- cheltuieli cu redevenţe (ct. 6121)	*37*	33a (307)		
- cheltuieli cu locaţiile de gestiune (ct. 6122)	*38*	33b (308)		
- cheltuieli cu chiriile (ct. 6123)	*39*	33c (309)		
11.3. Cheltuieli aferente drepturilor de proprietate intelectuală (ct. 616), din care:	*40*	33d (310)		
- cheltuielile în relaţia cu entităţile afiliate	*41*	33e (311)		
11.4. Cheltuieli de management (ct. 617), din care:	*42*	33f (312)		
- cheltuielile în relaţia cu entităţile afiliate	*43*	33g (313)		
11.5. Cheltuieli de consultanţă (ct. 618), din care:	*44*	33h (314)		23.870
- cheltuielile în relaţia cu entităţile afiliate	*45*	33i (315)		
11.6. Cheltuieli cu alte impozite, taxe şi vărsăminte asimilate; cheltuieli reprezentând transferuri şi contribuţii datorate în baza unor acte normative speciale (ct. 635 + 6586*)	*46*	33j (316)	12.968	9.722
11.7. Cheltuieli cu protecţia mediului înconjurător (ct. 652)	*47*	34		
11.8. Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	*48*	35		
11.9. Cheltuieli privind calamităţile şi alte evenimente similare (ct. 6587)	*49*	36		
11.10. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	*50*	37	24.109	14.400
~~Cheltuieli cu dobânzile de refinanţare înregistrate de entităţile radiate din Registrul general si care mai au in derulare contracte de leasing (ct.666*)~~		~~38~~		
12. Ajustări privind provizioanele (**rd. 40 - 41**)	*51*	39		
- Cheltuieli (ct.6812)	*52*	40		
- Venituri (ct.7812)	*53*	41		
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)	*54*	42	24.215.684	28.340.211
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (**rd. 16 - 42**)	*55*	43	0	0
- Pierdere (**rd. 42 - 16**)	*56*	44	550.462	404.663
13. Venituri din interese de participare (ct.7611+7612+7613)	*57*	45		
- din care, veniturile obţinute de la entităţile afiliate	*58*	46		

14. Venituri din dobânzi (ct. 766)	59	47	96.129	125.261
- din care, veniturile obţinute de la entităţile afiliate	60	48		
15. Venituri din subvenţii de exploatare pentru dobânda datorată (ct. 7418)	61	49		
16. Alte venituri financiare (ct.762+764+765+767+768+7615)	62	50	14.092	2.335
- din care, venituri din alte imobilizări financiare (ct. 7615)	63	51		
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	64	52	110.221	127.596
17. Ajustări de valoare privind imobilizările financiare şi investiţiile financiare deţinute ca active circulante (**rd. 54 - 55**)	65	53		
- Cheltuieli (ct.686)	66	54		
- Venituri (ct.786)	67	55		
18. Cheltuieli privind dobânzile (ct.666)	68	56	107.467	45.137
- din care, cheltuielile în relaţia cu entităţile afiliate	69	57		
19. Alte cheltuieli financiare (ct.663+664+665+667+668)	70	58	29.435	24.328
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	71	59	136.902	69.465
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				
- Profit (**rd. 52 - 59**)	72	60	0	58.131
- Pierdere (**rd. 59 - 52**)	73	61	26.681	0
VENITURI TOTALE (rd. 16 + 52)	74	62	23.775.443	28.063.144
CHELTUIELI TOTALE (rd. 42 + 59)	75	63	24.352.586	28.409.676
PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (**rd. 62 - 63**)	76	64	0	0
- Pierdere (**rd. 63 - 62**)	77	65	577.143	346.532
20. Impozitul pe profit (ct.691)	78	66		
21. Cheltuieli cu impozitul pe profit rezultat din decontarile in cadrul grupului fiscal in domeniul impozitului pe profit (ct.694)	79	66a (304)		
22. Venituri din impozitul pe profit rezultat din decontarile in cadrul grupului fiscal in domeniul impozitului pe profit (ct.794)	80	66b (305)		
23. Impozitul specific unor activităţi (ct. 695)	81	67		
24. Cheltuieli cu impozitul pe profit la nivelul impozitului minim pe cifra de afaceri (ct. 697)	82	67a (317)		
25. Alte impozite neprezentate la elementele de mai sus (ct.698)	83	68		
PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:				
- Profit (**rd. 64 - 65 - 66 - 67 - 67a - 68 - 66a + 66b**)	84	69	0	0
- Pierdere (**rd. 65 + 66 + 67 + 67a + 68 - 64 + 66a - 66b**)	85	70	577.143	346.532

*) Conturi de repartizat după natura elementelor respective.

La rândul 25 (cf.OMF nr.3100/ 2024)- se cuprind şi drepturile colaboratorilor, stabilite potrivit legislaţiei muncii, care se preiau din rulajul debitor al contului 621 „Cheltuieli cu colaboratorii", analitic „Colaboratori persoane fizice".

La rândul 46 (cf.OMF nr.3100/ 2024)- în contul 6586 „Cheltuieli reprezentând transferuri şi contribuţii datorate în baza unor acte normative speciale" se evidenţiază cheltuielile reprezentând transferuri şi contribuţii datorate în baza unor acte normative speciale, altele decât cele prevăzute de Codul fiscal.

ADMINISTRATOR,

Numele si prenumele

BOERESCU DORIN-CRISTIAN

Semnătura _____

INTOCMIT,

Numele si prenumele

CONTEXPERT CONSULTING

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Formular VALIDAT

Nr.de inregistrare in organismul profesional:

256/2000

DATE INFORMATIVE la data de 30.06.2024

Cod 30 (formulele de calcul se refera la **Nr.rd.** din col.B)

- lei -

I. Date privind rezultatul inregistrat	Nr.rd. OMF nr.3100 / 2024	Nr. rd.	Nr.unitati	Sume
A		B	1	2
Unitaţi care au inregistrat profit	01	01		
Unitaţi care au inregistrat pierdere	02	02	1	346.532
Unitaţi 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	2.918	2.918	
Furnizori restanţi – total **(rd. 06 la 08)**	05	05	2.918	2.918	
- peste 30 de zile	06	06	465	465	
- peste 90 de zile	07	07	2.453	2.453	
- peste 1 an	08	08			
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			
- contribuţia 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 creditori	16	16			
Impozite, taxe si contributii 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.	30.06.2023	30.06.2024
A		B	1	2
Numar mediu de salariati	20	19	38	41
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	48	45

IV. Redevenţe plătite în cursul perioadei de raportare, subvenţii încasate şi creanţe restante		Nr. rd.	Sume (lei)
A		B	1
Redevenţe plătite în cursul perioadei de raportare pentru bunurile din domeniul public, primite în concesiune, din care:	22	21	
- redevenţe pentru bunurile din domeniul public plătite la bugetul de stat	23	22	
Redevenţă minieră plătită la bugetul de stat	24	23	

Redevenţă 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	
Subvenţii încasate în cursul perioadei de raportare, din care:	31	30	10.911
- subvenţii încasate în cursul perioadei de raportare aferente activelor	32	31	10.911
- subvenţii aferente veniturilor, din care:	33	32	
- subvenţii pentru stimularea ocupării forţei de muncă *)	34	33	
- subvenţii pentru energie din surse regenerabile	35	33a (316)	
- subvenţii pentru combustibili fosili	36	33b (317)	
Creanţe restante, care nu au fost încasate la termenele prevăzute în contractele comerciale şi/sau în actele normative în vigoare, din care:	37	34	625.725
- creanţe restante de la entităţi din sectorul majoritar sau integral de stat	38	35	
- creanţe restante de la entităţi din sectorul privat	39	36	625.725

V. Tichete acordate salariaților		**Nr. rd.**	**Sume (lei)**
A		**B**	**1**
Contravaloarea tichetelor acordate salariaților	40	37	85.521
Contravaloarea tichetelor acordate altor categorii de beneficiari, altii decat salariatii	41	37a (302)	

VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)		**Nr. rd.**	**30.06.2023**	**30.06.2024**
A		**B**	**1**	**2**
Cheltuieli de cercetare - dezvoltare :	42	38		
- din care, efectuate în scopul diminuării impactului activităţii entităţii asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	43	38a (318)		
- dupa surse de finantare (rd. 40+41)	44	39	0	0
- din fonduri publice	45	40		
- din fonduri private	46	41		
- dupa natura cheltuielilor (rd. 43+44)	47	42	0	0
- cheltuieli curente	48	43		
- cheltuieli de capital	49	44		

VII. Cheltuieli de inovare *)**		**Nr. rd.**	**30.06.2023**	**30.06.2024**
A		**B**	**1**	**2**
Cheltuieli de inovare	50	45		
- din care, efectuate în scopul diminuării impactului activităţii entităţii asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	51	45a (319)		

VIII. Alte informaţii		**Nr. rd.**	**30.06.2023**	**30.06.2024**
A		**B**	**1**	**2**
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:	52	46		
- avansuri acordate entităţilor neafiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	53	46a (303)		

- avansuri acordate entităţilor afiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	54	46b (304)		
Avansuri acordate pentru imobilizări corporale (ct. 4093), din care:	55	47		
- avansuri acordate entităţilor neafiliate nerezidente pentru imobilizări corporale (din ct. 4093)	56	47a (305)		
- avansuri acordate entităţilor afiliate nerezidente pentru imobilizări corporale (din ct. 4093)	57	47b (306)		
Imobilizări financiare, în sume brute **(rd. 49+54)**	58	48		
Acţiuni deţinute la entităţile afiliate, interese de participare, alte titluri imobilizate şi obligaţiuni, în sume brute **(rd. 50 + 51 + 52 + 53)**	59	49		
- acţiuni necotate emise de rezidenti	60	50		
- părţi sociale emise de rezidenti	61	51		
- actiuni si parti sociale emise de nerezidenti,din care:	62	52		
- detineri de cel putin 10%	63	52a (307)		
- obligatiuni emise de nerezidenti	64	53		
Creanţe imobilizate, în sume brute **(rd. 55+56)**	65	54		
- creanţe imobilizate în lei si exprimate in lei, a caror decontare se face in functie de cursul unei valute (din ct. 267)	66	55		
- creanţe imobilizate în valută (din ct. 267)	67	56		
Creanţe comerciale, avansuri pentru cumpărări de bunuri de natura stocurilor şi pentru prestări de servicii acordate furnizorilor şi alte conturi asimilate, în sume brute (ct. 4091 + 4092 + 411 + 413 + 418), din care:	68	57	2.916.020	2.564.136
- creanţe comerciale în relaţia cu entităţile neafiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor şi pentru prestări de servicii acordate furnizorilor neafiliaţi nerezidenţi şi alte conturi asimilate, în sume brute în relaţie cu neafiliaţii nerezidenţi (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	69	58	308.434	186.327
- creanţe comerciale în relaţia cu entităţile afiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor şi pentru prestări de servicii acordate furnizorilor afiliaţi nerezidenţi şi alte conturi asimilate, în sume brute în relaţie cu afiliaţii nerezidenţi (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	70	58a (308)		
Creanţe neîncasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	71	59	458.511	625.725
Creanţe în legătură cu personalul şi conturi asimilate (ct. 425 + 4282)	72	60	9.174	6.305
Creanţe în legătură cu bugetul asigurărilor sociale şi bugetul de stat (din ct. 431+436+437+4382+ 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , **(rd.62 la 66)**	73	61	225.735	42.605
- creante in legatura cu bugetul asigurarilor sociale (ct.431+437+4382)	74	62	215.543	40.977
- creante fiscale in legatura cu bugetul de stat (ct.436+441+4424+4428+444+446)	75	63	10.192	1.628
- subventii de incasat(ct.445)	76	64		
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	77	65		
- alte creante in legatura cu bugetul de stat(ct.4482)	78	66		
Creanţele entităţii în relaţiile cu entităţile afiliate (ct. 451), din care:	79	67		
- creanţe cu entităţi afiliate nerezidente (din ct. 451), din care:	80	68		

- creanţe comerciale cu entităţi afiliate nerezidente (din ct. 451)	81	69		
Creanţe în legătură cu bugetul asigurărilor sociale şi bugetul de stat neîncasate la termenul stabilit (din ct. 431+ din ct. 436 + din ct. 437 + din ct. 4382 + din ct. 441 + din ct. 4424 + din ct. 4428 + din ct. 444 + din ct. 445 + din ct. 446 + din ct. 447 + din ct. 4482)	82	70		
Alte creanţe (ct. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), din care:	83	71	148.149	302.588
- 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	148.149	302.588
- sumele preluate din contul 542 'Avansuri de trezorerie' reprezentând avansurile de trezorerie, acordate potrivit legii şi nedecontate până la data de raportare (din ct. 461)	86	74		
Dobânzi de încasat (ct. 5187) , din care:	87	75		
- de la nerezidenti	88	76		
Dobânzi de încasat de la nerezidenţi (din ct. 4518 + din ct. 4538)	89	76a (313)		
Valoarea împrumuturilor acordate operatorilor economici ****)	90	77		
Investiţii pe termen scurt, în sume brute (ct. 501 + 505 + 506 + 507 + din ct.508), din care:	91	78		
- acţiuni necotate emise de rezidenti	92	79		
- părţi sociale emise de rezidenti	93	80		
- actiuni emise de nerezidenti	94	81		
- obligatiuni emise de nerezidenti	95	82		
- deţineri de obligaţiuni verzi	96	82a (320)		
Alte valori de încasat (ct. 5113 + 5114)	97	83		
Casa în lei şi în valută **(rd.85+86)**	98	84	47.991	41.638
- în lei (ct. 5311)	99	85	47.991	41.638
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei şi în valută **(rd.88+90)**	101	87	4.566.626	4.391.197
- în lei (ct. 5121), din care:	102	88	4.557.431	4.361.301
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	9.195	29.896
- conturi curente în valută deschise la bănci nerezidente	105	91	7.950	27.496
Alte conturi curente la bănci şi acreditive, **(rd.93+94)**	106	92		49.771
- sume în curs de decontare, acreditive şi alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93		49.771
- sume în curs de decontare şi 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	4.935.696	5.590.040
Credite bancare externe pe termen scurt (credite primite de la instituţii financiare nerezidente pentru care durata contractului de credit este mai mica de 1 an) (din ct. 519), **(rd .97+98)**	110	96		

- în lei	111	97		
- în valută	112	98		
Credite bancare externe pe termen lung (credite primite de la instituţii 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 şi 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 şi datorii asimilate (ct. 167), din care:	120	106		
- valoarea concesiunilor primite (din ct. 167)	121	107		
- valoarea obligaţiunilor verzi emise de entitate	122	107a (321)		
Datorii comerciale, avansuri primite de la clienţi şi alte conturi asimilate, în sume brute (ct. 401 + 403 + 404 + 405 + 408 + 419), din care:	123	108	1.359.624	1.316.041
- datorii comerciale în relaţia cu entităţile neafiliate nerezidente, avansuri primite de la clienţi neafiliaţi nerezidenţi şi alte conturi asimilate, în sume brute în relaţie cu neafiliaţii nerezidenţi (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	124	109	298.359	283.421
- datorii comerciale în relaţia cu entităţile afiliate nerezidente, avansuri primite de la clienţi afiliaţi nerezidenţi şi alte conturi asimilate, în sume brute în relaţie cu afiliaţii nerezidenţi (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 şi conturi asimilate (ct. 421 + 423 + 424 + 426 + 427 + 4281)	126	110	463.093	512.423
Datorii în legătură cu bugetul asigurărilor sociale şi bugetul de stat (ct. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) **(rd.112 la 115)**	127	111	664.018	760.926
- datorii in legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	128	112	289.403	353.455
- datorii fiscale in legatura cu bugetul de stat (ct.436+441+4423+4428+444+446)	129	113	374.615	407.471
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	130	114		
- alte datorii in legatura cu bugetul de stat (ct.4481)	131	115		
Datoriile entităţii în relaţiile cu entităţile afiliate (ct. 451), din care:	132	116		
- datorii cu entităţi afiliate nerezidente 2) (din ct. 451), din care:	133	117		
- cu scadenţa iniţială mai mare de un an	134	118		
- datorii comerciale cu entităţile afiliate nerezidente indiferent de scadenţă (din ct. 451)	135	118a (310)		
Sume datorate actionarilor / asociatilor (ct.455), din care:	136	119		
- sume datorate actionarilor / asociatilor pers.fizice	137	120		
- sume datorate actionarilor / asociatilor pers.juridice	138	121		

Alte datorii (ct. 269 + 453 + 456 + 457 + 4581 + 462 + 4661 + 467 + 472 + 473 + 478 + 509), din care:	139	122	2.448.961	3.000.650
-decontari privind interesele de participare , decontari cu actionarii /asociatii privind capitalul, dividende si decontari din operatii in participatie (ct.453+456+457+4581+467)	140	123		
-alte datorii in legatura cu persoanele fizice si persoanele juridice, altele decat datoriile in legatura cu institutiile publice (institutiile statului) 3) (din ct.462+4661+din ct.472+din ct.473)	141	124	2.448.961	3.000.650
- 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 clienţi (ct. 478)	144	127		
Dobânzi de plătit (ct. 5186), din care:	145	128		
- către nerezidenţi	146	128a (311)		
Dobânzi de plătit către nerezidenţi (din ct. 4518 + din ct. 4538)	147	128b (314)		
Valoarea împrumuturilor primite de la operatorii economici ****)	148	129		
Capital subscris vărsat (ct. 1012), din care:	149	130	1.303.304	1.303.304
- acţiuni cotate 4)	150	131	1.303.304	1.303.304
- acţiuni necotate 5)	151	132		
- părţi sociale	152	133		
- capital subscris varsat de nerezidenti (din ct. 1012)	153	134		
Brevete si licente (din ct.205)	154	135	9.268	12.628

IX. Informatii privind cheltuielile cu colaboratorii		**Nr. rd.**	**30.06.2023**	**30.06.2024**
A		**B**	**1**	**2**
Cheltuieli cu colaboratorii (ct. 621)	155	136		

X. Informaţii privind bunurile din domeniul public al statului		**Nr. rd.**	**30.06.2023**	**30.06.2024**
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. Informaţii privind bunurile din proprietatea privată a statului supuse inventarierii cf. OMFP nr. 668/2014		**Nr. rd.**	**30.06.2023**	**30.06.2024**
A		**B**	**1**	**2**
Valoarea contabilă netă a bunurilor 6)	159	140		

XII. Capital social vărsat		**Nr. rd.**	**30.06.2023**		**30.06.2024**	
			Suma (lei)	**% 7)**	**Suma (lei)**	**% 7)**
A		**B**	**Col.1**	**Col.2**	**Col.3**	**Col.4**
Capital social vărsat (ct. 1012) 7), (rd. 142 + 145 + 149 + 150 + 151 + 152)	160	141	1.303.304	X	1.303.304	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				
- deţinut de persoane fizice	*170*	151	1.243.269	95,39	1.238.169	95,00
- deţinut de alte entităţi	*171*	152	60.035	4,61	65.135	5,00

XIII. Dividende distribuite acționarilor/ asociaților din profitul reportat		**Nr. rd.**	**Sume (lei)**	
A		**B**	**2023**	**2024**
Dividende distribuite acționarilor/ asociaților 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**	**2023**	**2024**
- dividendele interimare repartizate [8)]	*173*	152b (315)		

XV. Creanţe preluate prin cesionare de la persoane juridice ***)**		**Nr. rd.**	**Sume (lei)**	
A		**B**	**30.06.2023**	**30.06.2024**
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**	**30.06.2023**	**30.06.2024**
Venituri obţinute din activităţi agricole	*178*	157		
XVII. Cheltuieli privind calamitățile și alte evenimente similare (ct. 6587), din care:	*179*	157a (322)		
- inundații	*180*	157b (323)		
- secetă	*181*	157c (324)		
- alunecări de teren	*182*	157d (325)		

ADMINISTRATOR,

Numele si prenumele

BOERESCU DORIN-CRISTIAN

Semnatura _____

Formular VALIDAT

INTOCMIT,

Numele si prenumele

CONTEXPERT CONSULTING

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnatura _____

Nr.de inregistrare in organismul profesional:

256/2000

*) Subvenţii pentru stimularea ocupării forţei de muncă (transferuri de la bugetul de stat către angajator) - reprezintă sumele acordate angajatorilor pentru plata absolvenţilor instituţiilor de învăţământ, stimularea şomerilor care se încadrează în muncă înainte de expirarea perioadei de şomaj, stimularea angajatorilor care încadrează în munca pe perioada nedeterminată şomeri în vârstă de peste 45 de ani, şomeri întreţinători unici de familie sau şomeri care în termen de 3 ani de la data angajării îndeplinesc condiţiile pentru a solicita pensia anticipată parţială sau de acordare a pensiei pentru limita de vârstă, ori pentru alte situaţii prevăzute prin legislaţia în vigoare privind sistemul asigurărilor pentru şomaj şi stimularea ocupării forţei de muncă.

**) Se va completa cu cheltuielile efectuate pentru activitatea de cercetare-dezvoltare, respectiv cercetarea fundamentală, cercetarea aplicativă, dezvoltarea tehnologică şi 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 entităţile care intra in sfera de reglementare contabilă a Bancii Naţionale a României, respectiv a Autorităţii de Supraveghere Financiară, societăţile reclasificate în sectorul administraţiei publice şi instituţiile fără scop lucrativ în serviciul gospodăriilor populaţiei.

*****) Pentru creanţele preluate prin cesionare de la persoane juridice se vor completa atât valoarea nominală a acestora, cât şi costul lor de achiziţie.

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, păşuni, fâneţe etc.) şi aferente spaţiilor comerciale (terase etc.) aparţinând proprietarilor privaţi sau unor unităţi ale administraţiei publice, inclusiv chiriile pentru folosirea luciului de apă în scop recreativ sau în alte scopuri (pescuit etc).

2) Valoarea înscrisă la rândul 'datorii cu entităţi afiliate nerezidente (din ct. 451), din care:' NU se calculează prin însumarea valorilor de la rândurile 'cu scadenţa iniţială mai mare de un an' şi 'datorii comerciale cu entităţile afiliate nerezidente indiferent de scadenţă (din ct. 451)'.

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

4) Titluri de valoare care conferă drepturi de proprietate asupra societăţilor, care sunt negociabile şi tranzacţionate, potrivit legii.

5) Titluri de valoare care conferă drepturi de proprietate asupra societăţilor, care nu sunt tranzacţionate.

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

7) La secţiunea 'XII Capital social vărsat', cf. OMF 3100/ 2024, la rd.161-171 , în col. 2 şi col. 4 entităţile vor înscrie procentul corespunzător capitalului social deţinut în totalul capitalului social vărsat, înscris la rd.160.

8) La acest rând se cuprind dividendele repartizate potrivit Legii nr. 163/2018 pentru modificarea şi completarea Legii contabilităţii nr. 82/1991, modificarea şi completarea Legii societăţilor nr. 31/1990, precum şi modificarea Legii nr. 1/2005 privind organizarea şi funcţionarea cooperaţiei.

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

Atentie ! Selectati mai intâi tipul entitătii (mari si mijlocii/ mici/ micro) !

Nr.cr.	Cont		Suma	
1		Alege cont		-
				+