<u>First semester 2026 Report</u>
According to Law no. 24/2017 and Regulation no. 5/2018

Report date: 13.08.2026

<u>PRACTIC S.A.</u>
<u>Registered office:</u> Bucuresti, Str. Biserica Amzei nr. 21-23, sector 1

<u>Phone/fax</u>: 021/315.09.55 / 316.78.15

<u>Number and date of registration at the Trade Register Office</u>: J1991000611406

<u>Unique registration code with Trade Register Office and tax registered</u>: RO 2774512

<u>Main characteristics of the securities issued</u>:

- 593.959 registered shares, dematerialized with a nominal value of 69 RON/share, symbol PRBU

<u>Organized market where securities are traded</u>: - ATS/ AeRO

I. Important events in the company's activity that took place in the first semester of 2026 and estimated for the second semester 2026

1. *<u>Important events in the first semester 2026</u>*

The economic activity in the first half of 2026 was not significantly influenced by the high inflation rate in Romania, nor by the cost of the armed conflicts taking place east of Romania and at the Red Sea area.
Therefore, the level of the economic indicators of the company Practic for the first 6 months of 2026 is comparable to that of the similar period of 2025.
In the first half of 2026, dividends were distributed to shareholders representing the profit of the second half of 2025 and the retained earnings representing the surplus realized from revaluation reserves related to the year 2025, in the amount of 18,379,742.38 Lei, according to the OGMS (Ordinary General Meeting of Shareholders) Decision of 23.03.2026.
The profit of the first semester of 2026 was mainly achieved from the rental activity, which represents the main object of activity of the company.

2. *<u>Risks and uncertainties for the company's activity in the second semester 2026</u>*

The main risks are:

Currency risk:

associated with denominated rental contracts in foreign currency is counterbalanced by the fact that the company's main payment obligations (especially to financiers) are also denominated in the same currency;

Price risk:

to cover this risk, a clause was included in the rental contracts according to which the monthly rent value is periodically adjusted with the euro inflation published by the European Statistical Commission "EUROSTAT". In addition, the exchange rate at which the monthly rent is invoiced is that of the Romanian

National Bank + 1% and Romanian National Bank + 2% for approximately 54% of the contracts.

Credit risk:

Indebtedness indicator shows us: the borrowed capital represents approximately 13.21% of the company's equity as of 30.06.2026 compared to 4.83% as of 30.06.2025. The interest coverage ratio is around 17.58 times the profit before interest payment as of 30.06.26, compared to 28.04 times as of 30.06.25.

Liquidity risk:

During the first semester of 2026 the turnover speed for client debit items (days sales outstanding) was 13 days, compared to the previous period. The accounts receivable turnover (days payable outstanding) in 2026 was 25 days, compared to 33 days in the previous period. The net treasury generated by the operating activity remains at a satisfactory level, driven by a sustained customer collection rate of 98-99%, and the volume of payments to suppliers is low. The net treasury generated by the investment activity driven by the collection of the largest part of the dividends generated by the financial investment in the company Aviatia Utilitara Bucuresti SA in the first semester of 2026 compared to the first semester of 2025. The cash outflows were mainly used to reimburse the interest related to the contracted investment loan, the payment of dividends and obligations to the consolidated state budget and local budgets, employees and suppliers of investments and current services necessary for the current activity of the company.

The main uncertainties concern:

- high inflation at the level of the Romanian economy, at a value of about 10%
- Romania's debt level, even if the growth rate has decreased
- political instability at the governmental level;
- prolonged drought in Europe, but also with episodes of abundant and violent precipitation at the national level;
- the evolution of the military conflict at the land and maritime border in the east of the country, as well as those in the Middle East;
- the pace of progress of large-scale real estate investments, which would involve both own and attracted sources.

3. *Transactions with affiliated parties*

a) In the first semester of 2026, general meetings of shareholders were held in which the company Practic holds shares, namely Piata Obor Market and Complex Comercial S.A. and Aviatia Utilitara Bucuresti S.A. The shareholders of Piata Obor Market and Complex Comercial S.A. approved the financial statements for 2025 on 28.03.2026 and 87% of the retained earnings for 2025 was distributed as dividends. The distributed amount was partially collected by the date of this report. The company Aviatia Utilitara Bucuresti S.A. approved the financial statements for 2025 in the OGMS of 28.05.2026, the net profit for 2025 was not distributed as dividends, the company deciding to distribute only from the retained earnings recorded on 31.12.2024. By the date of this report, the amount distributed in previous years has been partially collected from AVUT.

a) Compared to the data presented on 30.06.2026, the percentages of ownership in the share capital of affiliated companies remained unchanged:

Company	Shares	Account	30.06.2026	30.06.2025
Piata Obor Market & Complex Comercial S.A.	99,443% in share capital	261	45.125.353	45.125.353
Aviatia Utilitara Bucuresti S.A.	50% in share capital	261	4.681.127	4.681.127

II. Economic and financial standing

a) Balance sheet items:

Name of the element	Balance on 30.06.2026 (lei)	Balance on 30.06.2025 (lei)	Differential (absolute value)	Differential (relative value)
Fixed assets, out of which:	556.747.620	562.576.776	-5.829.156	-1,04%
Real Estate Investments (Land and buildings)	506.856.214	512.281.668	-5.425.454	-1,06%
Financial investments	49.877.696	49.890.566	-12.870	-0,03%
Current assets	29.919.084	28.905.194	1.013.890	3,51%
Shareholding/ financial interests in related parties (the dividend to be collected)	2.638.860	2.816.881	-178.021	-6,32%
Trade receivables	623.145	541.558	81.587	15,07%
Receivables representing dividends distributed during the financial year	16.512.060	16.690.248	-178.188	-1,07%
Prepaid expenses	582.810	386.119	196.691	50,94%
Short term debts, out of which:	24.851.194	29.489.695	-4.638.501	-15,73%
Bank credit and interest to be paid in less than one year	92.020	5.184.751	-5.092.731	-98,23%
Dividends to be paid to the shareholders	4.667.958	4.415.253	252.705	5,72%
Settlements with associates – interim dividends	16.512.060	16.690.248	-178.188	-1,07%
Obligations towards the employees, the state budget and the social insurance	2.363.332	2.090.163	273.169	13,07%
Long term debts, out of which:	67.164.663	22.838.369	44.326.294	194,09%
Bank credit to be paid in more than one year	64.791.323	20.678.755	44.112.568	213,32%
Provisions	301.623	137.704	163.919	119,04%
Prepaid income	3.929.782	3.434.053	495.729	14,44%
Subscribed and paid share capital	40.983.171	40.983.171	0	0,00%
Revaluation reserves	421.722.908	427.285.246	-5.562.338	-1,30%
Reserves	8.971.192	8.948.543	22.649	0,25%
Retained profit	2.781.169	42.014.732	-39.233.563	-93,38%
Profit for the period	16.543.812	16.736.575	-192.763	-1,15%
Total equity	491.002.252	535.968.267	-44.966.015	-8,39%

- buildings and land have a share of almost 100% in the total tangible assets of the company as of 30.06.2026, recording a relatively equal value compared to that recorded in the similar period of the previous year, their decrease in absolute size being generated by the depreciation of real estate investments;
- financial assets have values that are substantially equal as of 30.06.2026 compared to 30.06.2025;
- unrecovered receivables from customers increased by 15% in the same analysed period. They were collected in proportion of 47% of the arrears by the date of this report;

- the company proposed distribution of the current profit recorded both on 30.06.2025 and on 30.06.2026 in the form of interim dividends, a fact reflected in the item "receivables representing dividends distributed during the financial year";
- the company's total debts increased by 76% (92,015,857 lei on 30.06.2026 compared to 52,328,064 lei on 30.06.2025) mainly as a result of taking out a bank loan in the fall of 2025 for the refinancing of the existing one and for various operational activities. It has a weight of 71% in the company's total debts registered on 06.30.2026;
- debts to employees and the single state budget increased between the two periods by approximately 13% in June 2026 compared to June 2025 (approx. 273,200 lei), an increase generated mainly by the debt with the profit tax;
- the value of own capital on 30.06.2026 decreased by 8% compared to that on 30.06.2025 due to the significant decrease in retained earnings.

b) profit and loss account:

Name of the element	1st Semester of2026 (lei)	1st Semester of2025 (lei)	Differential (absolute value)	Differential (relative value)
Total operational revenues	26.992.135	24.251.859	2.740.276	11,30%
Total operational expenses	8.193.296	7.880.897	312.399	3,96%
Operational profit	18.798.839	16.370.962	2.427.877	14,83%
Total financial revenues	4.112.159	4.457.205	-345.046	-7,74%
Total financial expenses	3.123.467	1.291.566	1.831.901	141,84%
Financial profit	988.692	3.165.639	-2.176.947	-68,77%
Gross profit	19.787.531	19.536.601	250.930	1,28%
Income tax	3.243.719	2.800.026	443.693	15,85%
Net profit	16.543.812	16.736.575	-192.763	-1,15%

- in total operating income, turnover in lei increased by 7.40% in the analysed period, as a result of the upward renegotiation of rents for the company's tenants whose rental contracts were expiring, the devaluation of the leu compared to the euro and the indexation of the value of on-going rents to euro inflation, the currency in which the rents are denominated;
- under the item "other operating income", the prescribed dividends were recorded in the first semester of 2026, recorded as income according to the OGMS decision of 22.01.2026;
- the expenses with the highest share in total turnover in the first semester of 2026 are depreciation expenses (1.12%), followed by personnel expenses, including the company's management related expenses (11.12%), expenses related to services provided by third parties, including consulting services (5.62%), local taxes (3.47%);
- the variation in operating expenses in the first semester of 2026 compared to the first semester of 2025 is 3.96%, the increase being generated mainly by the increase in labour costs, followed by the increase in costs for services performed by third parties (evaluation), expenses for materials for the renovation of the company's properties;
- the operating profit recorded in the period January - June 2026 is higher compared to that recorded in the period January - June 2025 due to the higher rate of growth in turnover compared to expenses, as well as the switch to prescribed dividend income, in the amount of approximately one million lei.
- the financial profit recorded on 30.06.2026 decreased by 68.77% compared to 30.06.2025 due to the decrease in income from interests in the companies Piata Obor Market and Complex Comercial SA and Aviatia Utilitara Bucuresti SA and the increase

in expenses with exchange rate differences following the sharp devaluation of the leu compared to the euro against the background of a high balance of the bank loan - 12.35 million euros.

The gross profit was 19,787,531 lei on 30.06.2026, up by 1.28% compared to the similar period of 2025, when it recorded a value of 19,536,601 lei.

Dividends declared and paid:

OGMS date	Payment date	Subject of the payment
24.03.2026	30.04.2026	Partial retained earning for 2025

From the profit of the years 2017-2025 distributed in the form of dividends, with a payment term until the end of the first semester of 2026, the amount that some of the minority shareholders have not requested by 30.06.2026 is 4,667,958 lei (net dividends).

c) Cash flow:

Name of the element	1st Semester of 2026 (lei)	1st Semester of 2025 (lei)	Differential (absolute value)	Differential (relative value)
Balance on 01.01	9.477.823	8.538.656	939.167	11,00%
Cash flow from the operational activity	15.820.586	14.803.471	1.017.115	6,87%
Cash flow from the investments activity	1.845.985	3.716.763	-1.870.778	-50,33%
Cash flow from the financial activity	-18.337.358	-19.550.055	1.212.697	-6,20%
Balance on 30.06	8.807.036	7.508.835	1.298.201	17,29%

The positive variation in the volume of cash flow from operating activities in the first semester of 2026 compared to the same period of the previous year is due to the increase in rent receipts and cash guarantees from tenants, amplified by the increase in payments to the bank creditor - interest, the state budget (VAT) and suppliers.
The variation in the volume of cash flows from investment activities in the first half of 2026 compared to the same period of the previous year is due to the volume of dividend receipts from POMCC and AVUT – adverse charges (underpaid) and of payments to investment providers, for real estate owned – spare/extra charges (overpaid).
The variation in the volume of cash flows from financing activities in the first half of 2026 compared to the same period of the previous year is due to the value of dividends paid to shareholders in the analysed periods - overpaid and of bank loan instalments - underpaid.

d) Performance indicators:

Name of the indicator	Calculation formula	Value on 30.06.2026	Value on 30.06.2025
General liquidity ratio (current)	Current assets/current debts	1,20 times	0,98 times
Leverage indicator	Borrowed capital/ Equity Capital x100	13,21%	4,83%
General solvency ratio	Total assets/total liabilities	6,10 times	10,59 times

The rotation period of debits-customers	Average balance of net trade receivables/Turnover x 180	13 days	15 days
Fixed Assets Rotation Rate	Turnover/ fixed assets	0,05 times	0,04 times
Global financial autonomy ratio	Equity Capital/ total liabilities and shareholder's equity	83,61%	93,18%
Net profit ratio	Net profit/ turnover	63,93%	69,46%

2. Analysis of the company's activity

2.1 *Presentation and analysis of trends, uncertainty factors that could affect the company's liquidity compared to the first semester of 2026*

During the analysed period, the company maintained its assets to carry out its main activity, namely rental.
The customer portfolio continues to represent various economic activities, so that the company cannot be significantly affected by the possible termination of contractual relationships with various commercial partners or by the dynamics of a certain field of their activity, such as gambling.
The company closely monitors the evolution of economic activities in Romania in the context of maintained high inflation, of about 10%, the escalation of the war on the eastern border of the country and in other areas with a global impact, the increasingly pronounced climate change, the European directives on the sustainability and durability of socio-economic activities and the protection of employees and regularly assesses the impact on the cash flow and liquidity of Practic S.A.. At the same time, it responds to the situation with specific measures in order to maintain the financial stability of the company, namely ensuring the correlation of costs with the revenues achieved.
The company's total debts to shareholders, banking institutions, the state budget, the social security budget, local budgets, employees and third parties are approximately 76% higher between the two periods analysed.
The company applied fiscal facilities for local taxes, to the extent that the cash flow projection for the year 2026 allowed this.
No other risks have been identified regarding the type of economic activity carried out, the application of legislation specific to the field of activity and the economic/fiscal legislation, except for those mentioned in point I.2.
No changes are planned in terms of the activity profile for the coming period. The company intends to start real estate development projects.

2.2 *Presentation and analysis of the effects on the company's financial standing related to all expenses - capital, current, anticipated - of the company compared to the first semester of 2025*:

Name of the element	Per. 01.01-30.06.2026 (lei)	Per. 01.01-30.06.2025 (lei)	Differential (absolute value)	Differential (relative value)
Total operatinal expenses,out of which:	*8.193.296*	*7.880.897*	*312.399*	3,96%
Raw material, energy and water expenses	196.601	155.635	40.966	26,32%
Personal expenses	2.876.843	2.583.215	293.628	11,37%
Amortisations and depreciation expenses	3.135.681	3.126.260	9.421	0,30%
Third partes services	1.453.876	1.376.732	77.144	5,60%
Rentals	59.772	59.579	193	0,32%
Consulting services	234.488	235.192	-704	-0,30%
Expenses with other taxes, including the local taxes	897.903	867.790	30.113	3,47%
Other operational expenses	-659.820	-662.746	2.926	-0,44%
Total financial expenses, out of which:	-2.048	2.247	-4.295	-191,14%
Interests expenses	3.123.467	1.291.566	1.831.901	141,84%
Other financial expenses, including the differential of the exchange rate	1.193.373	722.382	470.991	65,20%
Adjustments value for the financial fixed assets	1.918.053	569.184	1.348.869	236,98%
Total expenses	**11.316.763**	**9.172.463**	**2.144.300**	**23,38%**

Given the company's activity profile, the types of expenses for carrying out the rental activity recorded are relatively constant over time. The values that vary more significantly are generated by:

- expenses with unfavourable exchange rate differences generated by the bank loan;
- expenses with bank interest;
- expenses with labour and services provided by third parties.

2.3. Presentation and analysis of trends, economic changes that significantly affect the company's core revenues compared to the first semester of 2025:

Name of the element	Per. 01.01-30.06.2026 (lei)	Per. 01.01-30.06.2025 (lei)	Differential (absolute value)	Differential (relative value)
Total operational revenues, out of which:	*26.992.135*	*24.251.859*	*2.740.276*	*11,30%*
Rents revenues	25.590.132	23.803.844	1.786.288	7,50%
Other operational revenues	1.402.003	448.015	953.988	212,94%
Total financial revenues, out of which:	4.112.159	4.457.205	-345.046	-7,74%
Revenues from participating interests in related parties	3.682.176	4.309.302	-627.126	-14,55%
Interests revenues	263.704	128.129	135.575	105,81%
Other financial revenues, including the exchange rate differential	166.279	19.774	146.505	740,90%
Total revenues	**31.104.294**	**28.709.064**	**2.395.230**	**8,34%**

The turnover in lei increased during the analysed period due to the extension of some contracts that had a termination term during the first semester of 2025 at a higher rent than the current one, as well as the indexation of rents with the inflation index of the euro, in which the rental contracts are denominated, and the devaluation of the national currency.
The item "Other operating income" recorded in the first semester of 2026 the income from prescribed dividends, in addition to the usual income from penalties from tenants who do not comply with their contractual clauses.
The variation of the item "other financial income" is mainly due to the favourable exchange rate differences generated by the bank loan.

3. Changes affecting the company's capital and administration

3.1. The company has fully and on time fulfilled its payment obligations to the state budget, social security, local budgets, banking institutions, shareholders, service and utility providers, even in the context of a rather unpredictable cash flow.

Considering the results for the first semesters of 2026 and 2025, it can be noted that the company's exposure to price, credit and liquidity risks is relatively low, the indicators mentioned above registering close values over time.

Between the two periods analysed, there were no changes in the composition of the company's administrators. As an event subsequent to 30.06.2026 and until the date of this report, following the resignation of the administrator Boldi Sorin-Florian submitted on 06.07.2026, a change occurred in the composition of the administrators, Ms. Iordache Dumitra being appointed on 08.07.2026 by Decision no. 1 of the Board of Directors, provisional administrator until the date of the convening of the OGMS to appoint a permanent administrator.

In accordance with the legal regulations in force and the principles of corporate governance, in the first semester of 2026 the Board of Directors met in 8 meetings, on which occasion it discussed and adopted 40 decisions regarding the current activity of the company.

3.2 There were no changes in the rights of the company's shareholders during the analysed period.

All holders of securities issued by the company benefited from the same rights.

The share of significant shareholders in the total share capital did not change during the analysed period.

The synthetic structure of shareholders as of 30.06.2026 is presented as follows:

Shareholder	Number of shares	(%)
Dimofte Radu	287.902	48,4716%
IBTCYRO HOLDING LTD Cipru	190.976	32,1530%
WELLKEPT GROUP S.A. loc. Bucuresti sector 1	71.482	12,0348%
individual shareholders	39.395	6,6328%
shareholders of legal entities	4.204	0,7078%
Total	**593.959**	**100%**

Regarding the rights of shareholders, as an event subsequent to 30.06.2026 and until the date of this report, the Board of Directors convened the Extraordinary General Meeting of Shareholders of the Company for 20.08.2026, during which the approval of the withdrawal from trading on the AeRO market - Bucharest Stock Exchange, of the shares issued by company PRACTIC SA and their deletion from the records of the A.S.F. (Financial Supervisory Authority) will be discussed, with the establishment of the withdrawal procedure from the Company of shareholders who do not agree with the EGMS decision approving the withdrawal from trading of the shares issued by the Company.

4. Significant transactions

No significant transactions with the company's shares were reported during the analysed period.

As an event subsequent to 30.06.2026 and until the date of this report, on 07.07.2026 Practic SA was informed by Depozitarul Central SA that the transfer of ownership of a number of 190,976 shares (representing 32.1530% of the share capital) issued by the company Practic SA from the account of the company IBTCYRO HOLDING LTD to the account of the company WELLKEPT PROPERTIES LIMITED was registered, an operation carried out based on the provisions of art.70 paragraph (1) letter g) of ASF Regulation no. 10/2017, and on 08.07.2026 it was notified by the company WELLKEPT PROPERTIES LIMITED, headquartered in Cyprus, regarding the acquisition of the ownership right over a number of 190,976 shares issued by PRACTIC S.A., representing 32.1530% of the company's share capital, through the transfer of the interests from IBTCYRO HOLDING LTD, an operation carried out based on the same legal provisions.

In the last 6 months, there have been 10 transactions for 14 shares, at an average price of 1,459.29 lei.

The closing price per share recorded on 24.04.2026 was 1,500 lei.

CHAIRMAN OF THE BOARD OF DIRECTORS - GENERAL MANAGER
ENE MIHAI ____________________

CHIEF FINANCIAL OFFICER
IONITA CRISTINA____________________

BILANT prescurtat

Cod 10 la data de 30.06.2026 - lei -

Denumirea elementului (formulele de calcul se refera la Nr.rd. din col.B)	Nr.rd. OMF nr. 107/2025	Nr. rd.	Sold la: 01.01.2026	Sold la: 30.06.2026
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01	22.220	13.709
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	509.575.978	506.856.215
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03	49.888.537	49.877.696
ACTIVE IMOBILIZATE - TOTAL (**rd. 01 + 02 + 03**)	04	04	559.486.735	556.747.620
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	56.181	55.552
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)	2.006.568	4.521.916
2. Creanţe reprezentând dividende repartizate în cursul exerciţiului financiar (ct. 463)	07	06b (302)	16.690.248	16.512.060
TOTAL (rd. 06a+06b)	08	06	18.696.816	21.033.976
III. INVESTIŢII PE TERMEN SCURT (ct.501+505+506+507+ din ct.508*+5113+5114-591-595-596-598)	09	07	8.964.707	8.078.280
IV. CASA ŞI CONTURI LA BĂNCI (din ct.508* +ct. 5112+512+531+532+541+542)	10	08	529.208	751.276
ACTIVE CIRCULANTE - TOTAL (**rd. 05 + 06 + 07 + 08**)	11	09	28.246.912	29.919.084
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10	656.395	582.810
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11	275.507	313.479
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12	380.888	269.331
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	8.670.843	24.851.194
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	16.126.914	1.463.506
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	575.994.537	558.480.457
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	65.494.177	67.164.663
H. PROVIZIOANE (ct. 151)	19	17	961.443	301.623
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18	3.735.149	3.929.782
1. Subvenţii pentru investiţii (ct. 475), **(rd.20+21)**	21	19	17.778	21.100
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20	7.291	9.181
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21	10.487	11.919
2. Venituri înregistrate în avans (ct. 472) (**rd.23+24**)	24	22	3.717.371	3.908.682

CONTUL DE PROFIT ŞI PIERDERE

la data de 30.06.2026

Cod 20

- lei -

Denumirea indicatorilor (formulele de calcul se refera la Nr.rd. din col.B)	Nr.rd. OMF nr.107/2025	Nr. rd.	Exerciţiul financiar	
			Precedent	Curent
A		B	1	2
1. Cifra de afaceri netă (**rd. 02+03-04+06**)	01	01	24.096.873	25.879.147
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)	24.031.454	25.838.957
- din care, cifra de afaceri netă realizată din operațiuni desfășurate pe teritoriul național	03	01b (318)	24.096.873	25.879.147
Producţia vândută (ct.701+702+703+704+705+706+708)	04	02	24.096.873	25.878.518
Venituri din vânzarea mărfurilor (ct. 707)	05	03		629
Reduceri comerciale acordate (ct. 709)	06	04		
~~Venituri din dobânzi înregistrate de entitățile 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)	07	06		
2. Venituri aferente costului producţiei în curs de execuţie (ct.711+712)				
Sold C	08	07		
Sold D	09	08		
3. Venituri din producţia de imobilizari necorporale si corporale (ct.721+ 722)	10	09		
4. Venituri din reevaluarea imobilizărilor corporale (ct. 755)	11	10		
5. Venituri din producţia de investiţii imobiliare (ct. 725)	12	11		
6. Venituri din subvenţii de exploatare (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	13	12		
7. Alte venituri din exploatare (ct.751+758+7815)	14	13	154.984	1.112.988
-din care, venituri din subvenţii pentru investiţii (ct.7584)	15	14	1.285	4.004
-din care, venituri din fondul comercial negativ (ct.7815)	16	15		
VENITURI DIN EXPLOATARE – TOTAL (rd. 01+07-08+09+10+11+12+13)	17	16	24.251.857	26.992.135
8. a) Cheltuieli cu materiile prime şi materialele consumabile (ct.601+602)	18	17	45.063	79.249
Alte cheltuieli materiale (ct.603+604+606+608)	19	18	2.586	3.942
b) Cheltuieli privind utilitatile (ct.605), din care:	20	19	107.986	113.410
- cheltuieli privind consumul de energie (ct. 6051)	21	19a (302)	45.630	55.362
- cheltuieli privind consumul de gaze naturale (ct. 6053)	22	19b (303)	53.455	52.589
c) Cheltuieli privind mărfurile (ct.607)	23	20		629
Reduceri comerciale primite (ct. 609)	24	21		
9. Cheltuieli cu personalul (**rd. 23+24**)	25	22	2.583.216	2.876.843
a) Salarii şi indemnizaţii (ct.641+642+643+644)	26	23	2.527.310	2.802.503

Sume de reluat intr-o perioada de pana la un an (din ct. 472*)	25	23	3.717.371	3.908.682
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	40.983.171	40.983.171
1. Capital subscris vărsat (ct. 1012)	32	30	40.983.171	40.983.171
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		
III. REZERVE DIN REEVALUARE (ct. 105)	38	36	424.504.077	421.722.908
IV. REZERVE (ct.106)	39	37	8.971.192	8.971.192
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	5.562.338	2.781.169
SOLD D (ct. 117)	44	42	0	0
VI. PROFITUL SAU PIERDEREA LA SFÂRŞITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	29.530.300	16.543.812
SOLD D (ct. 121)	46	44	0	0
Repartizarea profitului (ct. 129)	47	45	22.648	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	509.528.430	491.002.252
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	509.528.430	491.002.252

*) 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.

REPREZENTATUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE ARE OBLIGAŢIA GESTIONĂRII ENTITĂŢII),

Numele si prenumele

ENE MIHAI

Semnătura ____________________

INTOCMIT,

Numele si prenumele

IONITA CRISTINA

Calitatea

11--DIRECTOR ECONOMIC

Semnătura ____________________

Nr.de inregistrare in organismul profesional:

b) Cheltuieli cu asigurările şi protecţia socială (ct.645+646)	27	24	55.906	74.340
10.a) Ajustări de valoare privind imobilizările corporale şi necorporale (**rd. 25a + 26 - 27**)	28	25	3.126.260	3.108.198
a.1) Cheltuieli de exploatare privind amortizarea imobilizărilor (ct. 6811)	29	25a (306)	3.126.260	3.135.681
a.2) Alte cheltuieli (ct.~~6811~~+6813+6817+ din ct.6818)	30	26		
a.3) Venituri (ct.7813 + din ct.7818)	31	27		27.483
b) Ajustări de valoare privind activele circulante (**rd. 29 - 30**)	32	28	136.992	0
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	33	29	237.718	10.409
b.2) Venituri (ct.754+7814 + din ct.7818)	34	30	100.726	10.409
11. Alte cheltuieli de exploatare (**rd. 32+33+33d+33f+33h+33j+34+35+36+37**)	35	31	2.541.539	2.670.845
11.1. Cheltuieli privind prestaţiile externe (ct.611+613+614+615+621+622+623+624+625+626+627+628)	36	32	1.376.733	1.453.876
11.2. Cheltuieli cu redevenţele, locaţiile de gestiune şi chiriile (ct. 612), din care:	37	33	59.579	59.772
- cheltuieli cu redevenţe (ct. 6121)	38	33a (307)		
- cheltuieli cu locaţiile de gestiune (ct. 6122)	39	33b (308)		
- cheltuieli cu chiriile (ct. 6123)	40	33c (309)	59.579	59.772
11.3. Cheltuieli aferente drepturilor de proprietate intelectuală (ct. 616), din care:	41	33d (310)		
- cheltuielile în relaţia cu entităţile afiliate	42	33e (311)		
11.4. Cheltuieli de management (ct. 617), din care:	43	33f (312)		
- cheltuielile în relaţia cu entităţile afiliate	44	33g (313)		
11.5. Cheltuieli de consultanţă (ct. 618), din care:	45	33h (314)	235.192	234.488
- cheltuielile în relaţia cu entităţile afiliate	46	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*)	47	33j (316)	867.790	897.903
11.7. Cheltuieli cu protecţia mediului înconjurător (ct. 652)	48	34		
11.8. Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	49	35		
11.9. Cheltuieli privind calamităţile şi alte evenimente similare (ct. 6587)	50	36		
11.10. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	51	37	2.245	24.806
~~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**)	52	39	-662.746	-659.820
- Cheltuieli (ct.6812)	53	40		139.361
- Venituri (ct.7812)	54	41	662.746	799.181
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)	55	42	7.880.896	8.193.296
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (**rd. 16 - 42**)	56	43	16.370.961	18.798.839
- Pierdere (**rd. 42 - 16**)	57	44	0	0
13. Venituri din interese de participare (ct.7611+7612+7613)	58	45	4.309.302	3.682.176
- din care, veniturile obţinute de la entităţile afiliate	59	46	4.305.741	3.682.176

14. Venituri din dobânzi (ct. 766)	60	47	128.129	263.704
- din care, veniturile obţinute de la entităţile afiliate	61	48		
15. Venituri din subvenţii de exploatare pentru dobânda datorată (ct. 7418)	62	49		
16. Alte venituri financiare (ct.762+764+765+767+768+7615)	63	50	19.774	166.279
- din care, venituri din alte imobilizări financiare (ct. 7615)	64	51		
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	65	52	4.457.205	4.112.159
17. Ajustări de valoare privind imobilizările financiare şi investiţiile financiare deţinute ca active circulante (**rd. 54 - 55**)	66	53		12.041
- Cheltuieli (ct.686)	67	54		12.041
- Venituri (ct.786)	68	55		
18. Cheltuieli privind dobânzile (ct.666)	69	56	722.381	1.193.373
- din care, cheltuielile în relaţia cu entităţile afiliate	70	57		
19. Alte cheltuieli financiare (ct.663+664+665+667+668)	71	58	569.184	1.918.053
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	72	59	1.291.565	3.123.467
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				
- Profit (**rd. 52 - 59**)	73	60	3.165.640	988.692
- Pierdere (**rd. 59 - 52**)	74	61	0	0
VENITURI TOTALE (rd. 16 + 52)	75	62	28.709.062	31.104.294
CHELTUIELI TOTALE (rd. 42 + 59)	76	63	9.172.461	11.316.763
PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (**rd. 62 - 63**)	77	64	19.536.601	19.787.531
- Pierdere (**rd. 63 - 62**)	78	65	0	0
20. Impozitul pe profit (ct.691)	79	66	2.800.026	3.243.719
21. Cheltuieli cu impozitul pe profit, respectiv impozitul pe profit la nivelul impozitului minim pe cifra de afaceri, rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit(ct.694)	80	66a (304)		
22. Venituri din impozitul pe profit, respectiv impozitul pe profit la nivelul impozitului minim pe cifra de afaceri, rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit(ct. 794)	81	66b (305)		
~~Impozitul specific unor activităţi (ct. 695)~~		~~67~~		
23. Cheltuieli cu impozitul pe profit la nivelul impozitului minim pe cifra de afaceri (ct. 697)	82	67a (317)		
24. Alte impozite neprezentate la elementele de mai sus (ct.698)	83	68		
PROFITUL SAU PIERDEREA NET(Ă) A EXERCIŢIULUI FINANCIAR:				
- Profit (**rd. 64 + 66b) - (65 + 66 + 66a + ~~67~~ + 67a + 68**)	84	69	16.736.575	16.543.812
- Pierdere (**rd. 65 + 66 + 66a + ~~67~~ + 67a + 68) - (64 + 66b**)	85	70	0	0

*) Conturi de repartizat după natura elementelor respective.

La rândul 26 (cf.OMF nr.107/ 2025)- 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 47 (cf.OMF nr.107/ 2025)- 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.

REPREZENTATUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE ARE OBLIGAȚIA GESTIONĂRII ENTITĂȚII),

Numele si prenumele

ENE MIHAI

Semnătura ______________________________

INTOCMIT,

Numele si prenumele

IONITA CRISTINA

Calitatea

11--DIRECTOR ECONOMIC

Semnătura ______________________________

Nr.de inregistrare in organismul profesional:

DECLARATIE

in conformitate cu prevederile Legii nr. 24/2017 privind piata de capital, sectiunea a3a, “raport semestrial”, art. 65, alin.2, lit. c)

Subsemnatii Mihai Ene – director general si Cristina Ionita – director economic, responsabili cu intocmirea raportarii manageriale si contabile la data de 30.06.2026 , declara urmatoarele :

a) politicile contabile utilizate la intocmirea raportarii contabile sunt in conformitate cu reglementarile contabile aplicabile,

b) raportarea manageriala si contabila ofera o imagine corecta a pozitiei si performantei financiare si a celorlalte informatii referitoare la activitatea desfasurata in semestrul I 2026.

c) persoana juridica isi desfasoara activitatea respectand principiul continuitatii activitatii.

PRESEDINTELE C. A. - DIRECTOR GENERAL
ENE MIHAI ____________________

DIRECTOR ECONOMIC
IONITA CRISTINA____________________