

**CATALOGUL INDICATORILOR FINANCIARI AI COMPANIILOR
LISTATE LA BURSA DE VALORI BUCUREȘTI**

**12. SECTORUL: Fabricarea produselor
textile, îmbrăcăminte, pielărie
perioada 2019 - 2024**

12.1. Companiile din sectorul ”Fabricarea produselor textile, îmbrăcăminte, pielărie” listate la Bursa de Valori București

Conform datelor raportate de BVB, la finalul anului 2024 erau listate 10 companii care și-au declarat ca obiect principal de activitate sectorul ”Fabricarea produselor textile, îmbrăcăminte, pielărie”. Dintre acestea, o companie era listată pe **piața principală** și 9 companii pe **piața AeRO**. Astfel, au fost păstrate în analiză toate cele 10 companii. Lista acestora este prezentată în tabelul următor:

Tabelul nr. 12.1. Lista companiilor din sectorul ”Fabricarea produselor textile, îmbrăcăminte, pielărie”, listate la BVB, incluse în analiză

Nr crt	Simbol	Societate	Segment BVB	Judetul	Perioada
1	CNTE	CONTE SA	Piata reglem	Botoșani	2019-2024
2	BRCR	BRAICONF SA BUCURESTI	AERO	București	2019-2024
3	COVB	CONFECTII VASLUI SA Vaslui	AERO	Vaslui	2019-2024
4	EPN	EMA PIATRA NEAMT S.A.	AERO	Neamț	2019-2024
5	FLAO	FLAROS SA BUCURESTI	AERO	București	2019-2024
6	IASX	IASITEX SA IASI	AERO	București	2019-2024
7	ROOF	ROMANOFIR SA TALMACIU	AERO	Sibiu	2019-2024
8	STOF	STOFE SA BUHUSI	AERO	Bacău	2019-2024
9	TIGH	TARNAVA SA SIGHISOARA	AERO	Mureș	2019-2024
10	TRSK	TRANSILANA SA GHIMBAV	AERO	Brașov	2019-2024

În secțiunea 12.2. vor fi prezentate datele financiare centralizate la nivelul celor 10 companii din sectorul ”Fabricarea produselor textile, îmbrăcăminte, pielărie”, pe baza cărora au fost calculate valorile medii ale principalilor indicatori financiari de la nivelul sectorului. De asemenea, în secțiunea 12.3. vor fi prezentate datele financiare individuale, culese din situațiile financiar-contabile publicate de fiecare companie, pe baza cărora sunt calculați indicatorii financiari relevanți, la nivelul fiecărei companii.

12.2. Date financiare centralizate și valorile medii ale indicatorilor financiari calculați pentru companiile din sectorul ”Fabricarea produselor textile, îmbrăcăminte, pielărie”

Tabelul 12.2. Date financiare centralizate pentru sectorul ”Fabricarea produselor textile, îmbrăcăminte, pielărie”

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	148,691,815	169,954,766	255,404,180	311,321,574	342,199,173	269,328,139
2	Active circulante, din care:	166,848,231	154,254,387	159,252,524	189,802,320	180,434,828	191,169,660
3	- Stocuri	56,380,919	48,922,209	50,109,069	47,368,355	47,046,861	55,935,943
4	- Creante, din care:	74,806,537	85,325,111	83,811,626	96,985,355	90,009,340	92,605,121
5	- Investitii pe termen scurt	6,182,324	6,456,846	2,363,561	21,976,679	18,894,559	21,845,843
6	- Casa si conturi la banci	16,781,867	13,550,221	22,968,268	23,401,931	24,484,068	20,782,753
7	Cheltuieli in avans	1,898,824	1,099,882	380,733	301,614	347,399	697,311
8	Datorii pe termen scurt, din care:	39,854,883	38,582,522	41,345,221	105,404,255	121,404,316	45,939,577
9	Datorii pe termen lung, din care:	6,270,103	5,853,082	5,796,146	5,851,467	8,567,572	6,331,575
10	Provizioane	791,740	965,999	930,038	1,330,027	1,400,183	1,372,705
11	Venituri in avans	833,764	732,803	642,215	863,198	907,157	828,945
12	Capitaluri proprii	257,322,535	279,174,629	366,041,004	387,906,561	390,702,172	406,722,308
13	Active totale	317,438,870	325,309,035	415,037,437	501,425,508	522,981,400	461,195,110
14	Datorii totale	46,124,986	44,435,604	47,141,367	111,255,722	129,971,888	52,271,152
15	Capital permanent	263,592,638	285,027,711	371,837,150	393,758,028	399,269,744	413,053,883
16	Venituri din exploatare, din care:	174,647,876	130,467,437	118,902,930	154,149,457	158,076,879	214,634,992
17	Cifra de afaceri	129,343,447	102,163,690	97,596,976	139,600,451	146,521,748	95,672,554
18	Cheltuieli din exploatare, din care:	157,615,506	119,189,360	120,734,381	151,931,772	149,689,576	202,319,527
19	- cheltuieli cu personalul	67,782,805	59,522,140	54,761,203	54,003,966	60,735,321	59,762,764
20	- Ajustari de valoare privind imobiliarile	7,261,352	4,723,251	4,769,908	5,013,650	5,313,464	5,866,511
21	- Ajustari de valoare privind activele circulante	-654,817	2,575,382	-176,416	6,485,961	-391,865	201,387
22	- Ajustari privind provizioanele	384,889	-293,002	-35,961	399,989	70,156	-27,478
23	- Cheltuieli cu alte impozite, taxe si varsaminte	2,500,696	1,930,516	2,147,760	1,690,999	1,789,706	2,154,448

24	Profit / Pierdere din exploatare	17,032,370	11,278,077	-1,831,451	2,217,685	8,387,303	12,315,465
25	Venituri financiare	2,639,443	4,973,058	6,281,541	17,169,184	4,217,261	8,974,272
26	Cheltuieli financiare, din care:	1,163,148	4,137,518	4,299,909	8,140,921	4,297,015	4,319,731
27	Profit / Pierdere financiara	1,476,295	835,540	1,981,632	9,028,263	-79,754	4,654,541
28	Venituri totale	177,287,319	135,440,495	125,184,471	171,318,641	162,294,140	223,609,264
29	Cheltuieli totale	158,778,654	123,326,878	125,034,290	160,072,693	153,986,591	206,639,258
30	Profit / pierdere brută	18,508,665	12,113,617	150,181	11,245,948	8,307,549	16,970,006
31	Profit / pierdere netă	17,819,414	11,552,194	-1,050,569	10,302,139	7,181,071	14,959,161
32	Numar mediu de salariați	1,899	1,714	1,435	1,239	1,199	1,048
33	Capitalizare bursiera	142,657,209	170,667,074	183,265,262	239,788,549	217,421,700	212,637,576

Tabelul 12.3. Indicatori financiari medii pentru companiile din sectorul "Fabricarea produselor textile, îmbrăcăminte, pielărie"

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	46.84%	52.24%	61.54%	62.09%	65.43%	58.40%
2	Rata activelor circulante	52.56%	47.42%	38.37%	37.85%	34.50%	41.45%
3	Rata autonomiei financiare	81.06%	85.82%	88.19%	77.36%	74.71%	88.19%
4	Rata stabilității financiare	83.04%	87.62%	89.59%	78.53%	76.34%	89.56%
5	Rata de indatorare globala	14.53%	13.66%	11.36%	22.19%	24.85%	11.33%
6	Lichiditatea curentă	418.64%	399.80%	385.18%	180.07%	148.62%	416.13%
7	Lichiditatea imediata	277.17%	273.00%	263.98%	135.13%	109.87%	294.37%
8	Solvabilitatea generală	688.21%	732.09%	880.41%	450.70%	402.38%	882.31%
9	Fondul de rulment	114,900,823	115,072,945	116,432,970	82,436,454	57,070,571	143,725,744
10	Finantarea imobilizarilor	177.27%	167.71%	145.59%	126.48%	116.68%	153.36%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.407	0.314	0.235	0.278	0.280	0.207
12	Numar de rotatii ale activelor circulante	0.775	0.662	0.613	0.736	0.812	0.500
13	Durata unei rotatii a stocurilor	159.1	174.8	187.4	123.8	117.2	213.4
14	Termenul mediu de incasare a creantelor	211.1	304.8	313.4	253.6	224.2	353.3
15	Termenul mediu de plata a datoriilor pe termen scurt	112.5	137.8	154.6	275.6	302.4	175.3
<i>Indicatori ai performanței financiare</i>							

16	Rata rentabilitatii economice a activelor (Pe/At)	5.37%	3.47%	-0.44%	0.44%	1.60%	2.67%
17	Rata rentabilitatii economice a activelor (EBE/At)	7.57%	5.62%	0.66%	2.82%	2.56%	3.98%
18	Rata rentabilitatii financiare (Pn/Kpr)	6.92%	4.14%	-0.29%	2.66%	1.84%	3.68%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	10.81%	9.46%	-1.52%	1.46%	5.60%	6.09%
20	Rata rentabilitatii comerciale (Pe/CA)	13.17%	11.04%	-1.88%	1.59%	5.72%	12.87%
21	Valoarea adaugata	96,946,738	84,709,422	65,916,584	86,981,434	80,121,346	89,247,369
22	Ponderea VA in CA	74.95%	82.92%	67.54%	62.31%	54.68%	93.28%
23	Ponderea salariilor in VA	69.92%	70.27%	83.08%	62.09%	75.80%	66.96%
24	Ponderea profitului net in VA	18.38%	13.64%	-1.59%	11.84%	8.96%	16.76%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	902.5	913.6	1015.4	985.6	946.9	942.6
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	388.1	456.2	460.6	350.3	384.2	278.4
27	Salariul mediu anual	35694	34727	38161	43587	50655	57026
28	Productivitatea medie anuala	91968	76119	82859	124414	131841	204804
29	Excedent brut din exploatare (EBE)	24,023,794	18,283,708	2,726,080	14,117,285	13,379,058	18,355,885
30	Capacitatea de autofinantare (CAF)	24,810,838	18,557,825	3,506,962	22,201,739	12,172,826	20,999,581
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	8.006	14.774	-174.444	23.276	30.277	14.215
32	Capitalizare bursiera / Capital propriu	0.554	0.611	0.501	0.618	0.556	0.523
33	Capitalizare bursiera / CA	1.103	1.671	1.878	1.718	1.484	2.223
34	Capitalizare bursiera / Active totale	0.449	0.525	0.442	0.478	0.416	0.461

12.3. Datele financiare individuale și valorile indicatorilor financiar calculați pentru fiecare companie din sectorul ”Fabricarea produselor textile, îmbrăcăminte, pielărie”

1. CONTED SA (CNTE)

Tabelul 12.4. Date financiare individuale pentru CONTED SA

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	5,764,703	5,443,156	5,023,427	5,063,224	5,830,817	5,740,076
2	Active circulante, din care:	4,720,881	7,021,827	6,689,300	11,581,844	16,395,759	15,264,983
3	- Stocuri	1,610,978	1,825,149	4,217,590	5,905,130	8,181,204	7,054,722
4	- Creante, din care:	2,942,659	3,927,643	2,302,945	4,860,191	6,643,747	7,249,133
5	- Investitii pe termen scurt	0	0	0	0	0	0
6	- Casa si conturi la banci	167,244	1,269,035	168,765	816,523	1,570,808	961,128
7	Cheltuieli in avans	14,913	9,798	5,770	7,241	30,707	43,565
8	Datorii pe termen scurt, din care:	1,061,530	2,044,576	2,887,687	4,648,969	8,261,854	7,726,640
9	Datorii pe termen lung, din care:	341,216	306,533	277,907	2,250,310	2,555,187	1,917,445
10	Provizioane	313,016	273,490	498,150	534,068	589,814	403,360
11	Venituri in avans	0	0	0	0	0	0
12	Capitaluri proprii	8,784,735	9,850,182	8,054,753	9,218,962	10,850,428	11,001,179
13	Active totale	10,500,497	12,474,781	11,718,497	16,652,309	22,257,283	21,048,624
14	Datorii totale	1,402,746	2,351,109	3,165,594	6,899,279	10,817,041	9,644,085
15	Capital permanent	9,125,951	10,156,715	8,332,660	11,469,272	13,405,615	12,918,624
16	Venituri din exploatare, din care:	13,606,427	13,941,903	12,671,636	30,897,331	43,221,352	32,090,669
17	Cifra de afaceri	13,649,397	11,922,997	8,106,529	31,032,941	40,955,019	32,515,092
18	Cheltuieli din exploatare, din care:	13,315,674	12,955,181	14,529,627	29,672,959	40,977,533	31,485,566
19	- cheltuieli cu personalul	10,186,906	9,778,245	9,539,829	12,551,687	15,040,554	16,192,623
20	- Ajustari de valoare privind imobilizarile	325,972	464,117	441,621	464,363	504,868	632,879
21	- Ajustari de valoare privind activele circulante	0	50	0	0	4	2,411
22	- Ajustari privind provizioanele	139,454	-39,526	224,660	35,918	55,746	-186,454
23	- Cheltuieli cu alte impozite, taxe si varsaminte	219,613	212,947	267,397	255,627	292,001	342,509

24	Profit / Pierdere din exploatare	290,753	986,722	-1,857,991	1,224,372	2,243,819	605,103
25	Venituri financiare	82,696	84,213	74,424	152,189	297,987	35,578
26	Cheltuieli financiare, din care:	35,074	40,171	40,488	239,812	641,206	489,350
27	Profit / Pierdere financiara	47,622	44,042	33,936	-87,623	-343,219	-453,772
28	Venituri totale	13,689,123	14,026,116	12,746,060	31,049,520	43,519,339	32,126,247
29	Cheltuieli totale	13,350,748	12,995,352	14,570,115	29,912,771	41,618,739	31,974,916
30	Profit / pierdere brută	338,375	1,030,764	-1,824,055	1,136,749	1,900,600	151,331
31	Profit / pierdere netă	338,375	1,030,764	-1,824,055	1,136,749	1,609,067	128,322
32	Numar mediu de salariati	327	331	337	334	337	339
33	Pret actiuni in ultima zi din an	26.200	27.600	23.000	28.000	42.000	42.300
34	Numar de actiuni in ultima zi din an	239,702	239,702	239,702	239,702	239,702	239,702
35	Capitalizare bursiera	6,280,192	6,615,775	5,513,146	6,711,656	10,067,484	10,139,395

Tabelul 12.5. Indicatori financiari pentru ALUMIL ROM INDUSTRY S.A.

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	54.90%	43.63%	42.87%	30.41%	26.20%	27.27%
2	Rata activelor circulante	44.96%	56.29%	57.08%	69.55%	73.66%	72.52%
3	Rata autonomiei financiare	83.66%	78.96%	68.74%	55.36%	48.75%	52.27%
4	Rata stabilității financiare	86.91%	81.42%	71.11%	68.87%	60.23%	61.38%
5	Rata de indatorare globala	13.36%	18.85%	27.01%	41.43%	48.60%	45.82%
6	Lichiditatea curentă	444.72%	343.44%	231.65%	249.13%	198.45%	197.56%
7	Lichiditatea imediata	292.96%	254.17%	85.59%	122.11%	99.43%	106.26%
8	Solvabilitatea generală	748.57%	530.59%	370.18%	241.36%	205.76%	218.25%
9	Fondul de rulment	3,361,248	4,713,559	3,309,233	6,406,048	7,574,798	7,178,548
10	Finantarea imobilizarilor	158.31%	186.60%	165.88%	226.52%	229.91%	225.06%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	1.300	0.956	0.692	1.864	1.840	1.545
12	Numar de rotatii ale activelor circulante	2.891	1.698	1.212	2.679	2.498	2.130
13	Durata unei rotatii a stocurilor	43.1	55.9	189.9	69.5	72.9	79.2
14	Termenul mediu de incasare a creantelor	78.7	120.2	103.7	57.2	59.2	81.4

15	Termenul mediu de plata a datoriilor pe termen scurt	28.4	62.6	130.0	54.7	73.6	86.7
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	2.77%	7.91%	-15.86%	7.35%	10.08%	2.87%
17	Rata rentabilitatii economice a activelor (EBE/At)	7.20%	11.31%	-10.17%	10.36%	12.60%	5.01%
18	Rata rentabilitatii financiare (Pn/Kpr)	3.85%	10.46%	-22.65%	12.33%	14.83%	1.17%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	2.18%	7.62%	-12.79%	4.13%	5.48%	1.92%
20	Rata rentabilitatii comerciale (Pe/CA)	2.13%	8.28%	-22.92%	3.95%	5.48%	1.86%
21	Valoarea adaugata	11,245,394	11,486,768	8,689,940	14,684,156	18,434,979	17,624,649
22	Ponderea VA in CA	82.39%	96.34%	107.20%	47.32%	45.01%	54.20%
23	Ponderea salariilor in VA	90.59%	85.13%	109.78%	85.48%	81.59%	91.87%
24	Ponderea profitului net in VA	3.01%	8.97%	-20.99%	7.74%	8.73%	0.73%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	978.6	929.2	1146.6	960.4	948.1	981.1
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	748.7	701.4	752.8	406.2	348.0	504.6
27	Salariul mediu anual	31153	29542	28308	37580	44631	47766
28	Productivitatea medie anuala	41610	42121	37601	92507	128253	94663
29	Excedent brut din exploatare (EBE)	756,179	1,411,363	-1,191,710	1,724,653	2,804,437	1,053,939
30	Capacitatea de autofinantare (CAF)	803,801	1,455,405	-1,157,774	1,637,030	2,169,685	577,158
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	18.560	6.418	-3.022	5.904	6.257	79.015
32	Capitalizare bursiera / Capital propriu	0.715	0.672	0.684	0.728	0.928	0.922
33	Capitalizare bursiera / CA	0.460	0.555	0.680	0.216	0.246	0.312
34	Capitalizare bursiera / Active totale	0.598	0.530	0.470	0.403	0.452	0.482

2. BRAICONF SA BRAILA (BRCR)

Tabelul 12.6. Date financiare individuale pentru BRAICONF SA BRAILA

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	7,753,061	20,273,678	20,753,595	19,333,936	18,256,252	17,564,283
2	Active circulante, din care:	21,353,148	15,172,185	13,144,250	14,992,248	14,057,402	13,829,467
3	- Stocuri	13,755,109	9,480,279	8,820,607	7,705,573	7,569,607	8,057,235
4	- Creante, din care:	5,205,916	4,145,939	3,749,068	6,347,111	6,187,482	5,569,584
5	- Investitii pe termen scurt	770,693	0	0	0	0	0
6	- Casa si conturi la banci	1,621,430	1,545,967	574,575	869,564	300,313	202,648
7	Cheltuieli in avans	1,725,973	938,148	227,653	258,028	273,315	71,884
8	Datorii pe termen scurt, din care:	10,724,579	9,417,744	7,998,447	8,155,347	6,883,208	6,650,510
9	Datorii pe termen lung, din care:	105,783	0	1,397,096	1,076,896	216,142	56,981
10	Provizioane	306,795	523,259	273,739	281,852	220,755	160,916
11	Venituri in avans	42	42	-3,091	42	42	42
12	Capitaluri proprii	19,694,983	26,442,966	24,459,307	25,000,075	25,266,822	24,597,185
13	Active totale	30,832,182	36,384,011	34,125,498	34,584,212	32,586,969	31,465,634
14	Datorii totale	10,830,362	9,417,744	9,395,543	9,232,243	7,099,350	6,707,491
15	Capital permanent	19,800,766	26,442,966	25,856,403	26,076,971	25,482,964	24,654,166
16	Venituri din exploatare, din care:	42,115,696	35,977,139	22,990,975	25,957,455	26,551,333	17,104,105
17	Cifra de afaceri	38,697,363	33,068,442	20,133,559	26,213,093	23,213,756	11,809,318
18	Cheltuieli din exploatare, din care:	46,971,908	40,998,053	26,693,189	25,230,065	26,145,609	17,641,242
19	- cheltuieli cu personalul	25,644,711	21,591,789	16,084,043	9,179,522	9,477,565	6,230,789
20	- Ajustari de valoare privind imobiliarile	771,720	720,274	738,328	816,216	683,806	637,190
21	- Ajustari de valoare privind activele circulante	-41,113	2,219,800	-352,912	-190,158	-248,105	-326,588
22	- Ajustari privind provizioanele	303,410	322,726	-249,520	8,113	-61,097	-59,839
23	- Cheltuieli cu alte impozite, taxe si varsaminte	623,684	437,704	356,394	253,781	208,919	170,119
24	Profit / Pierdere din exploatare	-4,856,212	-5,020,914	-3,702,214	727,390	405,724	-537,137
25	Venituri financiare	555,534	107,859	37,943	92,410	88,055	7,170
26	Cheltuieli financiare, din care:	189,741	188,898	117,031	279,032	229,361	78,935
27	Profit / Pierdere financiara	365,793	-81,039	-79,088	-186,622	-141,306	-71,765

28	Venituri totale	42,671,230	36,084,998	23,028,918	26,049,865	26,639,388	17,111,275
29	Cheltuieli totale	47,161,649	41,186,951	26,810,220	25,509,097	26,374,970	17,720,177
30	Profit / pierdere brută	-4,490,419	-5,101,953	-3,781,302	540,768	264,418	-608,902
31	Profit / pierdere netă	-4,490,419	-5,101,953	-3,781,302	540,768	264,418	-608,902
32	Numar mediu de salariați	780	648	418	229	216	77
33	Pret actiuni in ultima zi din an	0.400	0.460	0.390	0.340	0.390	0.262
34	Numar de actiuni in ultima zi din an	44,815,500	44,815,500	44,815,500	62,791,933	62,791,933	62,791,933
35	Capitalizare bursiera	17,926,200	20,615,130	17,478,045	21,349,257	24,488,854	16,451,486

Tabelul 12.7. Indicatori financiari pentru BRAICONF SA BRAILA

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	25.15%	55.72%	60.82%	55.90%	56.02%	55.82%
2	Rata activelor circulante	69.26%	41.70%	38.52%	43.35%	43.14%	43.95%
3	Rata autonomiei financiare	63.88%	72.68%	71.67%	72.29%	77.54%	78.17%
4	Rata stabilității financiare	64.22%	72.68%	75.77%	75.40%	78.20%	78.35%
5	Rata de indatorare globala	35.13%	25.88%	27.53%	26.69%	21.79%	21.32%
6	Lichiditatea curentă	199.10%	161.10%	164.34%	183.83%	204.23%	207.95%
7	Lichiditatea imediata	70.85%	60.44%	54.06%	89.35%	94.26%	86.79%
8	Solvabilitatea generală	284.68%	386.33%	363.21%	374.60%	459.01%	469.11%
9	Fondul de rulment	12,047,705	6,169,288	5,102,808	6,743,035	7,226,712	7,089,883
10	Finantarea imobilizarilor	255.39%	130.43%	124.59%	134.88%	139.58%	140.37%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	1.255	0.909	0.590	0.758	0.712	0.375
12	Numar de rotatii ale activelor circulante	1.812	2.180	1.532	1.748	1.651	0.854
13	Durata unei rotatii a stocurilor	129.7	104.6	159.9	107.3	119.0	249.0
14	Termenul mediu de incasare a creantelor	49.1	45.8	68.0	88.4	97.3	172.1
15	Termenul mediu de plata a datoriilor pe termen scurt	101.2	104.0	145.0	113.6	108.2	205.6
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	-15.75%	-13.80%	-10.85%	2.10%	1.25%	-1.71%
17	Rata rentabilitatii economice a activelor (EBE/At)	-12.40%	-4.83%	-10.45%	3.94%	2.39%	-0.91%

18	Rata rentabilitatii financiare (Pn/Kpr)	-22.80%	-19.29%	-15.46%	2.16%	1.05%	-2.48%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-10.34%	-12.25%	-13.87%	2.88%	1.55%	-3.04%
20	Rata rentabilitatii comerciale (Pe/CA)	-12.55%	-15.18%	-18.39%	2.77%	1.75%	-4.55%
21	Valoarea adaugata	23,001,734	20,379,238	12,912,062	10,887,274	10,554,867	6,121,704
22	Ponderea VA in CA	59.44%	61.63%	64.13%	41.53%	45.47%	51.84%
23	Ponderea salariilor in VA	111.49%	105.95%	124.57%	84.31%	89.79%	101.78%
24	Ponderea profitului net in VA	-19.52%	-25.04%	-29.29%	4.97%	2.51%	-9.95%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1115.3	1139.6	1161.0	972.0	984.7	1031.4
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	608.9	600.2	699.6	353.6	357.0	364.3
27	Salariul mediu anual	32878	33321	38479	40085	43878	80919
28	Productivitatea medie anuala	53994	55520	55002	113351	122923	222131
29	Excedent brut din exploatare (EBE)	-3,822,195	-1,758,114	-3,566,318	1,361,561	780,328	-286,374
30	Capacitatea de autofinantare (CAF)	-3,456,402	-1,839,153	-3,645,406	1,174,939	639,022	-358,139
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	-3.992	-4.041	-4.622	39.480	92.614	-27.018
32	Capitalizare bursiera / Capital propriu	0.910	0.780	0.715	0.854	0.969	0.669
33	Capitalizare bursieră / CA	0.463	0.623	0.868	0.814	1.055	1.393
34	Capitalizare bursieră / Active totale	0.581	0.567	0.512	0.617	0.751	0.523

3. CONFECTII VASLUI SA Vaslui (COVB)

Tabelul 12.8. Date financiare individuale pentru CONFECTII VASLUI SA Vaslui

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	23,358,560	30,880,123	27,804,628	78,607,433	99,515,483	29,524,917
2	Active circulante, din care:	11,831,928	5,319,777	9,721,936	23,361,414	20,232,135	19,691,227
3	- Stocuri	1,832,127	1,653,772	1,883,478	2,202,231	2,170,168	2,006,958
4	- Creante, din care:	1,830,470	1,120,302	1,685,531	9,919,591	2,375,922	3,258,175
5	- Investitii pe termen scurt	2,183,057	85	85	85	85	85
6	- Casa si conturi la banci	5,986,274	2,545,618	6,152,842	11,239,507	15,685,960	14,426,009
7	Cheltuieli in avans	1,468	879	665	0	4,014	667
8	Datorii pe termen scurt, din care:	1,324,411	1,581,230	1,982,791	61,492,928	77,039,854	1,059,008
9	Datorii pe termen lung, din care:	335,850	259,377	178,818	95,020	24,034	0
10	Provizioane	0	0	0	347,829	412,237	546,703
11	Venituri in avans	103,961	92,041	80,121	68,201	496,581	437,061
12	Capitaluri proprii	33,427,734	34,268,131	35,285,499	39,964,869	41,778,926	47,174,039
13	Active totale	35,191,956	36,200,779	37,527,229	101,968,847	119,751,632	49,216,811
14	Datorii totale	1,660,261	1,840,607	2,161,609	61,587,948	77,063,888	1,059,008
15	Capital permanent	33,763,584	34,527,508	35,464,317	40,059,889	41,802,960	47,174,039
16	Venituri din exploatare, din care:	11,754,632	12,147,280	20,477,427	21,321,151	16,250,410	93,273,795
17	Cifra de afaceri	10,446,454	9,648,911	10,971,049	15,229,199	15,995,027	16,307,145
18	Cheltuieli din exploatare, din care:	11,511,664	11,167,548	19,232,125	16,724,311	14,153,221	87,185,585
19	- cheltuieli cu personalul	7,703,752	7,362,549	7,993,579	9,205,537	10,736,350	11,605,020
20	- Ajustari de valoare privind imobiliarile	811,740	861,651	865,881	968,465	909,475	834,897
21	- Ajustari de valoare privind activele circulante	2,262	0	0	3,415	2,400	0
22	- Ajustari privind provizioanele	0	0	0	347,829	64,408	134,466
23	- Cheltuieli cu alte impozite, taxe si varsaminte	292,002	262,662	483,465	223,740	168,879	220,081
24	Profit / Pierdere din exploatare	242,968	979,732	1,245,302	4,596,840	2,097,189	6,088,210
25	Venituri financiare	451,605	196,585	174,052	1,563,658	1,420,324	396,534
26	Cheltuieli financiare, din care:	51,017	41,548	29,809	1,059,808	1,458,711	180,151

27	Profit / Pierdere financiara	400,588	155,037	144,243	503,850	-38,387	216,383
28	Venituri totale	12,206,237	12,343,865	20,651,479	22,884,809	17,670,734	93,670,329
29	Cheltuieli totale	11,562,681	11,209,096	19,261,934	17,784,119	15,611,932	87,365,736
30	Profit / pierdere brută	643,556	1,134,769	1,389,545	5,100,690	2,058,802	6,304,593
31	Profit / pierdere netă	565,286	1,040,396	1,217,368	4,879,370	2,014,058	5,595,113
32	Numar mediu de salariati	211	202	210	212	206	206
33	Pret actiuni in ultima zi din an	0.120	0.286	0.212	0.260	0.300	0.342
34	Numar de actiuni in ultima zi din an	69,898,725	69,898,725	69,898,725	69,898,725	69,898,725	69,898,725
35	Capitalizare bursiera	8,387,847	19,991,035	14,818,530	18,173,669	20,969,618	23,905,364

Tabelul 12.9. Indicatori financiari pentru CONFECTII VASLUI SA Vaslui

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	66.37%	85.30%	74.09%	77.09%	83.10%	59.99%
2	Rata activelor circulante	33.62%	14.70%	25.91%	22.91%	16.90%	40.01%
3	Rata autonomiei financiare	94.99%	94.66%	94.03%	39.19%	34.89%	95.85%
4	Rata stabilității financiare	95.94%	95.38%	94.50%	39.29%	34.91%	95.85%
5	Rata de indatorare globala	4.72%	5.08%	5.76%	60.40%	64.35%	2.15%
6	Lichiditatea curentă	893.37%	336.43%	490.32%	37.99%	26.26%	1859.40%
7	Lichiditatea imediata	755.04%	231.85%	395.32%	34.41%	23.44%	1669.89%
8	Solvabilitatea generală	2119.66%	1966.78%	1736.08%	165.57%	155.39%	4647.44%
9	Fondul de rulment	10,405,024	3,647,385	7,659,689	-38,547,544	-57,712,523	17,649,122
10	Finantarea imobilizarilor	144.54%	111.81%	127.55%	50.96%	42.01%	159.78%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.297	0.267	0.292	0.149	0.134	0.331
12	Numar de rotatii ale activelor circulante	0.883	1.814	1.128	0.652	0.791	0.828
13	Durata unei rotatii a stocurilor	64.0	62.6	62.7	52.8	49.5	44.9
14	Termenul mediu de incasare a creantelor	64.0	42.4	56.1	237.7	54.2	72.9
15	Termenul mediu de plata a datoriilor pe termen scurt	46.3	59.8	66.0	1473.8	1758.0	23.7
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	0.69%	2.71%	3.32%	4.51%	1.75%	12.37%

17	Rata rentabilitatii economice a activelor (EBE/At)	3.00%	5.09%	5.63%	5.80%	2.57%	14.34%
18	Rata rentabilitatii financiare (Pn/Kpr)	1.69%	3.04%	3.45%	12.21%	4.82%	11.86%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	2.11%	8.77%	6.48%	27.49%	14.82%	6.98%
20	Rata rentabilitatii comerciale (Pe/CA)	2.33%	10.15%	11.35%	30.18%	13.11%	37.33%
21	Valoarea adaugata	9,504,329	9,663,179	10,762,279	16,909,484	15,399,025	19,279,208
22	Pondere VA in CA	90.98%	100.15%	98.10%	111.03%	96.27%	118.23%
23	Pondere salariilor in VA	81.06%	76.19%	74.27%	54.44%	69.72%	60.19%
24	Pondere profitului net in VA	5.95%	10.77%	11.31%	28.86%	13.08%	29.02%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	979.3	919.3	939.2	784.4	870.9	934.7
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	655.4	606.1	390.4	431.8	660.7	124.4
27	Salariul mediu anual	36511	36448	38065	43422	52118	56335
28	Productivitatea medie anuala	55709	60135	97512	100571	78885	452785
29	Excedent brut din exploatare (EBE)	1,056,970	1,841,383	2,111,183	5,916,549	3,073,472	7,057,573
30	Capacitatea de autofinantare (CAF)	1,379,288	1,902,047	2,083,249	6,199,079	2,990,341	6,564,476
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	14.838	19.215	12.173	3.725	10.412	4.273
32	Capitalizare bursiera / Capital propriu	0.251	0.583	0.420	0.455	0.502	0.507
33	Capitalizare bursieră / CA	0.803	2.072	1.351	1.193	1.311	1.466
34	Capitalizare bursieră / Active totale	0.238	0.552	0.395	0.178	0.175	0.486

4. EMA PIATRA NEAMT S.A. (EPN)

Tabelul 12.10. Date financiare individuale pentru EMA PIATRA NEAMT S.A.

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	2,411,052	2,297,967	2,185,279	2,074,334	1,987,141	1,473,467
2	Active circulante, din care:	9,274,754	9,126,354	7,725,675	5,566,260	6,058,420	4,507,285
3	- Stocuri	5,762,413	5,552,864	5,124,848	4,353,281	3,845,510	3,299,280
4	- Creante, din care:	1,133,020	900,909	1,495,163	945,145	791,746	384,379
5	- Investitii pe termen scurt	284,742	214,603	7,559	34,467	24,035	617,683
6	- Casa si conturi la banci	2,094,579	2,457,978	1,098,105	233,367	1,397,129	205,943
7	Cheltuieli in avans	0	0	0	0	0	0
8	Datorii pe termen scurt, din care:	979,202	2,068,212	2,100,065	1,487,693	3,369,477	609,085
9	Datorii pe termen lung, din care:	0	0	0	0	0	0
10	Provizioane	0	0	0	0	0	0
11	Venituri in avans	0	0	0	0	0	0
12	Capitaluri proprii	10,706,604	9,356,109	7,810,889	6,152,901	4,676,084	5,371,667
13	Active totale	11,685,806	11,424,321	9,910,954	7,640,594	8,045,561	5,980,752
14	Datorii totale	979,202	2,068,212	2,100,065	1,487,693	3,369,477	609,085
15	Capital permanent	10,706,604	9,356,109	7,810,889	6,152,901	4,676,084	5,371,667
16	Venituri din exploatare, din care:	5,844,516	4,230,644	3,723,130	3,357,416	3,245,088	5,508,373
17	Cifra de afaceri	5,140,800	3,746,715	3,710,346	3,693,671	3,462,645	2,472,909
18	Cheltuieli din exploatare, din care:	7,331,007	5,601,089	5,296,424	4,983,176	4,717,801	4,306,695
19	- cheltuieli cu personalul	4,251,636	3,379,381	2,911,733	2,987,624	2,901,596	2,602,737
20	- Ajustari de valoare privind imobiliarile	113,368	113,086	112,688	110,945	104,475	106,532
21	- Ajustari de valoare privind activele circulante	0	0	0	0	0	0
22	- Ajustari privind provizioanele	0	0	0	0	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	232,804	197,817	186,846	203,633	211,260	282,940
24	Profit / Pierdere din exploatare	-1,486,491	-1,370,445	-1,573,294	-1,625,760	-1,472,713	1,201,678
25	Venituri financiare	230,540	98,390	84,526	45,600	37,786	19,732
26	Cheltuieli financiare, din care:	128,286	78,440	56,453	77,828	41,890	9,471
27	Profit / Pierdere financiara	102,254	19,950	28,073	-32,228	-4,104	10,261

28	Venituri totale	6,075,056	4,329,034	3,807,656	3,403,016	3,282,874	5,528,105
29	Cheltuieli totale	7,459,293	5,679,529	5,352,877	5,061,004	4,759,691	4,316,166
30	Profit / pierdere brută	-1,384,237	-1,350,495	-1,545,221	-1,657,988	-1,476,817	1,211,939
31	Profit / pierdere netă	-1,384,237	-1,350,495	-1,545,221	-1,657,988	-1,476,817	1,009,706
32	Numar mediu de salariați	141	112	92	87	70	57
33	Pret actiuni in ultima zi din an	0.110	0.143	0.246	0.240	0.280	0.570
34	Numar de actiuni in ultima zi din an	7,117,950	7,117,950	7,117,950	7,117,950	7,117,950	7,117,950
35	Capitalizare bursiera	782,975	1,017,867	1,751,016	1,708,308	1,993,026	4,057,232

Tabelul 12.11. Indicatori financiari pentru EMA PIATRA NEAMT S.A.

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	20.63%	20.11%	22.05%	27.15%	24.70%	24.64%
2	Rata activelor circulante	79.37%	79.89%	77.95%	72.85%	75.30%	75.36%
3	Rata autonomiei financiare	91.62%	81.90%	78.81%	80.53%	58.12%	89.82%
4	Rata stabilității financiare	91.62%	81.90%	78.81%	80.53%	58.12%	89.82%
5	Rata de indatorare globala	8.38%	18.10%	21.19%	19.47%	41.88%	10.18%
6	Lichiditatea curentă	947.17%	441.27%	367.88%	374.15%	179.80%	740.01%
7	Lichiditatea imediata	358.69%	172.78%	123.85%	81.53%	65.68%	198.33%
8	Solvabilitatea generală	1193.40%	552.38%	471.94%	513.59%	238.78%	981.92%
9	Fondul de rulment	8,295,552	7,058,142	5,625,610	4,078,567	2,688,943	3,898,200
10	Finantarea imobilizarilor	444.06%	407.15%	357.43%	296.62%	235.32%	364.56%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.440	0.328	0.374	0.483	0.430	0.413
12	Numar de rotatii ale activelor circulante	0.554	0.411	0.480	0.664	0.572	0.549
13	Durata unei rotatii a stocurilor	409.1	541.0	504.1	430.2	405.4	487.0
14	Termenul mediu de incasare a creantelor	80.4	87.8	147.1	93.4	83.5	56.7
15	Termenul mediu de plata a datoriilor pe termen scurt	69.5	201.5	206.6	147.0	355.2	89.9
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	-12.72%	-12.00%	-15.87%	-21.28%	-18.30%	20.09%
17	Rata rentabilitatii economice a activelor (EBE/At)	-11.75%	-11.01%	-14.74%	-19.83%	-17.01%	21.87%

18	Rata rentabilitatii financiare (Pn/Kpr)	-12.93%	-14.43%	-19.78%	-26.95%	-31.58%	18.80%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-20.28%	-24.47%	-29.70%	-32.62%	-31.22%	27.90%
20	Rata rentabilitatii comerciale (Pe/CA)	-28.92%	-36.58%	-42.40%	-44.01%	-42.53%	48.59%
21	Valoarea adaugata	3,341,857	2,418,229	1,722,499	1,722,042	1,782,404	4,213,619
22	Ponderea VA in CA	65.01%	64.54%	46.42%	46.62%	51.48%	170.39%
23	Ponderea salariilor in VA	127.22%	139.75%	169.04%	173.49%	162.79%	61.77%
24	Ponderea profitului net in VA	-41.42%	-55.85%	-89.71%	-96.28%	-82.86%	23.96%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1254.3	1323.9	1422.6	1484.2	1453.8	781.8
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	727.5	798.8	782.1	889.9	894.2	472.5
27	Salariul mediu anual	30153	30173	31649	34341	41451	45662
28	Productivitatea medie anuala	41450	37774	40469	38591	46358	96638
29	Excedent brut din exploatare (EBE)	-1,373,123	-1,257,359	-1,460,606	-1,514,815	-1,368,238	1,308,210
30	Capacitatea de autofinantare (CAF)	-1,270,869	-1,237,409	-1,432,533	-1,547,043	-1,372,342	1,116,238
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	-0.566	-0.754	-1.133	-1.030	-1.350	4.018
32	Capitalizare bursiera / Capital propriu	0.073	0.109	0.224	0.278	0.426	0.755
33	Capitalizare bursieră / CA	0.152	0.272	0.472	0.462	0.576	1.641
34	Capitalizare bursieră / Active totale	0.067	0.089	0.177	0.224	0.248	0.678

5. FLAROS SA BUCURESTI (FLAO)

Tabelul 12.12. Date financiare individuale pentru FLAROS SA BUCURESTI

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	17,284,152	13,776,483	101,674,699	107,121,928	114,018,515	109,244,561
2	Active circulante, din care:	1,692,524	4,847,133	7,687,975	12,668,349	3,587,248	13,853,555
3	- Stocuri	0	0	0	0	0	8,037,070
4	- Creante, din care:	532,623	335,309	423,422	757,978	503,839	837,916
5	- Investitii pe termen scurt	0	3,569,173	0	9,800,000	2,700,000	3,500,000
6	- Casa si conturi la banci	1,159,901	942,651	7,264,553	2,110,371	383,409	1,478,569
7	Cheltuieli in avans	0	0	0	0	0	3,153
8	Datorii pe termen scurt, din care:	1,362,158	1,620,187	2,124,369	2,675,936	1,919,193	3,601,518
9	Datorii pe termen lung, din care:	0	0	0	0	118,859	63,061
10	Provizioane	158,825	156,146	145,045	153,174	164,273	248,622
11	Venituri in avans	13,076	290	294	3,895	0	0
12	Capitaluri proprii	17,442,617	16,846,993	107,092,966	116,957,272	115,403,438	119,188,068
13	Active totale	18,976,676	18,623,616	109,362,674	119,790,277	117,605,763	123,101,269
14	Datorii totale	1,362,158	1,620,187	2,124,369	2,675,936	2,038,052	3,664,579
15	Capital permanent	17,442,617	16,846,993	107,092,966	116,957,272	115,522,297	119,251,129
16	Venituri din exploatare, din care:	5,313,240	4,917,173	5,876,141	6,288,936	6,304,817	12,234,982
17	Cifra de afaceri	5,198,950	4,880,037	5,719,338	6,220,940	6,304,815	7,095,254
18	Cheltuieli din exploatare, din care:	3,978,779	4,204,413	4,123,708	4,591,752	4,692,065	9,621,951
19	- cheltuieli cu personalul	1,567,420	1,710,691	1,489,863	1,649,349	1,742,979	1,647,972
20	- Ajustari de valoare privind imobiliarile	436,344	477,098	462,227	686,527	726,913	759,043
21	- Ajustari de valoare privind activele circulante	-168,777	9,764	-36,141	-2,936	20,315	5,679
22	- Ajustari privind provizioanele	57,245	-2,679	-11,101	8,129	11,099	84,349
23	- Cheltuieli cu alte impozite, taxe si varsaminte	157,979	156,026	154,862	153,758	170,450	253,034
24	Profit / Pierdere din exploatare	1,334,461	712,760	1,752,433	1,697,184	1,612,752	2,613,031
25	Venituri financiare	672,818	4,093,510	5,574,793	2,482,255	740,563	2,710,203
26	Cheltuieli financiare, din care:	-823,469	3,015,718	2,825,377	1,341,035	170,965	1,752,385
27	Profit / Pierdere financiara	1,496,287	1,077,792	2,749,416	1,141,220	569,598	957,818

28	Venituri totale	5,986,058	9,010,683	11,450,934	8,771,191	7,045,380	14,945,185
29	Cheltuieli totale	3,155,310	7,220,131	6,949,085	5,932,787	4,863,030	11,374,336
30	Profit / pierdere brută	2,830,748	1,790,552	4,501,849	2,838,404	2,182,350	3,570,849
31	Profit / pierdere netă	2,552,406	1,530,555	3,898,583	2,516,251	1,831,560	3,069,882
32	Numar mediu de salariați	21	22	19	16	16	17
33	Pret actiuni in ultima zi din an	53.500	65.000	56.000	88.000	60.000	56.500
34	Numar de actiuni in ultima zi din an	1,521,366	1,521,366	1,521,366	1,521,366	1,473,670	1,473,670
35	Capitalizare bursiera	81,393,081	98,888,790	85,196,496	133,880,208	88,420,200	83,262,355

Tabelul 12.13. Indicatori financiari pentru FLAROS SA BUCURESTI

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	91.08%	73.97%	92.97%	89.42%	96.95%	88.74%
2	Rata activelor circulante	8.92%	26.03%	7.03%	10.58%	3.05%	11.25%
3	Rata autonomiei financiare	91.92%	90.46%	97.92%	97.64%	98.13%	96.82%
4	Rata stabilității financiare	91.92%	90.46%	97.92%	97.64%	98.23%	96.87%
5	Rata de indatorare globala	7.18%	8.70%	1.94%	2.23%	1.73%	2.98%
6	Lichiditatea curentă	124.25%	299.17%	361.89%	473.42%	186.91%	384.66%
7	Lichiditatea imediata	124.25%	299.17%	361.89%	473.42%	186.91%	161.50%
8	Solvabilitatea generală	1393.13%	1149.47%	5148.01%	4476.57%	5770.50%	3359.22%
9	Fondul de rulment	158,465	3,070,510	5,418,267	9,835,344	1,503,782	10,006,568
10	Finantarea imobilizarilor	100.92%	122.29%	105.33%	109.18%	101.32%	109.16%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.274	0.262	0.052	0.052	0.054	0.058
12	Numar de rotatii ale activelor circulante	3.072	1.007	0.744	0.491	1.758	0.512
13	Durata unei rotatii a stocurilor	0.0	0.0	0.0	0.0	0.0	413.4
14	Termenul mediu de incasare a creantelor	37.4	25.1	27.0	44.5	29.2	43.1
15	Termenul mediu de plata a datoriilor pe termen scurt	95.6	121.2	135.6	157.0	111.1	185.3
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	7.03%	3.83%	1.60%	1.42%	1.37%	2.12%

17	Rata rentabilitatii economice a activelor (EBE/At)	8.74%	6.43%	1.98%	1.99%	2.02%	2.81%
18	Rata rentabilitatii financiare (Pn/Kpr)	14.63%	9.09%	3.64%	2.15%	1.59%	2.58%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	33.54%	16.95%	42.50%	36.96%	34.37%	27.16%
20	Rata rentabilitatii comerciale (Pe/CA)	25.67%	14.61%	30.64%	27.28%	25.58%	36.83%
21	Valoarea adaugata	4,057,490	7,157,170	9,386,936	6,674,266	5,025,071	8,073,311
22	Ponderea VA in CA	78.04%	146.66%	164.13%	107.29%	79.70%	113.78%
23	Ponderea salariilor in VA	38.63%	23.90%	15.87%	24.71%	34.69%	20.41%
24	Ponderea profitului net in VA	62.91%	21.38%	41.53%	37.70%	36.45%	38.03%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	748.8	855.0	701.8	730.1	744.2	786.4
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	295.0	347.9	253.5	262.3	276.5	134.7
27	Salariul mediu anual	74639	77759	78414	103084	108936	96940
28	Productivitatea medie anuala	253011	223508	309271	393059	394051	719705
29	Excedent brut din exploatare (EBE)	1,659,273	1,196,943	2,167,418	2,388,904	2,371,079	3,462,102
30	Capacitatea de autofinantare (CAF)	2,877,218	2,014,738	4,313,568	3,207,971	2,589,887	3,918,953
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	31.889	64.610	21.853	53.206	48.276	27.122
32	Capitalizare bursiera / Capital propriu	4.666	5.870	0.796	1.145	0.766	0.699
33	Capitalizare bursieră / CA	15.656	20.264	14.896	21.521	14.024	11.735
34	Capitalizare bursieră / Active totale	4.289	5.310	0.779	1.118	0.752	0.676

6. IASITEX SA IASI (IASX)

Tabelul 12.14. Date financiare individuale pentru IASITEX SA IASI

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	66,570,003	73,570,253	74,140,276	71,518,134	71,573,091	73,232,230
2	Active circulante, din care:	77,407,927	73,262,617	72,838,688	78,174,672	79,135,113	82,756,964
3	- Stocuri	10,436,628	7,187,232	7,149,073	1,716,291	1,796,959	1,787,805
4	- Creante, din care:	52,388,798	65,915,370	65,653,062	64,056,961	64,701,721	67,549,757
5	- Investitii pe termen scurt	0	0	0	9,930,000	12,008,640	12,981,010
6	- Casa si conturi la banci	1,885,917	160,015	36,553	2,471,420	627,793	438,392
7	Cheltuieli in avans	104,832	104,832	104,832	0	0	543,072
8	Datorii pe termen scurt, din care:	3,991,694	3,582,028	3,716,530	1,995,503	2,247,457	2,407,593
9	Datorii pe termen lung, din care:	0	0	0	0	0	0
10	Provizioane	0	0	0	0	0	0
11	Venituri in avans	21,364	21,364	21,364	0	0	0
12	Capitaluri proprii	127,703,859	143,334,310	143,345,902	147,697,303	148,460,747	154,124,673
13	Active totale	144,082,762	146,937,702	147,083,796	149,692,806	150,708,204	156,532,266
14	Datorii totale	3,991,694	3,582,028	3,716,530	1,995,503	2,247,457	2,407,593
15	Capital permanent	127,703,859	143,334,310	143,345,902	147,697,303	148,460,747	154,124,673
16	Venituri din exploatare, din care:	34,019,491	15,788,232	737,719	434,615	136,940	397,379
17	Cifra de afaceri	3,271,133	364,345	68,305	30,434	472,571	486,933
18	Cheltuieli din exploatare, din care:	16,675,245	1,193,106	703,820	7,089,637	47,634	371,394
19	- cheltuieli cu personalul	1,824,837	558,851	220,760	11,261	65,816	37,841
20	- Ajustari de valoare privind imobiliarile	2,441,747	0	0	0	8,562	11,987
21	- Ajustari de valoare privind activele circulante	0	0	0	6,567,166	-421,755	-80,399
22	- Ajustari privind provizioanele	-115,220	-573,523	0	0	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	222,446	21,570	31,035	7,514	8,950	30,501
24	Profit / Pierdere din exploatare	17,344,246	14,595,126	33,899	-6,655,022	89,306	25,985
25	Venituri financiare	40,530	6,421	0	12,277,294	1,033,651	5,526,020
26	Cheltuieli financiare, din care:	372,558	2,002	0	3,795,541	58,008	572,978
27	Profit / Pierdere financiara	-332,028	4,419	0	8,481,753	975,643	4,953,042

28	Venituri totale	34,060,021	15,794,653	737,719	12,711,909	1,170,591	5,923,399
29	Cheltuieli totale	17,047,803	1,195,108	703,820	10,885,178	105,642	944,372
30	Profit / pierdere brută	17,012,218	14,599,545	33,899	1,826,731	1,064,949	4,979,027
31	Profit / pierdere netă	17,012,218	14,599,545	33,899	1,826,731	1,064,949	4,763,926
32	Numar mediu de salariați	0	5	4	4	5	4
33	Pret actiuni in ultima zi din an	8.000	7.500	21.400	20.600	21.800	24.400
34	Numar de actiuni in ultima zi din an	2,105,179	2,105,179	2,105,179	2,105,179	2,105,179	2,105,179
35	Capitalizare bursiera	16,841,432	15,788,843	45,050,831	43,366,687	45,892,902	51,366,368

Tabelul 12.15. Indicatori financiari pentru IASITEX SA IASI

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	46.20%	50.07%	50.41%	47.78%	47.49%	46.78%
2	Rata activelor circulante	53.72%	49.86%	49.52%	52.22%	52.51%	52.87%
3	Rata autonomiei financiare	88.63%	97.55%	97.46%	98.67%	98.51%	98.46%
4	Rata stabilității financiare	88.63%	97.55%	97.46%	98.67%	98.51%	98.46%
5	Rata de indatorare globala	2.77%	2.44%	2.53%	1.33%	1.49%	1.54%
6	Lichiditatea curentă	1939.22%	2045.28%	1959.86%	3917.54%	3521.10%	3437.33%
7	Lichiditatea imediata	1677.77%	1844.64%	1767.50%	3831.53%	3441.14%	3363.08%
8	Solvabilitatea generală	3609.56%	4102.08%	3957.56%	7501.51%	6705.72%	6501.61%
9	Fondul de rulment	61,133,856	69,764,057	69,205,626	76,179,169	76,887,656	80,892,443
10	Finantarea imobilizarilor	191.83%	194.83%	193.34%	206.52%	207.43%	210.46%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.023	0.002	0.000	0.000	0.003	0.003
12	Numar de rotatii ale activelor circulante	0.042	0.005	0.001	0.000	0.006	0.006
13	Durata unei rotatii a stocurilor	1164.5	7200.2	38202.4	20583.8	1387.9	1340.1
14	Termenul mediu de incasare a creantelor	5845.7	66033.9	350828.9	768245.7	49973.7	50634.6
15	Termenul mediu de plata a datoriilor pe termen scurt	445.4	3588.5	19859.9	23932.4	1735.9	1804.7
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	12.04%	9.93%	0.02%	-4.45%	0.06%	0.02%

17	Rata rentabilitatii economice a activelor (EBE/At)	13.65%	9.54%	0.02%	-0.06%	-0.21%	-0.03%
18	Rata rentabilitatii financiare (Pn/Kpr)	13.32%	10.19%	0.02%	1.24%	0.72%	3.09%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	104.01%	1223.29%	4.82%	-93.87%	187.48%	7.00%
20	Rata rentabilitatii comerciale (Pe/CA)	530.22%	4005.85%	49.63%	-21867.06%	18.90%	5.34%
21	Valoarea adaugata	21,758,586	14,608,445	285,694	12,208,213	784,530	5,551,935
22	Ponderea VA in CA	665.17%	4009.51%	418.26%	40113.73%	166.01%	1140.18%
23	Ponderea salariilor in VA	8.39%	3.83%	77.27%	0.09%	8.39%	0.68%
24	Ponderea profitului net in VA	78.19%	99.94%	11.87%	14.96%	135.74%	85.81%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	490.2	75.6	954.0	16312.5	347.8	934.6
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	53.6	35.4	299.2	25.9	480.6	95.2
27	Salariul mediu anual	0	111770	55190	2815	13163	9460
28	Productivitatea medie anuala	0	3157646	184430	108654	27388	99345
29	Excedent brut din exploatare (EBE)	19,670,773	14,021,603	33,899	-87,856	-323,887	-42,427
30	Capacitatea de autofinantare (CAF)	19,338,745	14,026,022	33,899	8,393,897	651,756	4,695,514
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	0.990	1.081	1328.972	23.740	43.094	10.782
32	Capitalizare bursiera / Capital propriu	0.132	0.110	0.314	0.294	0.309	0.333
33	Capitalizare bursieră / CA	5.149	43.335	659.554	1424.942	97.113	105.490
34	Capitalizare bursieră / Active totale	0.117	0.107	0.306	0.290	0.305	0.328

7. ROMANOFIR SA TALMACIU (ROOF)

Tabelul 12.16. Date financiare individuale pentru ROMANOFIR SA TALMACIU

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	2,852,773	2,764,435	3,440,993	6,736,590	9,212,953	11,720,411
2	Active circulante, din care:	6,128,826	6,677,314	8,066,728	7,331,199	8,994,250	7,481,923
3	- Stocuri	2,684,591	3,465,408	3,684,900	5,093,468	5,489,546	6,007,554
4	- Creante, din care:	1,574,161	1,576,925	567,735	2,010,359	721,900	989,437
5	- Investitii pe termen scurt	3,259	3,619	3,643	3,643	3,845	3,995
6	- Casa si conturi la banci	1,866,815	1,631,362	3,810,450	223,729	2,778,959	480,937
7	Cheltuieli in avans	38	25	12	945	9,363	10,370
8	Datorii pe termen scurt, din care:	1,281,714	1,150,902	2,072,532	2,682,328	2,607,111	2,685,490
9	Datorii pe termen lung, din care:	0	0	0	0	3,267,544	2,764,521
10	Provizioane	0	0	0	0	0	0
11	Venituri in avans	314,855	283,212	252,285	560,222	204,358	234,478
12	Capitaluri proprii	7,385,068	8,007,660	9,182,916	10,826,184	12,137,553	13,528,215
13	Active totale	8,981,637	9,441,774	11,507,733	14,068,734	18,216,566	19,212,704
14	Datorii totale	1,281,714	1,150,902	2,072,532	2,682,328	5,874,655	5,450,011
15	Capital permanent	7,385,068	8,007,660	9,182,916	10,826,184	15,405,097	16,292,736
16	Venituri din exploatare, din care:	8,378,614	8,493,198	10,414,620	15,933,478	13,867,587	10,613,559
17	Cifra de afaceri	8,011,226	7,678,837	8,284,755	10,928,527	9,211,066	9,608,001
18	Cheltuieli din exploatare, din care:	7,785,393	7,279,551	8,159,060	13,923,596	11,507,185	8,744,502
19	- cheltuieli cu personalul	2,998,111	2,988,065	3,130,358	3,281,306	3,576,790	3,805,065
20	- Ajustari de valoare privind imobiliarile	193,258	192,497	273,571	281,207	471,577	724,464
21	- Ajustari de valoare privind activele circulante	87,162	147,405	175,745	0	515,411	279,589
22	- Ajustari privind provizioanele	0	0	0	0	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	151,934	156,760	155,304	145,134	204,011	275,457
24	Profit / Pierdere din exploatare	593,221	1,213,647	2,255,560	2,009,882	2,360,402	1,869,057
25	Venituri financiare	34,972	28,385	22,955	2,359	37,736	28,040
26	Cheltuieli financiare, din care:	12,602	7,555	12,191	15,535	194,608	274,812
27	Profit / Pierdere financiara	22,370	20,830	10,764	-13,176	-156,872	-246,772

28	Venituri totale	8,413,586	8,521,583	10,437,575	15,935,837	13,905,323	10,641,599
29	Cheltuieli totale	7,797,995	7,287,106	8,171,251	13,939,131	11,701,793	9,019,314
30	Profit / pierdere brută	615,591	1,234,477	2,266,324	1,996,706	2,203,530	1,622,285
31	Profit / pierdere netă	514,347	1,052,400	1,905,737	1,723,939	1,834,657	1,392,004
32	Numar mediu de salariați	86	83	78	70	64	67
33	Pret actiuni in ultima zi din an	3.124	3.124	4.499	4.499	4.999	10.900
34	Numar de actiuni in ultima zi din an	510,191	510,191	510,191	504,636	504,636	504,636
35	Capitalizare bursiera	1,593,939	1,593,939	2,295,247	2,270,256	2,522,524	5,500,532

Tabelul 12.17. Indicatori financiari pentru ROMANOFIR SA TALMACIU

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	31.76%	29.28%	29.90%	47.88%	50.57%	61.00%
2	Rata activelor circulante	68.24%	70.72%	70.10%	52.11%	49.37%	38.94%
3	Rata autonomiei financiare	82.22%	84.81%	79.80%	76.95%	66.63%	70.41%
4	Rata stabilității financiare	82.22%	84.81%	79.80%	76.95%	84.57%	84.80%
5	Rata de indatorare globala	14.27%	12.19%	18.01%	19.07%	32.25%	28.37%
6	Lichiditatea curentă	478.17%	580.18%	389.22%	273.31%	344.99%	278.61%
7	Lichiditatea imediata	268.72%	279.08%	211.42%	83.42%	134.43%	54.90%
8	Solvabilitatea generală	700.75%	820.38%	555.25%	524.50%	310.09%	352.53%
9	Fondul de rulment	4,532,295	5,243,225	5,741,923	4,089,594	6,192,144	4,572,325
10	Finantarea imobilizarilor	258.87%	289.67%	266.87%	160.71%	167.21%	139.01%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.892	0.813	0.720	0.777	0.506	0.500
12	Numar de rotatii ale activelor circulante	1.307	1.150	1.027	1.491	1.024	1.284
13	Durata unei rotatii a stocurilor	122.3	164.7	162.3	170.1	217.5	228.2
14	Termenul mediu de incasare a creantelor	71.7	75.0	25.0	67.1	28.6	37.6
15	Termenul mediu de plata a datoriilor pe termen scurt	58.4	54.7	91.3	89.6	103.3	102.0
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	6.60%	12.85%	19.60%	14.29%	12.96%	9.73%
17	Rata rentabilitatii economice a activelor (EBE/At)	9.73%	16.45%	23.50%	16.28%	18.38%	14.95%

18	Rata rentabilitatii financiare (Pn/Kpr)	6.96%	13.14%	20.75%	15.92%	15.12%	10.29%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	7.62%	16.67%	27.64%	14.44%	20.51%	21.37%
20	Rata rentabilitatii comerciale (Pe/CA)	7.40%	15.81%	27.23%	18.39%	25.63%	19.45%
21	Valoarea adaugata	4,058,658	4,726,759	6,013,493	5,719,888	7,165,927	6,981,672
22	Ponderea VA in CA	50.66%	61.56%	72.59%	52.34%	77.80%	72.67%
23	Ponderea salariilor in VA	73.87%	63.22%	52.06%	57.37%	49.91%	54.50%
24	Ponderea profitului net in VA	12.67%	22.26%	31.69%	30.14%	25.60%	19.94%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	929.2	857.1	783.4	873.9	829.8	823.9
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	357.8	351.8	300.6	205.9	257.9	358.5
27	Salariul mediu anual	34862	36001	40133	46876	55887	56792
28	Productivitatea medie anuala	97426	102328	133521	227621	216681	158411
29	Excedent brut din exploatare (EBE)	873,641	1,553,549	2,704,876	2,291,089	3,347,390	2,873,110
30	Capacitatea de autofinantare (CAF)	794,767	1,392,302	2,355,053	2,005,146	2,821,645	2,396,057
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	3.099	1.515	1.204	1.317	1.375	3.952
32	Capitalizare bursiera / Capital propriu	0.216	0.199	0.250	0.210	0.208	0.407
33	Capitalizare bursieră / CA	0.199	0.208	0.277	0.208	0.274	0.572
34	Capitalizare bursieră / Active totale	0.177	0.169	0.199	0.161	0.138	0.286

8. STOFE SA BUHUSI (STOF)

Tabelul 12.18. Date financiare individuale pentru STOFE SA BUHUSI

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	8,398,389	8,019,636	7,835,314	7,623,054	8,546,979	8,597,952
2	Active circulante, din care:	13,772,143	14,218,975	14,683,142	15,444,259	14,926,096	15,129,917
3	- Stocuri	9,006,634	8,652,810	7,868,187	8,285,609	8,526,305	8,651,549
4	- Creante, din care:	1,155,266	719,545	1,572,363	1,065,192	1,336,476	766,018
5	- Investitii pe termen scurt	2,190,573	2,269,366	2,252,274	2,208,484	4,157,954	4,743,070
6	- Casa si conturi la banci	1,419,670	2,577,254	2,990,318	3,884,974	905,361	969,280
7	Cheltuieli in avans	0	0	1,001	0	0	0
8	Datorii pe termen scurt, din care:	426,960	411,452	493,072	693,030	545,166	496,562
9	Datorii pe termen lung, din care:	0	0	0	0	0	0
10	Provizioane	0	0	0	0	0	0
11	Venituri in avans	15,791	15,791	15,791	0	0	0
12	Capitaluri proprii	21,727,781	21,811,368	21,727,781	22,374,283	22,927,909	23,231,307
13	Active totale	22,170,532	22,238,611	22,519,457	23,067,313	23,473,075	23,727,869
14	Datorii totale	426,960	411,452	493,072	693,030	545,166	496,562
15	Capital permanent	21,727,781	21,811,368	21,727,781	22,374,283	22,927,909	23,231,307
16	Venituri din exploatare, din care:	10,351,242	8,852,446	8,826,046	10,622,637	10,448,159	10,014,142
17	Cifra de afaceri	7,532,423	5,888,345	7,221,297	7,999,839	7,316,695	8,308,395
18	Cheltuieli din exploatare, din care:	10,292,760	8,841,687	8,592,271	10,125,203	10,020,574	9,814,719
19	- cheltuieli cu personalul	2,730,695	2,701,460	2,507,246	2,855,364	3,184,906	3,381,181
20	- Ajustari de valoare privind imobiliarile	334,818	303,643	241,884	228,649	313,546	406,411
21	- Ajustari de valoare privind activele circulante	-577,570	198,363	36,892	108,474	-330,660	249,830
22	- Ajustari privind provizioanele	0	0	0	0	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	277,871	304,076	229,701	164,636	181,027	192,008
24	Profit / Pierdere din exploatare	58,482	10,759	233,775	497,434	427,585	199,423
25	Venituri financiare	98,632	145,537	58,319	94,278	251,256	201,067
26	Cheltuieli financiare, din care:	14,661	72,708	67,904	154,502	87,361	8,874
27	Profit / Pierdere financiara	83,971	72,829	-9,585	-60,224	163,895	192,193

28	Venituri totale	10,449,874	8,997,983	8,884,365	10,716,915	10,699,415	10,215,209
29	Cheltuieli totale	10,307,421	8,914,395	8,660,175	10,279,705	10,107,935	9,823,593
30	Profit / pierdere brută	142,453	83,588	224,190	437,210	591,480	391,616
31	Profit / pierdere netă	142,453	83,588	199,226	360,468	553,626	303,399
32	Numar mediu de salariați	83	64	63	60	56	58
33	Pret actiuni in ultima zi din an	1.000	1.540	2.600	2.500	6.950	3.320
34	Numar de actiuni in ultima zi din an	1,985,873	1,985,873	1,985,873	1,985,873	1,985,873	1,985,873
35	Capitalizare bursiera	1,985,873	3,058,244	5,163,270	4,964,683	13,801,817	6,593,098

Tabelul 12.19. Indicatori financiari pentru STOFE SA BUHUSI

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	37.88%	36.06%	34.79%	33.05%	36.41%	36.24%
2	Rata activelor circulante	62.12%	63.94%	65.20%	66.95%	63.59%	63.76%
3	Rata autonomiei financiare	98.00%	98.08%	96.48%	97.00%	97.68%	97.91%
4	Rata stabilității financiare	98.00%	98.08%	96.48%	97.00%	97.68%	97.91%
5	Rata de indatorare globala	1.93%	1.85%	2.19%	3.00%	2.32%	2.09%
6	Lichiditatea curentă	3225.63%	3455.80%	2977.89%	2228.51%	2737.90%	3046.93%
7	Lichiditatea imediata	1116.15%	1352.81%	1382.14%	1032.95%	1173.92%	1304.64%
8	Solvabilitatea generală	5192.65%	5404.91%	4567.17%	3328.47%	4305.67%	4778.43%
9	Fondul de rulment	13,329,392	13,791,732	13,892,467	14,751,229	14,380,930	14,633,355
10	Finantarea imobilizarilor	258.71%	271.97%	277.31%	293.51%	268.26%	270.20%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.340	0.265	0.321	0.347	0.312	0.350
12	Numar de rotatii ale activelor circulante	0.547	0.414	0.492	0.518	0.490	0.549
13	Durata unei rotatii a stocurilor	436.4	536.4	397.7	378.0	425.3	380.1
14	Termenul mediu de incasare a creantelor	56.0	44.6	79.5	48.6	66.7	33.7
15	Termenul mediu de plata a datoriilor pe termen scurt	20.7	25.5	24.9	31.6	27.2	21.8
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	0.26%	0.05%	1.04%	2.16%	1.82%	0.84%
17	Rata rentabilitatii economice a activelor (EBE/At)	-0.83%	2.31%	2.28%	3.62%	1.75%	3.61%

18	Rata rentabilitatii financiare (Pn/Kpr)	0.66%	0.38%	0.92%	1.61%	2.41%	1.31%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	0.57%	0.12%	2.72%	4.91%	4.27%	2.03%
20	Rata rentabilitatii comerciale (Pe/CA)	0.78%	0.18%	3.24%	6.22%	5.84%	2.40%
21	Valoarea adaugata	2,922,928	3,663,838	3,307,817	3,948,835	4,027,660	4,629,920
22	Ponderea VA in CA	38.80%	62.22%	45.81%	49.36%	55.05%	55.73%
23	Ponderea salariilor in VA	93.42%	73.73%	75.80%	72.31%	79.08%	73.03%
24	Ponderea profitului net in VA	4.87%	2.28%	6.02%	9.13%	13.75%	6.55%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	994.4	998.8	973.5	953.2	959.1	980.1
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	263.8	305.2	284.1	268.8	304.8	337.6
27	Salariul mediu anual	32900	42210	39798	47589	56873	58296
28	Productivitatea medie anuala	124714	138319	140096	177044	186574	172658
29	Excedent brut din exploatare (EBE)	-184,270	512,765	512,551	834,557	410,471	855,664
30	Capacitatea de autofinantare (CAF)	-100,299	585,594	478,002	697,591	536,512	959,640
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	13.941	36.587	25.917	13.773	24.930	21.731
32	Capitalizare bursiera / Capital propriu	0.091	0.140	0.238	0.222	0.602	0.284
33	Capitalizare bursieră / CA	0.264	0.519	0.715	0.621	1.886	0.794
34	Capitalizare bursieră / Active totale	0.090	0.138	0.229	0.215	0.588	0.278

9. TARNAVA SA SIGHISOARA (TIGH)

Tabelul 12.20. Date financiare individuale pentru TARNAVA SA SIGHISOARA

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	1,520,643	1,388,115	2,291,710	3,919,156	3,766,109	3,618,953
2	Active circulante, din care:	2,857,921	2,730,194	2,630,382	2,297,893	2,316,172	2,393,261
3	- Stocuri	1,228,880	1,308,851	1,591,632	1,292,524	1,178,232	1,400,049
4	- Creante, din care:	812,865	990,451	903,371	980,323	1,060,854	981,279
5	- Investitii pe termen scurt	750,000	400,000	100,000	0	0	0
6	- Casa si conturi la banci	66,176	30,892	35,379	25,046	77,086	11,933
7	Cheltuieli in avans	51,600	46,200	40,800	35,400	30,000	24,600
8	Datorii pe termen scurt, din care:	903,453	1,926,026	3,142,397	4,153,188	4,520,576	5,257,777
9	Datorii pe termen lung, din care:	450,821	486,940	444,783	347,097	474,875	474,875
10	Provizioane	0	0	0	0	0	0
11	Venituri in avans	0	0	0	0	0	0
12	Capitaluri proprii	3,075,890	1,751,543	1,375,712	1,752,164	1,116,830	304,162
13	Active totale	4,430,164	4,164,509	4,962,892	6,252,449	6,112,281	6,036,814
14	Datorii totale	1,354,274	2,412,966	3,587,180	4,500,285	4,995,451	5,732,652
15	Capital permanent	3,526,711	2,238,483	1,820,495	2,099,261	1,591,705	779,037
16	Venituri din exploatare, din care:	10,751,594	3,758,628	3,503,346	3,955,410	5,036,530	5,057,071
17	Cifra de afaceri	4,334,446	3,577,736	3,136,148	4,176,972	5,130,633	4,720,550
18	Cheltuieli din exploatare, din care:	8,024,108	5,215,518	4,852,533	5,215,384	5,618,865	5,851,604
19	- cheltuieli cu personalul	4,319,519	3,887,874	3,493,070	3,848,058	4,212,771	4,566,426
20	- Ajustari de valoare privind imobiliarile	144,531	139,303	125,045	144,185	161,710	147,534
21	- Ajustari de valoare privind activele circulante	42,954	0	0	0	0	0
22	- Ajustari privind provizioanele	0	0	0	0	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	133,461	45,323	60,319	73,270	93,033	108,507
24	Profit / Pierdere din exploatare	2,727,486	-1,456,890	-1,349,187	-1,259,974	-582,335	-794,533
25	Venituri financiare	13,490	21,052	8,378	21,395	11,161	1,771
26	Cheltuieli financiare, din care:	87,117	28,871	36,329	42,839	64,159	19,906
27	Profit / Pierdere financiara	-73,627	-7,819	-27,951	-21,444	-52,998	-18,135

28	Venituri totale	10,765,084	3,779,680	3,511,724	3,976,805	5,047,691	5,058,842
29	Cheltuieli totale	8,111,225	5,244,389	4,888,862	5,258,223	5,683,024	5,871,510
30	Profit / pierdere brută	2,653,859	-1,464,709	-1,377,138	-1,281,418	-635,333	-812,668
31	Profit / pierdere netă	2,447,401	-1,464,709	-1,377,138	-1,281,418	-635,333	-812,668
32	Numar mediu de salariați	118	116	87	97	92	90
33	Pret actiuni in ultima zi din an	0.210	0.250	0.300	0.300	0.300	0.300
34	Numar de actiuni in ultima zi din an	5,369,067	5,369,067	5,369,067	5,369,067	5,369,067	5,369,067
35	Capitalizare bursiera	1,127,504	1,342,267	1,610,720	1,610,720	1,610,720	1,610,720

Tabelul 12.21. Indicatori financiari pentru TARNAVA SA SIGHISOARA

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	34.32%	33.33%	46.18%	62.68%	61.62%	59.95%
2	Rata activelor circulante	64.51%	65.56%	53.00%	36.75%	37.89%	39.64%
3	Rata autonomiei financiare	69.43%	42.06%	27.72%	28.02%	18.27%	5.04%
4	Rata stabilității financiare	79.61%	53.75%	36.68%	33.58%	26.04%	12.90%
5	Rata de indatorare globala	30.57%	57.94%	72.28%	71.98%	81.73%	94.96%
6	Lichiditatea curentă	316.33%	141.75%	83.71%	55.33%	51.24%	45.52%
7	Lichiditatea imediata	180.31%	73.80%	33.06%	24.21%	25.17%	18.89%
8	Solvabilitatea generală	327.12%	172.59%	138.35%	138.93%	122.36%	105.31%
9	Fondul de rulment	2,006,068	850,368	-471,215	-1,819,895	-2,174,404	-2,839,916
10	Finantarea imobilizarilor	231.92%	161.26%	79.44%	53.56%	42.26%	21.53%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.978	0.859	0.632	0.668	0.839	0.782
12	Numar de rotatii ale activelor circulante	1.517	1.310	1.192	1.818	2.215	1.972
13	Durata unei rotatii a stocurilor	103.5	133.5	185.2	112.9	83.8	108.3
14	Termenul mediu de incasare a creantelor	68.5	101.0	105.1	85.7	75.5	75.9
15	Termenul mediu de plata a datoriilor pe termen scurt	76.1	196.5	365.7	362.9	321.6	406.5
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	61.57%	-34.98%	-27.19%	-20.15%	-9.53%	-13.16%
17	Rata rentabilitatii economice a activelor (EBE/At)	65.80%	-31.64%	-24.67%	-17.85%	-6.88%	-10.72%

18	Rata rentabilitatii financiare (Pn/Kpr)	79.57%	-83.62%	-100.10%	-73.13%	-56.89%	-267.18%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	33.99%	-27.93%	-27.80%	-24.16%	-10.36%	-13.58%
20	Rata rentabilitatii comerciale (Pe/CA)	62.93%	-40.72%	-43.02%	-30.16%	-11.35%	-16.83%
21	Valoarea adaugata	7,381,441	2,636,662	2,337,625	2,826,934	3,896,340	4,029,705
22	Pondere VA in CA	170.30%	73.70%	74.54%	67.68%	75.94%	85.37%
23	Pondere salariilor in VA	58.52%	147.45%	149.43%	136.12%	108.12%	113.32%
24	Pondere profitului net in VA	33.16%	-55.55%	-58.91%	-45.33%	-16.31%	-20.17%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	746.3	1387.6	1385.1	1318.5	1115.6	1157.1
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	401.8	1034.4	997.1	972.9	836.4	903.0
27	Salariul mediu anual	36606	33516	40150	39671	45791	50738
28	Productivitatea medie anuala	91115	32402	40268	40777	54745	56190
29	Excedent brut din exploatare (EBE)	2,914,971	-1,317,587	-1,224,142	-1,115,789	-420,625	-646,999
30	Capacitatea de autofinantare (CAF)	2,634,886	-1,325,406	-1,252,093	-1,137,233	-473,623	-665,134
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	0.461	-0.916	-1.170	-1.257	-2.535	-1.982
32	Capitalizare bursiera / Capital propriu	0.367	0.766	1.171	0.919	1.442	5.296
33	Capitalizare bursieră / CA	0.260	0.375	0.514	0.386	0.314	0.341
34	Capitalizare bursieră / Active totale	0.255	0.322	0.325	0.258	0.264	0.267

10. TRANSILANA SA GHIMBAV (TRSK)

Tabelul 12.22. Date financiare individuale pentru TRANSILANA SA GHIMBAV

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	12,778,479	11,540,920	10,254,259	9,323,785	9,491,833	8,611,289
2	Active circulante, din care:	17,808,179	15,878,011	16,064,448	18,384,182	14,732,233	16,261,078
3	- Stocuri	10,063,559	9,795,844	9,768,754	10,814,248	8,289,330	9,633,721
4	- Creante, din care:	7,230,759	5,692,718	5,458,966	6,042,504	5,685,653	5,019,443
5	- Investitii pe termen scurt	0	0	0	0	0	0
6	- Casa si conturi la banci	513,861	389,449	836,728	1,527,430	757,250	1,607,914
7	Cheltuieli in avans	0	0	0	0	0	0
8	Datorii pe termen scurt, din care:	17,799,182	14,780,165	14,827,331	17,419,333	14,010,420	15,445,394
9	Datorii pe termen lung, din care:	5,036,433	4,800,232	3,497,542	2,082,144	1,910,931	1,054,692
10	Provizioane	13,104	13,104	13,104	13,104	13,104	13,104
11	Venituri in avans	364,675	320,063	275,451	230,838	206,176	157,364
12	Capitaluri proprii	7,373,264	7,505,367	7,705,279	7,962,548	8,083,435	8,201,813
13	Active totale	30,586,658	27,418,931	26,318,707	27,707,967	24,224,066	24,872,367
14	Datorii totale	22,835,615	19,580,397	18,324,873	19,501,477	15,921,351	16,500,086
15	Capital permanent	12,409,697	12,305,599	11,202,821	10,044,692	9,994,366	9,256,505
16	Venituri din exploatare, din care:	32,512,424	22,360,794	29,681,890	35,381,028	33,014,663	28,340,917
17	Cifra de afaceri	33,061,255	21,387,325	30,245,650	34,074,835	34,459,521	2,348,957
18	Cheltuieli din exploatare, din care:	31,728,968	21,733,214	28,551,624	34,375,689	31,809,089	27,296,269
19	- cheltuieli cu personalul	6,555,218	5,563,235	7,112,142	8,434,258	9,795,994	9,693,110
20	- Ajustari de valoare privind imobiliarile	1,687,854	1,451,582	1,508,663	1,313,093	1,428,532	1,605,574
21	- Ajustari de valoare privind activele circulante	265	0	0	0	70,525	70,865
22	- Ajustari privind provizioanele	0	0	0	0	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	188,902	135,631	222,437	209,906	251,176	279,292
24	Profit / Pierdere din exploatare	783,456	627,580	1,130,266	1,005,339	1,205,574	1,044,648
25	Venituri financiare	458,626	191,106	246,151	437,746	298,742	48,157
26	Cheltuieli financiare, din care:	1,095,561	661,607	1,114,327	1,134,989	1,350,746	932,869
27	Profit / Pierdere financiara	-636,935	-470,501	-868,176	-697,243	-1,052,004	-884,712

28	Venituri totale	32,971,050	22,551,900	29,928,041	35,818,774	33,313,405	28,389,074
29	Cheltuieli totale	32,824,529	22,394,821	29,665,951	35,510,678	33,159,835	28,229,138
30	Profit / pierdere brută	146,521	157,079	262,090	308,096	153,570	159,936
31	Profit / pierdere netă	121,584	132,103	222,334	257,269	120,886	118,379
32	Numar mediu de salariați	132	131	127	130	137	133
33	Pret actiuni in ultima zi din an	0.130	0.036	0.090	0.118	0.157	0.200
34	Numar de actiuni in ultima zi din an	48,755,128	48,755,128	48,755,128	48,755,128	48,755,128	48,755,128
35	Capitalizare bursiera	6,338,167	1,755,185	4,387,962	5,753,105	7,654,555	9,751,026

Tabelul 12.23. Indicatori financiari pentru TRANSILANA SA GHIMBAV

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	41.78%	42.09%	38.96%	33.65%	39.18%	34.62%
2	Rata activelor circulante	58.22%	57.91%	61.04%	66.35%	60.82%	65.38%
3	Rata autonomiei financiare	24.11%	27.37%	29.28%	28.74%	33.37%	32.98%
4	Rata stabilității financiare	40.57%	44.88%	42.57%	36.25%	41.26%	37.22%
5	Rata de indatorare globala	74.66%	71.41%	69.63%	70.38%	65.73%	66.34%
6	Lichiditatea curentă	100.05%	107.43%	108.34%	105.54%	105.15%	105.28%
7	Lichiditatea imediata	43.51%	41.15%	42.46%	43.46%	45.99%	42.91%
8	Solvabilitatea generală	133.94%	140.03%	143.62%	142.08%	152.15%	150.74%
9	Fondul de rulment	-368,782	764,679	948,562	720,907	502,533	645,216
10	Finantarea imobilizarilor	97.11%	106.63%	109.25%	107.73%	105.29%	107.49%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	1.081	0.780	1.149	1.230	1.423	0.094
12	Numar de rotatii ale activelor circulante	1.857	1.347	1.883	1.853	2.339	0.144
13	Durata unei rotatii a stocurilor	111.1	167.2	117.9	115.8	87.8	1497.0
14	Termenul mediu de incasare a creantelor	79.8	97.2	65.9	64.7	60.2	780.0
15	Termenul mediu de plata a datoriilor pe termen scurt	196.5	252.2	178.9	186.6	148.4	2400.0
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	2.56%	2.29%	4.29%	3.63%	4.98%	4.20%
17	Rata rentabilitatii economice a activelor (EBE/At)	8.08%	7.58%	10.03%	8.37%	11.17%	10.94%

18	Rata rentabilitatii financiare (Pn/Kpr)	1.65%	1.76%	2.89%	3.23%	1.50%	1.44%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	2.47%	2.89%	3.96%	2.92%	3.79%	3.83%
20	Rata rentabilitatii comerciale (Pe/CA)	2.37%	2.93%	3.74%	2.95%	3.50%	44.47%
21	Valoarea adaugata	9,674,321	7,969,134	10,219,659	11,400,342	13,050,543	12,741,646
22	Ponderea VA in CA	29.26%	37.26%	33.79%	33.46%	37.87%	542.44%
23	Ponderea salariilor in VA	67.76%	69.81%	69.59%	73.98%	75.06%	76.07%
24	Ponderea profitului net in VA	1.26%	1.66%	2.18%	2.26%	0.93%	0.93%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	975.9	971.9	961.9	971.6	963.5	963.1
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	201.6	248.8	239.6	238.4	296.7	342.0
27	Salariul mediu anual	49661	42467	56001	64879	71504	72881
28	Productivitatea medie anuala	246306	170693	233716	272162	240983	213090
29	Excedent brut din exploatare (EBE)	2,471,575	2,079,162	2,638,929	2,318,432	2,704,631	2,721,087
30	Capacitatea de autofinantare (CAF)	1,809,703	1,583,685	1,730,997	1,570,362	1,619,943	1,794,818
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	52.130	13.286	19.736	22.362	63.320	82.371
32	Capitalizare bursiera / Capital propriu	0.860	0.234	0.569	0.723	0.947	1.189
33	Capitalizare bursieră / CA	0.192	0.082	0.145	0.169	0.222	4.151
34	Capitalizare bursieră / Active totale	0.207	0.064	0.167	0.208	0.316	0.392