

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

**2. SECTORUL: AGRICULTURĂ,  
SILVICULTURĂ ȘI PESCUIT**

**perioada 2019 - 2024**

## 2.1. Companiile din sectorul ”Agricultură, silvicultură și pescuit” listate la Bursa de Valori București

Conform datelor raportate de BVB, la finalul anului 2024 erau listate 12 companii care și-au declarat ca obiect principal de activitate sectorul ”Agricultură, silvicultură și pescuit”, toate companiile fiind listate pe **piața AeRO**.

Pentru a nu fi afectate rezultatele centralizatoare de la nivelul sectorului, în cadrul analizei realizate au fost excluse 3 companii care nu au avut activitate (sau aceasta a fost foarte redusă) în anul 2024, respectiv: INTERNATIONAL CAVIAR CORPORATION SA CALAN, COMCEREAL SA SLOBOZIA, și HOLDE AGRI INVEST S.A. - CLASA A.

Astfel, au fost păstrate în analiză 9 companii, toate listate pe piața AeRO. Lista acestora este prezentată în tabelul următor:

*Tabelul nr. 2.1. Lista companiilor din sectorul ”Agricultură, silvicultură și pescuit”, listate la BVB, incluse în analiză*

Nr crt	Simbol	Societate	Segment BVB	Judetul	Perioada
1	AVSL	AVICOLA SA SLOBOZIA	AERO	Ialomita	2019-2024
2	BIOW	VIFRANA	AERO	Constanta	2020-2024
3	CBOT	COMCEREAL SA BOTOSANI	AERO	Botosani	2019-2024
4	DN	DN Agrar Group	AERO	Alba	2020-2024
5	GHIM	A.T.C. - AGRO TOTAL CONSTRUCT SA GHIMBAV	AERO	Brasov	2019-2024
6	GSH	GRUP SERBAN HOLDING	AERO	Bacau	2020-2024
7	MILK	AGROSERV MARIUTA	AERO	Ialomita	2020-2024
8	NUIA	ABO MIX SA	AERO	Satu-Mare	2019-2024
9	SEOL	SEMROM OLTENIA SA	AERO	Bucuresti	2019-2024

În secțiunea 2.2. vor fi prezentate datele financiare centralizate la nivelul celor 9 companii din sectorul ”Agricultură, silvicultură și pescuit”, pe baza cărora au fost calculate valorile medii ale principalilor indicatori financiari de la nivelul sectorului. De asemenea, în secțiunea 2.3. 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.

## 2.2. Date financiare centralizate și valorile medii ale indicatorilor financiari calculați pentru companiile din sectorul ”Agricultură, silvicultură și pescuit”

Tabelul 2.2. Date financiare centralizate pentru sectorul ”Agricultură, silvicultură și pescuit”

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	94,086,773	490,023,530	617,993,104	671,215,659	700,829,743	729,131,792
2	Active circulante, din care:	82,441,627	371,178,845	422,124,905	481,136,966	549,247,197	536,170,734
3	- Stocuri	36,264,439	208,520,151	252,639,966	327,004,097	252,559,551	270,049,580
4	- Creante, din care:	36,043,121	129,803,930	142,938,209	130,740,882	253,027,755	228,560,160
5	- Investitii pe termen scurt	4,099,518	4,150,771	440	648,734	0	9,882,102
6	- Casa si conturi la banci	6,034,549	28,703,996	26,546,290	22,728,143	43,659,410	25,483,044
7	Cheltuieli in avans	851,924	4,815,307	6,457,194	3,541,106	3,838,673	7,193,808
8	Datorii pe termen scurt, din care:	56,052,718	318,611,298	297,421,036	351,539,191	455,682,479	462,167,278
9	Datorii pe termen lung, din care:	12,883,903	163,933,325	229,635,233	251,794,314	251,431,889	97,435,109
10	Provizioane	462,135	1,147,080	582,479	6,157,423	6,085,636	7,439,111
11	Venituri in avans	526,567	235,465,738	340,076,845	368,820,594	340,100,678	384,557,867
12	Capitaluri proprii	106,713,368	669,010,772	848,798,124	904,639,148	1,011,886,990	1,038,435,132
<b>13</b>	<b>Active totale</b>	<b>177,380,324</b>	<b>866,017,682</b>	<b>1,046,575,203</b>	<b>1,155,893,731</b>	<b>1,253,915,613</b>	<b>1,272,496,334</b>
<b>14</b>	<b>Datorii totale</b>	<b>68,936,621</b>	<b>482,544,623</b>	<b>527,056,269</b>	<b>603,333,505</b>	<b>707,114,368</b>	<b>559,602,387</b>
<b>15</b>	<b>Capital permanent</b>	<b>119,597,271</b>	<b>832,944,097</b>	<b>1,078,433,357</b>	<b>1,156,433,462</b>	<b>1,263,318,879</b>	<b>1,135,870,241</b>
16	Venituri din exploatare, din care:	359,795,768	841,741,753	1,138,631,071	1,313,342,657	1,318,523,895	1,199,159,190
17	Cifra de afaceri	256,167,544	580,797,057	795,188,060	985,762,990	989,934,479	957,537,350
18	Cheltuieli din exploatare, din care:	353,432,165	807,166,824	1,105,085,828	1,243,204,074	1,269,912,350	1,143,757,061
19	- cheltuieli cu personalul	33,519,009	67,778,983	72,868,248	72,603,736	70,376,077	88,230,281
20	- Ajustari de valoare privind imobiliarile	7,055,535	34,708,476	36,618,680	38,287,078	43,058,305	44,217,219
21	- Ajustari de valoare privind activele circulante	-20,289,149	1,756,435	1,120,562	2,198,814	6,181,347	1,429,757
22	- Ajustari privind provizioanele	-22,690	414,456	-152,648	-16,685,500	1,690	-134,956
23	- Cheltuieli cu alte impozite, taxe si varsaminte	2,020,539	3,915,418	4,428,775	4,154,767	5,321,546	4,852,934

<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>6,363,603</b>	<b>34,574,929</b>	<b>33,545,243</b>	<b>70,138,583</b>	<b>48,611,545</b>	<b>55,402,129</b>
25	Venituri financiare	259,267	5,090,625	2,614,398	9,630,387	6,970,627	8,999,707
26	Cheltuieli financiare, din care:	1,873,165	15,757,446	17,744,556	42,766,832	37,790,706	34,468,470
<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>53,808,158</b>	<b>66,022,548</b>	<b>71,747,686</b>	<b>70,404,922</b>	<b>64,194,730</b>	<b>86,800,524</b>
<b>28</b>	<b>Venituri totale</b>	<b>7,078,225</b>	<b>34,294,020</b>	<b>36,771,328</b>	<b>54,972,578</b>	<b>43,056,615</b>	<b>44,352,175</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>-22,309,688</b>	<b>-2,158,983</b>	<b>-3,308,213</b>	<b>-1,955,953</b>	<b>859,801</b>	<b>-3,423,177</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>-6,386,293</b>	<b>-34,160,473</b>	<b>-33,697,891</b>	<b>-86,824,083</b>	<b>-48,609,855</b>	<b>-55,537,085</b>
31	Profit / pierdere netă	4,140,730	19,716,283	16,192,149	32,909,297	14,618,545	20,458,862
32	Numar mediu de salariati	744	1,314	1,307	1,176	1,232	1,195
<b>35</b>	<b>Capitalizare bursiera</b>	<b>49,395,754</b>	<b>48,309,602</b>	<b>180,650,834</b>	<b>529,197,535</b>	<b>639,766,368</b>	<b>717,110,550</b>

Tabelul 2.3. Indicatori financiari medii pentru companiile din sectorul "Agricultură, silvicultură și pescuit"

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	53.04%	56.58%	59.05%	58.07%	55.89%	57.30%
2	Rata activelor circulante	46.48%	42.86%	40.33%	41.62%	43.80%	42.14%
3	Rata autonomiei financiare	60.16%	77.25%	81.10%	78.26%	80.70%	81.61%
4	Rata stabilității financiare	67.42%	96.18%	103.04%	100.05%	100.75%	89.26%
5	Rata de indatorare globala	38.86%	55.72%	50.36%	52.20%	56.39%	43.98%
6	Lichiditatea curentă	147.08%	116.50%	141.93%	136.87%	120.53%	116.01%
7	Lichiditatea imediata	82.38%	51.05%	56.98%	43.85%	65.11%	57.58%
8	Solvabilitatea generală	257.31%	179.47%	198.57%	191.58%	177.33%	227.39%
9	Fondul de rulment	25,510,498	342,920,567	460,440,253	485,217,803	562,489,136	406,738,449
10	Finantarea imobilizarilor	127.11%	169.98%	174.51%	172.29%	180.26%	155.78%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	1.444	0.671	0.760	0.853	0.789	0.752
12	Numar de rotatii ale activelor circulante	3.107	1.565	1.884	2.049	1.802	1.786
13	Durata unei rotatii a stocurilor	51.7	131.0	116.0	121.1	93.1	102.9
14	Termenul mediu de incasare a creantelor	51.4	81.6	65.6	48.4	93.3	87.1

15	Termenul mediu de plata a datoriilor pe termen scurt	79.9	200.2	136.5	130.2	168.0	176.2
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	3.59%	3.99%	3.21%	6.07%	3.88%	4.35%
17	Rata rentabilitatii economice a activelor (EBE/At)	-3.89%	8.25%	6.80%	8.13%	7.80%	7.93%
18	Rata rentabilitatii financiare (Pn/Kpr)	3.88%	2.95%	1.91%	3.64%	1.44%	1.97%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	1.80%	4.28%	3.04%	5.64%	3.83%	4.84%
20	Rata rentabilitatii comerciale (Pe/CA)	2.48%	5.95%	4.22%	7.12%	4.91%	5.79%
21	Valoarea adaugata	17,770,116	90,170,741	98,930,282	56,501,644	114,119,816	117,526,620
22	Ponderea VA in CA	6.94%	15.53%	12.44%	5.73%	11.53%	12.27%
23	Ponderea salariilor in VA	188.63%	75.17%	73.66%	128.50%	61.67%	75.07%
24	Ponderea profitului net in VA	23.30%	21.87%	16.37%	58.24%	12.81%	17.41%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	982.3	958.9	970.5	946.6	963.1	953.8
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	93.2	80.5	64.0	55.3	53.4	73.6
27	Salariul mediu anual	45052	51582	55752	61738	57123	73833
28	Productivitatea medie anuala	483596	640595	871179	1116788	1070230	1003480
29	Excedent brut din exploatare (EBE)	-6,892,701	71,454,296	71,131,837	93,938,975	97,852,887	100,914,149
30	Capacitatea de autofinantare (CAF)	-9,115,574	56,595,650	53,778,743	56,709,689	63,859,887	65,970,882
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	11.929	2.450	11.157	16.080	43.764	35.051
32	Capitalizare bursiera / Capital propriu	0.463	0.072	0.213	0.585	0.632	0.691
33	Capitalizare bursiera / CA	0.193	0.083	0.227	0.537	0.646	0.749
34	Capitalizare bursiera / Active totale	0.278	0.056	0.173	0.458	0.510	0.564

### 2.3. Datele financiare individuale și valorile indicatorilor financiari calculați pentru fiecare companie din sectorul ”Agricultură, silvicultură și pescuit”

#### 1. AVICOLA SA SLOBOZIA (AVSL)

Tabelul 2.4. Date financiare individuale pentru AVICOLA SA SLOBOZIA

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	31,649,080	33,075,417	30,850,573	30,842,697	33,153,047	30,276,278
2	Active circulante, din care:	27,941,637	28,229,752	24,244,151	31,604,122	37,316,402	48,755,608
3	- Stocuri	15,551,607	16,583,325	16,498,019	22,646,040	23,781,602	26,448,255
4	- Creante, din care:	4,818,773	5,255,228	4,843,858	5,268,541	6,991,706	7,096,785
5	- Investitii pe termen scurt	4,097,567	4,097,567	0	0	0	0
6	- Casa si conturi la banci	3,473,690	2,293,632	2,902,274	3,689,541	6,543,094	15,210,568
7	Cheltuieli in avans	305,693	299,849	354,060	337,979	299,034	208,714
8	Datorii pe termen scurt, din care:	17,975,064	19,194,937	17,326,765	25,401,638	27,367,242	18,710,927
9	Datorii pe termen lung, din care:	5,100,330	7,431,169	10,937,558	5,313,119	7,463,061	10,939,677
10	Provizioane	462,135	462,135	0	0	0	0
11	Venituri in avans	391,993	98,917	0	0	0	0
12	Capitaluri proprii	35,966,888	34,417,860	27,184,461	32,070,041	35,938,180	49,589,996
<b>13</b>	<b>Active totale</b>	<b>59,896,410</b>	<b>61,605,018</b>	<b>55,448,784</b>	<b>62,784,798</b>	<b>70,768,483</b>	<b>79,240,600</b>
<b>14</b>	<b>Datorii totale</b>	<b>23,075,394</b>	<b>26,626,106</b>	<b>28,264,323</b>	<b>30,714,757</b>	<b>34,830,303</b>	<b>29,650,604</b>
<b>15</b>	<b>Capital permanent</b>	<b>41,067,218</b>	<b>41,849,029</b>	<b>38,122,019</b>	<b>37,383,160</b>	<b>43,401,241</b>	<b>60,529,673</b>
16	Venituri din exploatare, din care:	172,054,032	179,704,247	198,483,955	271,384,434	266,720,504	278,935,641
17	Cifra de afaceri	65,731,302	68,213,721	75,954,076	111,695,418	111,833,447	115,167,427
18	Cheltuieli din exploatare, din care:	171,331,799	180,683,504	205,588,909	264,417,667	257,484,938	259,629,156
19	- cheltuieli cu personalul	17,356,011	20,252,812	21,248,806	23,275,398	24,659,608	28,843,529
20	- Ajustari de valoare privind imobilizarile	3,560,738	3,790,829	3,624,002	3,968,673	4,103,101	4,200,281
21	- Ajustari de valoare privind activele circulante	4,286	313,475	88,603	611	19,636	48,276
22	- Ajustari privind provizioanele	0	0	0	0	-6,038	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	874,445	1,058,623	1,164,697	1,212,667	1,315,356	1,290,386

<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>722,233</b>	<b>-979,257</b>	<b>-7,104,954</b>	<b>6,966,767</b>	<b>9,235,566</b>	<b>19,306,485</b>
25	Venituri financiare	150,599	204,766	619,764	93,608	179,850	140,949
26	Cheltuieli financiare, din care:	669,144	606,337	748,209	1,432,876	1,596,290	1,416,934
<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>-518,545</b>	<b>-401,571</b>	<b>-128,445</b>	<b>-1,339,268</b>	<b>-1,416,440</b>	<b>-1,275,985</b>
<b>28</b>	<b>Venituri totale</b>	<b>172,204,631</b>	<b>179,909,013</b>	<b>199,103,719</b>	<b>271,478,042</b>	<b>266,900,354</b>	<b>279,076,590</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>172,000,943</b>	<b>181,289,841</b>	<b>206,337,118</b>	<b>265,850,543</b>	<b>259,081,228</b>	<b>261,046,090</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>203,688</b>	<b>-1,380,828</b>	<b>-7,233,399</b>	<b>5,627,499</b>	<b>7,819,126</b>	<b>18,030,500</b>
31	Profit / pierdere netă	175,359	-1,380,828	-7,233,399	4,885,581	6,640,568	14,870,573
32	Numar mediu de salariati	400	395	367	377	400	415
33	Pret actiuni in ultima zi din an	10.000	10.000	10.000	10.000	9.100	15.600
34	Numar de actiuni in ultima zi din an	2,536,801	2,536,801	2,536,801	2,536,801	2,536,801	2,536,801
<b>35</b>	<b>Capitalizare bursiera</b>	<b>25,368,010</b>	<b>25,368,010</b>	<b>25,368,010</b>	<b>25,368,010</b>	<b>23,084,889</b>	<b>39,574,096</b>

Tabelul 2.5. Indicatori financiari pentru AVICOLA SA SLOBOZIA

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	52.84%	53.69%	55.64%	49.12%	46.85%	38.21%
2	Rata activelor circulante	46.65%	45.82%	43.72%	50.34%	52.73%	61.53%
3	Rata autonomiei financiare	60.05%	55.87%	49.03%	51.08%	50.78%	62.58%
4	Rata stabilității financiare	68.56%	67.93%	68.75%	59.54%	61.33%	76.39%
5	Rata de indatorare globala	38.53%	43.22%	50.97%	48.92%	49.22%	37.42%
6	Lichiditatea curentă	155.45%	147.07%	139.92%	124.42%	136.35%	260.57%
7	Lichiditatea imediata	68.93%	60.67%	44.71%	35.27%	49.46%	119.22%
8	Solvabilitatea generală	259.57%	231.37%	196.18%	204.41%	203.18%	267.25%
9	Fondul de rulment	9,418,138	8,773,612	7,271,446	6,540,463	10,248,194	30,253,395
10	Finantarea imobilizarilor	129.76%	126.53%	123.57%	121.21%	130.91%	199.92%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	1.097	1.107	1.370	1.779	1.580	1.453
12	Numar de rotatii ale activelor circulante	2.352	2.416	3.133	3.534	2.997	2.362
13	Durata unei rotatii a stocurilor	86.4	88.7	79.3	74.0	77.6	83.8
14	Termenul mediu de incasare a creantelor	26.8	28.1	23.3	17.2	22.8	22.5

15	Termenul mediu de plata a datoriilor pe termen scurt	99.8	102.7	83.3	83.0	89.3	59.3
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	1.21%	-1.59%	-12.81%	11.10%	13.05%	24.36%
17	Rata rentabilitatii economice a activelor (EBE/At)	7.16%	5.07%	-6.12%	17.42%	18.87%	29.73%
18	Rata rentabilitatii financiare (Pn/Kpr)	0.49%	-4.01%	-26.61%	15.23%	18.48%	29.99%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	0.42%	-0.54%	-3.46%	2.63%	3.59%	7.44%
20	Rata rentabilitatii comerciale (Pe/CA)	1.10%	-1.44%	-9.35%	6.24%	8.26%	16.76%
21	Valoarea adaugata	22,668,312	24,641,248	19,640,918	35,517,724	39,507,079	53,829,906
22	Ponderea VA in CA	34.49%	36.12%	25.86%	31.80%	35.33%	46.74%
23	Ponderea salariilor in VA	76.57%	82.19%	108.19%	65.53%	62.42%	53.58%
24	Ponderea profitului net in VA	0.77%	-5.60%	-36.83%	13.76%	16.81%	27.63%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	995.8	1005.4	1035.8	974.3	965.4	930.8
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	100.9	112.7	107.1	85.8	92.5	103.4
27	Salariul mediu anual	43,390	51,273	57,899	61,738	61,649	69,502
28	Productivitatea medie anuala	430,135	454,947	540,828	719,853	666,801	672,134
29	Excedent brut din exploatare (EBE)	4,287,257	3,125,047	-3,392,349	10,936,051	13,352,265	23,555,042
30	Capacitatea de autofinantare (CAF)	3,740,383	2,723,476	-3,520,794	8,854,865	10,757,267	19,119,130
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	144.663	-18.372	-3.507	5.192	3.476	2.661
32	Capitalizare bursiera / Capital propriu	0.705	0.737	0.933	0.791	0.642	0.798
33	Capitalizare bursiera / CA	0.386	0.372	0.334	0.227	0.206	0.344
34	Capitalizare bursiera / Active totale	0.424	0.412	0.458	0.404	0.326	0.499

## 2. VIFRANA (BIOW)

Tabelul 2.6. Date financiare individuale pentru VIFRANA

Nr crt	Indicatori	2020	2021	2022	2023	2024
1	Active imobilizate	13,506,002	12,197,076	10,576,265	9,209,995	8,540,193
2	Active circulante, din care:	6,375,234	3,052,873	4,517,612	5,222,442	3,604,777
3	- Stocuri	4,060,046	2,034,663	4,166,414	5,003,447	3,424,448
4	- Creante, din care:	651,741	828,218	310,969	135,453	151,976
5	- Investitii pe termen scurt	0	0	0	0	0
6	- Casa si conturi la banci	1,663,449	189,992	40,229	83,542	28,353
7	Cheltuieli in avans	1,388	15,943	2,353	5,576	1,727
8	Datorii pe termen scurt, din care:	732,929	551,358	1,685,922	2,075,054	2,425,051
9	Datorii pe termen lung, din care:	306,126	0	0	0	0
10	Provizioane	0	26,502	26,498	26,644	25,865
11	Venituri in avans	4,901,908	4,140,211	3,378,515	2,715,938	2,251,600
12	Capitaluri proprii	13,941,663	10,547,821	10,005,295	9,620,377	7,444,181
<b>13</b>	<b>Active totale</b>	<b>19,882,624</b>	<b>15,265,892</b>	<b>15,096,230</b>	<b>14,438,013</b>	<b>12,146,697</b>
<b>14</b>	<b>Datorii totale</b>	<b>1,039,055</b>	<b>551,358</b>	<b>1,685,922</b>	<b>2,075,054</b>	<b>2,425,051</b>
<b>15</b>	<b>Capital permanent</b>	<b>14,247,789</b>	<b>10,547,821</b>	<b>10,005,295</b>	<b>9,620,377</b>	<b>7,444,181</b>
16	Venituri din exploatare, din care:	12,166,503	9,162,486	9,647,509	9,507,783	4,331,177
17	Cifra de afaceri	5,428,974	4,553,120	2,621,831	2,892,507	2,205,449
18	Cheltuieli din exploatare, din care:	12,263,916	12,562,269	10,202,337	9,892,237	6,476,525
19	- cheltuieli cu personalul	1,160,935	1,196,690	1,221,612	1,298,281	858,318
20	- Ajustari de valoare privind imobiliarile	1,605,200	1,625,870	1,666,227	1,286,184	737,357
21	- Ajustari de valoare privind activele circulante	49	2,624	9,235	4,470	0
22	- Ajustari privind provizioanele	0	26,502	-4	146	-779
23	- Cheltuieli cu alte impozite, taxe si varsaminte	91,510	132,216	47,716	48,155	51,323
<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>-97,413</b>	<b>-3,399,783</b>	<b>-554,828</b>	<b>-384,454</b>	<b>-2,145,348</b>
25	Venituri financiare	3,442,148	11,199	156	166	24
26	Cheltuieli financiare, din care:	1,882,966	5,258	3,741	630	31,180

<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>1,559,182</b>	<b>5,941</b>	<b>-3,585</b>	<b>-464</b>	<b>-31,156</b>
<b>28</b>	<b>Venituri totale</b>	<b>15,608,651</b>	<b>9,173,685</b>	<b>9,647,665</b>	<b>9,507,949</b>	<b>4,331,201</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>14,146,882</b>	<b>12,567,527</b>	<b>10,206,078</b>	<b>9,892,867</b>	<b>6,507,705</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>1,461,769</b>	<b>-3,393,842</b>	<b>-558,413</b>	<b>-384,918</b>	<b>-2,176,504</b>
31	Profit / pierdere netă	1,461,769	-3,393,842	-558,413	-384,918	-2,176,504
32	Numar mediu de salariați	21	23	22	20	14
33	Pret actiuni in ultima zi din an	0.000	0.280	0.136	0.159	0.080
34	Numar de actiuni in ultima zi din an	0	50,218,357	50,218,357	50,218,357	50,218,357
<b>35</b>	<b>Capitalizare bursiera</b>	<b>0</b>	<b>14,061,140</b>	<b>6,829,697</b>	<b>7,984,719</b>	<b>4,017,469</b>

Tabelul 2.7. Indicatori financiari pentru VIFRANA

	Indicatori calculati	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	67.93%	79.90%	70.06%	63.79%	70.31%
2	Rata activelor circulante	32.06%	20.00%	29.93%	36.17%	29.68%
3	Rata autonomiei financiare	70.12%	69.09%	66.28%	66.63%	61.29%
4	Rata stabilității financiare	71.66%	69.09%	66.28%	66.63%	61.29%
5	Rata de indatorare globala	5.23%	3.61%	11.17%	14.37%	19.96%
6	Lichiditatea curentă	869.83%	553.70%	267.96%	251.68%	148.65%
7	Lichiditatea imediata	315.88%	184.67%	20.83%	10.55%	7.44%
8	Solvabilitatea generală	1913.53%	2768.78%	895.43%	695.79%	500.88%
9	Fondul de rulment	741,787	-1,649,255	-570,970	410,382	-1,096,012
10	Finantarea imobilizarilor	105.49%	86.48%	94.60%	104.46%	87.17%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.273	0.298	0.174	0.200	0.182
12	Numar de rotatii ale activelor circulante	0.852	1.491	0.580	0.554	0.612
13	Durata unei rotatii a stocurilor	273.0	163.1	580.0	631.4	566.7
14	Termenul mediu de incasare a creantelor	43.8	66.4	43.3	17.1	25.2
15	Termenul mediu de plata a datoriilor pe termen scurt	49.3	44.2	234.7	261.8	401.3

<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	-0.49%	-22.27%	-3.68%	-2.66%	-17.66%
17	Rata rentabilitatii economice a activelor (EBE/At)	7.58%	-11.43%	7.42%	6.28%	-11.60%
18	Rata rentabilitatii financiare (Pn/Kpr)	10.48%	-32.18%	-5.58%	-4.00%	-29.24%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-0.79%	-27.06%	-5.44%	-3.89%	-33.12%
20	Rata rentabilitatii comerciale (Pe/CA)	-1.79%	-74.67%	-21.16%	-13.29%	-97.27%
21	Valoarea adaugata	6,202,429	-404,682	2,390,114	2,252,948	-499,105
22	Ponderea VA in CA	114.25%	-8.89%	91.16%	77.89%	-22.63%
23	Ponderea salariilor in VA	18.72%	-295.71%	51.11%	57.63%	-171.97%
24	Ponderea profitului net in VA	23.57%	838.64%	-23.36%	-17.09%	436.08%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1008.0	1371.1	1057.5	1040.4	1495.3
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	95.4	130.6	126.6	136.5	198.2
27	Salariul mediu anual	55,283	52,030	55,528	64,914	61,308
28	Productivitatea medie anuala	579,357	398,369	438,523	475,389	309,370
29	Excedent brut din exploatare (EBE)	1,507,836	-1,744,787	1,120,630	906,346	-1,408,770
30	Capacitatea de autofinantare (CAF)	3,067,018	-1,738,846	1,117,045	905,882	-1,439,926
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	0.000	-4.143	-12.231	-20.744	-1.846
32	Capitalizare bursiera / Capital propriu	0.000	1.333	0.683	0.830	0.540
33	Capitalizare bursiera / CA	0.000	3.088	2.605	2.760	1.822
34	Capitalizare bursiera / Active totale	0.000	0.921	0.452	0.553	0.331

### 3. COMCEREAL SA BOTOSANI (CBOT)

Tabelul 2.8. Date financiare individuale pentru COMCEREAL SA BOTOSANI

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	23,198,397	24,010,776	22,293,449	23,696,058	42,437,191	41,902,635
2	Active circulante, din care:	17,251,873	18,814,208	25,747,715	24,262,610	19,594,432	14,465,889
3	- Stocuri	8,384,056	10,286,339	15,128,590	10,470,041	5,473,938	4,449,630
4	- Creante, din care:	8,818,036	6,478,295	6,354,048	12,558,702	11,345,050	8,015,106
5	- Investitii pe termen scurt	0	0	0	0	0	0
6	- Casa si conturi la banci	49,781	2,049,574	4,265,077	1,233,867	2,775,444	2,001,153
7	Cheltuieli in avans	503,220	489,570	278,478	134,955	34,845	56,596
8	Datorii pe termen scurt, din care:	20,056,605	22,476,608	25,169,776	25,241,148	21,856,644	23,912,862
9	Datorii pe termen lung, din care:	1,982,513	5,605,023	3,902,372	2,326,900	1,347,675	557,645
10	Provizioane	0	0	0	0	0	0
11	Venituri in avans	127,772	1,721	0	0	0	0
12	Capitaluri proprii	18,786,600	15,231,202	19,247,494	20,525,575	38,862,149	31,954,613
<b>13</b>	<b>Active totale</b>	<b>40,953,490</b>	<b>43,314,554</b>	<b>48,319,642</b>	<b>48,093,623</b>	<b>62,066,468</b>	<b>56,425,120</b>
<b>14</b>	<b>Datorii totale</b>	<b>22,039,118</b>	<b>28,081,631</b>	<b>29,072,148</b>	<b>27,568,048</b>	<b>23,204,319</b>	<b>24,470,507</b>
<b>15</b>	<b>Capital permanent</b>	<b>20,769,113</b>	<b>20,836,225</b>	<b>23,149,866</b>	<b>22,852,475</b>	<b>40,209,824</b>	<b>32,512,258</b>
16	Venituri din exploatare, din care:	129,841,570	117,364,426	188,006,032	187,388,884	190,847,025	131,381,880
17	Cifra de afaceri	175,924,587	107,592,165	120,047,757	174,249,147	178,194,985	124,979,734
18	Cheltuieli din exploatare, din care:	128,211,037	120,166,781	183,262,875	184,248,917	189,119,606	137,289,676
19	- cheltuieli cu personalul	7,443,444	7,906,031	7,702,113	8,679,796	10,862,171	11,442,514
20	- Ajustari de valoare privind imobiliarile	1,805,242	1,981,797	2,102,335	1,957,453	1,696,621	1,660,892
21	- Ajustari de valoare privind activele circulante	0	-2,054	29,579	225,212	-180,403	81,185
22	- Ajustari privind provizioanele	0	0	0	0	0	0

23	- Cheltuieli cu alte impozite, taxe si varsaminte	446,593	483,957	466,328	513,933	493,557	555,039
<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>1,630,533</b>	<b>-2,802,355</b>	<b>4,743,157</b>	<b>3,139,967</b>	<b>1,727,419</b>	<b>-5,907,796</b>
25	Venituri financiare	6,396	39	16	64	433	9,536
26	Cheltuieli financiare, din care:	588,131	736,045	605,332	893,836	1,159,139	1,090,783
<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>-581,735</b>	<b>-736,006</b>	<b>-605,316</b>	<b>-893,772</b>	<b>-1,158,706</b>	<b>-1,081,247</b>
<b>28</b>	<b>Venituri totale</b>	<b>129,847,966</b>	<b>117,364,465</b>	<b>188,006,048</b>	<b>187,388,948</b>	<b>190,847,458</b>	<b>131,391,416</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>128,799,168</b>	<b>120,902,826</b>	<b>183,868,207</b>	<b>185,142,753</b>	<b>190,278,745</b>	<b>138,380,459</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>1,048,798</b>	<b>-3,538,361</b>	<b>4,137,841</b>	<b>2,246,195</b>	<b>568,713</b>	<b>-6,989,043</b>
31	Profit / pierdere netă	924,164	-3,538,361	4,016,292	1,889,468	197,130	-6,989,043
32	Numar mediu de salariati	167	171	152	149	149	147
33	Pret actiuni in ultima zi din an	6.800	4.700	6.000	9.200	29.000	48.000
34	Numar de actiuni in ultima zi din an	1,131,862	1,131,862	1,012,740	1,012,740	1,012,740	1,012,740
<b>35</b>	<b>Capitalizare bursiera</b>	<b>7,696,662</b>	<b>5,319,751</b>	<b>6,076,440</b>	<b>9,317,208</b>	<b>29,369,460</b>	<b>48,611,520</b>

Tabelul 2.9. Indicatori financiari pentru COMCEREAL SA BOTOSANI

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai pozitiei financiare</i>							
1	Rata activelor imobilizate	56.65%	55.43%	46.14%	49.27%	68.37%	74.26%
2	Rata activelor circulante	42.13%	43.44%	53.29%	50.45%	31.57%	25.64%
3	Rata autonomiei financiare	45.87%	35.16%	39.83%	42.68%	62.61%	56.63%
4	Rata stabilității financiare	50.71%	48.10%	47.91%	47.52%	64.79%	57.62%
5	Rata de indatorare globala	53.81%	64.83%	60.17%	57.32%	37.39%	43.37%
6	Lichiditatea curentă	86.02%	83.71%	102.30%	96.12%	89.65%	60.49%
7	Lichiditatea imediata	44.21%	37.94%	42.19%	54.64%	64.61%	41.89%
8	Solvabilitatea generală	185.82%	154.25%	166.21%	174.45%	267.48%	230.58%
9	Fondul de rulment	-2,429,284	-3,174,551	856,417	-843,583	-2,227,367	-9,390,377
10	Finantarea imobilizarilor	89.53%	86.78%	103.84%	96.44%	94.75%	77.59%
<i>Indicatori de rotatie</i>							
11	Numar de rotatii ale activelor totale	4.296	2.484	2.484	3.623	2.871	2.215

12	Numar de rotatii ale activelor circulante	10.197	5.719	4.662	7.182	9.094	8.640
13	Durata unei rotatii a stocurilor	17.4	34.9	46.0	21.9	11.2	13.0
14	Termenul mediu de incasare a creantelor	18.3	22.0	19.3	26.3	23.2	23.4
15	Termenul mediu de plata a datoriilor pe termen scurt	41.6	76.3	76.5	52.9	44.8	69.8
<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	3.98%	-6.47%	9.82%	6.53%	2.78%	-10.47%
17	Rata rentabilitatii economice a activelor (EBE/At)	8.39%	-1.90%	14.23%	11.07%	5.23%	-7.38%
18	Rata rentabilitatii financiare (Pn/Kpr)	4.92%	-23.23%	20.87%	9.21%	0.51%	-21.87%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	1.27%	-2.33%	2.59%	1.70%	0.91%	-4.30%
20	Rata rentabilitatii comerciale (Pe/CA)	0.93%	-2.60%	3.95%	1.80%	0.97%	-4.73%
21	Valoarea adaugata	11,332,208	7,567,415	15,043,528	14,516,425	14,599,798	7,841,370
22	Ponderea VA in CA	6.44%	7.03%	12.53%	8.33%	8.19%	6.27%
23	Ponderea salariilor in VA	65.68%	104.47%	51.20%	59.79%	74.40%	145.92%
24	Ponderea profitului net in VA	8.16%	-46.76%	26.70%	13.02%	1.35%	-89.13%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	987.4	1023.9	974.8	983.2	990.9	1045.0
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	57.3	67.4	41.0	46.3	56.9	87.1
27	Salariul mediu anual	44,572	46,234	50,672	58,254	72,900	77,840
28	Productivitatea medie anuala	777,494	686,342	1,236,882	1,257,644	1,280,853	893,754
29	Excedent brut din exploatare (EBE)	3,435,775	-822,612	6,875,071	5,322,632	3,243,637	-4,165,719
30	Capacitatea de autofinantare (CAF)	2,729,406	-1,558,618	6,148,206	4,072,133	1,713,348	-5,246,966
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	8.328	-1.503	1.513	4.931	148.985	-6.955
32	Capitalizare bursiera / Capital propriu	0.410	0.349	0.316	0.454	0.756	1.521
33	Capitalizare bursiera / CA	0.044	0.049	0.051	0.053	0.165	0.389
34	Capitalizare bursiera / Active totale	0.188	0.123	0.126	0.194	0.473	0.862

#### 4. DN Agrar Group (DN)

Tabelul 2.10. Date financiare individuale pentru DN Agrar Group

Nr crt	Indicatori	2020	2021	2022	2023	2024
1	Active imobilizate	3,901,493	25,185,495	59,836,803	62,333,406	62,215,669
2	Active circulante, din care:	4,739,888	10,215,275	9,367,505	12,837,713	15,712,499
3	- Stocuri	0	0	11,860	10,862	68
4	- Creante, din care:	4,406,609	8,302,418	9,232,236	12,708,291	15,673,017
5	- Investitii pe termen scurt	0	0	0	0	0
6	- Casa si conturi la banci	333,279	1,912,857	123,409	118,560	39,414
7	Cheltuieli in avans	3,634	4,412	95,690	109,897	134,713
8	Datorii pe termen scurt, din care:	3,366,797	1,302,070	2,393,139	3,354,753	3,017,576
9	Datorii pe termen lung, din care:	42,495	0	31,122,232	31,300,659	29,127,409
10	Provizioane	48,219	40,393	65,289	81,611	34,637
11	Venituri in avans	0	0	0	0	0
12	Capitaluri proprii	5,187,504	34,062,719	35,719,338	40,543,993	45,883,259
<b>13</b>	<b>Active totale</b>	<b>8,645,015</b>	<b>35,405,182</b>	<b>69,299,998</b>	<b>75,281,016</b>	<b>78,062,881</b>
<b>14</b>	<b>Datorii totale</b>	<b>3,409,292</b>	<b>1,302,070</b>	<b>33,515,371</b>	<b>34,655,412</b>	<b>32,144,985</b>
<b>15</b>	<b>Capital permanent</b>	<b>5,229,999</b>	<b>34,062,719</b>	<b>66,841,570</b>	<b>71,844,652</b>	<b>75,010,668</b>
16	Venituri din exploatare, din care:	3,395,118	4,972,960	7,242,925	10,525,202	11,910,295
17	Cifra de afaceri	3,367,689	4,951,930	6,955,755	10,502,550	11,879,849
18	Cheltuieli din exploatare, din care:	2,569,234	3,842,405	5,304,486	7,516,183	9,670,300
19	- cheltuieli cu personalul	1,836,668	2,615,442	3,466,324	4,156,381	4,325,448
20	- Ajustari de valoare privind imobiliarile	30,616	104,971	353,657	1,049,359	1,796,359
21	- Ajustari de valoare privind activele circulante	778	0	0	0	0
22	- Ajustari privind provizioanele	15,966	-7,826	24,896	16,322	-46,975
23	- Cheltuieli cu alte impozite, taxe si varsaminte	3,959	63,117	14,658	3,901	23,373
<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>825,884</b>	<b>1,130,555</b>	<b>1,938,439</b>	<b>3,009,019</b>	<b>2,239,995</b>
25	Venituri financiare	34,158	460,511	1,782,212	4,667,408	5,328,128
26	Cheltuieli financiare, din care:	71,728	86,783	2,064,032	2,749,857	2,194,807

<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>-37,570</b>	<b>373,728</b>	<b>-281,820</b>	<b>1,917,551</b>	<b>3,133,321</b>
<b>28</b>	<b>Venituri totale</b>	<b>3,429,276</b>	<b>5,433,471</b>	<b>9,025,137</b>	<b>15,192,610</b>	<b>17,238,423</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>2,640,962</b>	<b>3,929,188</b>	<b>7,368,518</b>	<b>10,266,040</b>	<b>11,865,107</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>788,314</b>	<b>1,504,283</b>	<b>1,656,619</b>	<b>4,926,570</b>	<b>5,373,316</b>
31	Profit / pierdere netă	758,403	1,468,528	1,656,619	4,776,463	5,305,932
32	Numar mediu de salariați	17	23	26	27	29
33	Pret actiuni in ultima zi din an	0.00	0.00	0.728	1.280	1.465
34	Numar de actiuni in ultima zi din an	0	0	159,094,224	159,094,224	159,094,224
<b>35</b>	<b>Capitalizare bursiera</b>	<b>0</b>	<b>0</b>	<b>115,820,595</b>	<b>203,640,607</b>	<b>233,073,038</b>

Tabelul 2.11. Indicatori financiari pentru DN Agrar Group

	Indicatori calculati	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	45.13%	71.14%	86.34%	82.80%	79.70%
2	Rata activelor circulante	54.83%	28.85%	13.52%	17.05%	20.13%
3	Rata autonomiei financiare	60.01%	96.21%	51.54%	53.86%	58.78%
4	Rata stabilității financiare	60.50%	96.21%	96.45%	95.44%	96.09%
5	Rata de indatorare globala	39.44%	3.68%	48.36%	46.03%	41.18%
6	Lichiditatea curentă	140.78%	784.54%	391.43%	382.67%	520.70%
7	Lichiditatea imediata	140.78%	784.54%	390.94%	382.35%	520.70%
8	Solvabilitatea generală	253.57%	2719.15%	206.77%	217.23%	242.85%
9	Fondul de rulment	1,328,506	8,877,224	7,004,767	9,511,246	12,794,999
10	Finantarea imobilizarilor	134.05%	135.25%	111.71%	115.26%	120.57%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.390	0.140	0.100	0.140	0.152
12	Numar de rotatii ale activelor circulante	0.710	0.485	0.743	0.818	0.756
13	Durata unei rotatii a stocurilor	0.0	0.0	0.6	0.4	0.0
14	Termenul mediu de incasare a creantelor	477.6	612.0	484.5	441.7	481.5
15	Termenul mediu de plata a datoriilor pe termen scurt	364.9	96.0	125.6	116.6	92.7
<i>Indicatori ai performanței financiare</i>						

16	Rata rentabilitatii economice a activelor (Pe/At)	9.55%	3.19%	2.80%	4.00%	2.87%
17	Rata rentabilitatii economice a activelor (EBE/At)	10.10%	3.47%	3.34%	5.41%	5.11%
18	Rata rentabilitatii financiare (Pn/Kpr)	14.62%	4.31%	4.64%	11.78%	11.56%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	32.15%	29.42%	36.54%	40.03%	23.16%
20	Rata rentabilitatii comerciale (Pe/CA)	24.52%	22.83%	27.87%	28.65%	18.86%
21	Valoarea adaugata	2,748,029	4,366,770	7,580,186	12,902,390	13,666,328
22	Ponderea VA in CA	81.60%	88.18%	108.98%	122.85%	115.04%
23	Ponderea salariilor in VA	66.84%	59.89%	45.73%	32.21%	31.65%
24	Ponderea profitului net in VA	27.60%	33.63%	21.85%	37.02%	38.82%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	756.7	772.7	732.4	714.1	811.9
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	541.0	525.9	478.6	394.9	363.2
27	Salariul mediu anual	108039	113715	133320	153940	149153
28	Productivitatea medie anuala	199713	216216	278574	389822	410700
29	Excedent brut din exploatare (EBE)	873,244	1,227,700	2,316,992	4,074,700	3,989,379
30	Capacitatea de autofinantare (CAF)	805,763	1,565,673	2,035,172	5,842,144	7,055,316
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	0.000	0.000	69.914	42.634	43.927
32	Capitalizare bursiera / Capital propriu	0.000	0.000	3.243	5.023	5.080
33	Capitalizare bursieră / CA	0.000	0.000	16.651	19.390	19.619
34	Capitalizare bursieră / Active totale	0.000	0.000	1.671	2.705	2.986

## 5. A.T.C. - AGRO TOTAL CONSTRUCT SA GHIMBAV (GHIM)

Tabelul 2.12. Date financiare individuale pentru A.T.C. - AGRO TOTAL CONSTRUCT SA GHIMBAV

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	1,152,350	1,070,059	1,008,277	1,510,347	1,249,918	1,114,897
2	Active circulante, din care:	1,006,138	1,811,346	1,594,164	1,790,310	1,747,231	1,428,623
3	- Stocuri	362,468	622,358	808,793	999,533	1,282,777	1,061,406
4	- Creante, din care:	538,453	1,183,950	767,972	764,308	444,637	358,421
5	- Investitii pe termen scurt	1,511	0	0	0	0	0
6	- Casa si conturi la banci	103,706	5,038	17,399	26,469	19,817	8,796
7	Cheltuieli in avans	6,224	2,817	4,733	7,123	843	3,043
8	Datorii pe termen scurt, din care:	825,995	1,299,876	1,028,653	1,263,060	901,445	559,020
9	Datorii pe termen lung, din care:	33,800	197,271	120,000	471,161	469,195	322,332
10	Provizioane	0	0	0	0	0	0
11	Venituri in avans	0	5,847	0	0	0	0
12	Capitaluri proprii	1,304,917	1,381,228	1,458,521	1,573,559	1,627,352	1,665,211
<b>13</b>	<b>Active totale</b>	<b>2,164,712</b>	<b>2,884,222</b>	<b>2,607,174</b>	<b>3,307,780</b>	<b>2,997,992</b>	<b>2,546,563</b>
<b>14</b>	<b>Datorii totale</b>	<b>859,795</b>	<b>1,497,147</b>	<b>1,148,653</b>	<b>1,734,221</b>	<b>1,370,640</b>	<b>881,352</b>
<b>15</b>	<b>Capital permanent</b>	<b>1,338,717</b>	<b>1,578,499</b>	<b>1,578,521</b>	<b>2,044,720</b>	<b>2,096,547</b>	<b>1,987,543</b>
16	Venituri din exploatare, din care:	1,959,087	1,961,048	2,088,608	2,775,120	2,335,363	2,108,718
17	Cifra de afaceri	1,529,949	1,805,472	1,856,354	2,436,758	1,962,503	1,706,688
18	Cheltuieli din exploatare, din care:	1,776,969	1,851,235	1,964,862	2,555,964	2,259,022	2,033,587
19	- cheltuieli cu personalul	459,181	528,041	508,855	556,092	478,779	433,185
20	- Ajustari de valoare privind imobiliarile	111,890	97,931	74,495	91,860	277,898	135,694
21	- Ajustari de valoare privind activele circulante	0	0	3,006	0	-151,532	0
22	- Ajustari privind provizioanele	0	0	0	0	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	15,441	14,447	18,625	24,529	15,200	652
<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>182,118</b>	<b>109,813</b>	<b>123,746</b>	<b>219,156</b>	<b>76,341</b>	<b>75,131</b>
25	Venituri financiare	262	89	0	302	59,523	31,230
26	Cheltuieli financiare, din care:	43,380	33,592	46,452	63,066	61,394	54,837

<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>-43,118</b>	<b>-33,503</b>	<b>-46,452</b>	<b>-62,764</b>	<b>-1,871</b>	<b>-23,607</b>
<b>28</b>	<b>Venituri totale</b>	<b>1,959,349</b>	<b>1,961,137</b>	<b>2,088,608</b>	<b>2,775,422</b>	<b>2,394,886</b>	<b>2,139,948</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>1,820,349</b>	<b>1,884,827</b>	<b>2,011,314</b>	<b>2,619,030</b>	<b>2,320,416</b>	<b>2,088,424</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>139,000</b>	<b>76,310</b>	<b>77,294</b>	<b>156,392</b>	<b>74,470</b>	<b>51,524</b>
31	Profit / pierdere netă	139,000	76,310	77,294	115,039	55,085	37,858
32	Numar mediu de salariați	6	6	6	6	6	6
33	Pret actiuni in ultima zi din an	5.000	5.000	5.000	4.200	4.200	4.200
34	Numar de actiuni in ultima zi din an	47,597	47,597	47,597	47,597	47,597	47,597
<b>35</b>	<b>Capitalizare bursiera</b>	<b>237,985</b>	<b>237,985</b>	<b>237,985</b>	<b>199,907</b>	<b>199,907</b>	<b>199,907</b>

*Tabelul 2.13. Indicatori financiari pentru A.T.C. - AGRO TOTAL CONSTRUCT SA GHIMBAV*

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	53.23%	37.10%	38.67%	45.66%	41.69%	43.78%
2	Rata activelor circulante	46.48%	62.80%	61.15%	54.12%	58.28%	56.10%
3	Rata autonomiei financiare	60.28%	47.89%	55.94%	47.57%	54.28%	65.39%
4	Rata stabilității financiare	61.84%	54.73%	60.55%	61.82%	69.93%	78.05%
5	Rata de indatorare globala	39.72%	51.91%	44.06%	52.43%	45.72%	34.61%
6	Lichiditatea curentă	121.81%	139.35%	154.98%	141.74%	193.83%	255.56%
7	Lichiditatea imediata	77.93%	91.47%	76.35%	62.61%	51.52%	65.69%
8	Solvabilitatea generală	251.77%	192.65%	226.98%	190.74%	218.73%	288.94%
9	Fondul de rulment	186,367	508,440	570,244	534,373	846,629	872,646
10	Finantarea imobilizarilor	116.17%	147.52%	156.56%	135.38%	167.73%	178.27%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.707	0.626	0.712	0.737	0.655	0.670
12	Numar de rotatii ale activelor circulante	1.521	0.997	1.164	1.361	1.123	1.195
13	Durata unei rotatii a stocurilor	86.5	125.8	159.0	149.7	238.6	227.0
14	Termenul mediu de incasare a creantelor	128.5	239.4	151.0	114.5	82.7	76.7
15	Termenul mediu de plata a datoriilor pe termen scurt	197.1	262.8	202.3	189.2	167.7	119.6
<i>Indicatori ai performanței financiare</i>							

16	Rata rentabilitatii economice a activelor (Pe/At)	8.41%	3.81%	4.75%	6.63%	2.55%	2.95%
17	Rata rentabilitatii economice a activelor (EBE/At)	13.58%	7.20%	7.72%	9.40%	6.76%	8.28%
18	Rata rentabilitatii financiare (Pn/Kpr)	10.65%	5.52%	5.30%	7.31%	3.38%	2.27%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	10.25%	5.93%	6.30%	8.57%	3.38%	3.69%
20	Rata rentabilitatii comerciale (Pe/CA)	11.90%	6.08%	6.67%	8.99%	3.89%	4.40%
21	Valoarea adaugata	768,892	750,321	728,727	891,939	756,209	675,892
22	Ponderea VA in CA	50.26%	41.56%	39.26%	36.60%	38.53%	39.60%
23	Ponderea salariilor in VA	59.72%	70.38%	69.83%	62.35%	63.31%	64.09%
24	Ponderea profitului net in VA	18.08%	10.17%	10.61%	12.90%	7.28%	5.60%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	907.0	944.0	940.8	921.0	967.3	964.4
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	234.4	269.3	243.6	200.4	205.0	205.4
27	Salariul mediu anual	76,530	88,007	84,809	92,682	79,797	72,198
28	Productivitatea medie anuala	326,515	326,841	348,101	462,520	389,227	351,453
29	Excedent brut din exploatare (EBE)	294,008	207,744	201,247	311,016	202,707	210,825
30	Capacitatea de autofinantare (CAF)	250,890	174,241	154,795	206,899	181,451	173,552
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	1.712	3.119	3.079	1.738	3.629	5.280
32	Capitalizare bursiera / Capital propriu	0.182	0.172	0.163	0.127	0.123	0.120
33	Capitalizare bursieră / CA	0.156	0.132	0.128	0.082	0.102	0.117
34	Capitalizare bursieră / Active totale	0.110	0.083	0.091	0.060	0.067	0.079

## 6. GRUP SERBAN HOLDING (GSH)

Tabelul 2.14. Date financiare individuale pentru GRUP SERBAN HOLDING

Nr crt	Indicatori	2020	2021	2022	2023	2024
1	Active imobilizate	305,707,727	400,403,204	417,632,027	432,629,726	464,937,634
2	Active circulante, din care:	213,738,684	263,389,511	307,087,686	375,535,851	361,536,076
3	- Stocuri	130,741,394	160,901,426	225,513,485	163,688,456	184,228,158
4	- Creante, din care:	81,977,905	91,236,136	69,848,008	189,863,457	168,771,745
5	- Investitii pe termen scurt	0	0	0	0	0
6	- Casa si conturi la banci	1,019,386	11,251,949	11,711,081	21,983,457	6,340,325
7	Cheltuieli in avans	2,704,117	5,404,167	2,352,333	3,106,483	6,340,325
8	Datorii pe termen scurt, din care:	196,635,650	172,622,723	194,025,199	344,950,745	332,609,523
9	Datorii pe termen lung, din care:	103,349,761	167,912,953	168,641,865	128,696,922	115,391
10	Provizioane	0	0	0	0	0
11	Venituri in avans	0	14,500	5,949,280	5,869,765	7,358,195
12	Capitaluri proprii	222,165,118	328,646,705	358,440,595	331,754,627	377,455,054
<b>13</b>	<b>Active totale</b>	<b>522,150,528</b>	<b>669,196,882</b>	<b>727,072,046</b>	<b>811,272,060</b>	<b>832,814,035</b>
<b>14</b>	<b>Datorii totale</b>	<b>299,985,411</b>	<b>340,535,676</b>	<b>362,667,064</b>	<b>473,647,667</b>	<b>332,724,914</b>
<b>15</b>	<b>Capital permanent</b>	<b>325,514,879</b>	<b>496,559,658</b>	<b>527,082,460</b>	<b>460,451,549</b>	<b>377,570,445</b>
16	Venituri din exploatare, din care:	353,609,153	530,174,606	602,551,655	650,422,787	630,834,296
17	Cifra de afaceri	311,766,106	481,647,605	534,444,604	576,885,762	599,940,582
18	Cheltuieli din exploatare, din care:	317,281,557	492,954,586	557,316,833	621,904,720	588,590,962
19	- cheltuieli cu personalul	16,459,854	17,854,062	13,476,877	8,881,027	22,491,613
20	- Ajustari de valoare privind imobilizarile	16,459,627	17,246,036	18,895,969	23,271,477	24,789,621
21	- Ajustari de valoare privind activele circulante	-75,980	-3,297	0	1,045,000	-152
22	- Ajustari privind provizioanele	0	0	0	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	1,074,162	1,143,090	1,214,155	1,215,189	1,389,713
<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>36,327,596</b>	<b>37,220,020</b>	<b>45,234,822</b>	<b>28,518,067</b>	<b>42,243,334</b>
25	Venituri financiare	257,994	188,434	6,767,175	1,300,775	1,450,339
26	Cheltuieli financiare, din care:	9,092,051	9,846,214	15,366,687	24,254,896	23,456,703

<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>-8,834,057</b>	<b>-9,657,780</b>	<b>-8,599,512</b>	<b>-22,954,121</b>	<b>-22,006,364</b>
<b>28</b>	<b>Venituri totale</b>	<b>353,867,147</b>	<b>530,363,040</b>	<b>609,318,830</b>	<b>651,723,562</b>	<b>632,284,635</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>326,373,608</b>	<b>502,800,800</b>	<b>572,683,520</b>	<b>646,159,616</b>	<b>612,047,665</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>27,493,539</b>	<b>27,562,240</b>	<b>36,635,310</b>	<b>5,563,946</b>	<b>20,236,970</b>
31	Profit / pierdere netă	24,048,111	25,822,330	33,790,492	5,134,397	14,349,088
32	Numar mediu de salariați	350	377	250	297	319
33	Pret actiuni in ultima zi din an	0.00	0.00	1.6941	1.550	1.710
34	Numar de actiuni in ultima zi din an	0	0	169,496,147	180,089,656	180,089,656
<b>35</b>	<b>Capitalizare bursiera</b>	<b>0</b>	<b>0</b>	<b>287,143,423</b>	<b>279,138,967</b>	<b>307,953,312</b>

Tabelul 2.15. Indicatori financiari pentru GRUP SERBAN HOLDING

	Indicatori calculati	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	58.55%	59.83%	57.44%	53.33%	55.83%
2	Rata activelor circulante	40.93%	39.36%	42.24%	46.29%	43.41%
3	Rata autonomiei financiare	42.55%	49.11%	49.30%	40.89%	45.32%
4	Rata stabilității financiare	62.34%	74.20%	72.49%	56.76%	45.34%
5	Rata de indatorare globala	57.45%	50.89%	49.88%	58.38%	39.95%
6	Lichiditatea curentă	108.70%	152.58%	158.27%	108.87%	108.70%
7	Lichiditatea imediata	42.21%	59.37%	42.04%	61.41%	53.31%
8	Solvabilitatea generală	174.06%	196.51%	200.48%	171.28%	250.30%
9	Fondul de rulment	19,807,152	96,156,454	109,450,433	27,821,823	-87,367,189
10	Finantarea imobilizarilor	106.48%	124.01%	126.21%	106.43%	81.21%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.597	0.720	0.735	0.711	0.720
12	Numar de rotatii ale activelor circulante	1.459	1.829	1.740	1.536	1.659
13	Durata unei rotatii a stocurilor	153.1	121.9	154.0	103.6	112.1
14	Termenul mediu de incasare a creantelor	96.0	69.1	47.7	120.1	102.7
15	Termenul mediu de plata a datoriilor pe termen scurt	230.2	130.8	132.5	218.3	202.4
<i>Indicatori ai performanței financiare</i>						

16	Rata rentabilitatii economice a activelor (Pe/At)	6.96%	5.56%	6.22%	3.52%	5.07%
17	Rata rentabilitatii economice a activelor (EBE/At)	10.10%	8.14%	8.82%	6.51%	8.05%
18	Rata rentabilitatii financiare (Pn/Kpr)	10.82%	7.86%	9.43%	1.55%	3.80%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	11.45%	7.55%	8.12%	4.59%	7.18%
20	Rata rentabilitatii comerciale (Pe/CA)	11.65%	7.73%	8.46%	4.94%	7.04%
21	Valoarea adaugata	70,503,253	73,648,345	85,588,998	64,231,535	92,364,468
22	Ponderea VA in CA	22.61%	15.29%	16.01%	11.13%	15.40%
23	Ponderea salariilor in VA	23.35%	24.24%	15.75%	13.83%	24.35%
24	Ponderea profitului net in VA	34.11%	35.06%	39.48%	7.99%	15.54%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	897.3	929.8	924.9	956.2	933.0
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	46.5	33.7	22.4	13.7	35.7
27	Salariul mediu anual	47,028	47,358	53,908	29,902	70,507
28	Productivitatea medie anuala	1,010,312	1,406,299	2,410,207	2,189,976	1,977,537
29	Excedent brut din exploatare (EBE)	52,711,243	54,462,759	64,130,791	52,834,544	67,032,803
30	Capacitatea de autofinantare (CAF)	40,431,758	43,065,069	52,686,461	29,450,874	39,138,557
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	0.000	0.000	0.801	0.841	0.816
32	Capitalizare bursiera / Capital propriu	0.000	0.000	0.537	0.484	0.513
33	Capitalizare bursieră / CA	0.000	0.000	0.395	0.344	0.370
34	Capitalizare bursieră / Active totale	0.000	0.000	0.395	0.344	0.370

## 7. AGROSERV MARIUTA (MILK)

Tabelul 2.16. Date financiare individuale pentru AGROSERV MARIUTA

Nr crt	Indicatori	2020	2021	2022	2023	2024
1	Active imobilizate	72,137,923	93,833,305	94,976,567	95,950,326	101,009,808
2	Active circulante, din care:	54,186,854	56,328,939	60,375,570	71,919,167	65,785,787
3	- Stocuri	32,035,081	39,323,797	49,639,892	51,531,620	42,772,162
4	- Creante, din care:	9,990,224	13,352,677	9,401,743	19,579,570	22,178,111
5	- Investitii pe termen scurt	0	0	0	0	0
6	- Casa si conturi la banci	12,161,549	3,652,465	1,333,935	807,977	835,514
7	Cheltuieli in avans	1,277,609	361,825	542,573	238,609	415,749
8	Datorii pe termen scurt, din care:	58,323,367	62,709,674	74,226,204	51,288,466	79,406,003
9	Datorii pe termen lung, din care:	42,550,330	41,713,517	38,898,498	77,154,377	52,483,766
10	Provizioane	636,726	501,084	0	0	
11	Venituri in avans	8,285,282	7,282,877	6,400,714	5,630,113	4,851,213
12	Capitaluri proprii	17,806,681	38,316,917	36,369,294	34,035,146	30,470,362
<b>13</b>	<b>Active totale</b>	<b>127,602,386</b>	<b>150,524,069</b>	<b>155,894,710</b>	<b>168,108,102</b>	<b>167,211,344</b>
<b>14</b>	<b>Datorii totale</b>	<b>100,873,697</b>	<b>104,423,191</b>	<b>113,124,702</b>	<b>128,442,843</b>	<b>131,889,769</b>
<b>15</b>	<b>Capital permanent</b>	<b>60,357,011</b>	<b>80,030,434</b>	<b>75,267,792</b>	<b>111,189,523</b>	<b>82,954,128</b>
16	Venituri din exploatare, din care:	73,655,063	104,316,723	112,029,449	118,786,500	118,892,886
17	Cifra de afaceri	48,717,929	68,353,251	72,857,865	79,996,696	89,202,297
18	Cheltuieli din exploatare, din care:	77,121,573	97,712,028	108,611,610	114,467,729	118,533,326
19	- cheltuieli cu personalul	10,429,342	12,728,298	12,334,480	13,051,300	16,142,813
20	- Ajustari de valoare privind imobiliarile	8,986,594	10,126,469	9,597,096	9,826,864	9,593,578
21	- Ajustari de valoare privind activele circulante	227,419	656,038	1,015,698	1,059,537	1,863,914
22	- Ajustari privind provizioanele	423,384	-135,642	-501,084	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	478,117	798,819	509,976	1,639,084	1,078,084
<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>-3,466,510</b>	<b>6,604,695</b>	<b>3,417,839</b>	<b>4,318,771</b>	<b>359,560</b>
25	Venituri financiare	90,320	1,163,324	797,503	606,875	1,627,448
26	Cheltuieli financiare, din care:	2,783,421	6,030,660	6,107,915	7,199,367	5,551,792

<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>-2,693,101</b>	<b>-4,867,336</b>	<b>-5,310,412</b>	<b>-6,592,492</b>	<b>-3,924,344</b>
<b>28</b>	<b>Venituri totale</b>	<b>73,745,383</b>	<b>105,480,047</b>	<b>112,826,952</b>	<b>119,393,375</b>	<b>120,520,334</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>79,904,994</b>	<b>103,742,688</b>	<b>114,719,525</b>	<b>121,667,096</b>	<b>124,085,118</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>-6,159,611</b>	<b>1,737,359</b>	<b>-1,892,573</b>	<b>-2,273,721</b>	<b>-3,564,784</b>
31	Profit / pierdere netă	-6,159,611	1,737,359	-1,892,573	-2,273,721	-3,564,784
32	Numar mediu de salariați	193	213	204	229	218
33	Pret actiuni in ultima zi din an	0.000	10.780	5.800	6.340	5.400
34	Numar de actiuni in ultima zi din an	0	10,386,120	10,386,120	10,386,120	10,386,120
<b>35</b>	<b>Capitalizare bursiera</b>	<b>0</b>	<b>111,962,374</b>	<b>60,239,496</b>	<b>65,848,001</b>	<b>56,085,048</b>

Tabelul 2.17. Indicatori financiari pentru AGROSERV MARIUTA

	Indicatori calculati	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	56.53%	62.34%	60.92%	57.08%	60.41%
2	Rata activelor circulante	42.47%	37.42%	38.73%	42.78%	39.34%
3	Rata autonomiei financiare	13.95%	25.46%	23.33%	20.25%	18.22%
4	Rata stabilității financiare	47.30%	53.17%	48.28%	66.14%	49.61%
5	Rata de indatorare globala	79.05%	69.37%	72.56%	76.40%	78.88%
6	Lichiditatea curentă	92.91%	89.82%	81.34%	140.22%	82.85%
7	Lichiditatea imediata	37.98%	27.12%	14.46%	39.75%	28.98%
8	Solvabilitatea generală	126.50%	144.15%	137.81%	130.88%	126.78%
9	Fondul de rulment	-11,780,912	-13,802,871	-19,708,775	15,239,197	-18,055,680
10	Finantarea imobilizarilor	83.67%	85.29%	79.25%	115.88%	82.12%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.382	0.454	0.467	0.476	0.533
12	Numar de rotatii ale activelor circulante	0.899	1.213	1.207	1.112	1.356
13	Durata unei rotatii a stocurilor	240.0	210.0	248.7	235.1	175.0
14	Termenul mediu de incasare a creantelor	74.8	71.3	47.1	89.3	90.7
15	Termenul mediu de plata a datoriilor pe termen scurt	437.0	334.9	371.9	234.0	324.9

<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	-2.72%	4.39%	2.19%	2.57%	0.22%
17	Rata rentabilitatii economice a activelor (EBE/At)	4.84%	11.46%	8.68%	9.04%	7.07%
18	Rata rentabilitatii financiare (Pn/Kpr)	-34.59%	4.53%	-5.20%	-6.68%	-11.70%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-4.49%	6.76%	3.15%	3.77%	0.30%
20	Rata rentabilitatii comerciale (Pe/CA)	-7.12%	9.66%	4.69%	5.40%	0.40%
21	Valoarea adaugata	17,168,666	31,942,001	27,171,508	30,502,431	30,665,397
22	Ponderea VA in CA	35.24%	46.73%	37.29%	38.13%	34.38%
23	Ponderea salariilor in VA	60.75%	39.85%	45.39%	42.79%	52.64%
24	Ponderea profitului net in VA	-35.88%	5.44%	-6.97%	-7.45%	-11.62%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1047.1	936.7	969.5	963.6	997.0
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	141.6	122.0	110.1	109.9	135.8
27	Salariul mediu anual	54,038	59,757	60,463	56,993	74,050
28	Productivitatea medie anuala	381,632	489,750	549,164	518,718	545,380
29	Excedent brut din exploatare (EBE)	6,170,887	17,251,560	13,529,549	15,205,172	11,817,052
30	Capacitatea de autofinantare (CAF)	3,477,786	12,384,224	8,219,137	8,612,680	7,892,708
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	0.000	1.426	1.623	1.845	2.141
32	Capitalizare bursiera / Capital propriu	0.000	2.922	1.656	1.935	1.841
33	Capitalizare bursiera / CA	0.000	1.638	0.827	0.823	0.629
34	Capitalizare bursiera / Active totale	0.000	0.744	0.386	0.392	0.335

## 8. ABO MIX SA (NUIA)

Tabelul 2.18. Date financiare individuale pentru ABO MIX SA

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	16,304,618	16,249,378	15,562,985	15,669,192	12,751,071	12,400,636
2	Active circulante, din care:	26,728,753	30,492,816	20,798,377	20,837,763	15,639,953	13,118,466
3	- Stocuri	10,242,915	11,518,260	13,224,033	10,849,122	1,713,359	7,665,453
4	- Creante, din care:	14,201,577	9,889,003	6,412,875	6,491,654	2,766,997	2,662,340
5	- Investitii pe termen scurt	0	52,764	0	648,734	0	2,743,878
6	- Casa si conturi la banci	2,284,261	9,032,789	1,161,469	2,848,255	11,159,597	46,795
7	Cheltuieli in avans	25,332	24,681	27,686	16,995	34,046	31,899
8	Datorii pe termen scurt, din care:	3,826,591	4,767,352	4,152,268	10,875,605	989,072	1,179,501
9	Datorii pe termen lung, din care:	5,767,260	2,942,070	5,048,833	5,020,539	5,000,000	3,888,889
10	Provizioane	0	0	0	0	0	0
11	Venituri in avans	0	0	0	593,748	0	0
12	Capitaluri proprii	32,723,219	39,057,453	27,929,580	20,034,058	22,435,998	20,482,611
<b>13</b>	<b>Active totale</b>	<b>43,058,703</b>	<b>46,766,875</b>	<b>36,389,048</b>	<b>36,523,950</b>	<b>28,425,070</b>	<b>25,551,001</b>
<b>14</b>	<b>Datorii totale</b>	<b>9,593,851</b>	<b>7,709,422</b>	<b>9,201,101</b>	<b>15,896,144</b>	<b>5,989,072</b>	<b>5,068,390</b>
<b>15</b>	<b>Capital permanent</b>	<b>38,490,479</b>	<b>41,999,523</b>	<b>32,978,413</b>	<b>25,054,597</b>	<b>27,435,998</b>	<b>24,371,500</b>
16	Venituri din exploatare, din care:	33,568,970	67,300,703	65,119,760	78,688,466	52,937,676	13,682,141
17	Cifra de afaceri	12,712,847	32,167,726	36,450,372	39,119,782	22,236,190	11,253,665
18	Cheltuieli din exploatare, din care:	30,008,803	63,758,630	72,605,434	69,938,672	49,882,792	15,290,741
19	- cheltuieli cu personalul	5,837,724	6,297,463	6,122,412	6,616,611	5,113,682	2,857,238
20	- Ajustari de valoare privind imobiliarile	1,272,358	1,474,234	1,457,851	1,510,631	1,153,397	1,023,731
21	- Ajustari de valoare privind activele circulante	-20,858,701	134,296	86,747	236	0	0
22	- Ajustari privind provizioanele	-22,690	-24,894	-35,682	-16,307,008	0	0
23	- Cheltuieli cu alte impozite, taxe si varsaminte	313,169	326,855	302,340	349,620	327,379	213,441
<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>3,560,167</b>	<b>3,542,073</b>	<b>-7,485,674</b>	<b>8,749,794</b>	<b>3,054,884</b>	<b>-1,608,600</b>
25	Venituri financiare	101,703	129,360	170,871	189,363	93,242	299,011
26	Cheltuieli financiare, din care:	572,510	525,996	361,205	16,834,679	746,186	643,798

<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>-470,807</b>	<b>-396,636</b>	<b>-190,334</b>	<b>-16,645,316</b>	<b>-652,944</b>	<b>-344,787</b>
<b>28</b>	<b>Venituri totale</b>	<b>33,670,673</b>	<b>67,430,063</b>	<b>65,290,631</b>	<b>78,877,829</b>	<b>53,030,918</b>	<b>13,981,152</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>30,581,313</b>	<b>64,284,626</b>	<b>72,966,639</b>	<b>86,773,351</b>	<b>50,628,978</b>	<b>15,934,539</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>3,089,360</b>	<b>3,145,437</b>	<b>-7,676,008</b>	<b>-7,895,522</b>	<b>2,401,940</b>	<b>-1,953,387</b>
31	Profit / pierdere netă	2,633,348	2,713,215	-7,676,008	-7,895,522	2,401,940	-1,953,387
32	Numar mediu de salariați	114	105	99	97	77	39
33	Pret actiuni in ultima zi din an	8.000	6.600	10.900	12.000	8.700	11.900
34	Numar de actiuni in ultima zi din an	1,111,519	1,111,519	1,111,519	1,111,519	1,111,519	1,111,519
<b>35</b>	<b>Capitalizare bursiera</b>	<b>8,892,152</b>	<b>7,336,025</b>	<b>12,115,557</b>	<b>13,338,228</b>	<b>9,670,215</b>	<b>13,227,076</b>

Tabelul 2.19. Indicatori financiari pentru ABO MIX SA

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	37.87%	34.75%	42.77%	42.90%	44.86%	48.53%
2	Rata activelor circulante	62.08%	65.20%	57.16%	57.05%	55.02%	51.34%
3	Rata autonomiei financiare	76.00%	83.52%	76.75%	54.85%	78.93%	80.16%
4	Rata stabilității financiare	89.39%	89.81%	90.63%	68.60%	96.52%	95.38%
5	Rata de indatorare globala	22.28%	16.48%	25.29%	43.52%	21.07%	19.84%
6	Lichiditatea curentă	698.50%	639.62%	500.89%	191.60%	1581.28%	1112.20%
7	Lichiditatea imediata	430.82%	398.01%	182.41%	91.84%	1408.05%	462.32%
8	Solvabilitatea generală	448.82%	606.62%	395.49%	229.77%	474.62%	504.12%
9	Fondul de rulment	22,185,861	25,750,145	17,415,428	9,385,405	14,684,927	11,970,864
10	Finantarea imobilizarilor	236.07%	258.47%	211.90%	159.90%	215.17%	196.53%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.295	0.688	1.002	1.071	0.782	0.440
12	Numar de rotatii ale activelor circulante	0.476	1.055	1.753	1.877	1.422	0.858
13	Durata unei rotatii a stocurilor	294.1	130.7	132.4	101.2	28.1	248.6
14	Termenul mediu de incasare a creantelor	407.7	112.2	64.2	60.6	45.4	86.4
15	Termenul mediu de plata a datoriilor pe termen scurt	109.9	54.1	41.6	101.5	16.2	38.3
<i>Indicatori ai performanței financiare</i>							

16	Rata rentabilitatii economice a activelor (Pe/At)	8.27%	7.57%	-20.57%	23.96%	10.75%	-6.30%
17	Rata rentabilitatii economice a activelor (EBE/At)	-37.27%	10.96%	-16.42%	-16.55%	14.80%	-2.29%
18	Rata rentabilitatii financiare (Pn/Kpr)	8.05%	6.95%	-27.48%	-39.41%	10.71%	-9.54%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	11.86%	5.56%	-10.31%	12.51%	6.12%	-10.52%
20	Rata rentabilitatii comerciale (Pe/CA)	28.00%	11.01%	-20.54%	22.37%	13.74%	-14.29%
21	Valoarea adaugata	-9,796,270	11,879,387	618,865	1,109,247	9,742,584	2,784,821
22	Ponderea VA in CA	-77.06%	36.93%	1.70%	2.84%	43.81%	24.75%
23	Ponderea salariilor in VA	-59.59%	53.01%	989.30%	596.50%	52.49%	102.60%
24	Ponderea profitului net in VA	-26.88%	22.84%	-1240.34%	-711.79%	24.65%	-70.14%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	893.9	947.4	1115.0	888.8	942.3	1117.6
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	173.9	93.6	94.0	84.1	96.6	208.8
27	Salariul mediu anual	51,208	59,976	61,843	68,212	66,411	73,263
28	Productivitatea medie anuala	294,465	640,959	657,775	811,221	687,502	350,824
29	Excedent brut din exploatare (EBE)	-16,048,866	5,125,709	-5,976,758	-6,046,347	4,208,281	-584,869
30	Capacitatea de autofinantare (CAF)	-16,975,685	4,296,851	-6,167,092	-22,691,663	3,555,337	-929,656
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	3.377	2.704	-1.578	-1.689	4.026	-6.771
32	Capitalizare bursiera / Capital propriu	0.272	0.188	0.434	0.666	0.431	0.646
33	Capitalizare bursieră / CA	0.699	0.228	0.332	0.341	0.435	1.175
34	Capitalizare bursieră / Active totale	0.207	0.157	0.333	0.365	0.340	0.518

## 9. SEMROM OLTENIA SA CRAIOVA (SEOL)

Tabelul 2.20. Date financiare individuale pentru SEMROM OLTENIA SA CRAIOVA

Nr crt	Indicatori	2019	2020	2021	2022	2023	2024
1	Active imobilizate	21,782,328	20,364,755	16,658,740	16,475,703	11,115,063	6,734,042
2	Active circulante, din care:	9,513,226	12,790,063	16,753,900	21,293,788	9,434,006	11,763,009
3	- Stocuri	1,723,393	2,673,348	4,720,645	2,707,710	73,490	0
4	- Creante, din care:	7,666,282	9,970,975	10,840,007	16,864,721	9,192,594	3,652,659
5	- Investitii pe termen scurt	440	440	440	0	0	7,138,224
6	- Casa si conturi la banci	123,111	145,300	1,192,808	1,721,357	167,922	972,126
7	Cheltuieli in avans	11,455	11,642	5,890	51,105	9,340	1,042
8	Datorii pe termen scurt, din care:	13,368,463	11,813,782	12,557,749	16,427,276	2,899,058	346,815
9	Datorii pe termen lung, din care:	0	1,509,080	0	0	0	0
10	Provizioane	0	0	0	116,356	107,616	20,414
11	Venituri in avans	6,802	6,945	7,052	7,022	0	0
12	Capitaluri proprii	17,931,744	19,836,653	20,853,729	21,269,942	17,551,735	18,130,864
<b>13</b>	<b>Active totale</b>	<b>31,307,009</b>	<b>33,166,460</b>	<b>33,418,530</b>	<b>37,820,596</b>	<b>20,558,409</b>	<b>18,498,093</b>
<b>14</b>	<b>Datorii totale</b>	<b>13,368,463</b>	<b>13,322,862</b>	<b>12,557,749</b>	<b>16,427,276</b>	<b>2,899,058</b>	<b>346,815</b>
<b>15</b>	<b>Capital permanent</b>	<b>17,931,744</b>	<b>21,345,733</b>	<b>20,853,729</b>	<b>21,269,942</b>	<b>17,551,735</b>	<b>18,130,864</b>
16	Venituri din exploatare, din care:	22,372,109	32,585,492	36,305,941	41,634,215	16,441,055	7,082,156
17	Cifra de afaceri	268,859	1,737,275	1,373,595	41,381,830	5,429,839	1,201,659
18	Cheltuieli din exploatare, din care:	22,103,557	31,470,394	34,592,460	40,607,588	17,385,123	6,242,788
19	- cheltuieli cu personalul	2,422,649	2,907,837	2,891,570	2,976,546	1,874,848	835,623
20	- Ajustari de valoare privind imobilizarile	305,307	281,648	256,651	245,512	393,404	279,706
21	- Ajustari de valoare privind activele circulante	565,266	1,158,452	257,262	947,822	4,384,639	-563,466
22	- Ajustari privind provizioanele	0	0	0	97,700	-8,740	-87,202
23	- Cheltuieli cu alte impozite, taxe si varsaminte	370,891	383,788	339,543	267,513	263,725	250,923
<b>24</b>	<b>Profit / Pierdere din exploatare</b>	<b>268,552</b>	<b>1,115,098</b>	<b>1,713,481</b>	<b>1,026,627</b>	<b>-944,068</b>	<b>839,368</b>
25	Venituri financiare	307	931,751	279	4	62,355	113,042
26	Cheltuieli financiare, din care:	0	25,310	14,443	0	22,947	27,636

<b>27</b>	<b>Profit / Pierdere financiara</b>	<b>307</b>	<b>906,441</b>	<b>-14,164</b>	<b>4</b>	<b>39,408</b>	<b>85,406</b>
<b>28</b>	<b>Venituri totale</b>	<b>22,372,416</b>	<b>33,517,243</b>	<b>36,306,220</b>	<b>41,634,219</b>	<b>16,503,410</b>	<b>7,195,198</b>
<b>29</b>	<b>Cheltuieli totale</b>	<b>22,103,557</b>	<b>31,495,704</b>	<b>34,606,903</b>	<b>40,607,588</b>	<b>17,408,070</b>	<b>6,270,424</b>
<b>30</b>	<b>Profit / pierdere brută</b>	<b>268,859</b>	<b>2,021,539</b>	<b>1,699,317</b>	<b>1,026,631</b>	<b>-904,660</b>	<b>924,774</b>
31	Profit / pierdere netă	268,859	1,737,275	1,373,595	918,606	-1,928,399	579,129
32	Numar mediu de salariați	57	56	47	45	27	8
33	Pret actiuni in ultima zi din an	0.645	0.900	0.970	0.980	1.870	1.290
34	Numar de actiuni in ultima zi din an	11,164,256	11,164,256	11,164,256	11,164,256	11,138,825	11,138,825
<b>35</b>	<b>Capitalizare bursiera</b>	<b>7,200,945</b>	<b>10,047,830</b>	<b>10,829,328</b>	<b>10,940,971</b>	<b>20,829,603</b>	<b>14,369,084</b>

Tabelul 2.21. Indicatori financiari pentru SEMROM OLTENIA SA CRAIOVA

	Indicatori calculati	2019	2020	2021	2022	2023	2024
<i>Indicatori ai poziției financiare</i>							
1	Rata activelor imobilizate	69.58%	61.40%	49.85%	43.56%	54.07%	36.40%
2	Rata activelor circulante	30.39%	38.56%	50.13%	56.30%	45.89%	63.59%
3	Rata autonomiei financiare	57.28%	59.81%	62.40%	56.24%	85.37%	98.01%
4	Rata stabilității financiare	57.28%	64.36%	62.40%	56.24%	85.37%	98.01%
5	Rata de indatorare globala	42.70%	40.17%	37.58%	43.43%	14.10%	1.87%
6	Lichiditatea curentă	71.16%	108.26%	133.41%	129.62%	325.42%	3391.72%
7	Lichiditatea imediata	58.27%	85.63%	95.82%	113.14%	322.88%	3391.72%
8	Solvabilitatea generală	234.19%	248.94%	266.12%	230.23%	709.14%	5333.71%
9	Fondul de rulment	-3,850,584	980,978	4,194,989	4,794,239	6,436,672	11,396,822
10	Finantarea imobilizarilor	82.32%	104.82%	125.18%	129.10%	157.91%	269.24%
<i>Indicatori de rotație</i>							
11	Numar de rotatii ale activelor totale	0.009	0.052	0.041	1.094	0.264	0.065
12	Numar de rotatii ale activelor circulante	0.028	0.136	0.082	1.943	0.576	0.102
13	Durata unei rotatii a stocurilor	2339.7	561.7	1254.4	23.9	4.9	0.0
14	Termenul mediu de incasare a creantelor	10407.7	2094.9	2880.5	148.8	617.9	1109.5
15	Termenul mediu de plata a datoriilor pe termen scurt	18148.9	2482.1	3336.9	144.9	194.9	105.3

<i>Indicatori ai performanței financiare</i>							
16	Rata rentabilitatii economice a activelor (Pe/At)	0.86%	3.36%	5.13%	2.71%	-4.59%	4.54%
17	Rata rentabilitatii economice a activelor (EBE/At)	3.64%	7.70%	6.67%	6.13%	18.61%	2.53%
18	Rata rentabilitatii financiare (Pn/Kpr)	1.50%	8.76%	6.59%	4.32%	-10.99%	3.19%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	1.21%	3.54%	4.95%	2.53%	-5.43%	13.45%
20	Rata rentabilitatii comerciale (Pe/CA)	99.89%	64.19%	124.74%	2.48%	-17.39%	69.85%
21	Valoarea adaugata	3,932,972	6,778,574	5,458,786	5,561,724	6,026,163	1,667,994
22	Ponderea VA in CA	1462.84%	390.18%	397.41%	13.44%	110.98%	138.81%
23	Ponderea salariilor in VA	61.60%	42.90%	52.97%	53.52%	31.11%	50.10%
24	Ponderea profitului net in VA	6.84%	25.63%	25.16%	16.52%	-32.00%	34.72%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	988.0	965.8	952.8	975.3	1057.4	881.5
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	108.3	89.2	79.6	71.5	114.0	118.0
27	Salariul mediu anual	42,503	51,926	61,523	66,145	69,439	104,453
28	Productivitatea medie anuala	392,493	581,884	772,467	925,205	608,928	885,270
29	Excedent brut din exploatare (EBE)	1,139,125	2,555,198	2,227,394	2,317,661	3,825,235	468,406
30	Capacitatea de autofinantare (CAF)	1,139,432	3,177,375	1,887,508	2,209,640	2,840,904	208,167
<i>Indicatori ai performanței bursiere</i>							
31	Capitalizare bursiera / Profit net	26.783	5.784	7.884	11.910	-10.802	24.812
32	Capitalizare bursiera / Capital propriu	0.402	0.507	0.519	0.514	1.187	0.793
33	Capitalizare bursiera / CA	26.783	5.784	7.884	0.264	3.836	11.958
34	Capitalizare bursiera / Active totale	0.230	0.303	0.324	0.289	1.013	0.777