

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

**9. SECTORUL: Fabricarea mijloacelor de
transport**

perioada 2019 - 2024

9.1. Companiile din sectorul ”Fabricarea mijloacelor de transport” listate la Bursa de Valori București

Conform datelor raportate de BVB, la finalul anului 2024 erau listate 17 companii care și-au declarat ca obiect principal de activitate sectorul ”Fabricarea mijloacelor de transport”.

Au fost păstrate în analiză toate cele 16 companii. Dintre acestea, 7 companii erau listate pe **piața principală** și 9 companii pe **piața AeRO**.

Lista acestora este prezentată în tabelul următor:

Tabelul nr. 9.1. Lista companiilor din sectorul ”Fabricarea mijloacelor de transport”, listate la BVB, incluse în analiză

| Nr crt | Simbol | Societate | Segment BVB | Judetul | Perioada |
|--------|--------|-------------------------------------|--------------|-----------|-----------|
| 1 | ALT | ALTUR S.A. | Piata reglem | Olt | 2019-2024 |
| 2 | ARS | AEROSTAR S.A. | Piata reglem | Bacau | 2019-2024 |
| 3 | CMP | COMPA S. A. | Piata reglem | Sibiu | 2019-2024 |
| 4 | IARV | IAR SA Brasov | Piata reglem | Brasov | 2019-2024 |
| 5 | TBM | TURBOMECANICA S.A. | Piata reglem | Bucuresti | 2019-2024 |
| 6 | SNO | SANTIERUL NAVAL ORSOVA S.A. | Piata reglem | Mehedinti | 2019-2024 |
| 7 | UAM | UAMT S.A. | Piata reglem | Bihor | 2019-2024 |
| 8 | ATRD | ATELIERELE CFR GRIVITA SA BUCURESTI | AERO | Bucuresti | 2019-2024 |
| 9 | AVIO | AVIOANE SA CRAIOVA | AERO | Dolj | 2019-2024 |
| 10 | REFE | REMARUL 16 FEBRUARIE SA CLUJ NAPOCA | AERO | Cluj | 2019-2024 |
| 11 | REVA | REVA SA SIMERIA | AERO | Hunedoara | 2019-2024 |
| 12 | RORX | ROMAERO SA BUCURESTI | AERO | Bucuresti | 2019-2024 |
| 13 | RRD | ROMRADIATOARE S.A. | AERO | Brasov | 2019-2024 |
| 14 | SEVE | SEVERNAV SA DR. TR. SEVERIN | AERO | Mehedinti | 2019-2024 |
| 15 | SNC | SANTIERUL NAVAL CONSTANTA S.A. | AERO | Constanta | 2019-2024 |
| 16 | SPTU | SPIT BUCOVINA SA SUCEAVA | AERO | Suceava | 2019-2024 |

În secțiunea 9.2. vor fi prezentate datele financiare centralizate la nivelul celor 16 companii din sectorul "Fabricarea mijloacelor de transport", pe baza cărora au fost calculate valorile medii ale principalilor indicatori financiari de la nivelul sectorului. De asemenea, în secțiunea 9.3. 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.

9.2. Date financiare centralizate și valorile medii ale indicatorilor financiari calculați pentru companiile din sectorul ”Fabricarea mijloacelor de transport”

Tabelul 9.2. Date financiare centralizate pentru sectorul ”Fabricarea mijloacelor de transport”

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 | Active imobilizate | 2,236,202,039 | 2,331,270,474 | 2,412,993,500 | 2,430,308,640 | 2,391,622,929 | 2,372,365,433 |
| 2 | Active circulante, din care: | 1,737,106,203 | 1,670,691,984 | 2,039,084,694 | 2,268,159,489 | 2,402,021,241 | 2,909,181,669 |
| 3 | - Stocuri | 906,955,015 | 785,658,413 | 1,005,580,394 | 1,057,217,212 | 1,264,966,014 | 1,739,800,650 |
| 4 | - Creante, din care: | 483,659,546 | 460,125,533 | 494,826,166 | 491,751,265 | 591,691,446 | 628,951,644 |
| 5 | - Investitii pe termen scurt | 182,471,021 | 186,925,558 | 238,951,132 | 229,964,097 | 290,088,578 | 260,198,111 |
| 6 | - Casa si conturi la banci | 164,020,621 | 237,982,480 | 299,727,002 | 489,226,915 | 255,275,203 | 280,231,264 |
| 7 | Cheltuieli in avans | 5,804,672 | 12,412,017 | 12,149,501 | 15,881,074 | 40,985,694 | 39,141,239 |
| 8 | Datorii pe termen scurt, din care: | 1,437,253,448 | 938,182,505 | 1,088,182,588 | 1,213,779,320 | 1,465,642,661 | 1,082,319,522 |
| 9 | Datorii pe termen lung, din care: | 179,121,352 | 720,284,142 | 823,905,563 | 918,383,903 | 730,424,694 | 1,587,762,573 |
| 10 | Provizioane | 214,795,750 | 200,791,557 | 210,733,057 | 221,708,215 | 160,181,499 | 216,672,946 |
| 11 | Venituri in avans | 86,715,058 | 66,746,714 | 54,733,420 | 49,800,344 | 44,761,657 | 49,051,194 |
| 12 | Capitaluri proprii | 2,060,904,833 | 2,088,369,557 | 2,286,673,067 | 2,310,677,421 | 2,324,592,869 | 2,384,882,106 |
| 13 | Active totale | 3,979,112,914 | 4,014,374,475 | 4,464,227,695 | 4,714,349,203 | 4,834,629,864 | 5,320,688,341 |
| 14 | Datorii totale | 1,616,374,800 | 1,658,466,647 | 1,912,088,151 | 2,132,163,223 | 2,196,067,355 | 2,670,082,095 |
| 15 | Capital permanent | 2,240,026,185 | 2,808,653,699 | 3,110,578,630 | 3,229,061,324 | 3,055,017,563 | 3,972,644,679 |
| 16 | Venituri din exploatare, din care: | 2,749,187,968 | 2,203,407,217 | 2,518,268,797 | 2,653,327,338 | 2,972,484,063 | 2,934,102,809 |
| 17 | Cifra de afaceri | 2,615,631,223 | 2,099,482,237 | 2,257,707,954 | 2,657,425,118 | 2,697,665,804 | 2,562,856,078 |
| 18 | Cheltuieli din exploatare, din care: | 2,611,700,552 | 2,130,956,565 | 2,480,836,679 | 2,546,102,129 | 2,902,077,955 | 2,810,651,844 |
| 19 | - cheltuieli cu personalul | 717,688,412 | 672,140,277 | 696,529,631 | 745,497,501 | 833,961,591 | 909,258,210 |
| 20 | - Ajustari de valoare privind imobiliarile | 138,981,523 | 136,780,810 | 146,151,168 | 147,617,708 | 142,212,825 | 149,905,431 |
| 21 | - Ajustari de valoare privind activele circulante | 20,497,929 | 20,952,161 | 46,360,240 | 17,934,519 | 43,937,258 | 62,378,570 |
| 22 | - Ajustari privind provizioanele | -2,008,538 | -20,402,766 | 8,803,214 | 14,917,942 | 45,688,493 | -55,372,184 |

| | | | | | | | |
|-----------|---------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 20,968,892 | 19,976,947 | 19,362,051 | 22,928,625 | 22,021,615 | 23,828,071 |
| 24 | Profit / Pierdere din exploatare | 137,487,416 | 72,450,652 | 37,432,118 | 107,225,209 | 70,406,108 | 123,450,965 |
| 25 | Venituri financiare | 43,765,731 | 47,924,269 | 33,952,142 | 74,460,634 | 77,508,265 | 62,095,354 |
| 26 | Cheltuieli financiare, din care: | 62,720,792 | 59,564,439 | 59,216,548 | 95,279,734 | 92,628,859 | 62,987,119 |
| 27 | Profit / Pierdere financiara | -18,955,061 | -11,640,170 | -25,264,406 | -20,819,100 | -15,120,594 | -891,765 |
| 28 | Venituri totale | 2,792,953,699 | 2,251,331,486 | 2,552,220,939 | 2,727,787,972 | 3,049,992,328 | 2,996,198,163 |
| 29 | Cheltuieli totale | 2,674,421,344 | 2,190,521,004 | 2,540,053,227 | 2,641,381,863 | 2,994,706,814 | 2,873,638,963 |
| 30 | Profit / pierdere brută | 118,532,355 | 60,810,482 | 12,167,712 | 86,406,109 | 55,285,514 | 122,559,200 |
| 31 | Profit / pierdere netă | 95,076,519 | 45,800,591 | -8,354,502 | 67,562,190 | 28,775,412 | 90,831,323 |
| 32 | Numar mediu de salariați | 10,367 | 9,422 | 9,055 | 8,674 | 8,632 | 8,428 |
| 33 | Capitalizare bursiera | 2,126,698,812 | 1,912,805,151 | 2,494,405,730 | 2,224,476,724 | 2,557,268,898 | 2,640,775,630 |

Tabelul 9.3. Indicatori financiari medii pentru companiile din sectorul "Fabricarea mijloacelor de transport"

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------------------|-------------------------------------------------------|-----------|-------------|-------------|-------------|-------------|---------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 56.20% | 58.07% | 54.05% | 51.55% | 49.47% | 44.59% |
| 2 | Rata activelor circulante | 43.66% | 41.62% | 45.68% | 48.11% | 49.68% | 54.68% |
| 3 | Rata autonomiei financiare | 51.79% | 52.02% | 51.22% | 49.01% | 48.08% | 44.82% |
| 4 | Rata stabilității financiare | 56.29% | 69.96% | 69.68% | 68.49% | 63.19% | 74.66% |
| 5 | Rata de indatorare globala | 40.62% | 41.31% | 42.83% | 45.23% | 45.42% | 50.18% |
| 6 | Lichiditatea curentă | 120.86% | 178.08% | 187.38% | 186.87% | 163.89% | 268.79% |
| 7 | Lichiditatea imediata | 57.76% | 94.33% | 94.98% | 99.77% | 77.58% | 108.04% |
| 8 | Solvabilitatea generală | 246.18% | 242.05% | 233.47% | 221.11% | 220.15% | 199.27% |
| 9 | Fondul de rulment | 3,824,146 | 477,383,225 | 697,585,130 | 798,752,684 | 663,394,634 | 1,600,279,246 |
| 10 | Finantarea imobiliarilor | 0.94% | 0.86% | 0.80% | 0.94% | 0.92% | 1.00% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 65.73% | 52.30% | 50.57% | 56.37% | 55.80% | 48.17% |
| 12 | Numar de rotatii ale activelor circulante | 150.57% | 125.67% | 110.72% | 117.16% | 112.31% | 88.10% |
| 13 | Durata unei rotatii a stocurilor | 126.56 | 136.59 | 162.57 | 145.21 | 171.15 | 247.78 |
| 14 | Termenul mediu de incasare a creanțelor | 67.49 | 79.99 | 80.00 | 67.54 | 80.06 | 89.57 |
| 15 | Termenul mediu de plata a datoriiilor pe termen scurt | 200.56 | 163.11 | 175.92 | 166.71 | 198.30 | 154.14 |

| <i>Indicatori ai performanței financiare</i> | | | | | | | |
|----------------------------------------------|--------------------------------------------------------------|---------------|-------------|-------------|---------------|---------------|---------------|
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 3.46% | 1.80% | 0.84% | 2.27% | 1.46% | 2.32% |
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 7.41% | 5.23% | 5.35% | 6.10% | 6.25% | 5.27% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 4.61% | 2.19% | -0.37% | 2.92% | 1.24% | 3.81% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 5.26% | 3.40% | 1.51% | 4.21% | 2.43% | 4.39% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 5.26% | 3.45% | 1.66% | 4.03% | 2.61% | 4.82% |
| 21 | Valoarea adaugata | 1,077,381,365 | 949,822,350 | 988,590,564 | 1,130,582,138 | 1,235,736,155 | 1,275,544,417 |
| 22 | Ponderea VA in CA | 41.19% | 45.24% | 43.79% | 42.54% | 45.81% | 49.77% |
| 23 | Ponderea salariilor in VA | 66.61% | 70.76% | 70.46% | 65.94% | 67.49% | 71.28% |
| 24 | Ponderea profitului net in VA | 8.82% | 4.82% | -0.85% | 5.98% | 2.33% | 7.12% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 949.99 | 967.12 | 985.14 | 959.59 | 976.31 | 957.93 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 261.05 | 305.05 | 276.59 | 280.97 | 280.56 | 309.89 |
| 27 | Salariul mediu anual | 69228.17 | 71337.33 | 76922.10 | 85946.22 | 96612.79 | 107885.41 |
| 28 | Productivitatea medie anuala | 265186.45 | 233857.70 | 278108.09 | 305894.32 | 344356.36 | 348137.50 |
| 29 | Excedent brut din exploatare (EBE) | 294,958,330 | 209,780,857 | 238,746,740 | 287,695,378 | 302,244,684 | 280,362,782 |
| 30 | Capacitatea de autofinantare (CAF) | 252,547,433 | 183,130,796 | 192,960,120 | 248,032,359 | 260,613,988 | 247,743,140 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 2236.83% | 4176.38% | -29857.02% | 3292.49% | 8886.99% | 2907.34% |
| 32 | Capitalizare bursiera / Capital propriu | 103.19% | 91.59% | 109.08% | 96.27% | 110.01% | 110.73% |
| 33 | Capitalizare bursieră / CA | 81.31% | 91.11% | 110.48% | 83.71% | 94.80% | 103.04% |
| 34 | Capitalizare bursieră / Active totale | 53.45% | 47.65% | 55.88% | 47.19% | 52.89% | 49.63% |

9.3. Datele financiare individuale și valorile indicatorilor financiari calculați pentru fiecare companie din sectorul ”Fabricarea mijloacelor de transport”

1. ALTUR S.A. (ALT)

Tabelul 9.4. Date financiare individuale pentru ALTUR S.A.

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 54,339,386 | 46,832,798 | 69,780,808 | 64,338,255 | 61,171,850 | 57,409,952 |
| 2 | Active circulante, din care: | 74,030,155 | 43,806,090 | 36,039,777 | 47,840,257 | 54,202,344 | 45,824,098 |
| 3 | - Stocuri | 33,230,837 | 14,994,600 | 16,792,018 | 25,075,511 | 27,291,654 | 21,768,883 |
| 4 | - Creante, din care: | 40,597,102 | 27,143,247 | 19,155,888 | 22,706,480 | 22,955,698 | 21,633,333 |
| 5 | - Investitii pe termen scurt | 2,604 | 2,604 | 2,604 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 199,612 | 1,665,639 | 89,267 | 58,266 | 3,954,992 | 2,421,882 |
| 7 | Cheltuieli in avans | 362,629 | 345,319 | 58,142 | 113,723 | 0 | 23,292 |
| 8 | Datorii pe termen scurt, din care: | 56,583,742 | 50,067,472 | 50,833,654 | 45,894,098 | 40,088,592 | 27,166,615 |
| 9 | Datorii pe termen lung, din care: | 8,301,311 | 8,109,981 | 3,198,876 | 12,141,450 | 11,985,344 | 7,914,655 |
| 10 | Provizioane | 0 | 1,090,028 | 803,516 | 963,269 | 913,179 | 464,278 |
| 11 | Venituri in avans | 1,762,716 | 1,111,859 | 401,833 | 0 | 0 | 4,961,846 |
| 12 | Capitaluri proprii | 62,084,401 | 30,604,867 | 50,640,848 | 53,293,418 | 62,387,079 | 62,749,948 |
| 13 | Active totale | 128,732,170 | 90,984,207 | 105,878,727 | 112,292,235 | 115,374,194 | 103,257,342 |
| 14 | Datorii totale | 64,885,053 | 58,177,453 | 54,032,530 | 58,035,548 | 52,073,936 | 35,081,270 |
| 15 | Capital permanent | 70,385,712 | 38,714,848 | 53,839,724 | 65,434,868 | 74,372,423 | 70,664,603 |
| 16 | Venituri din exploatare, din care: | 109,511,581 | 64,937,060 | 96,029,921 | 141,507,895 | 136,562,566 | 104,490,182 |
| 17 | Cifra de afaceri | 103,659,546 | 75,337,103 | 93,553,310 | 135,248,550 | 130,204,865 | 104,709,833 |
| 18 | Cheltuieli din exploatare, din care: | 110,307,853 | 78,508,280 | 101,878,392 | 136,480,308 | 125,483,675 | 101,466,243 |
| 19 | - cheltuieli cu personalul | 30,531,548 | 21,023,837 | 25,155,676 | 25,916,398 | 30,460,421 | 29,565,598 |
| 20 | - Ajustari de valoare privind imobiliarile | 5,900,052 | 6,762,393 | 6,366,459 | 6,869,762 | 5,585,025 | 6,113,502 |
| 21 | - Ajustari de valoare privind activele circulante | -714,143 | 2,444,284 | -987,634 | -87,955 | 152,554 | -809,069 |
| 22 | - Ajustari privind provizioanele | 0 | 103,134 | 700,382 | 159,753 | -50,090 | -448,901 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 780,070 | 668,065 | 783,823 | 866,393 | 904,480 | 946,658 |

| | | | | | | | |
|-----------|-----------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 24 | Profit / Pierdere din exploatare | -796,272 | -13,571,220 | -5,848,471 | 5,027,587 | 11,078,891 | 3,023,939 |
| 25 | Venituri financiare | 1,048,932 | 1,010,169 | 426,456 | 981,634 | 764,535 | 203,873 |
| 26 | Cheltuieli financiare, din care: | 2,292,358 | 3,652,397 | 1,649,905 | 3,583,888 | 3,497,547 | 2,238,051 |
| 27 | Profit / Pierdere financiara | -1,243,426 | -2,642,228 | -1,223,449 | -2,602,254 | -2,733,012 | -2,034,178 |
| 28 | Venituri totale | 110,560,513 | 65,947,229 | 96,456,377 | 142,489,529 | 137,327,101 | 104,694,055 |
| 29 | Cheltuieli totale | 112,600,211 | 82,160,677 | 103,528,297 | 140,064,196 | 128,981,222 | 103,704,294 |
| 30 | Profit / pierdere brută | -2,039,698 | -16,213,448 | -7,071,920 | 2,425,333 | 8,345,879 | 989,761 |
| 31 | Profit / pierdere netă | -1,986,118 | -16,159,868 | -7,018,340 | 2,478,913 | 8,399,459 | 1,043,341 |
| 32 | Numar mediu de salariati | 737 | 638 | 569 | 531 | 499 | 426 |
| 33 | Pret actiuni in ultima zi din an | 0.0970 | 0.0687 | 0.0566 | 0.0510 | 0.0825 | 0.0685 |
| 34 | Numar de actiuni in ultima zi din an | 824,388,338 | 824,388,338 | 824,388,338 | 306,048,670 | 306,048,670 | 306,048,670 |
| 35 | Capitalizare bursiera | 79,965,669 | 56,635,479 | 46,660,380 | 15,608,482 | 25,249,015 | 20,964,334 |

Tabelul 9.5. Indicatori financiari pentru ALTUR S.A.

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------------------|-------------------------------------------|------------|------------|-------------|-----------|------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 42.21% | 51.47% | 65.91% | 57.30% | 53.02% | 55.60% |
| 2 | Rata activelor circulante | 57.51% | 48.15% | 34.04% | 42.60% | 46.98% | 44.38% |
| 3 | Rata autonomiei financiare | 48.23% | 33.64% | 47.83% | 47.46% | 54.07% | 60.77% |
| 4 | Rata stabilității financiare | 54.68% | 42.55% | 50.85% | 58.27% | 64.46% | 68.44% |
| 5 | Rata de indatorare globala | 50.40% | 63.94% | 51.03% | 51.68% | 45.13% | 33.97% |
| 6 | Lichiditatea curentă | 130.83% | 87.49% | 70.90% | 104.24% | 135.21% | 168.68% |
| 7 | Lichiditatea imediata | 72.10% | 57.55% | 37.86% | 49.60% | 67.13% | 88.55% |
| 8 | Solvabilitatea generală | 198.40% | 156.39% | 195.95% | 193.49% | 221.56% | 294.34% |
| 9 | Fondul de rulment | 16,046,326 | -8,117,950 | -15,941,084 | 1,096,613 | 13,200,573 | 13,254,651 |
| 10 | Finantarea imobiliarilor | 129.53% | 82.67% | 77.16% | 101.70% | 121.58% | 123.09% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.805 | 0.828 | 0.884 | 1.204 | 1.129 | 1.014 |
| 12 | Numar de rotatii ale activelor circulante | 1.400 | 1.720 | 2.596 | 2.827 | 2.402 | 2.285 |
| 13 | Durata unei rotatii a stocurilor | 117.0 | 72.6 | 65.5 | 67.7 | 76.5 | 75.9 |
| 14 | Termenul mediu de incasare a creantelor | 142.9 | 131.5 | 74.7 | 61.3 | 64.4 | 75.4 |

| | | | | | | | |
|----------------------------------------------|--------------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 199.2 | 242.6 | 198.3 | 123.9 | 112.4 | 94.7 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | -0.62% | -14.92% | -5.52% | 4.48% | 9.60% | 2.93% |
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 3.41% | -4.68% | 0.22% | 10.66% | 14.53% | 7.63% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | -3.20% | -52.80% | -13.86% | 4.65% | 13.46% | 1.66% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | -0.72% | -17.29% | -5.74% | 3.68% | 8.83% | 2.98% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | -0.77% | -18.01% | -6.25% | 3.72% | 8.51% | 2.89% |
| 21 | Valoarea adaugata | 36,750,187 | 18,440,662 | 26,596,691 | 39,733,572 | 48,895,816 | 38,595,600 |
| 22 | Ponderea VA in CA | 35.45% | 24.48% | 28.43% | 29.38% | 37.55% | 36.86% |
| 23 | Ponderea salariilor in VA | 83.08% | 114.01% | 94.58% | 65.23% | 62.30% | 76.60% |
| 24 | Ponderea profitului net in VA | -5.40% | -87.63% | -26.39% | 6.24% | 17.18% | 2.70% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 1007.3 | 1209.0 | 1060.9 | 964.5 | 918.9 | 971.1 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 278.8 | 323.8 | 262.0 | 183.1 | 223.1 | 283.0 |
| 27 | Salariul mediu anual | 41427 | 32953 | 44210 | 48807 | 61043 | 69403 |
| 28 | Productivitatea medie anuala | 148591 | 101782 | 168770 | 266493 | 273672 | 245282 |
| 29 | Excedent brut din exploatare (EBE) | 4,389,637 | -4,261,409 | 230,736 | 11,969,147 | 16,766,380 | 7,879,471 |
| 30 | Capacitatea de autofinantare (CAF) | 3,199,791 | -6,850,057 | -939,133 | 9,420,473 | 14,086,948 | 5,898,873 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | -40.262 | -3.505 | -6.648 | 6.297 | 3.006 | 20.093 |
| 32 | Capitalizare bursiera / Capital propriu | 1.288 | 1.851 | 0.921 | 0.293 | 0.405 | 0.334 |
| 33 | Capitalizare bursiera / CA | 0.771 | 0.752 | 0.499 | 0.115 | 0.194 | 0.200 |
| 34 | Capitalizare bursiera / Active totale | 0.621 | 0.622 | 0.441 | 0.139 | 0.219 | 0.203 |

2. AEROSTAR S.A. (ARS)

Tabelul 9.6. Date financiare individuale pentru AEROSTAR S.A.

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 174,384,140 | 191,355,206 | 173,159,059 | 237,660,444 | 229,851,073 | 216,874,027 |
| 2 | Active circulante, din care: | 366,518,120 | 338,755,051 | 432,705,630 | 457,435,173 | 495,488,342 | 576,492,361 |
| 3 | - Stocuri | 88,105,423 | 98,638,384 | 99,401,277 | 132,134,844 | 166,689,736 | 209,239,481 |
| 4 | - Creante, din care: | 71,050,854 | 37,456,197 | 58,833,737 | 79,127,433 | 83,007,013 | 106,850,354 |
| 5 | - Investitii pe termen scurt | 175,716,079 | 182,691,370 | 235,201,680 | 225,841,276 | 211,703,158 | 229,202,875 |
| 6 | - Casa si conturi la banci | 31,645,764 | 19,969,100 | 39,268,936 | 20,331,620 | 34,088,435 | 31,199,651 |
| 7 | Cheltuieli in avans | 1,428,489 | 1,355,777 | 578,815 | 616,532 | 789,253 | 1,048,801 |
| 8 | Datorii pe termen scurt, din care: | 45,225,781 | 22,807,526 | 43,682,791 | 62,175,731 | 59,937,330 | 73,776,527 |
| 9 | Datorii pe termen lung, din care: | 5,706,900 | 5,599,054 | 5,155,573 | 5,130,428 | 6,364,889 | 10,197,671 |
| 10 | Provizioane | 119,018,703 | 115,641,480 | 131,829,181 | 129,794,541 | 102,574,848 | 85,108,377 |
| 11 | Venituri in avans | 9,047,406 | 7,048,716 | 4,388,234 | 4,903,525 | 5,295,553 | 4,999,779 |
| 12 | Capitaluri proprii | 363,331,959 | 380,369,258 | 421,387,725 | 493,707,924 | 551,956,048 | 620,332,835 |
| 13 | Active totale | 542,330,749 | 531,466,034 | 606,443,504 | 695,712,149 | 726,128,668 | 794,415,189 |
| 14 | Datorii totale | 50,932,681 | 28,406,580 | 48,838,364 | 67,306,159 | 66,302,219 | 83,974,198 |
| 15 | Capital permanent | 369,038,859 | 385,968,312 | 426,543,298 | 498,838,352 | 558,320,937 | 630,530,506 |
| 16 | Venituri din exploatare, din care: | 410,400,400 | 316,408,297 | 382,507,481 | 473,783,251 | 533,062,212 | 633,345,722 |
| 17 | Cifra de afaceri | 399,209,787 | 294,839,220 | 376,434,150 | 466,991,235 | 506,293,615 | 584,004,013 |
| 18 | Cheltuieli din exploatare, din care: | 340,459,586 | 278,058,829 | 318,684,372 | 390,403,790 | 453,270,815 | 546,151,125 |
| 19 | - cheltuieli cu personalul | 126,472,770 | 117,702,337 | 123,111,062 | 147,929,740 | 172,440,282 | 202,037,361 |
| 20 | - Ajustari de valoare privind imobiliarile | 25,974,985 | 25,018,031 | 25,794,010 | 24,105,443 | 25,945,816 | 27,110,249 |
| 21 | - Ajustari de valoare privind activele circulante | 13,749,192 | 9,813,990 | -1,478,425 | 11,678,145 | 14,759,988 | 11,034,253 |
| 22 | - Ajustari privind provizioanele | 6,197,757 | -3,389,365 | 16,168,922 | -2,054,187 | -27,240,511 | -17,488,642 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 1,824,441 | 1,553,281 | 2,065,827 | 2,422,616 | 2,840,867 | 3,575,443 |
| 24 | Profit / Pierdere din exploatare | 69,940,814 | 38,349,468 | 63,823,109 | 83,379,461 | 79,791,397 | 87,194,597 |
| 25 | Venituri financiare | 9,664,340 | 9,868,144 | 9,190,181 | 25,268,798 | 24,822,630 | 24,926,671 |
| 26 | Cheltuieli financiare, din care: | 4,497,882 | 6,158,366 | 3,365,540 | 8,977,500 | 7,657,762 | 7,312,515 |
| 27 | Profit / Pierdere financiara | 5,166,458 | 3,709,778 | 5,824,641 | 16,291,298 | 17,164,868 | 17,614,156 |

| | | | | | | | |
|-----------|--------------------------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| 28 | Venituri totale | 420,064,740 | 326,276,441 | 391,697,662 | 499,052,049 | 557,884,842 | 658,272,393 |
| 29 | Cheltuieli totale | 344,957,468 | 284,217,195 | 322,049,912 | 399,381,290 | 460,928,577 | 553,463,640 |
| 30 | Profit / pierdere brută | 75,107,272 | 42,059,246 | 69,647,750 | 99,670,759 | 96,956,265 | 104,808,753 |
| 31 | Profit / pierdere netă | 65,979,465 | 38,442,550 | 59,939,980 | 90,272,999 | 93,027,905 | 95,724,564 |
| 32 | Numar mediu de salariați | 1,735 | 1,731 | 1,531 | 1,602 | 1,679 | 1,698 |
| 33 | Pret actiuni in ultima zi din an | 5.200 | 4.280 | 8.250 | 7.700 | 8.750 | 8.480 |
| 34 | Numar de actiuni in ultima zi din an | 152,277,450 | 152,277,450 | 152,277,450 | 152,277,450 | 152,277,450 | 152,277,450 |
| 35 | Capitalizare bursiera | 791,842,740 | 651,747,486 | 1,256,288,963 | 1,172,536,365 | 1,332,427,688 | 1,291,312,776 |

Tabelul 9.7. Indicatori financiari pentru AEROSTAR S.A.

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 32.15% | 36.01% | 28.55% | 34.16% | 31.65% | 27.30% |
| 2 | Rata activelor circulante | 67.58% | 63.74% | 71.35% | 65.75% | 68.24% | 72.57% |
| 3 | Rata autonomiei financiare | 66.99% | 71.57% | 69.49% | 70.96% | 76.01% | 78.09% |
| 4 | Rata stabilității financiare | 68.05% | 72.62% | 70.34% | 71.70% | 76.89% | 79.37% |
| 5 | Rata de indatorare globala | 9.39% | 5.34% | 8.05% | 9.67% | 9.13% | 10.57% |
| 6 | Lichiditatea curentă | 810.42% | 1485.28% | 990.56% | 735.71% | 826.68% | 781.40% |
| 7 | Lichiditatea imediata | 615.61% | 1052.80% | 763.01% | 523.20% | 548.57% | 497.79% |
| 8 | Solvabilitatea generală | 1064.80% | 1870.93% | 1241.74% | 1033.65% | 1095.18% | 946.02% |
| 9 | Fondul de rulment | 194,654,719 | 194,613,106 | 253,384,239 | 261,177,908 | 328,469,864 | 413,656,479 |
| 10 | Finantarea imobilizarilor | 211.62% | 201.70% | 246.33% | 209.90% | 242.91% | 290.74% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.736 | 0.555 | 0.621 | 0.671 | 0.697 | 0.735 |
| 12 | Numar de rotatii ale activelor circulante | 1.089 | 0.870 | 0.870 | 1.021 | 1.022 | 1.013 |
| 13 | Durata unei rotatii a stocurilor | 80.6 | 122.1 | 96.4 | 103.3 | 120.2 | 130.8 |
| 14 | Termenul mediu de incasare a creantelor | 65.0 | 46.4 | 57.0 | 61.8 | 59.8 | 66.8 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 41.4 | 28.2 | 42.4 | 48.6 | 43.2 | 46.1 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 12.90% | 7.22% | 10.52% | 11.98% | 10.99% | 10.98% |
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 21.36% | 13.13% | 17.20% | 16.83% | 12.84% | 13.58% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 18.16% | 10.11% | 14.22% | 18.28% | 16.85% | 15.43% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 20.54% | 13.79% | 20.03% | 21.36% | 17.60% | 15.97% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 17.52% | 13.01% | 16.95% | 17.85% | 15.76% | 14.93% |
| 21 | Valoarea adaugata | 253,824,299 | 198,915,886 | 238,674,686 | 292,730,016 | 293,360,469 | 338,389,932 |
| 22 | Pondere VA in CA | 63.58% | 67.47% | 63.40% | 62.68% | 57.94% | 57.94% |
| 23 | Pondere salariilor in VA | 49.83% | 59.17% | 51.58% | 50.53% | 58.78% | 59.71% |
| 24 | Pondere profitului net in VA | 25.99% | 19.33% | 25.11% | 30.84% | 31.71% | 28.29% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 829.6 | 878.8 | 833.1 | 824.0 | 850.3 | 862.3 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 308.2 | 372.0 | 321.9 | 312.2 | 323.5 | 319.0 |
| 27 | Salariul mediu anual | 72895 | 67997 | 80412 | 92341 | 102704 | 118985 |
| 28 | Productivitatea medie anuala | 236542 | 182789 | 249842 | 295745 | 317488 | 372995 |
| 29 | Excedent brut din exploatare (EBE) | 115,862,748 | 69,792,124 | 104,307,616 | 117,108,862 | 93,256,690 | 107,850,457 |
| 30 | Capacitatea de autofinantare (CAF) | 111,901,399 | 69,885,206 | 100,424,487 | 124,002,400 | 106,493,198 | 116,380,424 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 12.001 | 16.954 | 20.959 | 12.989 | 14.323 | 13.490 |
| 32 | Capitalizare bursiera / Capital propriu | 2.179 | 1.713 | 2.981 | 2.375 | 2.414 | 2.082 |
| 33 | Capitalizare bursieră / CA | 1.984 | 2.211 | 3.337 | 2.511 | 2.632 | 2.211 |
| 34 | Capitalizare bursieră / Active totale | 1.460 | 1.226 | 2.072 | 1.685 | 1.835 | 1.625 |

3. COMPA S. A. (CMP)

Tabelul 9.8. Date financiare individuale pentru COMPA S. A.

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 489,886,216 | 502,230,826 | 484,508,326 | 467,928,790 | 441,084,683 | 435,811,592 |
| 2 | Active circulante, din care: | 232,703,066 | 229,779,839 | 295,366,508 | 293,334,493 | 252,654,571 | 202,099,324 |
| 3 | - Stocuri | 105,465,772 | 91,738,385 | 142,811,966 | 134,910,252 | 112,181,757 | 93,531,551 |
| 4 | - Creante, din care: | 121,157,473 | 137,153,567 | 141,486,185 | 152,438,134 | 139,930,245 | 93,835,705 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 6,079,821 | 887,887 | 11,068,357 | 5,986,107 | 542,569 | 14,732,068 |
| 7 | Cheltuieli in avans | 1,011,271 | 708,262 | 1,359,566 | 1,227,727 | 1,377,113 | 806,227 |
| 8 | Datorii pe termen scurt, din care: | 112,626,588 | 128,258,989 | 149,064,065 | 147,281,801 | 122,726,212 | 84,363,082 |
| 9 | Datorii pe termen lung, din care: | 96,121,622 | 80,817,900 | 102,292,751 | 89,934,825 | 38,787,077 | 5,292,700 |
| 10 | Provizioane | 135,645 | 135,645 | 224,645 | 218,461 | 6,220,535 | 7,295,316 |
| 11 | Venituri in avans | 39,826,135 | 35,868,882 | 32,308,561 | 27,949,850 | 22,857,678 | 22,037,543 |
| 12 | Capitaluri proprii | 474,890,563 | 487,637,511 | 497,344,378 | 497,106,073 | 504,524,865 | 519,728,502 |
| 13 | Active totale | 723,600,553 | 732,718,927 | 781,234,400 | 762,491,010 | 695,116,367 | 638,717,143 |
| 14 | Datorii totale | 208,748,210 | 209,076,889 | 251,356,816 | 237,216,626 | 161,513,289 | 89,655,782 |
| 15 | Capital permanent | 571,012,185 | 568,455,411 | 599,637,129 | 587,040,898 | 543,311,942 | 525,021,202 |
| 16 | Venituri din exploatare, din care: | 777,931,469 | 554,927,223 | 739,425,142 | 745,231,175 | 773,217,646 | 620,187,942 |
| 17 | Cifra de afaceri | 746,729,484 | 547,121,134 | 705,725,717 | 737,001,238 | 767,200,685 | 604,023,987 |
| 18 | Cheltuieli din exploatare, din care: | 741,038,899 | 536,854,763 | 718,493,771 | 738,596,139 | 759,879,993 | 607,184,058 |
| 19 | - cheltuieli cu personalul | 155,809,695 | 115,832,537 | 147,224,797 | 156,275,015 | 173,383,416 | 159,855,467 |
| 20 | - Ajustari de valoare privind imobiliarile | 46,653,866 | 51,385,568 | 43,714,910 | 47,331,376 | 47,730,102 | 48,157,645 |
| 21 | - Ajustari de valoare privind activele circulante | -546,401 | 30,296 | 574,754 | -48,655 | 6,840,193 | 3,061,886 |
| 22 | - Ajustari privind provizioanele | 0 | 0 | 0 | 0 | 5,967,188 | 891,354 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 5,068,377 | 4,254,551 | 4,012,164 | 7,234,475 | 4,820,275 | 4,409,901 |
| 24 | Profit / Pierdere din exploatare | 36,892,570 | 18,072,460 | 20,931,371 | 6,635,036 | 13,337,653 | 13,003,884 |
| 25 | Venituri financiare | 7,666,742 | 3,918,927 | 4,809,591 | 8,814,374 | 6,642,032 | 1,390,757 |
| 26 | Cheltuieli financiare, din care: | 11,033,346 | 7,017,692 | 7,708,702 | 11,613,177 | 10,843,020 | 4,507,519 |
| 27 | Profit / Pierdere financiara | -3,366,604 | -3,098,765 | -2,899,111 | -2,798,803 | -4,200,988 | -3,116,762 |

| | | | | | | | |
|-----------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 28 | Venituri totale | 785,598,211 | 558,846,150 | 744,234,733 | 754,045,549 | 779,859,678 | 621,578,699 |
| 29 | Cheltuieli totale | 752,072,245 | 543,872,455 | 726,202,473 | 750,209,316 | 770,723,013 | 611,691,577 |
| 30 | Profit / pierdere brută | 33,525,966 | 14,973,695 | 18,032,260 | 3,836,233 | 9,136,665 | 9,887,122 |
| 31 | Profit / pierdere netă | 32,708,709 | 13,919,766 | 15,058,967 | 2,510,594 | 7,675,390 | 3,324,462 |
| 32 | Numar mediu de salariați | 2,190 | 1,495 | 1,879 | 1,807 | 1,792 | 1,628 |
| 33 | Pret actiuni in ultima zi din an | 0.864 | 0.570 | 0.670 | 0.392 | 0.746 | 0.526 |
| 34 | Numar de actiuni in ultima zi din an | 218,821,038 | 218,821,038 | 218,821,038 | 218,821,038 | 218,821,038 | 218,821,038 |
| 35 | Capitalizare bursiera | 189,061,377 | 124,727,992 | 146,610,095 | 85,777,847 | 163,240,494 | 115,099,866 |

Tabelul 9.9. Indicatori financiari pentru COMPA S. A.

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|------------|------------|-------------|-------------|-------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 67.70% | 68.54% | 62.02% | 61.37% | 63.45% | 68.23% |
| 2 | Rata activelor circulante | 32.16% | 31.36% | 37.81% | 38.47% | 36.35% | 31.64% |
| 3 | Rata autonomiei financiare | 65.63% | 66.55% | 63.66% | 65.20% | 72.58% | 81.37% |
| 4 | Rata stabilității financiare | 78.91% | 77.58% | 76.76% | 76.99% | 78.16% | 82.20% |
| 5 | Rata de indatorare globala | 28.85% | 28.53% | 32.17% | 31.11% | 23.24% | 14.04% |
| 6 | Lichiditatea curentă | 206.61% | 179.15% | 198.15% | 199.17% | 205.87% | 239.56% |
| 7 | Lichiditatea imediata | 112.97% | 107.63% | 102.34% | 107.57% | 114.46% | 128.69% |
| 8 | Solvabilitatea generală | 346.64% | 350.45% | 310.81% | 321.43% | 430.38% | 712.41% |
| 9 | Fondul de rulment | 81,125,969 | 66,224,585 | 115,128,803 | 119,112,108 | 102,227,259 | 89,209,610 |
| 10 | Finantarea imobilizarilor | 116.56% | 113.19% | 123.76% | 125.46% | 123.18% | 120.47% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 1.032 | 0.747 | 0.903 | 0.967 | 1.104 | 0.946 |
| 12 | Numar de rotatii ale activelor circulante | 3.209 | 2.381 | 2.389 | 2.512 | 3.037 | 2.989 |
| 13 | Durata unei rotatii a stocurilor | 51.6 | 61.2 | 73.9 | 66.8 | 53.4 | 56.5 |
| 14 | Termenul mediu de incasare a creantelor | 59.2 | 91.5 | 73.2 | 75.5 | 66.6 | 56.7 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 55.1 | 85.6 | 77.1 | 72.9 | 58.4 | 51.0 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 5.10% | 2.47% | 2.68% | 0.87% | 1.92% | 2.04% |
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 11.47% | 9.48% | 8.35% | 7.07% | 10.63% | 10.19% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 6.89% | 2.85% | 3.03% | 0.51% | 1.52% | 0.64% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 4.98% | 3.37% | 2.91% | 0.90% | 1.76% | 2.14% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 4.94% | 3.30% | 2.97% | 0.90% | 1.74% | 2.15% |
| 21 | Valoarea adaugata | 251,544,849 | 193,494,339 | 221,267,587 | 226,241,621 | 258,720,859 | 230,770,894 |
| 22 | Ponderea VA in CA | 33.69% | 35.37% | 31.35% | 30.70% | 33.72% | 38.21% |
| 23 | Ponderea salariilor in VA | 61.94% | 59.86% | 66.54% | 69.07% | 67.02% | 69.27% |
| 24 | Ponderea profitului net in VA | 13.00% | 7.19% | 6.81% | 1.11% | 2.97% | 1.44% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 952.6 | 967.4 | 971.7 | 991.1 | 982.8 | 979.0 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 200.3 | 208.7 | 199.1 | 209.7 | 224.2 | 257.8 |
| 27 | Salariul mediu anual | 71146 | 77480 | 78353 | 86483 | 96754 | 98191 |
| 28 | Productivitatea medie anuala | 355220 | 371189 | 393521 | 412413 | 431483 | 380951 |
| 29 | Excedent brut din exploatare (EBE) | 83,000,035 | 69,488,324 | 65,221,035 | 53,917,757 | 73,875,136 | 65,114,769 |
| 30 | Capacitatea de autofinantare (CAF) | 78,816,174 | 65,335,630 | 59,348,631 | 49,793,315 | 68,212,873 | 55,435,347 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 5.780 | 8.960 | 9.736 | 34.166 | 21.268 | 34.622 |
| 32 | Capitalizare bursiera / Capital propriu | 0.398 | 0.256 | 0.295 | 0.173 | 0.324 | 0.221 |
| 33 | Capitalizare bursieră / CA | 0.253 | 0.228 | 0.208 | 0.116 | 0.213 | 0.191 |
| 34 | Capitalizare bursieră / Active totale | 0.261 | 0.170 | 0.188 | 0.112 | 0.235 | 0.180 |

4. IAR SA Brasov (IARV)

Tabelul 9.10. Date financiare individuale pentru IAR SA Brasov

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 74,440,418 | 83,860,281 | 92,495,424 | 102,021,445 | 109,588,011 | 115,326,972 |
| 2 | Active circulante, din care: | 268,873,800 | 256,725,850 | 316,752,815 | 555,186,339 | 505,645,457 | 692,544,551 |
| 3 | - Stocuri | 211,201,751 | 211,074,582 | 222,838,034 | 256,828,675 | 294,421,728 | 489,234,862 |
| 4 | - Creante, din care: | 48,901,225 | 35,878,560 | 48,610,435 | 40,063,750 | 125,581,308 | 183,449,409 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 67,514,543 | 14,827,812 |
| 6 | - Casa si conturi la banci | 8,770,824 | 9,772,708 | 45,304,346 | 258,293,914 | 18,127,878 | 5,032,468 |
| 7 | Cheltuieli in avans | 52,177 | 69,421 | 99,376 | 82,044 | 63,166 | 101,027 |
| 8 | Datorii pe termen scurt, din care: | 79,356,917 | 75,815,105 | 130,844,881 | 356,257,458 | 253,789,038 | 33,687,564 |
| 9 | Datorii pe termen lung, din care: | 5,383,210 | 5,161,019 | 4,932,303 | 4,779,652 | 4,466,304 | 403,471,642 |
| 10 | Provizioane | 69,994,375 | 55,584,221 | 53,730,595 | 67,724,642 | | 102,952,078 |
| 11 | Venituri in avans | 97,723 | 45,769 | 27,106 | 857 | 736,906 | 736,906 |
| 12 | Capitaluri proprii | 188,534,170 | 204,049,438 | 219,812,730 | 228,527,219 | 247,277,902 | 267,124,360 |
| 13 | Active totale | 343,366,395 | 340,655,552 | 409,347,615 | 657,289,828 | 615,296,634 | 807,972,550 |
| 14 | Datorii totale | 84,740,127 | 80,976,124 | 135,777,184 | 361,037,110 | 258,255,342 | 437,159,206 |
| 15 | Capital permanent | 193,917,380 | 209,210,457 | 224,745,033 | 233,306,871 | 251,744,206 | 670,596,002 |
| 16 | Venituri din exploatare, din care: | 381,684,277 | 261,639,247 | 330,692,180 | 341,316,969 | 440,803,825 | 411,944,784 |
| 17 | Cifra de afaceri | 365,811,270 | 256,291,473 | 329,506,603 | 315,424,444 | 427,484,707 | 381,619,358 |
| 18 | Cheltuieli din exploatare, din care: | 329,779,113 | 221,234,003 | 307,456,771 | 325,049,360 | 411,299,710 | 380,983,370 |
| 19 | - cheltuieli cu personalul | 41,095,807 | 45,592,147 | 50,676,065 | 53,343,437 | 63,316,500 | 73,758,316 |
| 20 | - Ajustari de valoare privind imobiliarile | 3,764,086 | 3,836,814 | 4,116,856 | 4,235,183 | 3,891,608 | 3,702,724 |
| 21 | - Ajustari de valoare privind activele circulante | 5,563 | 0 | 12,592 | 0 | 0 | 0 |
| 22 | - Ajustari privind provizioanele | -5,956,105 | -17,688,224 | -3,295,236 | 13,994,047 | 39,969,294 | -5,736,824 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 579,120 | 614,157 | 585,307 | 710,321 | 702,936 | 1,362,131 |
| 24 | Profit / Pierdere din exploatare | 51,905,164 | 40,405,244 | 23,235,409 | 16,267,609 | 29,504,115 | 30,961,414 |
| 25 | Venituri financiare | 5,499,455 | 746,602 | 5,619,029 | 5,843,563 | 9,896,774 | 7,998,165 |
| 26 | Cheltuieli financiare, din care: | 1,057,636 | 4,232,217 | 2,329,750 | 4,168,334 | 4,283,356 | 3,346,875 |
| 27 | Profit / Pierdere financiara | 4,441,819 | -3,485,615 | 3,289,279 | 1,675,229 | 5,613,418 | 4,651,290 |

| | | | | | | | |
|-----------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 28 | Venituri totale | 387,183,732 | 262,385,849 | 336,311,209 | 347,160,532 | 450,700,599 | 419,942,949 |
| 29 | Cheltuieli totale | 330,836,749 | 225,466,220 | 309,786,521 | 329,217,694 | 415,583,066 | 384,330,245 |
| 30 | Profit / pierdere brută | 56,346,983 | 36,919,629 | 26,524,688 | 17,942,838 | 35,117,533 | 35,612,704 |
| 31 | Profit / pierdere netă | 49,128,541 | 33,967,230 | 23,488,292 | 14,198,145 | 24,069,830 | 31,544,924 |
| 32 | Numar mediu de salariați | 390 | 389 | 367 | 356 | 369 | 372 |
| 33 | Pret actiuni in ultima zi din an | 17.800 | 11.500 | 12.300 | 9.300 | 13.800 | 15.500 |
| 34 | Numar de actiuni in ultima zi din an | 18,878,853 | 18,878,853 | 18,878,853 | 18,878,853 | 18,878,853 | 18,878,853 |
| 35 | Capitalizare bursiera | 336,043,583 | 217,106,810 | 232,209,892 | 175,573,333 | 260,528,171 | 292,622,222 |

Tabelul 9.11. Indicatori financiari pentru IAR SA Brasov

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 21.68% | 24.62% | 22.60% | 15.52% | 17.81% | 14.27% |
| 2 | Rata activelor circulante | 78.31% | 75.36% | 77.38% | 84.47% | 82.18% | 85.71% |
| 3 | Rata autonomiei financiare | 54.91% | 59.90% | 53.70% | 34.77% | 40.19% | 33.06% |
| 4 | Rata stabilității financiare | 56.48% | 61.41% | 54.90% | 35.50% | 40.91% | 83.00% |
| 5 | Rata de indatorare globala | 24.68% | 23.77% | 33.17% | 54.93% | 41.97% | 54.11% |
| 6 | Lichiditatea curentă | 338.82% | 338.62% | 242.08% | 155.84% | 199.24% | 2055.79% |
| 7 | Lichiditatea imediata | 72.67% | 60.21% | 71.78% | 83.75% | 83.23% | 603.52% |
| 8 | Solvabilitatea generală | 405.20% | 420.69% | 301.48% | 182.06% | 238.25% | 184.82% |
| 9 | Fondul de rulment | 119,476,962 | 125,350,176 | 132,249,609 | 131,285,426 | 142,156,195 | 555,269,030 |
| 10 | Finantarea imobilizarilor | 260.50% | 249.48% | 242.98% | 228.68% | 229.72% | 581.47% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 1.065 | 0.752 | 0.805 | 0.480 | 0.695 | 0.472 |
| 12 | Numar de rotatii ale activelor circulante | 1.361 | 0.998 | 1.040 | 0.568 | 0.845 | 0.551 |
| 13 | Durata unei rotatii a stocurilor | 210.7 | 300.6 | 246.8 | 297.2 | 251.4 | 467.9 |
| 14 | Termenul mediu de incasare a creantelor | 48.8 | 51.1 | 53.8 | 46.4 | 107.2 | 175.5 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 79.2 | 108.0 | 144.9 | 412.3 | 216.7 | 32.2 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 15.12% | 11.86% | 5.68% | 2.47% | 4.80% | 3.83% |
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 14.48% | 7.79% | 5.88% | 5.25% | 11.92% | 3.58% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|------------|------------|------------|------------|-------------|-------------|
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 26.06% | 16.65% | 10.69% | 6.21% | 9.73% | 11.81% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 15.74% | 18.26% | 7.56% | 5.00% | 7.17% | 8.13% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 14.19% | 15.77% | 7.05% | 5.16% | 6.90% | 8.11% |
| 21 | Valoarea adaugata | 96,893,090 | 73,506,740 | 80,950,022 | 94,394,160 | 147,281,227 | 112,045,926 |
| 22 | Ponderea VA in CA | 26.49% | 28.68% | 24.57% | 29.93% | 34.45% | 29.36% |
| 23 | Ponderea salariilor in VA | 42.41% | 62.02% | 62.60% | 56.51% | 42.99% | 65.83% |
| 24 | Ponderea profitului net in VA | 50.70% | 46.21% | 29.02% | 15.04% | 16.34% | 28.15% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 864.0 | 845.6 | 929.7 | 952.3 | 933.1 | 924.8 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 107.7 | 174.3 | 153.2 | 156.3 | 143.6 | 179.0 |
| 27 | Salariul mediu anual | 105374 | 117203 | 138082 | 149841 | 171589 | 198275 |
| 28 | Productivitatea medie anuala | 978678 | 672594 | 901069 | 958756 | 1194590 | 1107378 |
| 29 | Excedent brut din exploatare (EBE) | 49,718,708 | 26,553,834 | 24,069,621 | 34,496,839 | 73,365,017 | 28,927,314 |
| 30 | Capacitatea de autofinantare (CAF) | 46,942,085 | 20,115,820 | 24,322,504 | 32,427,375 | 67,930,732 | 29,510,824 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 6.840 | 6.392 | 9.886 | 12.366 | 10.824 | 9.276 |
| 32 | Capitalizare bursiera / Capital propriu | 1.782 | 1.064 | 1.056 | 0.768 | 1.054 | 1.095 |
| 33 | Capitalizare bursieră / CA | 0.919 | 0.847 | 0.705 | 0.557 | 0.609 | 0.767 |
| 34 | Capitalizare bursieră / Active totale | 0.979 | 0.637 | 0.567 | 0.267 | 0.423 | 0.362 |

5. TURBOMECANICA S.A. (TBM)

Tabelul 9.12. Date financiare individuale pentru TURBOMECANICA S.A.

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 59,139,210 | 74,007,296 | 65,111,758 | 69,262,469 | 101,018,623 | 94,423,507 |
| 2 | Active circulante, din care: | 65,720,276 | 81,807,970 | 111,900,467 | 117,595,139 | 144,582,854 | 163,527,115 |
| 3 | - Stocuri | 55,814,310 | 31,261,530 | 59,605,916 | 57,278,934 | 82,933,819 | 102,088,726 |
| 4 | - Creante, din care: | 5,800,781 | 45,397,649 | 33,375,602 | 42,433,459 | 42,939,959 | 36,021,231 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 4,105,185 | 5,148,791 | 18,918,949 | 17,882,746 | 18,709,076 | 25,417,158 |
| 7 | Cheltuieli in avans | 334,870 | 406,997 | 272,940 | 413,336 | 498,323 | 416,467 |
| 8 | Datorii pe termen scurt, din care: | 31,578,201 | 32,263,282 | 44,327,042 | 46,056,565 | 75,048,612 | 81,330,971 |
| 9 | Datorii pe termen lung, din care: | 5,725,822 | 8,876,894 | 6,044,666 | 12,879,973 | 20,275,350 | 19,192,713 |
| 10 | Provizioane | 5,866,305 | 6,740,542 | 6,284,800 | 5,109,123 | 4,606,269 | 5,359,511 |
| 11 | Venituri in avans | 46,681 | 26,266 | 29,709 | 474,003 | 150,916 | 6,641 |
| 12 | Capitaluri proprii | 81,977,347 | 108,315,279 | 120,598,948 | 122,751,280 | 146,018,653 | 152,477,253 |
| 13 | Active totale | 125,194,356 | 156,222,263 | 177,285,165 | 187,270,944 | 246,099,800 | 258,367,089 |
| 14 | Datorii totale | 37,304,023 | 41,140,176 | 50,371,708 | 58,936,538 | 95,323,962 | 100,523,684 |
| 15 | Capital permanent | 87,703,169 | 117,192,173 | 126,643,614 | 135,631,253 | 166,294,003 | 171,669,966 |
| 16 | Venituri din exploatare, din care: | 124,147,514 | 128,801,771 | 134,938,020 | 140,009,552 | 139,899,475 | 163,168,290 |
| 17 | Cifra de afaceri | 114,960,057 | 124,989,037 | 131,331,166 | 139,161,606 | 131,363,429 | 139,985,852 |
| 18 | Cheltuieli din exploatare, din care: | 96,397,146 | 110,247,696 | 118,895,888 | 124,362,015 | 124,843,007 | 139,850,977 |
| 19 | - cheltuieli cu personalul | 40,635,250 | 49,784,876 | 53,408,568 | 52,742,599 | 55,946,744 | 62,905,472 |
| 20 | - Ajustari de valoare privind imobilizarile | 8,620,573 | 8,954,392 | 10,977,080 | 11,154,176 | 7,742,702 | 11,719,922 |
| 21 | - Ajustari de valoare privind activele circulante | -658,691 | 2,019,294 | 2,829,070 | 780,428 | 875,759 | 3,975,245 |
| 22 | - Ajustari privind provizioanele | -37,081 | -358,010 | 180,498 | -1,095,386 | -494,510 | -80,127 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 978,031 | 1,004,187 | 928,430 | 942,533 | 909,028 | 906,352 |
| 24 | Profit / Pierdere din exploatare | 27,750,368 | 18,554,075 | 16,042,132 | 15,647,537 | 15,056,468 | 23,317,313 |
| 25 | Venituri financiare | 303,126 | 260,416 | 391,071 | 1,453,159 | 2,293,809 | 1,292,180 |
| 26 | Cheltuieli financiare, din care: | 2,352,556 | 2,310,469 | 2,229,495 | 3,661,614 | 3,322,878 | 3,824,577 |

| | | | | | | | |
|-----------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 27 | Profit / Pierdere financiara | -2,049,430 | -2,050,053 | -1,838,424 | -2,208,455 | -1,029,069 | -2,532,397 |
| 28 | Venituri totale | 124,450,640 | 129,062,187 | 135,329,091 | 141,462,711 | 142,193,284 | 164,460,470 |
| 29 | Cheltuieli totale | 98,749,702 | 112,558,165 | 121,125,383 | 128,023,629 | 128,165,885 | 143,675,554 |
| 30 | Profit / pierdere brută | 25,700,938 | 16,504,022 | 14,203,708 | 13,439,082 | 14,027,399 | 20,784,916 |
| 31 | Profit / pierdere netă | 21,919,302 | 13,342,726 | 11,749,227 | 12,189,144 | 11,146,661 | 16,158,631 |
| 32 | Numar mediu de salariați | 462 | 495 | 501 | 457 | 466 | 475 |
| 33 | Pret actiuni in ultima zi din an | 0.3550 | 0.2530 | 0.1905 | 0.1815 | 0.2920 | 0.3980 |
| 34 | Numar de actiuni in ultima zi din an | 369,442,475 | 369,442,475 | 369,442,475 | 369,442,475 | 369,442,475 | 369,442,475 |
| 35 | Capitalizare bursiera | 131,152,079 | 93,468,946 | 70,378,791 | 67,053,809 | 107,877,203 | 147,038,105 |

Tabelul 9.13. Indicatori financiari pentru TURBOMECANICA S.A.

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 47.24% | 47.37% | 36.73% | 36.99% | 41.05% | 36.55% |
| 2 | Rata activelor circulante | 52.49% | 52.37% | 63.12% | 62.79% | 58.75% | 63.29% |
| 3 | Rata autonomiei financiare | 65.48% | 69.33% | 68.03% | 65.55% | 59.33% | 59.02% |
| 4 | Rata stabilității financiare | 70.05% | 75.02% | 71.43% | 72.43% | 67.57% | 66.44% |
| 5 | Rata de indatorare globala | 29.80% | 26.33% | 28.41% | 31.47% | 38.73% | 38.91% |
| 6 | Lichiditatea curentă | 208.12% | 253.56% | 252.44% | 255.33% | 192.65% | 201.06% |
| 7 | Lichiditatea imediata | 31.37% | 156.67% | 117.97% | 130.96% | 82.15% | 75.54% |
| 8 | Solvabilitatea generală | 335.61% | 379.73% | 351.95% | 317.75% | 258.17% | 257.02% |
| 9 | Fondul de rulment | 28,563,959 | 43,184,877 | 61,531,856 | 66,368,784 | 65,275,380 | 77,246,459 |
| 10 | Finantarea imobilizarilor | 148.30% | 158.35% | 194.50% | 195.82% | 164.62% | 181.81% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.918 | 0.800 | 0.741 | 0.743 | 0.534 | 0.542 |
| 12 | Numar de rotatii ale activelor circulante | 1.749 | 1.528 | 1.174 | 1.183 | 0.909 | 0.856 |
| 13 | Durata unei rotatii a stocurilor | 177.2 | 91.3 | 165.7 | 150.2 | 230.4 | 266.2 |
| 14 | Termenul mediu de incasare a creantelor | 18.4 | 132.6 | 92.8 | 111.3 | 119.3 | 93.9 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 100.3 | 94.2 | 123.2 | 120.8 | 208.5 | 212.1 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 22.17% | 11.88% | 9.05% | 8.36% | 6.12% | 9.02% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|------------|------------|------------|------------|------------|-------------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 28.50% | 18.67% | 16.94% | 14.14% | 9.42% | 15.07% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 26.74% | 12.32% | 9.74% | 9.93% | 7.63% | 10.60% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 28.79% | 16.83% | 13.49% | 12.58% | 12.06% | 16.67% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 24.14% | 14.84% | 12.22% | 11.24% | 11.46% | 16.66% |
| 21 | Valoarea adaugata | 77,591,576 | 80,219,230 | 84,756,849 | 81,625,046 | 82,330,000 | 104,036,357 |
| 22 | Ponderea VA in CA | 67.49% | 64.18% | 64.54% | 58.65% | 62.67% | 74.32% |
| 23 | Ponderea salariilor in VA | 52.37% | 62.06% | 63.01% | 64.62% | 67.95% | 60.46% |
| 24 | Ponderea profitului net in VA | 28.25% | 16.63% | 13.86% | 14.93% | 13.54% | 15.53% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 776.5 | 855.9 | 881.1 | 888.2 | 892.4 | 857.1 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 327.3 | 386.5 | 395.8 | 376.7 | 399.9 | 385.5 |
| 27 | Salariul mediu anual | 87955 | 100576 | 106604 | 115411 | 120057 | 132433 |
| 28 | Productivitatea medie anuala | 268718 | 260206 | 269337 | 306367 | 300213 | 343512 |
| 29 | Excedent brut din exploatare (EBE) | 35,675,169 | 29,169,751 | 30,028,780 | 26,486,755 | 23,180,419 | 38,932,353 |
| 30 | Capacitatea de autofinantare (CAF) | 29,844,103 | 23,958,402 | 25,735,875 | 23,028,362 | 19,270,612 | 31,773,671 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 5.983 | 7.005 | 5.990 | 5.501 | 9.678 | 9.100 |
| 32 | Capitalizare bursiera / Capital propriu | 1.600 | 0.863 | 0.584 | 0.546 | 0.739 | 0.964 |
| 33 | Capitalizare bursieră / CA | 1.141 | 0.748 | 0.536 | 0.482 | 0.821 | 1.050 |
| 34 | Capitalizare bursieră / Active totale | 1.048 | 0.598 | 0.397 | 0.358 | 0.438 | 0.569 |

6. SANTIÉRUL NAVAL ORSOVA S.A. (SNO)

Tabelul 9.14. Date financiare individuale pentru SNO

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| 1 | Active imobilizate | 39,462,510 | 38,349,020 | 43,176,982 | 40,502,533 | 40,049,988 | 47,192,216 |
| 2 | Active circulante, din care: | 67,967,222 | 70,577,119 | 60,264,210 | 65,254,559 | 59,602,132 | 65,263,656 |
| 3 | - Stocuri | 45,158,120 | 34,629,958 | 22,400,725 | 50,813,700 | 28,967,886 | 37,528,225 |
| 4 | - Creante, din care: | 2,192,260 | 1,264,279 | 20,411,010 | 2,103,428 | 12,194,728 | 3,265,840 |
| 5 | - Investitii pe termen scurt | 6,677,460 | 3,857,609 | 3,087,107 | 3,485,023 | 6,495,815 | 13,514,382 |
| 6 | - Casa si conturi la banci | 13,939,382 | 30,825,273 | 14,365,368 | 8,852,408 | 11,943,703 | 10,955,209 |
| 7 | Cheltuieli in avans | 67,119 | 130,348 | 165,412 | 161,622 | 153,995 | 179,843 |
| 8 | Datorii pe termen scurt, din care: | 6,804,366 | 6,619,329 | 8,404,168 | 21,665,023 | 13,884,794 | 15,944,198 |
| 9 | Datorii pe termen lung, din care: | 4,299,942 | 4,037,136 | 5,400,193 | 4,587,752 | 3,835,977 | 7,417,834 |
| 10 | Provizioane | 631,235 | 1,025,258 | 1,032,015 | 1,679,592 | 655,198 | 1,213,300 |
| 11 | Venituri in avans | 1,246 | 215 | 3,801 | 2,375 | 950 | 317,980 |
| 12 | Capitaluri proprii | 95,760,062 | 97,374,549 | 88,766,427 | 77,983,972 | 81,429,196 | 87,742,403 |
| 13 | Active totale | 107,496,851 | 109,056,487 | 103,606,604 | 105,918,714 | 99,806,115 | 112,635,715 |
| 14 | Datorii totale | 11,104,308 | 10,656,465 | 13,804,361 | 26,252,775 | 17,720,771 | 23,362,032 |
| 15 | Capital permanent | 100,060,004 | 101,411,685 | 94,166,620 | 82,571,724 | 85,265,173 | 95,160,237 |
| 16 | Venituri din exploatare, din care: | 66,727,585 | 73,003,288 | 74,669,944 | 58,311,667 | 99,841,841 | 101,809,390 |
| 17 | Cifra de afaceri | 66,597,657 | 71,500,219 | 74,406,233 | 57,757,883 | 99,494,651 | 99,781,672 |
| 18 | Cheltuieli din exploatare, din care: | 63,386,328 | 68,406,415 | 74,660,229 | 63,135,344 | 96,277,140 | 95,203,782 |
| 19 | - cheltuieli cu personalul | 23,854,019 | 29,137,246 | 29,665,566 | 24,269,823 | 30,408,001 | 34,803,825 |
| 20 | - Ajustari de valoare privind imobiliarile | 4,202,464 | 3,894,411 | 4,636,011 | 3,980,264 | 5,732,550 | 6,456,376 |
| 21 | - Ajustari de valoare privind activele circulante | 161,657 | -4,076,694 | -2,479,113 | 247,555 | 55,842 | 103,835 |
| 22 | - Ajustari privind provizioanele | 94,361 | 394,023 | 6,757 | 647,577 | -1,024,394 | 413,531 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 359,928 | 402,942 | 382,884 | 431,728 | 434,888 | 717,035 |
| 24 | Profit / Pierdere din exploatare | 3,341,257 | 4,596,873 | 9,715 | -4,823,677 | 3,564,701 | 6,605,608 |
| 25 | Venituri financiare | 1,003,597 | 677,223 | 863,841 | 1,102,354 | 796,615 | 1,122,082 |
| 26 | Cheltuieli financiare, din care: | 369,542 | 228,680 | 362,717 | 512,380 | 479,619 | 185,875 |
| 27 | Profit / Pierdere financiara | 634,055 | 448,543 | 501,124 | 589,974 | 316,996 | 936,207 |

| | | | | | | | |
|-----------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| 28 | Venituri totale | 67,731,182 | 73,680,511 | 75,533,785 | 59,414,021 | 100,638,456 | 102,931,472 |
| 29 | Cheltuieli totale | 63,755,870 | 68,635,095 | 75,022,946 | 63,647,724 | 96,756,759 | 95,389,657 |
| 30 | Profit / pierdere brută | 3,975,312 | 5,045,416 | 510,839 | -4,233,703 | 3,881,697 | 7,541,815 |
| 31 | Profit / pierdere netă | 3,205,050 | 4,653,501 | -153,870 | -4,215,117 | 3,453,687 | 5,936,340 |
| 32 | Numar mediu de salariați | 356 | 374 | 359 | 342 | 337 | 344 |
| 33 | Pret actiuni in ultima zi din an | 3.700 | 3.740 | 5.700 | 5.000 | 5.400 | 7.150 |
| 34 | Numar de actiuni in ultima zi din an | 11,422,919 | 11,422,919 | 11,422,919 | 11,422,919 | 11,422,919 | 11,422,919 |
| 35 | Capitalizare bursiera | 42,264,800 | 42,721,717 | 65,110,638 | 57,114,595 | 61,683,763 | 81,673,871 |

Tabelul 9.15. Indicatori financiari pentru SNO

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 36.71% | 35.16% | 41.67% | 38.24% | 40.13% | 41.90% |
| 2 | Rata activelor circulante | 63.23% | 64.72% | 58.17% | 61.61% | 59.72% | 57.94% |
| 3 | Rata autonomiei financiare | 89.08% | 89.29% | 85.68% | 73.63% | 81.59% | 77.90% |
| 4 | Rata stabilității financiare | 93.08% | 92.99% | 90.89% | 77.96% | 85.43% | 84.48% |
| 5 | Rata de indatorare globala | 10.33% | 9.77% | 13.32% | 24.79% | 17.76% | 20.74% |
| 6 | Lichiditatea curentă | 998.88% | 1066.23% | 717.08% | 301.20% | 429.26% | 409.33% |
| 7 | Lichiditatea imediata | 335.21% | 543.06% | 450.53% | 66.66% | 220.63% | 173.95% |
| 8 | Solvabilitatea generală | 968.06% | 1023.38% | 750.54% | 403.46% | 563.22% | 482.13% |
| 9 | Fondul de rulment | 60,597,494 | 63,062,665 | 50,989,638 | 42,069,191 | 45,215,185 | 47,968,021 |
| 10 | Finantarea imobilizarilor | 253.56% | 264.44% | 218.09% | 203.87% | 212.90% | 201.64% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.620 | 0.656 | 0.718 | 0.545 | 0.997 | 0.886 |
| 12 | Numar de rotatii ale activelor circulante | 0.980 | 1.013 | 1.235 | 0.885 | 1.669 | 1.529 |
| 13 | Durata unei rotatii a stocurilor | 247.5 | 176.8 | 109.9 | 321.1 | 106.3 | 137.3 |
| 14 | Termenul mediu de incasare a creantelor | 12.0 | 6.5 | 100.1 | 13.3 | 44.7 | 11.9 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 37.3 | 33.8 | 41.2 | 136.9 | 50.9 | 58.3 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 3.11% | 4.22% | 0.01% | -4.55% | 3.57% | 5.86% |
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 7.26% | 4.41% | 2.10% | 0.05% | 8.34% | 12.06% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 3.35% | 4.78% | -0.17% | -5.41% | 4.24% | 6.77% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 5.27% | 6.72% | 0.01% | -7.64% | 3.70% | 6.94% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 5.02% | 6.43% | 0.01% | -8.35% | 3.58% | 6.62% |
| 21 | Valoarea adaugata | 33,017,283 | 35,026,024 | 33,085,661 | 25,855,624 | 39,968,203 | 50,222,292 |
| 22 | Pondere VA in CA | 49.58% | 48.99% | 44.47% | 44.77% | 40.17% | 50.33% |
| 23 | Pondere salariilor in VA | 72.25% | 83.19% | 89.66% | 93.87% | 76.08% | 69.30% |
| 24 | Pondere profitului net in VA | 9.71% | 13.29% | -0.47% | -16.30% | 8.64% | 11.82% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 949.9 | 937.0 | 999.9 | 1082.7 | 964.3 | 935.1 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 357.5 | 399.1 | 397.3 | 416.2 | 304.6 | 341.9 |
| 27 | Salariul mediu anual | 67006 | 77907 | 82634 | 70964 | 90231 | 101174 |
| 28 | Productivitatea medie anuala | 187437 | 195196 | 207994 | 170502 | 296267 | 295958 |
| 29 | Excedent brut din exploatare (EBE) | 7,799,739 | 4,808,613 | 2,173,370 | 51,719 | 8,328,699 | 13,579,350 |
| 30 | Capacitatea de autofinantare (CAF) | 7,663,532 | 4,865,241 | 2,009,785 | 660,279 | 8,217,685 | 12,910,082 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 13.187 | 9.181 | -423.154 | -13.550 | 17.860 | 13.758 |
| 32 | Capitalizare bursiera / Capital propriu | 0.441 | 0.439 | 0.734 | 0.732 | 0.758 | 0.931 |
| 33 | Capitalizare bursieră / CA | 0.635 | 0.598 | 0.875 | 0.989 | 0.620 | 0.819 |
| 34 | Capitalizare bursieră / Active totale | 0.393 | 0.392 | 0.628 | 0.539 | 0.618 | 0.725 |

7. UAMT S.A. (UAM)

Tabelul 9.16. Date financiare individuale pentru UAMT S.A.

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| 1 | Active imobilizate | 77,504,645 | 67,554,242 | 61,264,697 | 53,512,142 | 54,707,010 | 50,405,020 |
| 2 | Active circulante, din care: | 79,601,906 | 60,157,987 | 53,787,805 | 41,956,752 | 35,559,471 | 36,547,547 |
| 3 | - Stocuri | 29,717,734 | 26,015,792 | 29,438,545 | 19,455,797 | 23,291,092 | 31,005,769 |
| 4 | - Creante, din care: | 38,975,591 | 20,447,516 | 18,774,669 | 13,869,442 | 7,909,653 | 5,188,560 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 10,908,581 | 13,694,679 | 5,574,591 | 8,631,513 | 4,358,726 | 353,218 |
| 7 | Cheltuieli in avans | 1,214,445 | 0 | 0 | 0 | 0 | 0 |
| 8 | Datorii pe termen scurt, din care: | 38,609,655 | 30,323,115 | 24,851,522 | 7,213,796 | 4,624,653 | 6,613,739 |
| 9 | Datorii pe termen lung, din care: | 14,941,553 | 13,291,149 | 14,853,984 | 20,036,354 | 17,838,534 | 12,650,898 |
| 10 | Provizioane | 0 | 0 | 0 | 0 | 0 | |
| 11 | Venituri in avans | 2,531,202 | 1,397,028 | 538,435 | 426,906 | 426,906 | 426,906 |
| 12 | Capitaluri proprii | 102,238,586 | 82,700,937 | 74,808,561 | 67,791,838 | 67,376,388 | 67,261,024 |
| 13 | Active totale | 158,320,996 | 127,712,229 | 115,052,502 | 95,468,894 | 90,266,481 | 86,952,567 |
| 14 | Datorii totale | 53,551,208 | 43,614,264 | 39,705,506 | 27,250,150 | 22,463,187 | 19,264,637 |
| 15 | Capital permanent | 117,180,139 | 95,992,086 | 89,662,545 | 87,828,192 | 85,214,922 | 79,911,922 |
| 16 | Venituri din exploatare, din care: | 158,838,440 | 85,187,888 | 69,857,123 | 81,136,605 | 41,974,575 | 33,499,774 |
| 17 | Cifra de afaceri | 152,004,527 | 82,242,835 | 66,336,151 | 74,574,029 | 36,787,915 | 22,131,567 |
| 18 | Cheltuieli din exploatare, din care: | 156,278,620 | 94,507,910 | 76,097,491 | 80,309,914 | 41,051,992 | 32,914,075 |
| 19 | - cheltuieli cu personalul | 27,128,242 | 17,478,019 | 13,853,228 | 14,080,125 | 9,516,688 | 8,706,577 |
| 20 | - Ajustari de valoare privind imobilizarile | 10,214,292 | 10,767,033 | 9,790,311 | 4,911,610 | 4,011,116 | 3,550,274 |
| 21 | - Ajustari de valoare privind activele circulante | 0 | 792,286 | 0 | 0 | 0 | 0 |
| 22 | - Ajustari privind provizioanele | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 1,380,137 | 1,042,394 | 675,388 | 422,747 | 581,425 | 557,141 |
| 24 | Profit / Pierdere din exploatare | 2,559,820 | -9,320,022 | -6,240,368 | 826,691 | 922,583 | 585,699 |
| 25 | Venituri financiare | 226,903 | 1,278,740 | 196,590 | 378,072 | 124,550 | 14,068 |
| 26 | Cheltuieli financiare, din care: | 943,521 | 5,333,609 | 1,977,740 | 903,214 | 962,230 | 574,140 |

| | | | | | | | |
|-----------|--------------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| 27 | Profit / Pierdere financiara | -716,618 | -4,054,869 | -1,781,150 | -525,142 | -837,680 | -560,072 |
| 28 | Venituri totale | 159,065,343 | 86,466,628 | 70,053,713 | 81,514,677 | 42,099,125 | 33,513,842 |
| 29 | Cheltuieli totale | 157,222,141 | 99,841,519 | 78,075,231 | 81,213,128 | 42,014,222 | 33,488,215 |
| 30 | Profit / pierdere brută | 1,843,202 | -13,374,891 | -8,021,518 | 301,549 | 84,903 | 25,627 |
| 31 | Profit / pierdere netă | 1,653,294 | -13,374,891 | -8,021,518 | 301,549 | 84,903 | 25,627 |
| 32 | Numar mediu de salariati | 400 | 327 | 237 | 201 | 132 | 82 |
| 33 | Pret actiuni in ultima zi din an | 1.940 | 1.970 | 1.550 | 1.010 | 0.580 | 0.428 |
| 34 | Numar de actiuni in ultima zi din an | 39,481,911 | 39,481,911 | 39,481,911 | 39,481,911 | 39,481,911 | 39,481,911 |
| 35 | Capitalizare bursiera | 76,594,907 | 77,779,365 | 61,196,962 | 39,876,730 | 22,899,508 | 16,898,258 |

Tabelul 9.17. Indicatori financiari pentru UAMT S.A.

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 48.95% | 52.90% | 53.25% | 56.05% | 60.61% | 57.97% |
| 2 | Rata activelor circulante | 50.28% | 47.10% | 46.75% | 43.95% | 39.39% | 42.03% |
| 3 | Rata autonomiei financiare | 64.58% | 64.76% | 65.02% | 71.01% | 74.64% | 77.35% |
| 4 | Rata stabilității financiare | 74.01% | 75.16% | 77.93% | 92.00% | 94.40% | 91.90% |
| 5 | Rata de indatorare globala | 33.82% | 34.15% | 34.51% | 28.54% | 24.89% | 22.16% |
| 6 | Lichiditatea curentă | 206.17% | 198.39% | 216.44% | 581.62% | 768.91% | 552.60% |
| 7 | Lichiditatea imediata | 129.20% | 112.59% | 97.98% | 311.92% | 265.28% | 83.79% |
| 8 | Solvabilitatea generală | 295.64% | 292.82% | 289.76% | 350.34% | 401.84% | 451.36% |
| 9 | Fondul de rulment | 39,675,494 | 28,437,844 | 28,397,848 | 34,316,050 | 30,507,912 | 29,506,902 |
| 10 | Finantarea imobilizarilor | 151.19% | 142.10% | 146.35% | 164.13% | 155.77% | 158.54% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.960 | 0.644 | 0.577 | 0.781 | 0.408 | 0.255 |
| 12 | Numar de rotatii ale activelor circulante | 1.910 | 1.367 | 1.233 | 1.777 | 1.035 | 0.606 |
| 13 | Durata unei rotatii a stocurilor | 71.4 | 115.5 | 162.0 | 95.2 | 231.1 | 511.4 |
| 14 | Termenul mediu de incasare a creantelor | 93.6 | 90.7 | 103.3 | 67.9 | 78.5 | 85.6 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 92.7 | 134.6 | 136.7 | 35.3 | 45.9 | 109.1 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 1.62% | -7.30% | -5.42% | 0.87% | 1.02% | 0.67% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 8.07% | 1.75% | 3.09% | 6.01% | 5.47% | 4.76% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 1.62% | -16.17% | -10.72% | 0.44% | 0.13% | 0.04% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 1.64% | -9.86% | -8.20% | 1.03% | 2.25% | 1.78% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 1.68% | -11.33% | -9.41% | 1.11% | 2.51% | 2.65% |
| 21 | Valoarea adaugata | 41,509,394 | 22,038,450 | 18,275,149 | 20,619,245 | 15,156,362 | 13,413,759 |
| 22 | Ponderea VA in CA | 27.31% | 26.80% | 27.55% | 27.65% | 41.20% | 60.61% |
| 23 | Ponderea salariilor in VA | 65.35% | 79.31% | 75.80% | 68.29% | 62.79% | 64.91% |
| 24 | Ponderea profitului net in VA | 3.98% | -60.69% | -43.89% | 1.46% | 0.56% | 0.19% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 983.9 | 1109.4 | 1089.3 | 989.8 | 978.0 | 982.5 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 170.8 | 205.2 | 198.3 | 173.5 | 226.7 | 259.9 |
| 27 | Salariul mediu anual | 67821 | 53450 | 58452 | 70050 | 72096 | 106178 |
| 28 | Productivitatea medie anuala | 397096 | 260513 | 294756 | 403665 | 317989 | 408534 |
| 29 | Excedent brut din exploatare (EBE) | 12,774,112 | 2,239,297 | 3,549,943 | 5,738,301 | 4,933,699 | 4,135,973 |
| 30 | Capacitatea de autofinantare (CAF) | 11,867,586 | -1,815,572 | 1,768,793 | 5,213,159 | 4,096,019 | 3,575,901 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 46.329 | -5.815 | -7.629 | 132.240 | 269.714 | 659.393 |
| 32 | Capitalizare bursiera / Capital propriu | 0.749 | 0.940 | 0.818 | 0.588 | 0.340 | 0.251 |
| 33 | Capitalizare bursiera / CA | 0.504 | 0.946 | 0.923 | 0.535 | 0.622 | 0.764 |
| 34 | Capitalizare bursiera / Active totale | 0.484 | 0.609 | 0.532 | 0.418 | 0.254 | 0.194 |

8. ATELIERELE CFR GRIVITA SA BUCURESTI (ATRD)

Tabelul 9.18. Date financiare individuale pentru ATELIERELE CFR GRIVITA SA BUCURESTI

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 16,554,258 | 15,909,558 | 17,038,037 | 23,023,871 | 23,319,994 | 23,466,656 |
| 2 | Active circulante, din care: | 42,770,624 | 78,149,409 | 80,983,755 | 92,673,025 | 95,004,088 | 158,689,044 |
| 3 | - Stocuri | 17,299,118 | 18,316,458 | 19,201,238 | 30,380,960 | 33,759,759 | 69,391,895 |
| 4 | - Creante, din care: | 16,378,665 | 18,664,246 | 14,105,786 | 16,558,863 | 17,233,267 | 29,311,180 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 9,092,841 | 41,168,705 | 47,676,731 | 45,733,202 | 44,011,062 | 59,985,969 |
| 7 | Cheltuieli in avans | 152,669 | 59,472 | 11,736 | 13,004 | 19,490 | 17,819 |
| 8 | Datorii pe termen scurt, din care: | 9,474,558 | 12,417,344 | 12,819,430 | 20,382,649 | 13,591,486 | 61,446,458 |
| 9 | Datorii pe termen lung, din care: | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Provizioane | 322.796 | 1,277,571 | 1,398,520 | 1,078,980 | 0 | 0 |
| 11 | Venituri in avans | 0 | 0 | 0 | 0 | 516,662 | 455,551 |
| 12 | Capitaluri proprii | 49,680,197 | 80,423,524 | 83,815,578 | 94,248,271 | 104,235,424 | 120,271,510 |
| 13 | Active totale | 59,477,551 | 94,118,439 | 98,033,528 | 115,709,900 | 118,343,572 | 182,173,519 |
| 14 | Datorii totale | 9,474,558 | 12,417,344 | 12,819,430 | 20,382,649 | 13,591,486 | 61,446,458 |
| 15 | Capital permanent | 49,680,197 | 80,423,524 | 83,815,578 | 94,248,271 | 104,235,424 | 120,271,510 |
| 16 | Venituri din exploatare, din care: | 72,468,591 | 93,060,821 | 65,879,428 | 67,413,513 | 74,936,142 | 89,883,049 |
| 17 | Cifra de afaceri | 66,993,438 | 55,709,889 | 66,284,563 | 52,043,380 | 63,971,705 | 88,910,744 |
| 18 | Cheltuieli din exploatare, din care: | 61,473,628 | 59,193,235 | 58,438,635 | 48,203,240 | 65,133,214 | 73,567,457 |
| 19 | - cheltuieli cu personalul | 24,037,969 | 22,924,582 | 24,202,892 | 26,069,335 | 30,502,655 | 35,055,060 |
| 20 | - Ajustari de valoare privind imobiliarile | 427,261 | 534,394 | 573,641 | 599,500 | -557,460 | 1,230,141 |
| 21 | - Ajustari de valoare privind activele circulante | -69,481 | 4,404,452 | -474,782 | -177,958 | -557,460 | -2,360,867 |
| 22 | - Ajustari privind provizioanele | 322,796 | 954,774 | 120,949 | -319,540 | -1,078,980 | 0 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 683,964 | 731,452 | 570,777 | 580,899 | 680,707 | 724,420 |
| 24 | Profit / Pierdere din exploatare | 10,994,963 | 33,867,586 | 7,440,793 | 19,210,273 | 9,802,928 | 16,315,592 |
| 25 | Venituri financiare | 156,063 | 112,660 | 344,006 | 469,364 | 1,860,205 | 2,192,953 |
| 26 | Cheltuieli financiare, din care: | 436,892 | 130,193 | 3,337,312 | 232,467 | 117,013 | 128,904 |

| | | | | | | | |
|-----------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| 27 | Profit / Pierdere financiara | -280,829 | -17,533 | -2,993,306 | 236,897 | 1,743,192 | 2,064,049 |
| 28 | Venituri totale | 72,624,654 | 93,173,481 | 66,223,434 | 67,882,877 | 76,796,347 | 92,076,002 |
| 29 | Cheltuieli totale | 61,910,520 | 59,323,428 | 61,775,947 | 48,435,707 | 65,250,227 | 73,696,361 |
| 30 | Profit / pierdere brută | 10,714,134 | 33,850,053 | 4,447,487 | 19,447,170 | 11,546,120 | 18,379,641 |
| 31 | Profit / pierdere netă | 10,714,134 | 30,743,327 | 3,392,054 | 16,432,693 | 9,987,153 | 16,036,086 |
| 32 | Numar mediu de salariați | 367 | 357 | 338 | 321 | 309 | 312 |
| 33 | Pret actiuni in ultima zi din an | 11.300 | 14.100 | 24.200 | 25.000 | 48.000 | 47.000 |
| 34 | Numar de actiuni in ultima zi din an | 2,551,865 | 2,551,865 | 2,551,865 | 2,551,865 | 2,551,865 | 2,551,865 |
| 35 | Capitalizare bursiera | 28,836,075 | 35,981,297 | 61,755,133 | 63,796,625 | 122,489,520 | 119,937,655 |

Tabelul 9.19. Indicatori financiari pentru ATELIERELE CFR GRIVITA SA BUCURESTI

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 27.83% | 16.90% | 17.38% | 19.90% | 19.71% | 12.88% |
| 2 | Rata activelor circulante | 71.91% | 83.03% | 82.61% | 80.09% | 80.28% | 87.11% |
| 3 | Rata autonomiei financiare | 83.53% | 85.45% | 85.50% | 81.45% | 88.08% | 66.02% |
| 4 | Rata stabilității financiare | 83.53% | 85.45% | 85.50% | 81.45% | 88.08% | 66.02% |
| 5 | Rata de indatorare globala | 15.93% | 13.19% | 13.08% | 17.62% | 11.48% | 33.73% |
| 6 | Lichiditatea curentă | 451.43% | 629.36% | 631.73% | 454.67% | 699.00% | 258.26% |
| 7 | Lichiditatea imediata | 268.84% | 481.85% | 481.94% | 305.61% | 450.61% | 145.33% |
| 8 | Solvabilitatea generală | 627.76% | 757.96% | 764.73% | 567.69% | 870.72% | 296.48% |
| 9 | Fondul de rulment | 33,125,939 | 64,513,966 | 66,777,541 | 71,224,400 | 80,915,430 | 96,804,854 |
| 10 | Finantarea imobilizarilor | 300.11% | 505.50% | 491.93% | 409.35% | 446.98% | 512.52% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 1.126 | 0.592 | 0.676 | 0.450 | 0.541 | 0.488 |
| 12 | Numar de rotatii ale activelor circulante | 1.566 | 0.713 | 0.818 | 0.562 | 0.673 | 0.560 |
| 13 | Durata unei rotatii a stocurilor | 94.3 | 120.0 | 105.7 | 213.1 | 192.6 | 284.9 |
| 14 | Termenul mediu de incasare a creantelor | 89.2 | 122.3 | 77.7 | 116.1 | 98.3 | 120.3 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 51.6 | 81.4 | 70.6 | 143.0 | 77.5 | 252.3 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 18.49% | 35.98% | 7.59% | 16.60% | 8.28% | 8.96% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 19.63% | 42.25% | 7.81% | 16.69% | 6.43% | 8.34% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 21.57% | 38.23% | 4.05% | 17.44% | 9.58% | 13.33% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 17.89% | 57.22% | 12.73% | 39.85% | 15.05% | 22.18% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 16.41% | 60.79% | 11.23% | 36.91% | 15.32% | 18.35% |
| 21 | Valoarea adaugata | 36,553,535 | 63,529,900 | 32,778,276 | 46,431,873 | 40,652,595 | 53,157,299 |
| 22 | Ponderea VA in CA | 54.56% | 114.04% | 49.45% | 89.22% | 63.55% | 59.79% |
| 23 | Ponderea salariilor in VA | 65.76% | 36.08% | 73.84% | 56.15% | 75.03% | 65.95% |
| 24 | Ponderea profitului net in VA | 29.31% | 48.39% | 10.35% | 35.39% | 24.57% | 30.17% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 848.3 | 636.1 | 887.1 | 715.0 | 869.2 | 818.5 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 331.7 | 246.3 | 367.4 | 386.7 | 407.0 | 390.0 |
| 27 | Salariul mediu anual | 65499 | 64215 | 71606 | 81213 | 98714 | 112356 |
| 28 | Productivitatea medie anuala | 197462 | 260675 | 194910 | 210011 | 242512 | 288087 |
| 29 | Excedent brut din exploatare (EBE) | 11,675,539 | 39,761,206 | 7,660,601 | 19,312,275 | 7,609,028 | 15,184,866 |
| 30 | Capacitatea de autofinantare (CAF) | 11,394,710 | 36,636,947 | 3,611,862 | 16,534,695 | 7,793,253 | 14,905,360 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 2.691 | 1.170 | 18.206 | 3.882 | 12.265 | 7.479 |
| 32 | Capitalizare bursiera / Capital propriu | 0.580 | 0.447 | 0.737 | 0.677 | 1.175 | 0.997 |
| 33 | Capitalizare bursieră / CA | 0.430 | 0.646 | 0.932 | 1.226 | 1.915 | 1.349 |
| 34 | Capitalizare bursieră / Active totale | 0.485 | 0.382 | 0.630 | 0.551 | 1.035 | 0.658 |

9. AVIOANE SA CRAIOVA (AVIO)

Tabelul 9.20. Date financiare individuale pentru AVIOANE SA CRAIOVA

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 28,137,927 | 60,460,498 | 55,948,312 | 51,542,593 | 50,470,950 | 52,885,328 |
| 2 | Active circulante, din care: | 45,166,891 | 78,114,928 | 114,166,940 | 146,872,521 | 228,912,292 | 291,015,633 |
| 3 | - Stocuri | 8,037,221 | 4,592,918 | 46,762,609 | 66,866,745 | 145,820,458 | 243,249,802 |
| 4 | - Creante, din care: | 1,841,731 | 1,287,495 | 4,700,882 | 10,866,479 | 26,561,976 | 11,472,335 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 35,287,939 | 72,234,515 | 62,703,449 | 69,139,297 | 56,529,858 | 36,293,496 |
| 7 | Cheltuieli in avans | 8,902 | 11,313 | 490,646 | 705,410 | 26,950,229 | 21,568,427 |
| 8 | Datorii pe termen scurt, din care: | 138,542,095 | 181,801,588 | 80,279,657 | 62,167,748 | 149,329,185 | 149,343,370 |
| 9 | Datorii pe termen lung, din care: | 0 | 0 | 43,828,735 | 82,819,155 | 105,120,153 | 150,730,575 |
| 10 | Provizioane | 2,223,637 | 3,797,887 | 3,315,060 | 4,123,634 | 3,142,786 | 2,337,635 |
| 11 | Venituri in avans | 6,679,755 | 0 | 0 | 0 | 0 | 0 |
| 12 | Capitaluri proprii | -74,131,767 | -47,012,736 | 43,182,446 | 50,009,987 | 48,741,347 | 63,057,808 |
| 13 | Active totale | 73,313,720 | 138,586,739 | 170,605,898 | 199,120,524 | 306,333,471 | 365,469,388 |
| 14 | Datorii totale | 138,542,095 | 181,801,588 | 124,108,392 | 144,986,903 | 254,449,338 | 300,073,945 |
| 15 | Capital permanent | -74,131,767 | -47,012,736 | 87,011,181 | 132,829,142 | 153,861,500 | 213,788,383 |
| 16 | Venituri din exploatare, din care: | 30,573,389 | 23,522,272 | 56,905,293 | 68,850,109 | 93,080,233 | 144,666,225 |
| 17 | Cifra de afaceri | 20,070,647 | 20,662,335 | 12,091,976 | 49,994,785 | 54,039,590 | 70,113,435 |
| 18 | Cheltuieli din exploatare, din care: | 35,255,058 | 30,080,490 | 69,165,904 | 60,714,089 | 90,598,785 | 140,392,668 |
| 19 | - cheltuieli cu personalul | 19,693,735 | 18,485,872 | 19,934,519 | 23,236,783 | 30,700,335 | 39,003,160 |
| 20 | - Ajustari de valoare privind imobiliarile | 3,406,921 | 3,184,429 | 6,360,131 | 4,503,381 | 4,243,476 | 4,332,282 |
| 21 | - Ajustari de valoare privind activele circulante | -27,790 | -86,845 | 1,235,921 | 1,394,680 | -72,920 | 25,534 |
| 22 | - Ajustari privind provizioanele | 657,665 | 1,621,889 | -1,717,348 | 808,575 | -980,849 | -804,729 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 243,273 | 205,350 | 309,799 | 416,865 | 381,568 | 502,138 |
| 24 | Profit / Pierdere din exploatare | -4,681,669 | -6,558,218 | -12,260,611 | 8,136,020 | 2,481,448 | 4,273,557 |
| 25 | Venituri financiare | 285,864 | 124,973 | 228,819 | 540,590 | 1,376,789 | 990,118 |
| 26 | Cheltuieli financiare, din care: | 191,952 | 197,103 | 404,451 | 1,840,018 | 3,745,165 | 3,819,403 |

| | | | | | | | |
|-----------|--------------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| 27 | Profit / Pierdere financiara | 93,912 | -72,130 | -175,632 | -1,299,428 | -2,368,376 | -2,829,285 |
| 28 | Venituri totale | 30,859,253 | 23,647,245 | 57,134,112 | 69,390,699 | 94,457,022 | 145,656,343 |
| 29 | Cheltuieli totale | 35,447,010 | 30,277,593 | 69,570,355 | 62,554,107 | 94,343,950 | 144,212,071 |
| 30 | Profit / pierdere brută | -4,587,757 | -6,630,348 | -12,436,243 | 6,836,592 | 113,072 | 1,444,272 |
| 31 | Profit / pierdere netă | -4,587,757 | -6,630,348 | -12,436,243 | 6,836,592 | 113,072 | 1,444,272 |
| 32 | Numar mediu de salariati | 275 | 265 | 277 | 264 | 273 | 293 |
| 33 | Pret actiuni in ultima zi din an | 3.4361 | 3.6064 | 2.6000 | 2.5600 | 2.3800 | 2.8585 |
| 34 | Numar de actiuni in ultima zi din an | 915,484 | 13,781,705 | 32,113,388 | 32,113,388 | 32,113,388 | 37,371,351 |
| 35 | Capitalizare bursiera | 3,145,695 | 49,702,341 | 83,494,809 | 82,210,273 | 76,429,863 | 106,826,007 |

Tabelul 9.21. Indicatori financiari pentru AVIOANE SA CRAIOVA

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|--------------|--------------|------------|------------|-------------|-------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 38.38% | 43.63% | 32.79% | 25.89% | 16.48% | 14.47% |
| 2 | Rata activelor circulante | 61.61% | 56.37% | 66.92% | 73.76% | 74.73% | 79.63% |
| 3 | Rata autonomiei financiare | -101.12% | -33.92% | 25.31% | 25.12% | 15.91% | 17.25% |
| 4 | Rata stabilității financiare | -101.12% | -33.92% | 51.00% | 66.71% | 50.23% | 58.50% |
| 5 | Rata de indatorare globala | 188.97% | 131.18% | 72.75% | 72.81% | 83.06% | 82.11% |
| 6 | Lichiditatea curentă | 32.60% | 42.97% | 142.21% | 236.25% | 153.29% | 194.86% |
| 7 | Lichiditatea imediata | 26.80% | 40.44% | 83.96% | 128.69% | 55.64% | 31.98% |
| 8 | Solvabilitatea generală | 52.92% | 76.23% | 137.47% | 137.34% | 120.39% | 121.79% |
| 9 | Fondul de rulment | -102,269,694 | -107,473,234 | 31,062,869 | 81,286,549 | 103,390,550 | 160,903,055 |
| 10 | Finantarea imobilizarilor | -263.46% | -77.76% | 155.52% | 257.71% | 304.85% | 404.25% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.274 | 0.149 | 0.071 | 0.251 | 0.176 | 0.192 |
| 12 | Numar de rotatii ale activelor circulante | 0.444 | 0.265 | 0.106 | 0.340 | 0.236 | 0.241 |
| 13 | Durata unei rotatii a stocurilor | 146.2 | 81.1 | 1411.5 | 488.2 | 984.9 | 1266.3 |
| 14 | Termenul mediu de incasare a creantelor | 33.5 | 22.7 | 141.9 | 79.3 | 179.4 | 59.7 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 2519.5 | 3211.5 | 2423.3 | 453.9 | 1008.6 | 777.5 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | -6.39% | -4.73% | -7.19% | 4.09% | 0.81% | 1.17% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | -0.88% | -1.33% | -3.74% | 7.45% | 1.85% | 2.14% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 6.19% | 14.10% | -28.80% | 13.67% | 0.23% | 2.29% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | -13.28% | -21.80% | -17.73% | 13.40% | 2.74% | 3.04% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | -23.33% | -31.74% | -101.39% | 16.27% | 4.59% | 6.10% |
| 21 | Valoarea adaugata | 19,577,999 | 16,977,450 | 14,091,230 | 39,036,894 | 38,129,847 | 48,322,060 |
| 22 | Ponderea VA in CA | 97.55% | 82.17% | 116.53% | 78.08% | 70.56% | 68.92% |
| 23 | Ponderea salariilor in VA | 100.59% | 108.88% | 141.47% | 59.53% | 80.52% | 80.72% |
| 24 | Ponderea profitului net in VA | -23.43% | -39.05% | -88.26% | 17.51% | 0.30% | 2.99% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 1153.1 | 1278.8 | 1215.5 | 881.8 | 973.3 | 970.5 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 644.1 | 785.9 | 350.3 | 337.5 | 329.8 | 269.6 |
| 27 | Salariul mediu anual | 71614 | 69758 | 71966 | 88018 | 112455 | 133117 |
| 28 | Productivitatea medie anuala | 111176 | 88763 | 205434 | 260796 | 340953 | 493741 |
| 29 | Excedent brut din exploatare (EBE) | -644,873 | -1,838,745 | -6,381,907 | 14,842,656 | 5,671,155 | 7,826,644 |
| 30 | Capacitatea de autofinantare (CAF) | -550,961 | -1,910,875 | -6,557,539 | 13,543,228 | 3,302,779 | 4,997,359 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | -0.686 | -7.496 | -6.714 | 12.025 | 675.940 | 73.965 |
| 32 | Capitalizare bursiera / Capital propriu | -0.042 | -1.057 | 1.934 | 1.644 | 1.568 | 1.694 |
| 33 | Capitalizare bursieră / CA | 0.157 | 2.405 | 6.905 | 1.644 | 1.414 | 1.524 |
| 34 | Capitalizare bursieră / Active totale | 0.043 | 0.359 | 0.489 | 0.413 | 0.249 | 0.292 |

10. REMARUL 16 FEBRUARIE SA CLUJ NAPOCA (REFE)

Tabelul 9.22. Date financiare individuale pentru REMARUL 16 FEBRUARIE SA CLUJ NAPOCA

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 93,246,014 | 97,330,154 | 98,524,404 | 105,782,495 | 102,281,566 | 103,108,717 |
| 2 | Active circulante, din care: | 55,518,959 | 40,827,575 | 42,122,804 | 45,088,600 | 49,012,885 | 125,928,187 |
| 3 | - Stocuri | 26,934,815 | 22,857,799 | 31,185,728 | 33,251,755 | 27,399,166 | 57,837,014 |
| 4 | - Creante, din care: | 26,750,499 | 17,430,303 | 10,784,738 | 11,550,022 | 20,823,540 | 30,267,115 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 1,833,645 | 539,473 | 152,338 | 286,823 | 790,179 | 37,824,058 |
| 7 | Cheltuieli in avans | 196,817 | 3,522,802 | 3,023,621 | 3,643,949 | 3,252,520 | 8,018,407 |
| 8 | Datorii pe termen scurt, din care: | 78,582,417 | 62,946,194 | 55,616,764 | 70,413,718 | 63,602,384 | 112,427,132 |
| 9 | Datorii pe termen lung, din care: | 14,125,060 | 24,470,626 | 31,732,929 | 28,487,609 | 42,889,424 | 73,282,063 |
| 10 | Provizioane | 941,379 | 907,589 | 2,421,842 | 1,720,661 | 2,180,266 | 1,445,177 |
| 11 | Venituri in avans | 80,811 | 0 | 0 | 340,817 | 297,820 | 254,823 |
| 12 | Capitaluri proprii | 55,232,123 | 53,356,122 | 53,899,294 | 53,552,239 | 45,577,077 | 49,646,116 |
| 13 | Active totale | 148,961,790 | 141,680,531 | 143,670,829 | 154,515,044 | 154,546,971 | 237,055,311 |
| 14 | Datorii totale | 92,707,477 | 87,416,820 | 87,349,693 | 98,901,327 | 106,491,808 | 185,709,195 |
| 15 | Capital permanent | 69,357,183 | 77,826,748 | 85,632,223 | 82,039,848 | 88,466,501 | 122,928,179 |
| 16 | Venituri din exploatare, din care: | 51,649,053 | 57,092,377 | 47,637,526 | 42,253,620 | 47,812,748 | 53,031,873 |
| 17 | Cifra de afaceri | 54,418,456 | 52,083,629 | 37,634,767 | 40,071,274 | 49,178,113 | 35,177,124 |
| 18 | Cheltuieli din exploatare, din care: | 61,777,295 | 55,262,909 | 44,856,093 | 50,920,721 | 51,036,794 | 47,767,503 |
| 19 | - cheltuieli cu personalul | 18,125,428 | 17,090,539 | 14,292,930 | 14,026,179 | 16,917,753 | 19,280,023 |
| 20 | - Ajustari de valoare privind imobiliarile | 2,962,561 | 3,762,827 | 2,135,017 | 2,248,233 | 3,965,027 | 3,642,692 |
| 21 | - Ajustari de valoare privind activele circulante | -382,395 | -140,103 | -428,719 | -16,106 | -30,406 | 385,726 |
| 22 | - Ajustari privind provizioanele | -325,134 | -648,176 | 1,536,743 | 2,361,533 | 303,376 | -735,088 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 682,659 | 680,279 | 654,786 | 675,044 | 950,933 | 899,185 |
| 24 | Profit / Pierdere din exploatare | -10,128,242 | 1,829,468 | 2,781,433 | -8,667,101 | -3,224,046 | 5,264,370 |
| 25 | Venituri financiare | 95,960 | 68,473 | 27,939 | 93,634 | 471,648 | 5,973,557 |
| 26 | Cheltuieli financiare, din care: | 3,049,889 | 2,934,699 | 1,924,358 | 10,700,339 | 5,069,243 | 4,431,014 |

| | | | | | | | |
|-----------|--------------------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| 27 | Profit / Pierdere financiara | -2,953,929 | -2,866,226 | -1,896,419 | -10,606,705 | -4,597,595 | 1,542,543 |
| 28 | Venituri totale | 51,745,013 | 57,160,850 | 47,665,465 | 42,347,254 | 48,284,396 | 59,005,430 |
| 29 | Cheltuieli totale | 64,827,184 | 58,197,608 | 46,780,451 | 61,621,060 | 56,106,037 | 52,198,517 |
| 30 | Profit / pierdere brută | -13,082,171 | -1,036,758 | 885,014 | -19,273,806 | -7,821,641 | 6,806,913 |
| 31 | Profit / pierdere netă | -13,082,171 | -1,036,758 | 885,014 | -19,273,806 | -7,821,641 | 4,974,671 |
| 32 | Numar mediu de salariati | 293 | 274 | 237 | 222 | 235 | 238 |
| 33 | Pret actiuni in ultima zi din an | 8.300 | 7.150 | 20.000 | 19.800 | 30.000 | 25.600 |
| 34 | Numar de actiuni in ultima zi din an | 2,045,203 | 2,045,203 | 2,045,203 | 2,045,203 | 2,045,203 | 2,045,203 |
| 35 | Capitalizare bursiera | 16,975,185 | 14,623,201 | 40,904,060 | 40,495,019 | 61,356,090 | 52,357,197 |

Tabelul 9.23. Indicatori financiari pentru REMARUL 16 FEBRUARIE SA CLUJ NAPOCA

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 62.60% | 68.70% | 68.58% | 68.46% | 66.18% | 43.50% |
| 2 | Rata activelor circulante | 37.27% | 28.82% | 29.32% | 29.18% | 31.71% | 53.12% |
| 3 | Rata autonomiei financiare | 37.08% | 37.66% | 37.52% | 34.66% | 29.49% | 20.94% |
| 4 | Rata stabilității financiare | 46.56% | 54.93% | 59.60% | 53.10% | 57.24% | 51.86% |
| 5 | Rata de indatorare globala | 62.24% | 61.70% | 60.80% | 64.01% | 68.91% | 78.34% |
| 6 | Lichiditatea curentă | 70.65% | 64.86% | 75.74% | 64.03% | 77.06% | 112.01% |
| 7 | Lichiditatea imediata | 36.37% | 28.55% | 19.67% | 16.81% | 33.98% | 60.56% |
| 8 | Solvabilitatea generală | 160.68% | 162.07% | 164.48% | 156.23% | 145.13% | 127.65% |
| 9 | Fondul de rulment | -23,888,831 | -19,503,406 | -12,892,181 | -23,742,647 | -13,815,065 | 19,819,462 |
| 10 | Finantarea imobilizarilor | 74.38% | 79.96% | 86.91% | 77.56% | 86.49% | 119.22% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.365 | 0.368 | 0.262 | 0.259 | 0.318 | 0.148 |
| 12 | Numar de rotatii ale activelor circulante | 0.980 | 1.276 | 0.893 | 0.889 | 1.003 | 0.279 |
| 13 | Durata unei rotatii a stocurilor | 180.7 | 160.2 | 302.5 | 302.9 | 203.4 | 600.1 |
| 14 | Termenul mediu de incasare a creantelor | 179.4 | 122.2 | 104.6 | 105.2 | 154.6 | 314.1 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 527.1 | 441.1 | 539.4 | 641.4 | 472.1 | 1166.6 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | -6.80% | 1.29% | 1.94% | -5.61% | -2.09% | 2.22% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|-------------|------------|------------|-------------|------------|------------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | -5.29% | 3.39% | 4.19% | -2.64% | 0.66% | 3.61% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | -23.69% | -1.94% | 1.64% | -35.99% | -17.16% | 10.02% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | -16.39% | 3.31% | 6.20% | -17.02% | -6.32% | 11.02% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | -18.61% | 3.51% | 7.39% | -21.63% | -6.56% | 14.97% |
| 21 | Valoarea adaugata | 11,030,837 | 22,643,307 | 21,000,129 | 10,721,416 | 19,354,285 | 34,710,465 |
| 22 | Ponderea VA in CA | 20.27% | 43.47% | 55.80% | 26.76% | 39.36% | 98.67% |
| 23 | Ponderea salariilor in VA | 164.32% | 75.48% | 68.06% | 130.82% | 87.41% | 55.55% |
| 24 | Ponderea profitului net in VA | -118.60% | -4.58% | 4.21% | -179.77% | -40.41% | 14.33% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 1196.1 | 968.0 | 941.6 | 1205.1 | 1067.4 | 900.7 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 350.9 | 299.3 | 300.0 | 332.0 | 353.8 | 363.6 |
| 27 | Salariul mediu anual | 61862 | 62374 | 60308 | 63181 | 71990 | 81009 |
| 28 | Productivitatea medie anuala | 176277 | 208366 | 201002 | 190332 | 203459 | 222823 |
| 29 | Excedent brut din exploatare (EBE) | -7,873,210 | 4,804,016 | 6,024,474 | -4,073,441 | 1,013,951 | 8,557,700 |
| 30 | Capacitatea de autofinantare (CAF) | -10,827,139 | 1,937,790 | 4,128,055 | -14,680,146 | -3,583,644 | 8,268,001 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | -1.298 | -14.105 | 46.219 | -2.101 | -7.844 | 10.525 |
| 32 | Capitalizare bursiera / Capital propriu | 0.307 | 0.274 | 0.759 | 0.756 | 1.346 | 1.055 |
| 33 | Capitalizare bursieră / CA | 0.312 | 0.281 | 1.087 | 1.011 | 1.248 | 1.488 |
| 34 | Capitalizare bursieră / Active totale | 0.114 | 0.103 | 0.285 | 0.262 | 0.397 | 0.221 |

11. REVA SA SIMERIA (REVA)

Tabelul 9.24. Date financiare individuale pentru GASTRONOM SA BUZAU

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 51,410,755 | 50,943,816 | 51,487,499 | 52,385,040 | 46,426,522 | 42,334,058 |
| 2 | Active circulante, din care: | 53,946,718 | 66,634,107 | 62,804,445 | 65,565,912 | 57,943,188 | 75,543,489 |
| 3 | - Stocuri | 13,499,413 | 18,304,601 | 15,654,396 | 19,938,993 | 23,602,339 | 29,211,567 |
| 4 | - Creante, din care: | 39,605,639 | 46,806,067 | 46,651,508 | 44,382,630 | 33,933,827 | 45,132,233 |
| 5 | - Investitii pe termen scurt | 74,878 | 171,050 | 5,826 | 100,000 | 154,272 | 89,166 |
| 6 | - Casa si conturi la banci | 766,788 | 1,352,389 | 492,715 | 1,144,289 | 252,750 | 1,110,523 |
| 7 | Cheltuieli in avans | 179,284 | 618,982 | 219,695 | 3,878,590 | 3,459,345 | 2,890,292 |
| 8 | Datorii pe termen scurt, din care: | 30,494,292 | 41,426,749 | 57,411,311 | 45,541,838 | 34,025,251 | 47,432,905 |
| 9 | Datorii pe termen lung, din care: | 2,463,516 | 3,471,947 | 55,602 | 20,720,905 | 14,151,670 | 9,528,205 |
| 10 | Provizioane | 697,836 | 761,901 | 748,391 | 887,158 | 1,114,623 | 1,411,103 |
| 11 | Venituri in avans | 429,748 | 405,623 | 382,528 | 361,505 | 356,059 | 330,028 |
| 12 | Capitaluri proprii | 71,451,365 | 72,130,685 | 55,913,807 | 54,318,136 | 58,181,452 | 62,065,598 |
| 13 | Active totale | 105,536,757 | 118,196,905 | 114,511,639 | 121,829,542 | 107,829,055 | 120,767,839 |
| 14 | Datorii totale | 32,957,808 | 44,898,696 | 57,466,913 | 66,262,743 | 48,176,921 | 56,961,110 |
| 15 | Capital permanent | 73,914,881 | 75,602,632 | 55,969,409 | 75,039,041 | 72,333,122 | 71,593,803 |
| 16 | Venituri din exploatare, din care: | 79,112,076 | 90,582,269 | 85,725,187 | 86,111,145 | 115,029,289 | 141,869,301 |
| 17 | Cifra de afaceri | 73,813,268 | 79,475,098 | 83,011,386 | 82,783,282 | 114,828,026 | 140,541,618 |
| 18 | Cheltuieli din exploatare, din care: | 73,231,584 | 89,049,733 | 93,360,699 | 84,196,159 | 107,987,111 | 136,070,223 |
| 19 | - cheltuieli cu personalul | 27,733,154 | 33,454,935 | 32,216,212 | 29,819,425 | 38,292,129 | 46,598,118 |
| 20 | - Ajustari de valoare privind imobiliarile | 6,303,747 | 6,254,256 | 6,416,031 | 6,563,077 | 7,844,225 | 6,813,642 |
| 21 | - Ajustari de valoare privind activele circulante | 0 | 9,847 | 1,332,404 | 71,586 | 591,462 | 193,586 |
| 22 | - Ajustari privind provizioanele | 15,153 | 64,065 | -13,510 | 138,767 | 227,465 | 296,480 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 1,033,034 | 1,197,817 | 1,055,020 | 939,957 | 919,644 | 1,354,422 |
| 24 | Profit / Pierdere din exploatare | 5,880,492 | 1,532,536 | -7,635,512 | 1,914,986 | 7,042,178 | 5,799,078 |
| 25 | Venituri financiare | 235,396 | 84,401 | 68,734 | 194,780 | 100,511 | 435,467 |
| 26 | Cheltuieli financiare, din care: | 740,409 | 502,108 | 399,419 | 619,686 | 613,848 | 1,571,939 |

| | | | | | | | |
|-----------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| 27 | Profit / Pierdere financiara | -505,013 | -417,707 | -330,685 | -424,906 | -513,337 | -1,136,472 |
| 28 | Venituri totale | 79,347,472 | 90,666,670 | 85,793,921 | 86,305,925 | 115,129,800 | 142,304,768 |
| 29 | Cheltuieli totale | 73,971,993 | 89,551,841 | 93,760,118 | 84,815,845 | 108,600,959 | 137,642,162 |
| 30 | Profit / pierdere brută | 5,375,479 | 1,114,829 | -7,966,197 | 1,490,080 | 6,528,841 | 4,662,606 |
| 31 | Profit / pierdere netă | 3,967,301 | 679,321 | -7,966,197 | 1,323,251 | 4,613,656 | 3,286,720 |
| 32 | Numar mediu de salariați | 588 | 618 | 560 | 508 | 539 | 553 |
| 33 | Pret actiuni in ultima zi din an | 11.700 | 8.550 | 17.200 | 9.550 | 9.760 | 10.400 |
| 34 | Numar de actiuni in ultima zi din an | 1,492,185 | 1,492,185 | 1,492,185 | 1,492,185 | 1,492,185 | 1,492,185 |
| 35 | Capitalizare bursiera | 17,458,565 | 12,758,182 | 25,665,582 | 14,250,367 | 14,563,726 | 15,518,724 |

Tabelul 9.25. Indicatori financiari pentru GASTRONOM SA BUZAU

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|------------|------------|-----------|------------|------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 48.71% | 43.10% | 44.96% | 43.00% | 43.06% | 35.05% |
| 2 | Rata activelor circulante | 51.12% | 56.38% | 54.85% | 53.82% | 53.74% | 62.55% |
| 3 | Rata autonomiei financiare | 67.70% | 61.03% | 48.83% | 44.59% | 53.96% | 51.39% |
| 4 | Rata stabilității financiare | 70.04% | 63.96% | 48.88% | 61.59% | 67.08% | 59.28% |
| 5 | Rata de indatorare globala | 31.23% | 37.99% | 50.18% | 54.39% | 44.68% | 47.17% |
| 6 | Lichiditatea curentă | 176.91% | 160.85% | 109.39% | 143.97% | 170.29% | 159.26% |
| 7 | Lichiditatea imediata | 132.64% | 116.66% | 82.13% | 100.19% | 100.93% | 97.68% |
| 8 | Solvabilitatea generală | 320.22% | 263.25% | 199.27% | 183.86% | 223.82% | 212.02% |
| 9 | Fondul de rulment | 22,504,126 | 24,658,816 | 4,481,910 | 22,654,001 | 25,906,600 | 29,259,745 |
| 10 | Finantarea imobilizarilor | 143.77% | 148.40% | 108.70% | 143.25% | 155.80% | 169.12% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.699 | 0.672 | 0.725 | 0.680 | 1.065 | 1.164 |
| 12 | Numar de rotatii ale activelor circulante | 1.368 | 1.193 | 1.322 | 1.263 | 1.982 | 1.860 |
| 13 | Durata unei rotatii a stocurilor | 66.8 | 84.1 | 68.8 | 87.9 | 75.0 | 75.9 |
| 14 | Termenul mediu de incasare a creantelor | 195.8 | 215.0 | 205.1 | 195.7 | 107.9 | 117.2 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 150.8 | 190.3 | 252.4 | 200.8 | 108.2 | 123.2 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 5.57% | 1.30% | -6.67% | 1.57% | 6.53% | 4.80% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 11.56% | 6.65% | 0.09% | 7.13% | 14.57% | 10.85% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 5.55% | 0.94% | -14.25% | 2.44% | 7.93% | 5.30% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 8.03% | 1.72% | -8.18% | 2.27% | 6.52% | 4.26% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 7.97% | 1.93% | -9.20% | 2.31% | 6.13% | 4.13% |
| 21 | Valoarea adaugata | 41,200,976 | 42,597,857 | 33,439,379 | 39,642,578 | 55,017,614 | 61,490,793 |
| 22 | Ponderea VA in CA | 55.82% | 53.60% | 40.28% | 47.89% | 47.91% | 43.75% |
| 23 | Ponderea salariilor in VA | 67.31% | 78.54% | 96.34% | 75.22% | 69.60% | 75.78% |
| 24 | Ponderea profitului net in VA | 9.63% | 1.59% | -23.82% | 3.34% | 8.39% | 5.35% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 925.7 | 983.1 | 1089.1 | 977.8 | 938.8 | 959.1 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 350.6 | 369.3 | 375.8 | 346.3 | 332.9 | 328.5 |
| 27 | Salariul mediu anual | 47165 | 54134 | 57529 | 58700 | 71043 | 84264 |
| 28 | Productivitatea medie anuala | 134544 | 146573 | 153081 | 169510 | 213412 | 256545 |
| 29 | Excedent brut din exploatare (EBE) | 12,199,392 | 7,860,704 | 99,413 | 8,688,416 | 15,705,330 | 13,102,786 |
| 30 | Capacitatea de autofinantare (CAF) | 10,286,201 | 7,007,489 | -231,272 | 8,096,681 | 13,276,808 | 10,590,428 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 4.401 | 18.781 | -3.222 | 10.769 | 3.157 | 4.722 |
| 32 | Capitalizare bursiera / Capital propriu | 0.244 | 0.177 | 0.459 | 0.262 | 0.250 | 0.250 |
| 33 | Capitalizare bursieră / CA | 0.237 | 0.161 | 0.309 | 0.172 | 0.127 | 0.110 |
| 34 | Capitalizare bursieră / Active totale | 0.165 | 0.108 | 0.224 | 0.117 | 0.135 | 0.129 |

12. ROMAERO SA BUCURESTI (RORX)

Tabelul 9.26. Date financiare individuale pentru ROMAERO SA BUCURESTI

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|----------------------|--------------------|---------------------|--------------------|
| 1 | Active imobilizate | 821,377,521 | 834,377,092 | 894,416,064 | 867,587,130 | 811,894,717 | 802,513,226 |
| 2 | Active circulante, din care: | 81,311,298 | 91,059,259 | 114,350,599 | 107,095,832 | 106,385,676 | 93,392,622 |
| 3 | - Stocuri | 48,362,238 | 48,103,986 | 63,915,271 | 71,352,762 | 60,540,650 | 55,079,032 |
| 4 | - Creante, din care: | 30,459,660 | 36,859,138 | 46,951,900 | 24,791,758 | 20,707,561 | 26,550,636 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 2,489,400 | 6,096,135 | 3,483,428 | 10,951,312 | 25,137,465 | 11,762,954 |
| 7 | Cheltuieli in avans | 398,725 | 4,847,472 | 5,317,260 | 4,429,843 | 3,753,402 | 2,824,548 |
| 8 | Datorii pe termen scurt, din care: | 532,539,489 | 82,721,672 | 123,208,290 | 120,551,459 | 361,829,486 | 14,792,978 |
| 9 | Datorii pe termen lung, din care: | 0 | 536,004,150 | 569,382,713 | 595,887,812 | 409,247,598 | 808,404,060 |
| 10 | Provizioane | 11,078,591 | 8,090,740 | 6,356,908 | 5,761,623 | 36,273,520 | 5,873,584 |
| 11 | Venituri in avans | 18,255,830 | 18,104,769 | 14,198,614 | 13,136,303 | 12,077,057 | 11,128,176 |
| 12 | Capitaluri proprii | 341,213,634 | 285,362,492 | 300,937,398 | 243,775,608 | 102,606,134 | 58,531,598 |
| 13 | Active totale | 903,087,544 | 930,283,823 | 1,014,083,923 | 979,112,805 | 922,033,795 | 898,730,396 |
| 14 | Datorii totale | 532,539,489 | 618,725,822 | 692,591,003 | 716,439,271 | 771,077,084 | 823,197,038 |
| 15 | Capital permanent | 341,213,634 | 821,366,642 | 870,320,111 | 839,663,420 | 511,853,732 | 866,935,658 |
| 16 | Venituri din exploatare, din care: | 116,771,141 | 107,377,829 | 104,550,204 | 113,691,024 | 79,273,787 | 68,228,315 |
| 17 | Cifra de afaceri | 88,614,448 | 79,147,857 | 51,980,173 | 69,214,600 | 40,103,512 | 54,995,755 |
| 18 | Cheltuieli din exploatare, din care: | 159,154,263 | 163,889,512 | 154,020,806 | 154,950,843 | 205,488,408 | 100,605,048 |
| 19 | - cheltuieli cu personalul | 78,910,527 | 81,379,486 | 69,662,026 | 67,882,361 | 65,747,271 | 62,080,054 |
| 20 | - Ajustari de valoare privind imobilizarile | 8,676,434 | 9,950,857 | 12,056,360 | 13,492,008 | 11,531,428 | 10,329,793 |
| 21 | - Ajustari de valoare privind activele circulante | 8,554,437 | 7,337,519 | 11,108,571 | 25,786,782 | 8,205,528 | 1,493,253 |
| 22 | - Ajustari privind provizioanele | -1,116,177 | -2,987,850 | -1,733,832 | -595,285 | 30,236,760 | -32,391,550 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 2,923,588 | 2,776,436 | 2,620,359 | 2,380,268 | 2,456,335 | 2,185,743 |
| 24 | Profit / Pierdere din exploatare | -42,383,122 | -56,511,683 | -49,470,602 | -41,259,819 | -126,214,621 | -32,376,733 |
| 25 | Venituri financiare | 10,781,621 | 14,940,208 | 7,624,673 | 14,983,675 | 16,373,077 | 7,790,976 |
| 26 | Cheltuieli financiare, din care: | 19,760,385 | 14,200,770 | 21,126,967 | 27,570,250 | 32,745,075 | 15,082,902 |
| 27 | Profit / Pierdere financiara | -8,978,764 | 739,438 | -13,502,294 | -12,586,575 | -16,371,998 | -7,291,926 |

| | | | | | | | |
|-----------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| 28 | Venituri totale | 127,552,762 | 122,318,037 | 112,174,877 | 128,674,699 | 95,646,864 | 76,019,291 |
| 29 | Cheltuieli totale | 178,914,648 | 178,090,282 | 175,147,773 | 182,521,093 | 238,233,483 | 115,687,950 |
| 30 | Profit / pierdere brută | -51,361,886 | -55,772,245 | -62,972,896 | -53,846,394 | -142,586,619 | -39,668,659 |
| 31 | Profit / pierdere netă | -51,361,886 | -55,772,245 | -62,972,896 | -53,846,394 | -142,586,619 | -39,668,659 |
| 32 | Numar mediu de salariați | 908 | 902 | 777 | 635 | 545 | 532 |
| 33 | Pret actiuni in ultima zi din an | 23.200 | 42.800 | 31.600 | 32.000 | 16.000 | 16.000 |
| 34 | Numar de actiuni in ultima zi din an | 6,947,577 | 6,947,577 | 6,947,577 | 6,947,577 | 6,947,577 | 6,947,577 |
| 35 | Capitalizare bursiera | 161,183,786 | 297,356,296 | 219,543,433 | 222,322,464 | 111,161,232 | 111,161,232 |

Tabelul 9.27. Indicatori financiari pentru ROMAERO SA BUCURESTI

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|--------------|-------------|-------------|-------------|--------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 90.95% | 89.69% | 88.20% | 88.61% | 88.05% | 89.29% |
| 2 | Rata activelor circulante | 9.00% | 9.79% | 11.28% | 10.94% | 11.54% | 10.39% |
| 3 | Rata autonomiei financiare | 37.78% | 30.67% | 29.68% | 24.90% | 11.13% | 6.51% |
| 4 | Rata stabilității financiare | 37.78% | 88.29% | 85.82% | 85.76% | 55.51% | 96.46% |
| 5 | Rata de indatorare globala | 58.97% | 66.51% | 68.30% | 73.17% | 83.63% | 91.60% |
| 6 | Lichiditatea curentă | 15.27% | 110.08% | 92.81% | 88.84% | 29.40% | 631.33% |
| 7 | Lichiditatea imediata | 6.19% | 51.93% | 40.94% | 29.65% | 12.67% | 259.00% |
| 8 | Solvabilitatea generală | 169.58% | 150.35% | 146.42% | 136.66% | 119.58% | 109.18% |
| 9 | Fondul de rulment | -480,163,887 | -13,010,450 | -24,095,953 | -27,923,710 | -300,040,985 | 64,422,432 |
| 10 | Finantarea imobilizarilor | 41.54% | 98.44% | 97.31% | 96.78% | 63.04% | 108.03% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.098 | 0.085 | 0.051 | 0.071 | 0.043 | 0.061 |
| 12 | Numar de rotatii ale activelor circulante | 1.090 | 0.869 | 0.455 | 0.646 | 0.377 | 0.589 |
| 13 | Durata unei rotatii a stocurilor | 199.2 | 221.8 | 448.8 | 376.3 | 551.0 | 365.6 |
| 14 | Termenul mediu de incasare a creantelor | 125.5 | 170.0 | 329.7 | 130.7 | 188.5 | 176.2 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 2193.5 | 381.5 | 865.2 | 635.7 | 3293.2 | 98.2 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | -4.69% | -6.07% | -4.88% | -4.21% | -13.69% | -3.60% |
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | -2.91% | -4.54% | -2.77% | -0.26% | -8.27% | -5.89% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | -15.05% | -19.54% | -20.93% | -22.09% | -138.97% | -67.77% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | -26.63% | -34.48% | -32.12% | -26.63% | -61.42% | -32.18% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | -47.83% | -71.40% | -95.17% | -59.61% | -314.72% | -58.87% |
| 21 | Valoarea adaugata | 66,347,308 | 56,884,973 | 51,867,555 | 82,669,990 | 8,335,778 | 19,111,536 |
| 22 | Ponderea VA in CA | 74.87% | 71.87% | 99.78% | 119.44% | 20.79% | 34.75% |
| 23 | Ponderea salariilor in VA | 118.94% | 143.06% | 134.31% | 82.11% | 788.74% | 324.83% |
| 24 | Ponderea profitului net in VA | -77.41% | -98.04% | -121.41% | -65.13% | -1710.54% | -207.56% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 1363.0 | 1526.3 | 1473.2 | 1362.9 | 2592.1 | 1474.5 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 675.8 | 757.9 | 666.3 | 597.1 | 829.4 | 909.9 |
| 27 | Salariul mediu anual | 86906 | 90221 | 89655 | 106901 | 120637 | 116692 |
| 28 | Productivitatea medie anuala | 128603 | 119044 | 134556 | 179041 | 145456 | 128249 |
| 29 | Excedent brut din exploatare (EBE) | -26,268,428 | -42,211,157 | -28,039,503 | -2,576,314 | -76,240,905 | -52,945,237 |
| 30 | Capacitatea de autofinantare (CAF) | -35,247,192 | -41,471,719 | -41,541,797 | -15,162,889 | -92,612,903 | -60,237,163 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | -3.138 | -5.332 | -3.486 | -4.129 | -0.780 | -2.802 |
| 32 | Capitalizare bursiera / Capital propriu | 0.472 | 1.042 | 0.730 | 0.912 | 1.083 | 1.899 |
| 33 | Capitalizare bursieră / CA | 1.819 | 3.757 | 4.224 | 3.212 | 2.772 | 2.021 |
| 34 | Capitalizare bursieră / Active totale | 0.178 | 0.320 | 0.216 | 0.227 | 0.121 | 0.124 |

13. SIFI CJ STORAGE SA (RRD)

Tabelul 9.28. Date financiare individuale pentru ROMRADIATOARE S.A.

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | Active imobilizate | 24,840,866 | 23,965,970 | 24,537,835 | 22,440,727 | 25,077,385 | 24,592,602 |
| 2 | Active circulante, din care: | 15,318,094 | 16,763,585 | 14,042,554 | 13,757,739 | 12,636,236 | 13,231,436 |
| 3 | - Stocuri | 7,209,107 | 6,549,066 | 5,662,595 | 8,144,252 | 6,558,782 | 8,236,811 |
| 4 | - Creante, din care: | 4,579,358 | 8,546,062 | 6,814,763 | 3,669,854 | 3,561,930 | 2,972,773 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 53,598 | 15,402 | 0 |
| 6 | - Casa si conturi la banci | 3,529,629 | 1,668,457 | 1,565,196 | 1,890,035 | 2,500,122 | 2,021,852 |
| 7 | Cheltuieli in avans | 588 | 741 | 353 | 315 | 0 | 0 |
| 8 | Datorii pe termen scurt, din care: | 9,094,395 | 12,411,214 | 10,611,311 | 10,961,434 | 8,439,145 | 9,594,112 |
| 9 | Datorii pe termen lung, din care: | 4,169,062 | 1,939,948 | 1,485,244 | 4,043,461 | 3,219,736 | 736,142 |
| 10 | Provizioane | 221,400 | 173,968 | 220,343 | 263,720 | 178,464 | 362,035 |
| 11 | Venituri in avans | 1,809,941 | 1,574,679 | 1,340,444 | 1,114,829 | 932,568 | 710,590 |
| 12 | Capitaluri proprii | 24,864,750 | 24,630,487 | 24,923,400 | 19,815,337 | 24,943,708 | 26,421,159 |
| 13 | Active totale | 40,159,548 | 40,730,296 | 38,580,742 | 36,198,781 | 37,713,621 | 37,824,038 |
| 14 | Datorii totale | 13,263,457 | 14,351,162 | 12,096,555 | 15,004,895 | 11,658,881 | 10,330,254 |
| 15 | Capital permanent | 29,033,812 | 26,570,435 | 26,408,644 | 23,858,798 | 28,163,444 | 27,157,301 |
| 16 | Venituri din exploatare, din care: | 33,053,173 | 26,398,019 | 38,514,095 | 28,617,652 | 30,186,834 | 26,770,442 |
| 17 | Cifra de afaceri | 30,737,340 | 26,413,977 | 37,689,339 | 26,347,224 | 30,456,002 | 25,124,506 |
| 18 | Cheltuieli din exploatare, din care: | 33,377,096 | 26,186,779 | 37,733,511 | 33,070,044 | 28,183,366 | 25,540,293 |
| 19 | - cheltuieli cu personalul | 9,688,198 | 8,048,372 | 9,384,518 | 9,559,147 | 9,258,294 | 9,835,776 |
| 20 | - Ajustari de valoare privind imobiliarile | 2,359,698 | 1,779,727 | 2,392,327 | 2,357,770 | 1,632,931 | 1,759,176 |
| 21 | - Ajustari de valoare privind activele circulante | 82,050 | 158,218 | 442,234 | 2,937,407 | 164,678 | -1,242,440 |
| 22 | - Ajustari privind provizioanele | -63,522 | -47,432 | 46,375 | 43,378 | -85,256 | 183,571 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 358,966 | 375,540 | 402,055 | 371,310 | 688,142 | 373,632 |
| 24 | Profit / Pierdere din exploatare | -323,923 | 211,240 | 780,584 | -4,452,392 | 2,003,468 | 1,230,149 |
| 25 | Venituri financiare | 167,340 | 147,036 | 196,667 | 355,296 | 166,959 | 44,505 |
| 26 | Cheltuieli financiare, din care: | 603,660 | 585,097 | 548,415 | 1,010,968 | 1,062,249 | 740,851 |

| | | | | | | | |
|-----------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 27 | Profit / Pierdere financiara | -436,320 | -438,061 | -351,748 | -655,672 | -895,290 | -696,346 |
| 28 | Venituri totale | 33,220,513 | 26,545,055 | 38,710,762 | 28,972,948 | 30,353,793 | 26,814,947 |
| 29 | Cheltuieli totale | 33,980,756 | 26,771,876 | 38,281,926 | 34,081,012 | 29,245,615 | 26,281,144 |
| 30 | Profit / pierdere brută | -760,243 | -226,821 | 428,836 | -5,108,064 | 1,108,178 | 533,803 |
| 31 | Profit / pierdere netă | -760,243 | -234,264 | 292,914 | -5,108,064 | 880,853 | 487,585 |
| 32 | Numar mediu de salariați | 182 | 165 | 148 | 140 | 123 | 119 |
| 33 | Pret actiuni in ultima zi din an | 0.790 | 0.810 | 0.680 | 0.820 | 1.100 | 2.100 |
| 34 | Numar de actiuni in ultima zi din an | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 |
| 35 | Capitalizare bursiera | 11,850,000 | 12,150,000 | 10,200,000 | 12,300,000 | 16,500,000 | 31,500,000 |

Tabelul 9.29. Indicatori financiari pentru ROMRADIATOARE S.A.

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 61.86% | 58.84% | 63.60% | 61.99% | 66.49% | 65.02% |
| 2 | Rata activelor circulante | 38.14% | 41.16% | 36.40% | 38.01% | 33.51% | 34.98% |
| 3 | Rata autonomiei financiare | 61.91% | 60.47% | 64.60% | 54.74% | 66.14% | 69.85% |
| 4 | Rata stabilității financiare | 72.30% | 65.24% | 68.45% | 65.91% | 74.68% | 71.80% |
| 5 | Rata de indatorare globala | 33.03% | 35.23% | 31.35% | 41.45% | 30.91% | 27.31% |
| 6 | Lichiditatea curentă | 168.43% | 135.07% | 132.34% | 125.51% | 149.73% | 137.91% |
| 7 | Lichiditatea imediata | 89.16% | 82.30% | 78.97% | 51.21% | 72.02% | 52.06% |
| 8 | Solvabilitatea generală | 302.78% | 283.81% | 318.94% | 241.25% | 323.48% | 366.15% |
| 9 | Fondul de rulment | 4,192,946 | 2,604,465 | 1,870,809 | 1,418,071 | 3,086,059 | 2,564,699 |
| 10 | Finantarea imobilizarilor | 116.88% | 110.87% | 107.62% | 106.32% | 112.31% | 110.43% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.765 | 0.649 | 0.977 | 0.728 | 0.808 | 0.664 |
| 12 | Numar de rotatii ale activelor circulante | 2.007 | 1.576 | 2.684 | 1.915 | 2.410 | 1.899 |
| 13 | Durata unei rotatii a stocurilor | 85.6 | 90.5 | 54.8 | 112.8 | 78.6 | 119.7 |
| 14 | Termenul mediu de incasare a creantelor | 54.4 | 118.1 | 66.0 | 50.8 | 42.7 | 43.2 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 108.0 | 171.5 | 102.8 | 151.9 | 101.1 | 139.4 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | -0.81% | 0.52% | 2.02% | -12.30% | 5.31% | 3.25% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|------------|------------|------------|------------|------------|------------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 5.12% | 5.16% | 9.49% | 2.45% | 9.85% | 5.10% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | -3.06% | -0.95% | 1.18% | -25.78% | 3.53% | 1.85% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | -0.97% | 0.81% | 2.07% | -13.46% | 7.11% | 4.82% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | -1.05% | 0.80% | 2.07% | -16.90% | 6.58% | 4.90% |
| 21 | Valoarea adaugata | 12,268,807 | 10,672,701 | 13,644,760 | 11,171,916 | 13,829,216 | 12,184,369 |
| 22 | Ponderea VA in CA | 39.91% | 40.41% | 36.20% | 42.40% | 45.41% | 48.50% |
| 23 | Ponderea salariilor in VA | 78.97% | 75.41% | 68.78% | 85.56% | 66.95% | 80.72% |
| 24 | Ponderea profitului net in VA | -6.20% | -2.19% | 2.15% | -45.72% | 6.37% | 4.00% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 1009.8 | 992.0 | 979.7 | 1155.6 | 933.6 | 954.0 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 293.1 | 304.9 | 243.7 | 334.0 | 306.7 | 367.4 |
| 27 | Salariul mediu anual | 53232 | 48778 | 63409 | 68280 | 75271 | 82654 |
| 28 | Productivitatea medie anuala | 181611 | 159988 | 260230 | 204412 | 245421 | 224962 |
| 29 | Excedent brut din exploatare (EBE) | 2,054,303 | 2,101,753 | 3,661,520 | 886,163 | 3,715,821 | 1,930,456 |
| 30 | Capacitatea de autofinantare (CAF) | 1,617,983 | 1,656,249 | 3,173,850 | 230,491 | 2,593,206 | 1,187,892 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | -15.587 | -51.865 | 34.823 | -2.408 | 18.732 | 64.604 |
| 32 | Capitalizare bursiera / Capital propriu | 0.477 | 0.493 | 0.409 | 0.621 | 0.661 | 1.192 |
| 33 | Capitalizare bursiera / CA | 0.386 | 0.460 | 0.271 | 0.467 | 0.542 | 1.254 |
| 34 | Capitalizare bursiera / Active totale | 0.295 | 0.298 | 0.264 | 0.340 | 0.438 | 0.833 |

14. SEVERNAV SA DR. TR. SEVERIN (SEVE)

Tabelul 9.30. Date financiare individuale pentru SEVERNAV SA DR. TR. SEVERIN

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 117,504,232 | 132,977,546 | 172,853,622 | 168,344,213 | 183,410,344 | 184,042,867 |
| 2 | Active circulante, din care: | 63,552,955 | 41,210,669 | 71,574,183 | 56,541,338 | 60,321,070 | 46,206,602 |
| 3 | - Stocuri | 39,814,159 | 34,867,738 | 57,184,432 | 46,904,779 | 44,471,266 | 28,436,580 |
| 4 | - Creante, din care: | 10,768,070 | 2,125,583 | 7,717,829 | 902,177 | 10,150,222 | 10,354,073 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 12,970,726 | 4,217,348 | 6,671,922 | 8,734,382 | 5,699,582 | 7,415,949 |
| 7 | Cheltuieli in avans | 0 | 51,129 | 94,756 | 165,898 | 47,531 | 11,974 |
| 8 | Datorii pe termen scurt, din care: | 59,557,794 | 46,388,499 | 87,923,803 | 82,889,215 | 69,907,821 | 61,285,471 |
| 9 | Datorii pe termen lung, din care: | 17,559,269 | 28,459,562 | 26,478,839 | 27,966,268 | 49,730,563 | 41,202,709 |
| 10 | Provizioane | 0 | 0 | 78,430 | 94,000 | 33,000 | 164,905 |
| 11 | Venituri in avans | 6,145,229 | 1,162,908 | 1,114,155 | 1,089,374 | 1,112,582 | 2,684,425 |
| 12 | Capitaluri proprii | 97,794,895 | 98,228,375 | 128,927,334 | 113,012,592 | 122,994,979 | 124,923,933 |
| 13 | Active totale | 181,057,187 | 174,239,344 | 244,522,561 | 225,051,449 | 243,778,945 | 230,261,443 |
| 14 | Datorii totale | 77,117,063 | 74,848,061 | 114,402,642 | 110,855,483 | 119,638,384 | 102,488,180 |
| 15 | Capital permanent | 115,354,164 | 126,687,937 | 155,406,173 | 140,978,860 | 172,725,542 | 166,126,642 |
| 16 | Venituri din exploatare, din care: | 88,372,348 | 91,631,089 | 82,310,863 | 83,546,553 | 100,146,394 | 108,806,582 |
| 17 | Cifra de afaceri | 84,168,126 | 82,982,650 | 62,941,692 | 92,851,400 | 99,819,635 | 109,079,563 |
| 18 | Cheltuieli din exploatare, din care: | 81,430,557 | 87,269,371 | 94,711,517 | 96,564,003 | 94,405,248 | 101,045,622 |
| 19 | - cheltuieli cu personalul | 26,690,527 | 27,376,008 | 24,041,458 | 33,224,707 | 34,166,948 | 41,708,512 |
| 20 | - Ajustari de valoare privind imobilizarile | 2,175,847 | 3,033,355 | 4,567,601 | 9,437,633 | 6,602,882 | 7,199,238 |
| 21 | - Ajustari de valoare privind activele circulante | 723 | 427 | 131,512 | -683 | -1,182 | -910 |
| 22 | - Ajustari privind provizioanele | 0 | 0 | 78,430 | 15,570 | -61,000 | 131,905 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 837,598 | 1,076,503 | 915,703 | 1,187,024 | 1,085,876 | 1,223,959 |
| 24 | Profit / Pierdere din exploatare | 6,941,791 | 4,361,718 | -12,400,654 | -13,017,450 | 5,741,146 | 7,760,960 |
| 25 | Venituri financiare | 1,210,888 | 571,088 | 365,811 | 2,634,792 | 1,484,277 | 247,994 |
| 26 | Cheltuieli financiare, din care: | 4,059,985 | 4,055,851 | 4,072,467 | 5,208,876 | 7,057,845 | 5,929,846 |

| | | | | | | | |
|-----------|--------------------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| 27 | Profit / Pierdere financiara | -2,849,097 | -3,484,763 | -3,706,656 | -2,574,084 | -5,573,568 | -5,681,852 |
| 28 | Venituri totale | 89,583,236 | 92,202,177 | 82,676,674 | 86,181,345 | 101,630,671 | 109,054,576 |
| 29 | Cheltuieli totale | 85,490,542 | 91,325,222 | 98,783,984 | 101,772,879 | 101,463,093 | 106,975,468 |
| 30 | Profit / pierdere brută | 4,092,694 | 876,955 | -16,107,310 | -15,591,534 | 167,578 | 2,079,108 |
| 31 | Profit / pierdere netă | 3,896,768 | 553,480 | -16,107,310 | -15,591,534 | 167,578 | 1,928,954 |
| 32 | Numar mediu de salariați | 479 | 437 | 405 | 451 | 425 | 454 |
| 33 | Pret actiuni in ultima zi din an | 4.4000 | 4.9800 | 3.7800 | 2.5756 | 3.8200 | 4.4000 |
| 34 | Numar de actiuni in ultima zi din an | 5,041,546 | 5,041,546 | 5,041,546 | 5,041,546 | 8,968,408 | 8,968,408 |
| 35 | Capitalizare bursiera | 22,182,802 | 25,106,899 | 19,057,044 | 12,985,006 | 34,259,319 | 39,460,995 |

Tabelul 9.31. Indicatori financiari pentru SEVERNAV SA DR. TR. SEVERIN

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|------------|------------|-------------|-------------|-------------|-------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 64.90% | 76.32% | 70.69% | 74.80% | 75.24% | 79.93% |
| 2 | Rata activelor circulante | 35.10% | 23.65% | 29.27% | 25.12% | 24.74% | 20.07% |
| 3 | Rata autonomiei financiare | 54.01% | 56.38% | 52.73% | 50.22% | 50.45% | 54.25% |
| 4 | Rata stabilității financiare | 63.71% | 72.71% | 63.55% | 62.64% | 70.85% | 72.15% |
| 5 | Rata de indatorare globala | 42.59% | 42.96% | 46.79% | 49.26% | 49.08% | 44.51% |
| 6 | Lichiditatea curentă | 106.71% | 88.84% | 81.40% | 68.21% | 86.29% | 75.40% |
| 7 | Lichiditatea imediata | 39.86% | 13.67% | 16.37% | 11.63% | 22.67% | 29.00% |
| 8 | Solvabilitatea generală | 234.78% | 232.79% | 213.74% | 203.01% | 203.76% | 224.67% |
| 9 | Fondul de rulment | -2,150,068 | -6,289,609 | -17,447,449 | -27,365,353 | -10,684,802 | -17,916,225 |
| 10 | Finantarea imobilizarilor | 98.17% | 95.27% | 89.91% | 83.74% | 94.17% | 90.27% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.465 | 0.476 | 0.257 | 0.413 | 0.409 | 0.474 |
| 12 | Numar de rotatii ale activelor circulante | 1.324 | 2.014 | 0.879 | 1.642 | 1.655 | 2.361 |
| 13 | Durata unei rotatii a stocurilor | 172.7 | 153.4 | 331.6 | 184.4 | 162.6 | 95.2 |
| 14 | Termenul mediu de incasare a creantelor | 46.7 | 9.3 | 44.8 | 3.5 | 37.1 | 34.6 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 258.3 | 204.0 | 509.9 | 325.8 | 255.6 | 205.1 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | 3.83% | 2.50% | -5.07% | -5.78% | 2.36% | 3.37% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|------------|------------|-------------|------------|------------|------------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | 5.04% | 4.24% | -3.12% | -1.58% | 5.04% | 6.55% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | 3.98% | 0.56% | -12.49% | -13.80% | 0.14% | 1.54% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | 8.52% | 5.00% | -13.09% | -13.48% | 6.08% | 7.68% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | 8.25% | 5.26% | -19.70% | -14.02% | 5.75% | 7.11% |
| 21 | Valoarea adaugata | 37,857,374 | 36,419,099 | 17,699,861 | 33,481,593 | 49,018,947 | 58,271,658 |
| 22 | Ponderea VA in CA | 44.98% | 43.89% | 28.12% | 36.06% | 49.11% | 53.42% |
| 23 | Ponderea salariilor in VA | 70.50% | 75.17% | 135.83% | 99.23% | 69.70% | 71.58% |
| 24 | Ponderea profitului net in VA | 10.29% | 1.52% | -91.00% | -46.57% | 0.34% | 3.31% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 921.4 | 952.4 | 1150.7 | 1155.8 | 942.7 | 928.7 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 302.0 | 298.8 | 292.1 | 397.7 | 341.2 | 383.3 |
| 27 | Salariul mediu anual | 55721 | 62645 | 59362 | 73669 | 80393 | 91869 |
| 28 | Productivitatea medie anuala | 184493 | 209682 | 203237 | 185247 | 235639 | 239662 |
| 29 | Excedent brut din exploatare (EBE) | 9,118,361 | 7,395,500 | -7,623,111 | -3,564,930 | 12,281,846 | 15,091,193 |
| 30 | Capacitatea de autofinantare (CAF) | 6,073,338 | 3,587,262 | -11,329,767 | -6,139,014 | 6,708,278 | 9,259,187 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | 5.693 | 45.362 | -1.183 | -0.833 | 204.438 | 20.457 |
| 32 | Capitalizare bursiera / Capital propriu | 0.227 | 0.256 | 0.148 | 0.115 | 0.279 | 0.316 |
| 33 | Capitalizare bursieră / CA | 0.264 | 0.303 | 0.303 | 0.140 | 0.343 | 0.362 |
| 34 | Capitalizare bursieră / Active totale | 0.123 | 0.144 | 0.078 | 0.058 | 0.141 | 0.171 |

15. SANTIERUL NAVAL CONSTANTA S.A. (SNC)

Tabelul 9.32. Date financiare individuale pentru SANTIERUL NAVAL CONSTANTA S.A.

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Active imobilizate | 101,243,898 | 98,868,525 | 95,880,068 | 91,168,222 | 101,753,796 | 108,282,508 |
| 2 | Active circulante, din care: | 221,449,632 | 174,766,881 | 230,702,236 | 160,286,482 | 228,643,785 | 314,946,203 |
| 3 | - Stocuri | 174,938,534 | 123,206,761 | 172,249,614 | 103,419,806 | 186,942,592 | 263,853,011 |
| 4 | - Creante, din care: | 24,119,173 | 23,584,348 | 16,100,672 | 25,639,507 | 15,064,254 | 17,765,097 |
| 5 | - Investitii pe termen scurt | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | - Casa si conturi la banci | 22,391,925 | 27,975,772 | 42,351,950 | 31,227,169 | 26,636,939 | 33,328,095 |
| 7 | Cheltuieli in avans | 396,687 | 283,982 | 457,183 | 429,081 | 621,327 | 1,234,115 |
| 8 | Datorii pe termen scurt, din care: | 208,035,026 | 151,742,676 | 208,155,829 | 114,180,789 | 192,099,049 | 302,143,555 |
| 9 | Datorii pe termen lung, din care: | 324,085 | 3,618 | 8,741,400 | 8,638,653 | 2,247,900 | 37,550,697 |
| 10 | Provizioane | 3,986,321 | 5,564,727 | 2,288,811 | 2,288,811 | 2,288,811 | 2,288,811 |
| 11 | Venituri in avans | 635 | 0 | 0 | 0 | 0 | 0 |
| 12 | Capitaluri proprii | 110,744,150 | 116,608,367 | 107,853,447 | 126,775,532 | 134,383,148 | 82,479,763 |
| 13 | Active totale | 323,090,217 | 273,919,388 | 327,039,487 | 251,883,785 | 331,018,908 | 424,462,826 |
| 14 | Datorii totale | 208,359,111 | 151,746,294 | 216,897,229 | 122,819,442 | 194,346,949 | 339,694,252 |
| 15 | Capital permanent | 111,068,235 | 116,611,985 | 116,594,847 | 135,414,185 | 136,631,048 | 120,030,460 |
| 16 | Venituri din exploatare, din care: | 247,127,417 | 227,121,711 | 207,386,116 | 180,699,603 | 249,950,735 | 231,210,200 |
| 17 | Cifra de afaceri | 247,077,264 | 250,030,419 | 127,594,888 | 317,167,383 | 145,398,425 | 101,491,698 |
| 18 | Cheltuieli din exploatare, din care: | 267,403,812 | 230,843,463 | 211,337,596 | 158,086,367 | 240,135,923 | 279,710,468 |
| 19 | - cheltuieli cu personalul | 66,628,645 | 66,504,820 | 59,468,236 | 66,928,602 | 72,687,867 | 83,773,347 |
| 20 | - Ajustari de valoare privind imobiliarile | 7,331,847 | -2,352,420 | 6,171,346 | 5,636,234 | 6,062,122 | 7,361,683 |
| 21 | - Ajustari de valoare privind activele circulante | 343,208 | -1,754,810 | 34,541,855 | -24,630,707 | 12,953,222 | 46,518,538 |
| 22 | - Ajustari privind provizioanele | -1,798,251 | 1,578,406 | -3,275,916 | 813,140 | 0 | 0 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 3,160,144 | 3,338,943 | 3,305,226 | 3,266,569 | 3,557,655 | 4,024,186 |
| 24 | Profit / Pierdere din exploatare | -20,276,395 | -3,721,752 | -3,951,480 | 22,613,236 | 9,814,812 | -48,500,268 |
| 25 | Venituri financiare | 5,419,408 | 14,131,816 | 3,489,387 | 10,520,114 | 10,122,576 | 5,758,024 |
| 26 | Cheltuieli financiare, din care: | 11,329,716 | 8,026,141 | 7,758,757 | 14,227,374 | 11,122,381 | 9,161,141 |

| | | | | | | | |
|-----------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 27 | Profit / Pierdere financiara | -5,910,308 | 6,105,675 | -4,269,370 | -3,707,260 | -999,805 | -3,403,117 |
| 28 | Venituri totale | 252,546,825 | 241,253,527 | 210,875,503 | 191,219,717 | 260,073,311 | 236,968,224 |
| 29 | Cheltuieli totale | 278,733,528 | 238,869,604 | 219,096,353 | 172,313,741 | 251,258,304 | 288,871,609 |
| 30 | Profit / pierdere brută | -26,186,703 | 2,383,923 | -8,220,850 | 18,905,976 | 8,815,007 | -51,903,385 |
| 31 | Profit / pierdere netă | -26,186,703 | 2,383,923 | -8,754,920 | 18,905,976 | 7,607,617 | -51,903,385 |
| 32 | Numar mediu de salariați | 992 | 943 | 860 | 828 | 901 | 894 |
| 33 | Pret actiuni in ultima zi din an | 3.100 | 3.000 | 2.280 | 2.300 | 2.100 | 2.800 |
| 34 | Numar de actiuni in ultima zi din an | 64,997,745 | 64,997,745 | 64,997,745 | 64,997,745 | 64,997,745 | 64,997,745 |
| 35 | Capitalizare bursiera | 201,493,010 | 194,993,235 | 148,194,859 | 149,494,814 | 136,495,265 | 181,993,686 |

Tabelul 9.33. Indicatori financiari pentru SANTIERUL NAVAL CONSTANTA S.A.

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|-----------|------------|------------|------------|------------|------------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 31.34% | 36.09% | 29.32% | 36.19% | 30.74% | 25.51% |
| 2 | Rata activelor circulante | 68.54% | 63.80% | 70.54% | 63.64% | 69.07% | 74.20% |
| 3 | Rata autonomiei financiare | 34.28% | 42.57% | 32.98% | 50.33% | 40.60% | 19.43% |
| 4 | Rata stabilității financiare | 34.38% | 42.57% | 35.65% | 53.76% | 41.28% | 28.28% |
| 5 | Rata de indatorare globala | 64.49% | 55.40% | 66.32% | 48.76% | 58.71% | 80.03% |
| 6 | Lichiditatea curentă | 106.45% | 115.17% | 110.83% | 140.38% | 119.02% | 104.24% |
| 7 | Lichiditatea imediata | 22.36% | 33.98% | 28.08% | 49.80% | 21.71% | 16.91% |
| 8 | Solvabilitatea generală | 155.06% | 180.51% | 150.78% | 205.08% | 170.32% | 124.95% |
| 9 | Fondul de rulment | 9,824,337 | 17,743,460 | 20,714,779 | 44,245,963 | 34,877,252 | 11,747,952 |
| 10 | Finantarea imobilizarilor | 109.70% | 117.95% | 121.60% | 148.53% | 134.28% | 110.85% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.765 | 0.913 | 0.390 | 1.259 | 0.439 | 0.239 |
| 12 | Numar de rotatii ale activelor circulante | 1.116 | 1.431 | 0.553 | 1.979 | 0.636 | 0.322 |
| 13 | Durata unei rotatii a stocurilor | 258.4 | 179.9 | 492.7 | 119.0 | 469.3 | 948.9 |
| 14 | Termenul mediu de incasare a creantelor | 35.6 | 34.4 | 46.1 | 29.5 | 37.8 | 63.9 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 307.3 | 221.5 | 595.5 | 131.4 | 482.2 | 1086.6 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | -6.28% | -1.36% | -1.21% | 8.98% | 2.97% | -11.43% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|-------------|------------|------------|------------|-------------|------------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | -4.46% | -2.28% | 10.24% | 1.76% | 8.71% | 1.27% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | -23.65% | 2.04% | -8.12% | 14.91% | 5.66% | -62.93% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | -7.58% | -1.61% | -1.87% | 14.30% | 4.09% | -17.34% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | -8.21% | -1.49% | -3.10% | 7.13% | 6.75% | -47.79% |
| 21 | Valoarea adaugata | 60,808,606 | 77,725,003 | 99,748,654 | 85,147,188 | 115,198,254 | 98,935,510 |
| 22 | Ponderea VA in CA | 24.61% | 31.09% | 78.18% | 26.85% | 79.23% | 97.48% |
| 23 | Ponderea salariilor in VA | 109.57% | 85.56% | 59.62% | 78.60% | 63.10% | 84.67% |
| 24 | Ponderea profitului net in VA | -43.06% | 3.07% | -8.78% | 22.20% | 6.60% | -52.46% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 1082.0 | 1016.4 | 1019.1 | 874.9 | 960.7 | 1209.8 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 269.6 | 292.8 | 286.8 | 370.4 | 290.8 | 362.3 |
| 27 | Salariul mediu anual | 67166 | 70525 | 69149 | 80832 | 80675 | 93706 |
| 28 | Productivitatea medie anuala | 249120 | 240850 | 241147 | 218236 | 277415 | 258624 |
| 29 | Excedent brut din exploatare (EBE) | -14,399,591 | -6,250,576 | 33,485,805 | 4,431,903 | 28,830,156 | 5,379,953 |
| 30 | Capacitatea de autofinantare (CAF) | -20,309,899 | -144,901 | 28,682,365 | 724,643 | 26,622,961 | 1,976,836 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | -7.694 | 81.795 | -16.927 | 7.907 | 17.942 | -3.506 |
| 32 | Capitalizare bursiera / Capital propriu | 1.819 | 1.672 | 1.374 | 1.179 | 1.016 | 2.207 |
| 33 | Capitalizare bursieră / CA | 0.816 | 0.780 | 1.161 | 0.471 | 0.939 | 1.793 |
| 34 | Capitalizare bursieră / Active totale | 0.624 | 0.712 | 0.453 | 0.594 | 0.412 | 0.429 |

16. SPIT BUCOVINA SA SUCEAVA (SPTU)

Tabelul 9.34. Date financiare individuale pentru SPIT BUCOVINA SA SUCEAVA

| Nr crt | Indicatori | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------|---------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | Active imobilizate | 12,730,043 | 12,247,646 | 12,810,605 | 12,808,271 | 9,516,417 | 13,696,185 |
| 2 | Active circulante, din care: | 2,656,487 | 1,555,665 | 1,519,966 | 1,675,328 | 15,426,850 | 7,929,801 |
| 3 | - Stocuri | 2,166,463 | 505,855 | 476,030 | 459,447 | 93,330 | 107,441 |
| 4 | - Creante, din care: | 481,465 | 81,276 | 350,562 | 647,849 | 9,136,265 | 4,881,770 |
| 5 | - Investitii pe termen scurt | 0 | 202,925 | 653,915 | 484,200 | 4,205,388 | 2,563,876 |
| 6 | - Casa si conturi la banci | 8,559 | 765,609 | 39,459 | 83,832 | 1,991,867 | 376,714 |
| 7 | Cheltuieli in avans | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Datorii pe termen scurt, din care: | 148,132 | 171,751 | 148,070 | 145,998 | 2,719,623 | 970,845 |
| 9 | Datorii pe termen lung, din care: | 0 | 41,158 | 321,755 | 329,606 | 264,175 | 190,009 |
| 10 | Provizioane | 0 | 0 | 0 | 0 | 0 | 396,836 |
| 11 | Venituri in avans | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Capitaluri proprii | 15,238,398 | 13,590,402 | 13,860,746 | 14,007,995 | 21,959,469 | 20,068,296 |
| 13 | Active totale | 15,386,530 | 13,803,311 | 14,330,571 | 14,483,599 | 24,943,267 | 21,625,986 |
| 14 | Datorii totale | 148,132 | 212,909 | 469,825 | 475,604 | 2,983,798 | 1,160,854 |
| 15 | Capital permanent | 15,238,398 | 13,631,560 | 14,182,501 | 14,337,601 | 22,223,644 | 20,258,305 |
| 16 | Venituri din exploatare, din care: | 819,514 | 1,716,056 | 1,240,274 | 847,005 | 16,705,761 | 1,190,738 |
| 17 | Cifra de afaceri | 765,908 | 655,362 | 1,185,840 | 792,805 | 1,040,929 | 1,165,353 |
| 18 | Cheltuieli din exploatare, din care: | 949,714 | 1,363,177 | 1,045,004 | 1,059,793 | 7,002,774 | 2,198,932 |
| 19 | - cheltuieli cu personalul | 652,898 | 324,664 | 231,878 | 193,825 | 216,287 | 291,544 |
| 20 | - Ajustari de valoare privind imobilizarile | 6,889 | 14,743 | 83,077 | 192,058 | 249,275 | 426,092 |
| 21 | - Ajustari de valoare privind activele circulante | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | - Ajustari privind provizioanele | 0 | 0 | 0 | 0 | 0 | 396,836 |
| 23 | - Cheltuieli cu alte impozite, taxe si varsaminte | 75,562 | 55,050 | 94,503 | 79,876 | 106,856 | 65,725 |
| 24 | Profit / Pierdere din exploatare | -130,200 | 352,879 | 195,270 | -212,788 | 9,702,987 | -1,008,194 |
| 25 | Venituri financiare | 96 | -16,607 | 109,347 | 826,435 | 211,278 | 1,713,964 |
| 26 | Cheltuieli financiare, din care: | 1,063 | -953 | 20,553 | 449,649 | 49,628 | 131,567 |

| | | | | | | | |
|-----------|--------------------------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|
| 27 | Profit / Pierdere financiara | -967 | -15,654 | 88,794 | 376,786 | 161,650 | 1,582,397 |
| 28 | Venituri totale | 819,610 | 1,699,449 | 1,349,621 | 1,673,440 | 16,917,039 | 2,904,702 |
| 29 | Cheltuieli totale | 950,777 | 1,362,224 | 1,065,557 | 1,509,442 | 7,052,402 | 2,330,499 |
| 30 | Profit / pierdere brută | -131,167 | 337,225 | 284,064 | 163,998 | 9,864,637 | 574,203 |
| 31 | Profit / pierdere netă | -131,167 | 323,141 | 270,344 | 147,249 | 7,955,908 | 487,190 |
| 32 | Numar mediu de salariati | 13 | 12 | 10 | 9 | 8 | 8 |
| 33 | Pret actiuni in ultima zi din an | 2.800 | 1.000 | 1.200 | 2.200 | 1.700 | 2.760 |
| 34 | Numar de actiuni in ultima zi din an | 5,945,907 | 5,945,907 | 5,945,907 | 5,945,907 | 5,945,907 | 5,945,907 |
| 35 | Capitalizare bursiera | 16,648,540 | 5,945,907 | 7,135,088 | 13,080,995 | 10,108,042 | 16,410,703 |

Tabelul 9.35. Indicatori financiari pentru SPIT BUCOVINA SA SUCEAVA

| | Indicatori calculati | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------------------|------------------------------------------------------|-----------|-----------|-----------|-----------|------------|-----------|
| <i>Indicatori ai poziției financiare</i> | | | | | | | |
| 1 | Rata activelor imobilizate | 82.73% | 88.73% | 89.39% | 88.43% | 38.15% | 63.33% |
| 2 | Rata activelor circulante | 17.27% | 11.27% | 10.61% | 11.57% | 61.85% | 36.67% |
| 3 | Rata autonomiei financiare | 99.04% | 98.46% | 96.72% | 96.72% | 88.04% | 92.80% |
| 4 | Rata stabilității financiare | 99.04% | 98.76% | 98.97% | 98.99% | 89.10% | 93.68% |
| 5 | Rata de indatorare globala | 0.96% | 1.54% | 3.28% | 3.28% | 11.96% | 5.37% |
| 6 | Lichiditatea curentă | 1793.32% | 905.77% | 1026.52% | 1147.50% | 567.24% | 816.79% |
| 7 | Lichiditatea imediata | 330.80% | 611.24% | 705.03% | 832.81% | 563.81% | 805.73% |
| 8 | Solvabilitatea generală | 10387.04% | 6483.20% | 3050.19% | 3045.31% | 835.96% | 1862.94% |
| 9 | Fondul de rulment | 2,508,355 | 1,383,914 | 1,371,896 | 1,529,330 | 12,707,227 | 6,562,120 |
| 10 | Finantarea imobilizarilor | 119.70% | 111.30% | 110.71% | 111.94% | 233.53% | 147.91% |
| <i>Indicatori de rotație</i> | | | | | | | |
| 11 | Numar de rotatii ale activelor totale | 0.050 | 0.047 | 0.083 | 0.055 | 0.042 | 0.054 |
| 12 | Numar de rotatii ale activelor circulante | 0.288 | 0.421 | 0.780 | 0.473 | 0.067 | 0.147 |
| 13 | Durata unei rotatii a stocurilor | 1032.4 | 281.7 | 146.5 | 211.5 | 32.7 | 33.7 |
| 14 | Termenul mediu de incasare a creantelor | 229.4 | 45.3 | 107.9 | 298.3 | 3203.6 | 1529.0 |
| 15 | Termenul mediu de plata a datoriilor pe termen scurt | 70.6 | 95.7 | 45.6 | 67.2 | 953.6 | 304.1 |
| <i>Indicatori ai performanței financiare</i> | | | | | | | |
| 16 | Rata rentabilitatii economice a activelor (Pe/At) | -0.85% | 2.56% | 1.36% | -1.47% | 38.90% | -4.66% |

| | | | | | | | |
|--------------------------------------------|--------------------------------------------------------------|----------|---------|---------|-----------|------------|-----------|
| 17 | Rata rentabilitatii economice a activelor (EBE/At) | -0.80% | 2.66% | 1.94% | -0.14% | 39.90% | -0.86% |
| 18 | Rata rentabilitatii financiare (Pn/Kpr) | -0.86% | 2.38% | 1.95% | 1.05% | 36.23% | 2.43% |
| 19 | Rata rentabilitatii resurselor consumate (Pe/Ce) | -13.71% | 25.89% | 18.69% | -20.08% | 138.56% | -45.85% |
| 20 | Rata rentabilitatii comerciale (Pe/CA) | -17.00% | 53.84% | 16.47% | -26.84% | 932.15% | -86.51% |
| 21 | Valoarea adaugata | 605,245 | 730,729 | 714,075 | 1,079,406 | 10,486,683 | 1,885,967 |
| 22 | Ponderea VA in CA | 79.02% | 111.50% | 60.22% | 136.15% | 1007.43% | 161.84% |
| 23 | Ponderea salariilor in VA | 107.87% | 44.43% | 32.47% | 17.96% | 2.06% | 15.46% |
| 24 | Ponderea profitului net in VA | -21.67% | 44.22% | 37.86% | 13.64% | 75.87% | 25.83% |
| 25 | Cheltuieli de exploatare la 1000 lei venituri din exploatare | 1158.9 | 794.4 | 842.6 | 1251.2 | 419.2 | 1846.7 |
| 26 | Cheltuieli cu personalul la 1000 lei venituri din exploatare | 796.7 | 189.2 | 187.0 | 228.8 | 12.9 | 244.8 |
| 27 | Salariul mediu anual | 50223 | 27055 | 23188 | 21536 | 27036 | 36443 |
| 28 | Productivitatea medie anuala | 63040 | 143005 | 124027 | 94112 | 2088220 | 148842 |
| 29 | Excedent brut din exploatare (EBE) | -123,311 | 367,622 | 278,347 | -20,730 | 9,952,262 | -185,266 |
| 30 | Capacitatea de autofinantare (CAF) | -124,278 | 337,884 | 353,421 | 339,307 | 8,205,183 | 1,310,118 |
| <i>Indicatori ai performanței bursiere</i> | | | | | | | |
| 31 | Capitalizare bursiera / Profit net | -126.926 | 18.400 | 26.393 | 88.836 | 1.271 | 33.684 |
| 32 | Capitalizare bursiera / Capital propriu | 1.093 | 0.438 | 0.515 | 0.934 | 0.460 | 0.818 |
| 33 | Capitalizare bursieră / CA | 21.737 | 9.073 | 6.017 | 16.500 | 9.711 | 14.082 |
| 34 | Capitalizare bursieră / Active totale | 1.082 | 0.431 | 0.498 | 0.903 | 0.405 | 0.759 |