PERFORMANT

DEDICATED TO MARKETING SUPERHEROES

HALF-YEAR REPORT

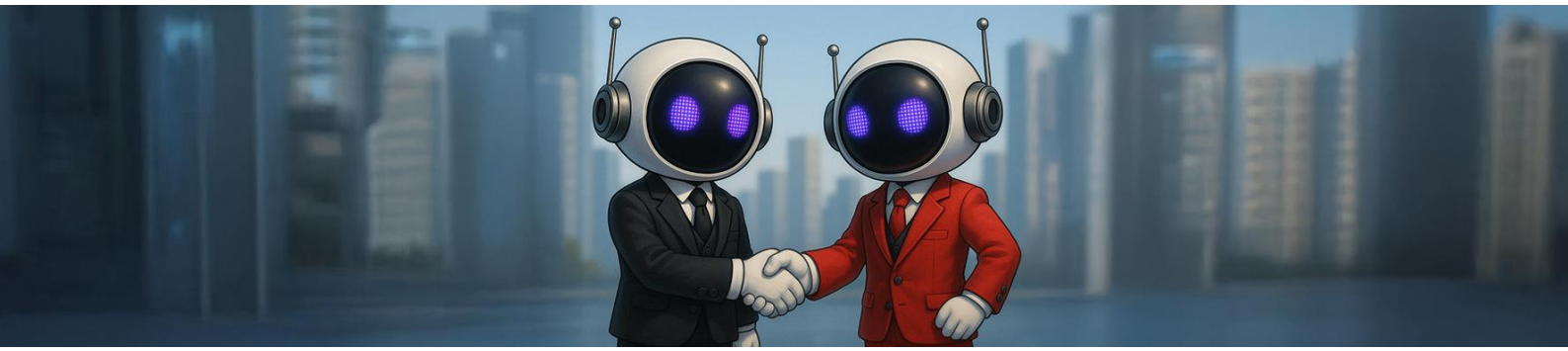
30.06.2025

Our mission is

to **descentralize marketing budgets**

in **online commerce**

through a **transparent** and **collaborative model,**
based exclusively on **measurable results**



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ISSUER INFORMATION

INFORMATION ABOUT THIS FINANCIAL REPORT

Type of report	Half - Year Report 2025
For financial period	01.01.2025– 30.06.2025
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INFORMATION ABOUT ISSUER

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

INFORMATION ABOUT SECURITIES

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

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The simplified interim financial statements as of June 30th, 2025, presented on the following pages are **not audited**.

LETTER FROM CEO

Dear investors,

I am glad to share that the second quarter of this year marked our return to growth – with both operational and financial indicators performing significantly better than in Q1, the most challenging first quarter so far. We have demonstrated our ability to adapt to a difficult macroeconomic context, as reflected in the excellent Q2 results, both operational and financial, which confirm the reversal of the trend back towards growth.

From a financial perspective, this is **the best second quarter in 2Performant's history**. We achieved the highest Q2 turnover – almost 11.5 million lei – and the highest EBITDA, exceeding 1.5 million lei.

Indicators (RON)	Q2 2023	Q2 2024	Q2 2025
Operating income, including:	11,980,770	13,029,178	13,361,408
Turnover	10,532,727	10,791,572	11,494,339
EBITDA	1,271,494	338,742	1,538,438
Net profit / Loss	892,889	-322,197	263,787

With this result, we managed to achieve the main objective set at the beginning of Q2 – **returning to positive EBITDA for the first half of the year**, recovering the shortfall from the first quarter and generating a minimal positive result.

Our team successfully navigated the difficult context at the start of the year, and the ecosystem's results improved rapidly as we collectively enhanced our ability to adapt.

- ✓ **The value of generated sales** through our platform in the first six months was €62M, an increase of €300K compared to the first half of 2024, while the number of active stores grew to 746 from 615. These strong results come despite significant challenges for the local market and lower liquidity, with overall sales volume declining. However, both stores and affiliates shifted towards promoting higher-value products, which is reflected in the improved quality of the traffic sent by our affiliates and in a much better yield for each sale generated through our

platform. All qualitative indicators have improved compared to last year, with the ecosystem finding its balance at a lower volume but a higher value of sales.

- ✓ **The Books category has regained its leadership position in BusinessLeague**, with over 200,000 sales generated, amounting to more than €5 million. Out of the top 10 categories in BusinessLeague, 6 are on the rise – the standout being Health & Personal Care, with growth of over 100% compared to 2024. Detailed figures on sales distribution by category and their evolution can be found in this report.
- ✓ **Marketers' commissions** increased by 5% (from €3.6M to €3.8M), while the **network commission** grew by 9% (from €1.1M to €1.2M). The conversion rate went up by almost 10%, the average order value by 19%, and earnings per click by 32%.

In this report, prepared by our colleagues from the finance team, you will find in detail all relevant financial and operational indicators.

The technology platform has been continuously improved by our product team, with some of the most important recently developed features being:

- **The launch of the Shopify BusinessLeague plugin**
- **Significant improvements in mobile app tracking**
- **An instant messaging service** between active users of the platform

Additional details can be found in the letter from Ana Opriță – CTO of 2Performant.

Also in the second quarter, we advanced almost to completion in the Profitshare transaction, which had been approved by the Extraordinary General Meeting of Shareholders on June 10, 2025. As you probably know, the transaction was ultimately not finalized, as new circumstances arose that significantly affected the economic premises of the deal. Consequently, the conditions for completing the transaction under the initial contractual terms were no longer met.

Since the conditions precedent for completing the acquisition were not fully met, the contract automatically terminated on August 6, 2025, in accordance with its provisions.

Together with the team and the members of the 2Performant Board of Directors, we have already redirected the company's attention and resources towards two other projects:

The relaunch of the influencer marketplace within BusinessLeague – scheduled for October 1, featuring a much-improved user experience and a Cost Per Sale payment model.

The launch of the BusinessLeague mobile app, created to increase adoption and engagement among new generations of marketers and entrepreneurs, for whom our gamified model provides an extremely solid foundation.

These two projects will also be the main priorities we intend to finance through a capital increase aimed at accelerating growth – with the online commerce market context being favorable for our approach, both locally and at the European or even global level.

The capital increase we will propose to shareholders will have different parameters than those previously announced – we are already working together with the Tradeville team on the final details, which I would be happy to share live at the next edition of the **Quarterly Report – the Tradeville & Ziare.com event** – where I will be a speaker on September 9, at the Marmorosch Hotel in Bucharest.

I invite you to write to us at investors@2performant.com with any questions or comments you may have – whether related to this report or to any aspect of our company's development.

Thank you for your trust.

Dorin Boerescu

CEO & President of the Board

LETTER FROM CTO

Dear investors,

The first half of 2025 brought the BusinessLeague technical team a sustained pace of implementation, with projects designed mainly to increase productivity and to create new bridges of collaboration within the ecosystem.

In the first quarter, we **completed the infrastructure dedicated to Affiliate Managers**, strengthened the tracking and feed processing systems, ensuring a faster and more reliable data flow. Stores can now create their feeds in just a few clicks, using Google Merchant Feeds directly, and the entire update process has been significantly accelerated.

The most important step achieved in Q2 was **the major improvement of the tracking system in mobile apps**, completely redesigned to respond to the technical changes of search engines. The technical rationale is simple: over 50% of many merchants' sales take place in mobile apps, and without a dedicated mechanism, these conversions remain invisible. This means partially reported sales, dissatisfied affiliates, and a lack of transparency. The new system eliminates these limitations through a cookieless, API-friendly, and robust architecture, which provides full visibility into performance and ensures that every conversion is rewarded correctly.

Building on this foundation, we continued developing tools to facilitate more efficient relationships between affiliates and stores. We introduced **automatic approval of collaboration requests**, based on the compatibility of traffic sources, as well as a module that suggests high-potential partnerships to affiliates. Soon, these mechanisms will be complemented by an instant messaging system, adding a direct and fast dimension to communication. Together, these features increase the speed and quality with which productive relationships are formed on the platform.

We have also invested in plugins for **Shopify** and **WooCommerce**, aiming to make BusinessLeague available on all major e-commerce platforms. Our objective is that every store, regardless of its technical infrastructure, can connect to the ecosystem in just a few steps.

To support affiliates in their daily activity, we have launched **a search engine across our database of over 9 million products**, enabling them to instantly identify the items with the highest promotion potential.

We have also introduced a balancing measure: the Low Approval Rate Fee. Starting October 1, advertisers who approve transactions below the category

average will pay an additional cost. This decision aims to improve the quality of the ecosystem: discouraging the abusive rejection of commissions, setting a quality standard dictated by the store portfolio, and strengthening affiliates' trust. In terms of results, this translates into fairer relationships, more stable campaigns, and a more profitable ecosystem.

We have accelerated the development of the module dedicated to influencers, with a focus on nano and micro-influencers, the segments that generate the most authentic engagement and the best results within the Cost per Sale model. We believe this is where the future of collaborations between creators and brands lies, and that BusinessLeague is ideally positioned to build this new framework, where performance is the only criterion.

The first half of the year confirms our direction: we are building a robust technical platform that inspires trust, facilitates fast and efficient collaborations, and paves the way for new forms of performance marketing. Through reliable tracking, intelligent relationships, frictionless integrations, and new modules dedicated to creators, we are getting closer to our goal of turning BusinessLeague into the regional standard for performance collaborations.

Thank you for your trust and partnership!

Ana Opriță

CTO

ABOUT 2PERFORMANT

We are the first technology company listed on the Bucharest Stock Exchange — a business built with the clear vision that marketing can become one of the first industries to be 100% collaborative, transparent, and entirely performance-based.

The platform we are developing connects online stores with marketing specialists through a simple and fair model: Cost Per Sale advertising.

Thanks to the technology we've built, hundreds of online stores collaborate with thousands of marketing specialists in an intuitive way, because we've automated all processes related to legal, commercial, attribution, invoicing, and payment aspects. In essence, we eliminate bureaucracy from marketing and provide a unique collaboration system between marketing entrepreneurs and e-commerce entrepreneurs.

In 2024, we reinvented affiliation as a competition - BusinessLeague.com - an e-commerce championship where performance is measured in real sales, not impressions or likes. It's a gamified ecosystem where online stores and affiliates compete, grow, and thrive together.

By the end of the first half of 2025, we facilitated over **14.7 million sales** worth **€728 million** for thousands of brands across Romania, Bulgaria, and an increasing number of European markets. We are part of the New Economy.

We believe in innovation, transparency, and a meritocratic model where any talented entrepreneur or marketer can succeed, regardless of where they begin.

PRESENTATION OF THE MAIN ACTIVITY

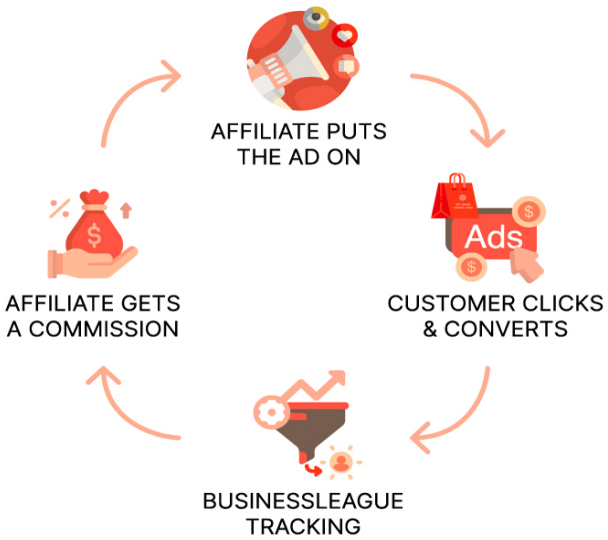
2Performant business model - 2Performant is a marketplace that brings together eCommerce entrepreneurs and digital marketing professionals in a **cost-per-sale model**. Advertisers – the online stores – pay only when they sell. Marketers – the affiliates – are rewarded based on the performance they generate.

The platform is **self-service, gamified**, and **designed for maximum efficiency**. It operates in real time, with full transparency. This is the unique formula we have found to secure our place in the field of affiliate marketing. BusinessLeague is a leaderboard of the best players in affiliation.

AFFILIATE MARKETING

Affiliate marketing means paid promotion on a cost-per-sale basis. For brands, affiliate marketing is probably the most effective tool for promotion and sales, while for specialists, it is the simplest way to earn income by using their time and digital marketing skills.

The BusinessLeague platform intermediates this relationship, making it simple, fair, and performance-based.



ADVERTISERS / MERCHANTS

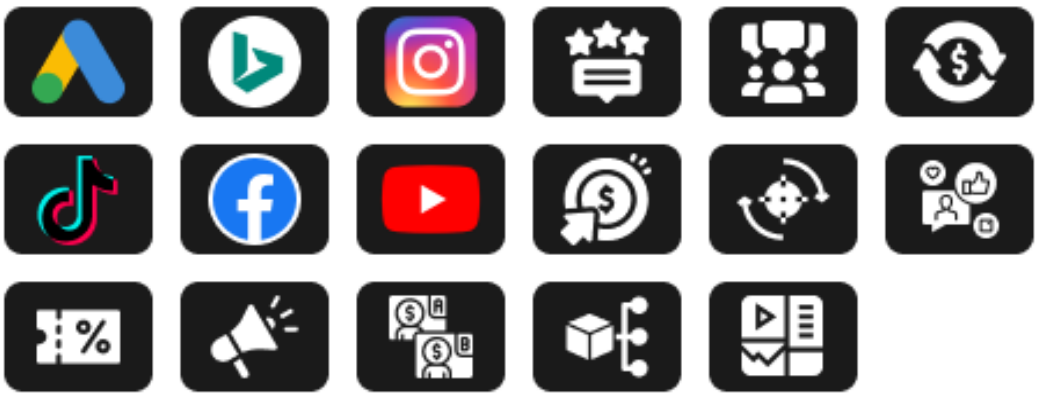
Advertiser status is generally attributed to stores operating in the online environment.

Among the active advertisers on the 2Performant platform are:

AFFILIATES / MARKETERS

Affiliates are the platform users who promote the offers of advertisers with whom they have entered into an affiliate relationship. They generate targeted traffic for online stores and are remunerated based on performance.

The traffic sources they use include:



INCOME SOURCES

As part of its affiliate marketing operations, 2Performant generates **direct revenue** from four main sources:

Additionally, advertisers can choose to pay promotional fees to increase their visibility among affiliates — both within the platform and through offline events or other strategic initiatives.

The business model and the BusinessLeague competition enable both affiliates and advertisers to earn rewards based on their success within the categories they compete in.

In addition, the platform also generates indirect revenues through the commissions paid by advertisers to affiliates, amounts that pass through 2Performant and contribute to the total turnover operated, thus supporting the development of the ecosystem and strengthening the company's position in the market.

2Performant platform allows companies to make payments in two ways

advance payment system and continuous account funding

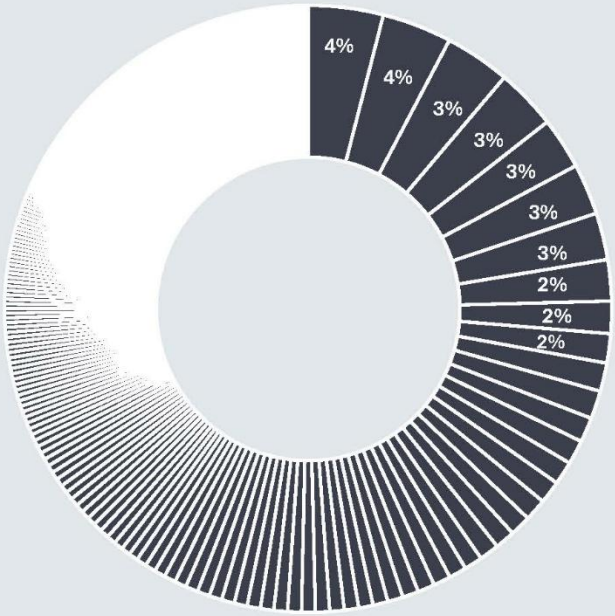
weekly or monthly billing payment system

For the Pre-Pay payment method, 2Performant has implemented the **Direct-Debit functionality**, which automates the affiliate program funding process, ensuring an uninterrupted flow of sales.

A key element of the business model is the diversity of industries from which the active advertisers on the 2Performant.com platform come, such as: Fashion, Books & Music, Beauty Products, Electronics, Children's Products, Home & Garden, Sports & Outdoor, Health & Personal Care, among others.

This balanced distribution reduces the company's dependence on a single sector and provides stability, especially during economically challenging periods for certain industries.

NETWORK COMMISSION SHARE



19%

The first 10 clients represent only 19% of the 2Performant network commission

81%

736 clients contribute to 81% of 2Performant's network commission

THE ADVANTAGES OF 2PERFORMANT

Predictable Growth: Cost and volume predictability builds trust and continuously attracts new affiliates, fuelling the accelerated expansion of the network.

Full Accessibility: The 2Performant platform is open to everyone — both affiliates and businesses — offering a functional, real-time ecosystem for sales generation and tracking.

100% Performance-Based Model: Costs are incurred only based on actual results — companies pay exclusively for confirmed sales, with no wasted budget on promises or impressions. The platform's mediation fee is just 2% of the sales value.

Advanced & Scalable Technology: The platform efficiently manages affiliate programs with features like gamification, multi-market management, affiliate recruitment and retention — all in one place.

Radical Transparency: BusinessLeague leaderboards offer real-time visibility into every user's performance. All actions are tracked through meaningful KPIs, accessible to all players in the ecosystem.

Recognized Standard of Excellence: BusinessLeague sets 2Performant apart in the Romanian and European markets. Its competitive format reflects a strong commitment to performance, recognition, and collective progress in digital marketing.

H1 Results

Merchants
746

Marketers
4,947

1.04 MIL
Mediated sales

62.6 MIL €
Value of mediated sales

30.8 MIL
Clicks generated

3.4% €
Conversion rate

3.4 €
Average cost per sale

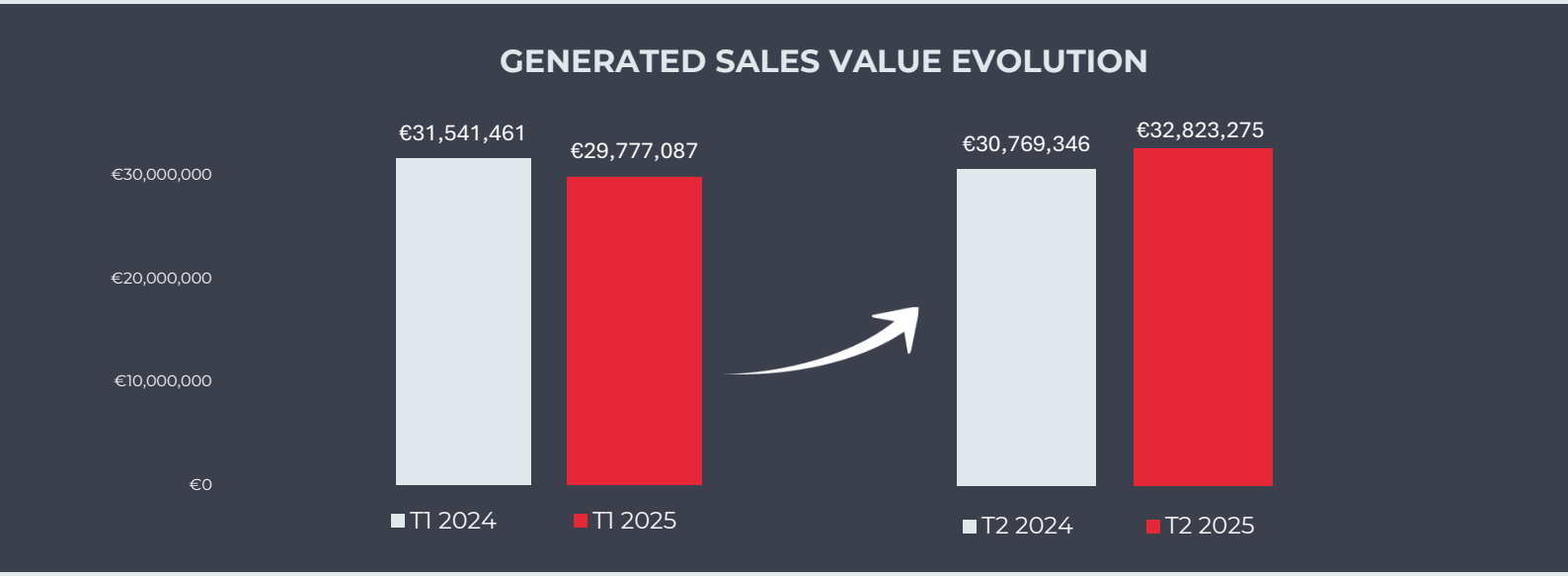
BUSINESS LEAGUE

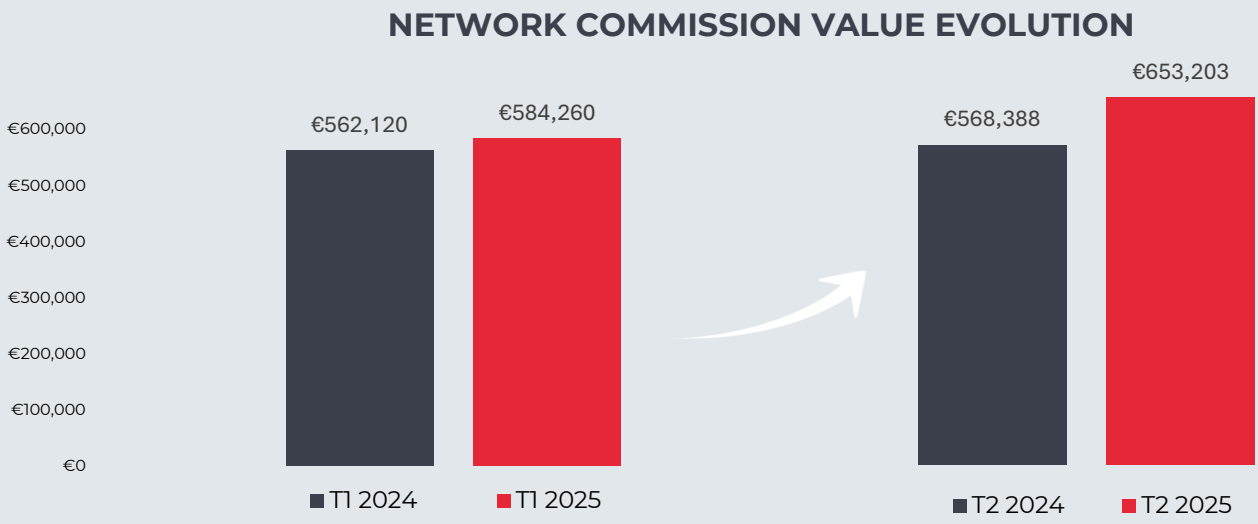
2 PERFORMANT
DEDICATED TO MARKETING SUPERHEROES

BUSINESS INDICATORS

INTERMEDIATED SALES

In Q2 2025, 2Performant recorded a clear recovery compared to Q1, with growth across all key indicators: intermediated sales increased by 8%, the value of generated sales by 10%, commissions for marketers and the network by 11% and 12% respectively, while the conversion rate rose from 3.2% to 3.6% and the average order value surpassed the €60 threshold.





Compared to Q2 2024, performance is significantly higher, with +7% in generated sales value, +15% in network commissions, and +16% in average order value, confirming the consolidation of the positive trend.

At the half-year level, the indicators confirm the reversal of the negative trend from 2024:

- The conversion rate rose to 3.4% from 3.1% in H1 2024 – confirming the improvement in traffic quality;
- The average order value reached €59.8 (+19%), indicating greater added value per transaction and increased monetization potential;
- Network commission revenues grew by 9%, while payments to marketers reached €3.8M, even in the context of reduced traffic.

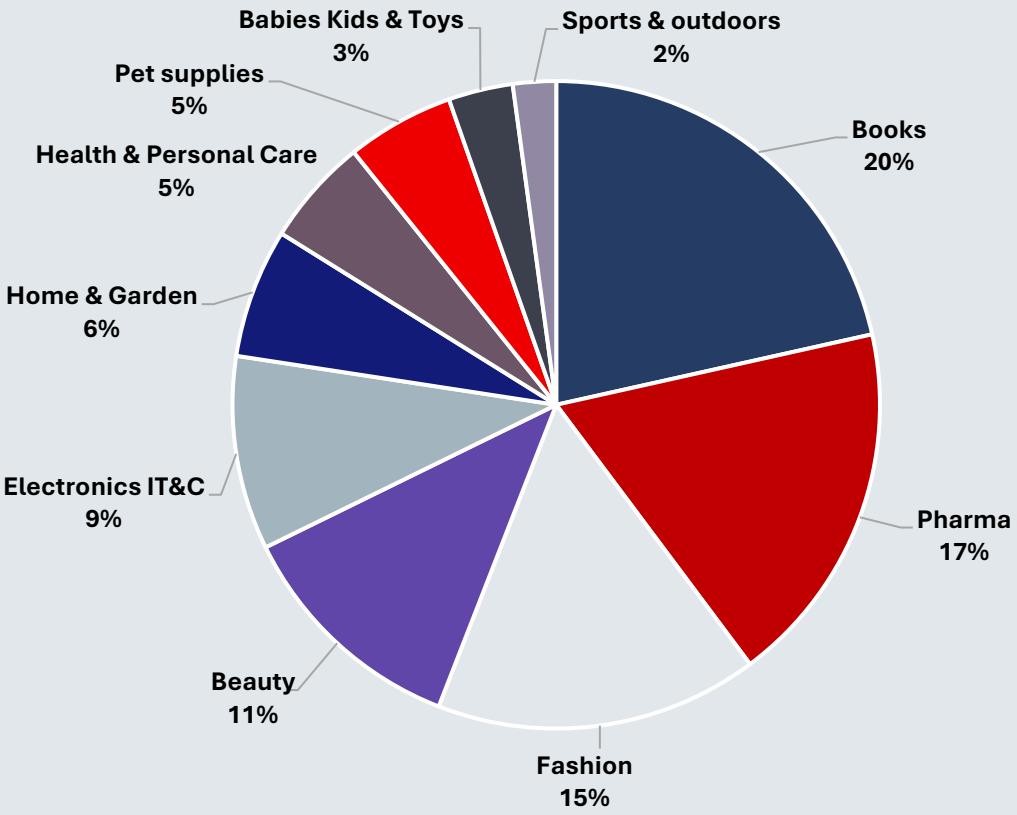
These developments show that the strategic measures implemented starting in February – focusing on quality, optimizing monetization, and strengthening the network – have delivered visible results, supporting performance above the market average and creating solid premises for accelerating growth in the second half of the year.

Business Indicators	**Q1 2024**	**Q2 2024**	**Q1 2025**	**Q2 2025**	**YoY Var**
Sales	648 K	599 K	504 k	543 K	-201K -16%
Clicks	22.1M	17.9M	15.9M	14.9M	-9.2M -23%
Sales Value (excl. VAT)	€ 31.5M	€ 30.7M	€ 29.7M	€ 32.8M	+0.3M 0.50%
Marketers commissions Value	€ 1.8M	€ 1.9M	€ 1.8M	€ 2.0M	+0.1M 2.7%
Network commissions Value	€ 562K	€ 568K	€ 584K	€ 653K	+0.1M 9%
Average Order Value (excl. VAT)	48.6	52.3	59.1	60.5	18.7 19%
Conversion rate on 2Performant.com	2.90%	3.30%	3.20%	3.60%	+0.3pp 10%

SALES DISTRIBUTION BY CATEGORIES

In the first half of 2025, 746 online stores were active on BusinessLeague.com, distributed across 23 different sectors, in areas such as Fashion, Books, Technology, Pharmaceuticals, Automotive, and Financial Services. This diversity highlights the degree of specialization and maturity of the 2Performant ecosystem.

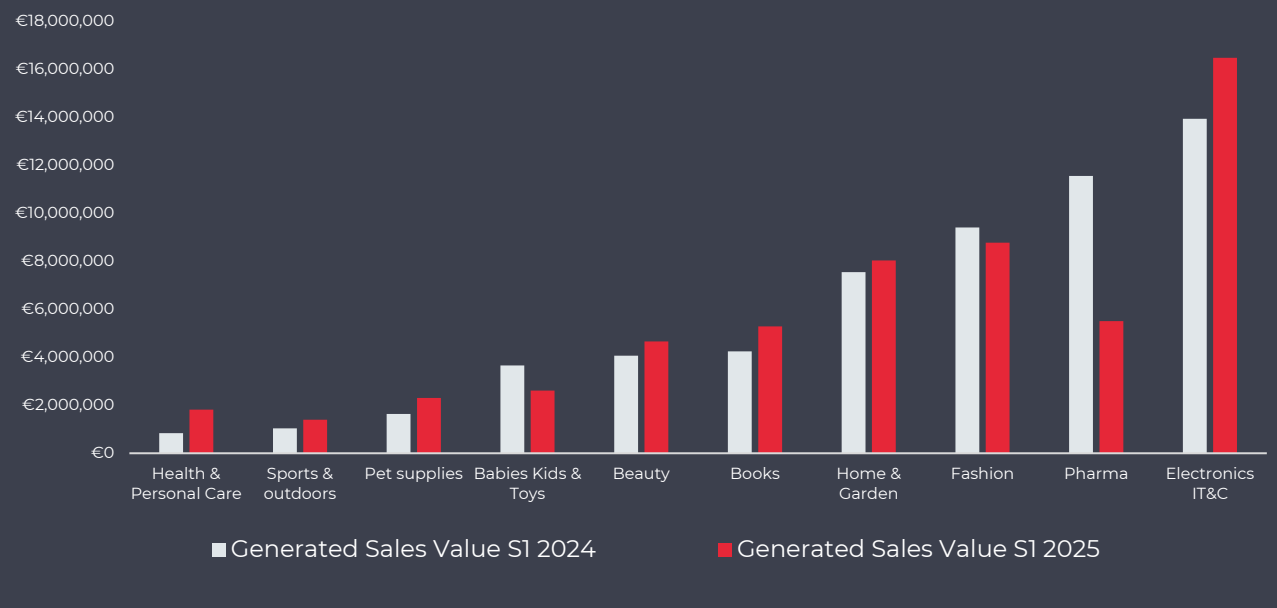
TOP PRODUCT CATEGORIES IN BUSINESSLEAGUE



2P TOP 10 Categories	Number of Sales	Number of Sales YoY	Sales Value	Sales Value YoY	Network Commission Value	Network Commission Value YoY
Books	213.578	**15%**	€ 5.286.555	**25%**	€ 176.824	**25%**
Pharma	173.579	**-60%**	€ 5.509.395	**-52%**	€ 79.926	**-40%**
Fashion	155.620	**-5%**	€ 8.775.983	**-7%**	€ 147.335	**-19%**
Beauty	115.568	**8%**	€ 4.659.744	**15%**	€ 120.396	**11%**
Electronics IT&C	91.617	**-4%**	€ 16.479.300	**18%**	€ 169.962	**29%**
Home & Garden	63.240	**11%**	€ 8.036.080	**6%**	€ 194.195	**14%**
Health & Personal Care	49.291	**123%**	€ 1.819.270	**117%**	€ 70.824	**110%**
Pet supplies	53.580	**41%**	€ 2.305.721	**41%**	€ 47.207	**66%**
Babies Kids & Toys	34.704	**-42%**	€ 2.614.549	**-29%**	€ 58.184	**-14%**
Sports & outdoors	16.189	**18%**	€ 1.395.055	**34%**	€ 28.232	**50%**

2P TOP 10 Categories	Average order Value	Average order Value YoY	Conversion rate	Income at 100 clicks	Income at 100 clicks YoY
Books	€ 24.75	**7.93%**	4.94%	12.74 €	**49.90%**
Pharma	€ 31.74	**18.68%**	4.35%	5.95 €	**33.85%**
Fashion	€ 56.39	**-1.75%**	3.43%	16.06 €	**14.09%**
Beauty	€ 40.32	**6.36%**	3.92%	13.07€	**38.11%**
Electronics IT&C	€ 179.87	**23.00%**	2.18%	13.09 €	**28.96%**
Home & Garden	€ 127.07	**-3.97%**	1.86%	12.88 €	**4.12%**
Health & Personal Care	€ 36.91	**-2.68%**	2.73%	10.69 €	**22.68%**
Pet supplies	€ 43.03	**-0.27%**	4.18%	9.86 €	**-9.93%**
Babies Kids & Toys	€ 75.34	**23.52%**	2.78%	14.64 €	**38.37%**
Sports & outdoors	€ 86.17	**13.28%**	2.64%	13.21 €	**19.96%**

GENERATED SALES VALUE IN TOP 10 CATEGORIES



KEY EVENTS IN H1 2025

GOVERNANCE EVENTS

2Performant OGMS from April 23rd,2025

On April 23, 2025, 2Performant held its Ordinary General Meetings of Shareholders (OGMS). During the OGMS, shareholders approved, among other items, the financial statements for the fiscal year 2024 and the budget and revenue forecast (BVC) for 2025. The official resolutions are available here.

2Performant signs contract to acquire Profitshare Romania and Bulgaria

The company announced on May 6, 2025, the signing of the contract for the acquisition of the Profitshare business line in Romania and Bulgaria, owned by Conversion Marketing (part of the eMAG group). The transaction, previously approved by the Board of Directors and subject to the approval of the Extraordinary General Meeting of Shareholders, marks a strategic step towards consolidating our position in the Romanian and Bulgarian markets and for regional expansion in Central and Eastern Europe. The details of the transaction can be read here.

2Performant EGMS from June 10th,2025

On June 10, 2025, the Extraordinary General Meeting of Shareholders (EGMS) of 2Performant took place. During the EGMS, the shareholders approved the acquisition of the Profitshare affiliate marketing activity, together with the assets necessary for its operation. The resolutions are available here.

Termination of the contract for the acquisition of Profitshare

On August 11, 2025, the Company announced that, during the finalization stage of the Profitshare acquisition transaction, new circumstances arose which significantly altered the economic premises. Since the contractual conditions were not fully met, the contract automatically terminated on August 6, 2025, in accordance with its provisions. The notification regarding the termination of the contract is available here.

FINANCIAL RESULTS ANALYSIS

P&L ANALYSIS

In the first half of 2025, 2Performant Network recorded operating revenues of 26.6 million lei, down 5% compared to the same period in 2024, while turnover and operating revenues decreased by 4%, reflecting both market trends and the need for strategic adaptation.

Revenues from the production of tangible and intangible fixed assets remained relatively stable at 4 million lei, marking a 9% decrease compared to the previous year, but still highlighting the performance of the Product Development and Business Intelligence teams, as well as the added value of internal investments in technology and infrastructure

The financial results for the first half of 2025 reflect both the influence of market conditions and a period of strategic adjustment at the internal level. The moderate decreases in operating revenues and turnover, of 4–5%, are in line with industry trends, suggesting a slowdown in the growth rate of online commerce and an adjustment of clients' marketing budgets.

Income Indicators (RON)	Q1 2024	Q2 2024	H1 2024	Q1 2025	Q2 2025	H1 2025
Operating income, of which:	**14,906,371**	**13,029,178**	**27,935,548**	**13,310,045**	**13,361,408**	**26,671,453**
Turnover	12,750,200	10,791,572	23,541,772	11,159,973	11,494,339	22,654,312
Income from the production of intangible and tangible assets	2,152,737	2,236,081	4,388,818	2,148,708	1,865,704	4,014,412
Other operating income	3,434	1,524	4,958	1,365	1,364	2,729

Q2 2025 was the best quarter of the analyzed period, managing to recover the losses from Q1 and deliver a significant boost in revenues and efficiency indicators. The increases recorded in generated sales, network commissions, and conversion rate confirm the company's ability to capitalize on the measures implemented and to overcome the modest performance of the first quarter.

At the same time, the Company continued to invest in product development and technological infrastructure, maintaining a significant contribution from the production of its own assets. This approach indicates a long-term orientation, with a focus on strengthening the foundations and preparing for recovery in the second half of the year.

Business Line (RON)	Q1 2024	Q2 2024	H1 2024	Q1 2025	Q2 2025	H1 2025
Network Commission	2,789,858	2,480,843	5,270,701	2,584,937	2,663,470	5,248,407
Subscription Fee	498,307	524,388	1,022,695	509,359	590,805	1,100,164
Set-up Fee	44,830	56,970	101,800	3,517	1,961	5,478
Operational Fee	15,257	13,780	29,037	11,544	10,288	21,832
Business League Bonuses	- 43,120	- 37,026	- *80,146*	- 124,519	- 189,853	- *314,372*
Other revenue	6,450	6,727	13,177	72	199,122	199,194
Operational Revenue	**3,311,582**	**3,045,683**	**6,357,265**	**2,984,909**	**3,275,794**	**6,260,703**
Affiliate commission	**9,438,618**	**7,745,889**	**17,184,507**	**8,175,063**	**8,218,546**	**16,393,609**
Total Turnover	**12,750,200**	**10,791,572**	**23,541,772**	**11,159,973**	**11,494,339**	**22,654,312**

In the first part of 2025, revenues from account setup fees recorded a substantial decrease, influenced by the commercial changes applied at the beginning of the year.

This development was mainly driven by the launch of the **BusinessLeague E-Commerce Accelerator program**, one of the most important commercial initiatives of the year, through which the setup fee was eliminated for new stores, reducing entry barriers and accelerating the growth of the active advertiser base.

The results were quickly visible, with 180 stores attracted in 2025 compared to 104 in the same period of 2024. The strategy implied giving up immediate revenues from account setup fees, with the goal of maximizing long-term value through the increase in recurring subscription revenues (+8% compared to H1 2024), the consolidation of the active advertiser base, and the growth of performance-based commissions generated over time.

The Accelerator represents a strategic bet on sustainable and rapid growth, an endeavor undertaken with the inherent risks of any such initiative, but one that has the potential to generate significant long-term benefits for the 2Performant ecosystem.

At the same time, the value of bonuses awarded within BusinessLeague has increased, reflecting the company's commitment to performance and competitiveness on the platform. More advertisers and affiliates consider these competitions relevant and valuable for their development and performance growth, which contributes to active engagement and the strengthening of the 2Performant ecosystem.

The payment method structure continues to confirm the dominant share of the Pre-Paid model in turnover but also shows greater pressure on this segment in 2025, especially at the international level. Currently, it generates 58% of the company's revenues, indicating clients' preference for predictability and budget control.

This orientation has a direct positive impact on the business model, as Pre-Paid ensures speed and agility within the ecosystem, allowing for the rapid reinvestment of funds, the scaling of operations, and the maintenance of a healthy cash flow.

Market	Payment option (RON)	H1 2024	H1 2025	YoY Var
local	Post-Paid	7,425,056	7,237,935	-187,121 -3%
	Pre-Paid	13,166,086	12,683,515	-482,751 -4%
extern	Post-Paid	2,303,651	2,207,012	-96,639 -4%
	Pre-Paid	646,979	525,850	-121,129 -19%
Total Turnover - affiliates		**23,541,772**	**22,654,312**	**-887,460 -4%**

The evolution of operating revenues in H1 2025, from a 10% decrease in the first quarter compared to the same period last year to only -2% by the end of the period, reflects a recovery of the gap driven by the positive effects of the commercial initiatives launched in the first part of the year, particularly the expansion of the active advertiser base through campaigns such as the **BusinessLeague E-Commerce Accelerator**.

This expansion, combined with the optimization of campaign performance and affiliate conversions, contributed to the increase in the volume of generated commissions and to the stabilization of revenues. As a result, these totaled 6.2 million lei, compared to 6.3 million lei in the same period of 2024.

Total expenses recorded in H1 2025 amounted to 28.7 million lei, a moderate increase of 1.4% compared to the same period in 2024, marking a significant slowdown in the pace of growth compared to H1 2024, when expenses advanced by 17% versus H1 2023.

Commissions paid to affiliates, which represent the main cost category within other operating expenses and account for 83% of the total, decreased by 7% compared to H1 2024. The remaining 17%, equivalent to around 3.5 million lei, came from other operating expenses, which remained relatively stable, in line with the optimization measures implemented at the beginning of the year. This evolution reflects the optimization of the cost structure, prudent management of operating expenses, process efficiencies achieved through

automation, and savings resulting from the renegotiation of contracts with several suppliers.

Depreciation costs increased by 65% in H1 2025 compared to the same period in 2024, reaching 2.2 million lei. This increase reflects the commissioning of recent investments and the expansion of the technical infrastructure required to scale the business, thus supporting long-term growth prospects. The operating result of -2 million lei was influenced by the revenue dynamics in the first part of the year and by the assumption of recurring operating expenses for strategic initiatives with long-term monetization potential.

Financial expenses of 370 thousand lei include interest on loans reaching maturity, partially offset by interest income from short-term placements, indicating careful liquidity management.

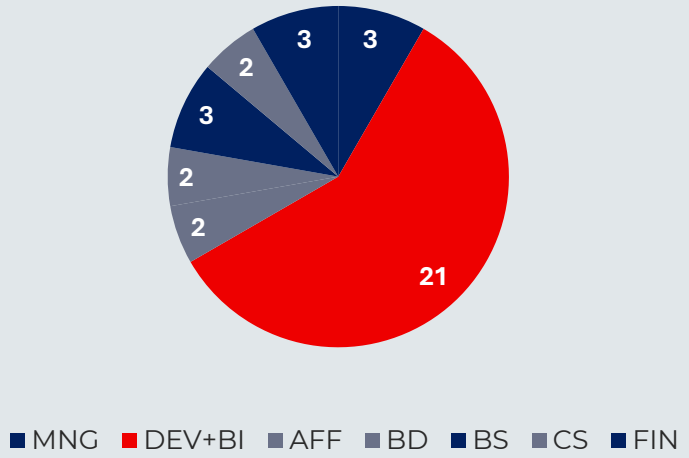
P&L (RON)	Q1 2024	Q2 2024	H1 2024	Q1 2025	Q2 2025	H1 2025
Operating income	**11,980,770**	**13,029,178**	**27,935,548**	**13,310,045**	**13,361,408**	**26,671,453**
Operating expenses	11,078,766	13,364,184	28,340,211	15,822,555	12,933,285	28,755,840
Operating result	902,004	-335,006	-404,663	-2,512,510	428,123	-2,084,387
EBIT	902,004	-335,006	-404,663	-2,512,510	428,123	-2,084,387
EBITDA	1,271,494	338,742	942,079	-1,399,400	1,538,438	139,038
Net Profit / Loss	**892,889**	**-322,197**	**-346,532**	**-2,657,974**	**263,787**	**-2,394,187**

EBITDA decreased by 85% compared to the same period last year, reaching 139 thousand lei, due to margin pressure generated by commercial adjustments and the controlled increase of certain cost categories essential for future development. Gross profit dropped from -346 thousand lei in H1 2024 to -2.4 million lei in H1 2025, because of the combination of modest operational performance with additional costs assumed for expansion and innovation. These negative developments materialized in the first quarter of the year, while the second quarter marked a return to positive territory for both EBITDA and gross profit.

However, these negative developments were concentrated in Q1, while Q2 marked a significant recovery, with EBITDA returning to positive territory and the period's result turning into a profit, which allowed the first half of the year to close on a much stronger foundation for growth. The Company remains focused on executing its recovery plan, and the data from the second quarter indicate a visible rebound in operational performance.

Personnel expenses decreased by 2%, reaching 5.8 million lei, reflecting the first results of the restructuring and optimization measures implemented at the beginning of the year. At the end of H1 2025, the 2Performant team numbered 37 members, compared to 45 in the same period of 2024, confirming more efficient management and a balanced allocation of human resources.

2PERFORMANT TEAM IN H1 2025



-16%

YoY Team decrease

BALANCE SHEET ANALYSIS

2Performant's total assets increased by 6% in the first part of 2025, mainly supported by a 36% rise in fixed assets, which reached 18.3 million lei. This growth is primarily driven by the development of intangible assets, resulting from the increased value of the 2Performant platform and the continued investments in the Product Development and Business Intelligence teams—investments that support accelerated innovation and the strengthening of the competitive advantage.

In 2025, the expansion of intangible assets reflects not only the improvement and diversification of the platform's functionalities, but also the integration of new modules into BusinessLeague.com, designed to enhance the scalability of the affiliate model and attract a larger number of active advertisers and affiliates.

Tangible assets remained marginal in the structure of fixed assets, totaling 56.5 thousand lei, in line with the company's strategy of focusing on digital assets and product development.

Current assets decreased by 49% in H1 2025, to 3.6 million lei, driven by a 58% reduction in cash and cash equivalents and a 37% decrease in prepaid expenses. This evolution reflects both stricter control over recurring financial commitments and the use of liquidity to support priority projects.

Trade receivables decreased by 32%, influenced by the seasonality specific to the business model and by the accelerated transition to the Pre-Paid model, which reduces exposure to extended payment terms and improves cash flow.

On the liabilities side, the company has no long-term debt. Current liabilities increased by 31%, reaching 12 million lei, mainly due to the use of credit lines to cover working capital needs and to offset the temporary negative cash flow generated by seasonality. The debt ratio remains at a comfortable level, at 54%, below the recommended maximum.

Deferred revenues rose by 63%, to 4.8 million lei, reflecting commissions collected in advance under the Pre-Paid model. This evolution was driven by campaigns and commercial offers during this period, which encouraged advance purchases, as well as by the increased attractiveness of the platform resulting from functional improvements and higher operational efficiency.

Balance Sheet (RON)	**H1 2024**	**H1 2025**	**YoY Var**
Fixed assets - Total	13,460,611	18,303,682	36%
Current assets - Total	7,068,266	3,629,714	-49%
Prepayments	201,213	125,787	-37%
Total Assets	***20,730,090***	***22,059,183***	***6%***
Current liabilities (exigib<1y)	9,153,373	12,005,174	31%
Provisions	0	0	0.00%
Accrued income	2,995,834	4,882,156	63%
Equity	8,580,883	5,171,854	-40%
Total Equity and Liabilities	***20,730,090***	***22,059,183***	***6%***

FINANCIAL INDICATORS

In H1 2025, the company's liquidity indicators declined compared to the previous year, falling below the optimal ranges, due to the reduction in current assets and cash balances. This evolution indicates increased pressure on working capital and a higher dependence on the rapid turnover of receivables and short-term financing.

At the same time, financial solvency remains above the recommended threshold, confirming the company's ability to cover its liabilities with its assets, although the share of debt in total assets has increased as a result of the more intensive use of credit lines to support operations and manage seasonality.

Liquidity, solvency and risk indicators	Optimal Range	H1 2024	H1 2025
Current ratio (AC/DC)	>2	0.77	0.30
Immediate Liquidity (AC-Inventories)/Current Liabilities	>1	0.77	0.30
Cash ratio (Cash/Current Liabilities)	>0,5	0.49	0.16
Overall solvency (TA/TD)	>1	2.26	1.84
Debt Degree Indicator (Borrowed Capital / Equity) * 100	<50%	0.00%	0.00%
Debt Ratio (Total Debt / Total Assets) * 100	<80%	44.16%	54.42%
Liabilities/Assets	< 1	0.44	0.54

Although the level of long-term debt is zero, the increase in current liabilities and the decrease in liquidity require careful monitoring of cash flows to ensure the maintenance of financial balance and the support of development plans.

PROFIT AND LOSS STATEMENT

Profit and Loss statement (RON)	H1 2024	H1 2025	YoY Var
Operating income, of which	27,935,548	26,671,453	-5%
Turnover	**23,541,772**	**22,654,312**	**-4%**
Income from the production of intangible and tangible assets	4,388,818	4,014,412	-9%
Other operating income	4,958	2,729	-45%
Operating expenses, of which:	28,340,211	28,755,841	1%
Raw materials, materials and energy expenses	8,952	13,177	47%
Personnel expenses	5,887,100	5,792,265	-2%
Depreciation and amortization	1,346,742	2,223,426	65%
Other operating expenses	21,097,417	20,726,973	-2%
Operating result	**-404,663**	**-2,084,387**	**-415%**
Financial income	127,596	59,960	-53%
Financial expenses, of which:	69,465	369,759	432%
Interest expenses	*45,137*	*344,105*	662%
Financial result	**58,131**	**-309,799**	**-633%**
Total income	28,063,144	26,731,412	-5%
Total expenses	28,409,676	29,125,600	3%
EBITDA	**942,079**	**139,038**	**-85%**
Gross profit	-346,532	-2,394,187	591%
Income tax	0	0	**0%**
Net Profit	**-346,532**	**-2,394,187**	**-591%**

BALANCE SHEET

Balance sheet (RON)	S1 2024	S1 2025	YoY Var
Fixed Assets, of which:	**13,460,611**	**18,303,682**	**36%**
Intangible assets	13,390,438	18,228,493	36%
Tangible assets	70,173	56,555	-19%
Current Assets, of which:	**7,068,266**	**3,629,714**	**-49%**
Receivables	2,585,660	1,767,851	-32%
Cash and cash equivalents	4,482,606	1,861,863	-58%
Prepayments	**201,213**	**125,787**	**-37%**
TOTAL ASSETS	**20,730,090**	**22,059,183**	**6%**
Total liabilities	**9,153,373**	**12,005,174**	**31%**
Current liabilities (<1 year)	9,153,373	12,005,174	31%
Provisions	0	0	0%
Deffered revenue	**2,995,834**	**4,882,156**	**63%**
Equity, of which:	**8,580,883**	**5,171,854**	**-40%**
Subscribed and paid-up capital	1,303,304	1,303,304	0%
Share premium	6,420,099	6,420,099	0%
Reserves	88,739	88,739	0%
Reported result	1,115,273	-246,103	-122%
Result for the period	**-346,532**	**-2,394,186**	**-591%**
Profit distribution	0	0	0%
TOTAL EQUITY AND LIABILITIES	**20,730,090**	**22,059,183**	**6%**

BUSINESSLEAGUE

In August 2022, 2Performant launched BusinessLeague, the only annual competition dedicated exclusively to eCommerce.

The championship is built around one core metric: the number of online sales generated. Based on this performance, users are ranked across five levels — from **Freelancers** (those generating fewer than 10 sales in 28 days) to **Unicorns** (those achieving over 10,000 sales in 28 days). The competition is enriched with a series of **challenges** that test a broad range of skills essential to digital marketing, making BusinessLeague not only a leaderboard, but also a dynamic learning and growth environment for ambitious marketers and online businesses.

These challenges are designed not only to test and enhance participants' skills, but also to inject novelty and excitement into the marketing process.

USUAL TERMS

Affiliate Marketing - a marketing strategy in which an advertiser (online store/merchant) rewards one or more affiliates for each visitor or customer brought through their own promotional efforts.

Advertiser/Merchant - the business being promoted online, namely, a company operating one or more online stores or presentation websites through which it sells a product or service, accepts payments, and processes orders online. The advertiser is the one who initiates and runs an affiliate program or an influencer marketing campaign, providing affiliates and influencers with various tools to promote its products or services.

Affiliate/Marketer - an individual or legal entity that promotes products and/or services of an advertiser in exchange for a commission on sales. They can be a publisher, blogger, SEM specialist, or anyone with the skills, time, and motivation to join an affiliate program, to generate sales or leads in exchange for commissions correlated with the results.

Affiliate program - a marketing program built by an advertiser that allows affiliates to recommend products or services from its website, in exchange for a commission based on desired results (sale or lead).

Pre-Paid affiliate program - a program in which the advertiser pre-funds their account with a sum of money, which is later allocated to pay commissions generated by affiliates, network commission, and subscription fees.

Post-Paid affiliate program - a program in which the billing of commissions generated by affiliates occurs after processing by the advertiser.

Business League - the global marketing competition where both digital specialists and online stores compete in a performance-based format.

The Affiliate Manager Program – the best way to match online stores' growth needs with marketers' experience.

Affiliate ranking - the permanent ranking of affiliates based on the commissions generated in the last 90 days.

Traffic Sources - the ability of merchants to choose and present within their affiliate programs the types of traffic sources they wish to collaborate with affiliates.

Active relationships – collaborations where affiliates have generated traffic for an online store.

Productive relationships – collaborations between affiliates and online stores that have resulted in placing an order.

Big Bear - the conversion attribution system based on 1st party cookies.

For the extended glossary of key terms, we invite you to read the Listing Memorandum from December 2020, available here.

RISKS

Price Risk

The risk of commoditization is limited by 2Performant's proprietary technology and strong market position in Romania. Although international players show interest, affiliate marketing requires significant effort in community management and ongoing technical updates, making entry challenging. Management closely tracks both local and global trends to ensure added value for users and to safeguard its leadership in the domestic market.

Credit Risk

Credit risk arises when third parties fail to meet contractual obligations, potentially leading to financial loss. The company mitigates this by primarily operating on a Pre-Paid model, where customers pre-fund accounts from which commissions are deducted. To reduce exposure, Post-Pay clients are required to provide collateral deposits, and monthly provisions are made for invoices overdue more than 270 days. 2Performant actively promotes Pre-Paid as the preferred model, ensuring stronger cash flow discipline and minimizing the risk of uncollected receivables.

Liquidity Risk

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

Cash-flow Risk

Cash-flow risk reflects the possibility that the company may be unable to meet its payment obligations when due. To mitigate this, 2Performant maintains adequate cash and credit facilities, while closely monitoring projected inflows from receivables and outflows for liabilities. The company further reduces this risk by actively promoting the Pre-Paid model over Post-Pay, ensuring stronger liquidity and more predictable cash flows.

Operational & IT Risk

Operational risk arises from technical issues that could affect platform functionality, data integrity, or user experience. Although assessed as low impact, it is mitigated through continuous investments in technology, prompt intervention protocols, and automatic data backups. Cybersecurity risks such as unauthorized access or attacks are reduced via insurance policies and partnerships with specialized IT security firms. These measures

ensure resilience, protect user trust, and safeguard the continuity of 2Performant's operations.

Risk regarding employees/key personnel

Attracting, retaining, and motivating skilled personnel is critical to 2Performant's innovation and long-term competitiveness. The growing competition for talent in the IT industry increases the risk of losing key employees, which could negatively affect platform stability and business performance. To mitigate this, the company offers a competitive remuneration system, flexible work arrangements, access to training and development.

Operational risks: ensuring system stability

The continuity of the 2Performant.com platform is essential, as any interruption directly impacts results. With the growth in clients and active transactions, there is a risk that the current system architecture may lack the redundancy, capacity, or agility needed to fully support sustainable business development. To mitigate this, 2Performant invests continuously in server maintenance, new technologies, and system architecture improvements, while scaling resources in line with ecosystem expansion. Ongoing performance monitoring and rapid technical interventions further ensure stability and resilience.

Operational risks: conversion attribution

The profitability of the affiliate platform depends on 2Performant's ability to correctly attribute conversions and ensure seamless integration with clients' systems. Heightened privacy restrictions from browsers and operating systems, along with the shift of e-commerce toward mobile apps, create risks of partial or total tracking inactivity. Additionally, delays in adopting client-side technology changes can impact both revenues and reputation. To mitigate these risks, 2Performant invests in new conversion attribution methods, continuous optimization of tracking processes, and close monitoring of operating system interactions with its technology.

The risk associated with forecasting

Financial forecasts assume of executing the company's development plan and are issued periodically to provide investors and the market with transparency on key indicators. While forecasts are prepared prudently and included in annual reports, there is a risk that actual results may differ significantly due to unforeseen factors or adverse market conditions. To mitigate this, 2Performant regularly compares forecasted data with actual performance and publishes its forecasting policy on the company's website here.

Fiscal and Legal Risks

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

General Economic Risks

The company’s activities are sensitive to economic cycles and broader market conditions. International crises, unstable economic environments, or socio-political turbulence can negatively impact operations, results, and financial stability. Past global crises, such as the 2008 liquidity crunch, also affected Romania through reduced market liquidity and higher financing costs. A similar scenario in the future could limit 2Performant’s access to loans or new financing on sustainable terms, impacting growth and operational resilience.

Other Risks

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

MANAGEMENT DECLARATION

Bucharest, August 25th, 2025

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

- To the best of my knowledge, the financial results for the six-month period ended June 30, 2025, have been prepared in accordance with the applicable accounting standards and provide a true and fair view of the company's assets, liabilities, financial position, and profit and loss accounts;

- The half-year financial report for the first half of 2025 (January 1st – June 30th, 2025), submitted to the capital market operator - BVB - as well as to the Financial Supervisory Authority, accurately and completely presents the information about the company.

Dorin Boerescu

President of the Board of Directors

2Performant Network S.A.

S1027_A1.0.0 / 06.08.2025 Tip situaţie financiară : BS

Bifati numai dacă este cazul :

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

○ An ◉ Semestru Anul **2025**

Suma de control 1.303.304

Entitatea: 2PERFORMANT NETWORK SA

Adresa

Judeţ	Sector	Localitate
Bucuresti	Sector 3	Bucuresti

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

Număr din registrul comerţului: J40/493/2010

Cod unic de inregistrare: 26405652

Forma de proprietate: 34--Societati pe actiuni

◉ CAEN 2024 ○ CAEN 2025

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

Activitatea preponderenta (cod si denumire clasa CAEN): 6209--Alte activ.de servicii priv.tehnol.informatiei

Activitatea preponderenta efectiv desfasurata (cod si denumire clasa CAEN): 6209--Alte activ.de servicii priv.tehnol.informatiei

◉ **Raportari contabile semestriale**

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

◉ **Entităţi mijlocii, mari si entităţi de interes public**

○ **Entităţi mici**

○ **Microentităţi**

☐ **Entităţi de interes public** ?

Raportare contabilă la data de 30.06.2025 întocmită de entităţile cărora le sunt incidente Reglementările contabile privind situaţiile financiare anuale individuale şi situaţiile financiare anuale consolidate, aprobate prin OMFP nr. 1.802/2014, cu modificările și completările ulterioare, coroborat cu art.3 din OMF nr.1194/ 2025 şi care în exerciţiul financiar precedent au înregistrat o cifră de afaceri neta mai mare decat echivalentul in lei a 1.000.000 euro.
F10 - SITUATIA ACTIVELOR, DATORIILOR SI CAPITALURILOR PROPRII
F20 - CONTUL DE PROFIT ŞI PIERDERE
F30 - DATE INFORMATIVE

Indicatori :

Capitaluri - total	5.171.853
Capital subscris	1.303.304
Profit/ pierdere	-2.394.186

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

Numele si prenumele: BOERESCU DORIN-CRISTIAN

Semnătura _____

INTOCMIT,

Numele si prenumele: TMF ROMANIA SRL

Calitatea: 22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Nr.de inregistrare in organismul profesional: 671/2000

CIF/ CUI membru CECCAR: 12338871

Semnătura _____

Ionel-Gabriel Sincu
Digitally signed by Ionel-Gabriel Sincu
Date: 2025.08.13 13:58:20 +03'00'
Semnătura electronica

Formular VALIDAT

SITUAŢIA ACTIVELOR, DATORIILOR ŞI CAPITALURILOR PROPRII

Cod 10 | la data de 30.06.2025 | - lei -

Denumirea elementului (formulele de calcul se refera la **Nr.rd.** din col.B)	Nr.rd. OMF nr. 1194/ 2025	Nr. rd.	Sold la: 01.01.2025	Sold la: 30.06.2025
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	*01*	01	16.405.731	18.228.493
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	*02*	02	75.967	56.555
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	*03*	03		
ACTIVE IMOBILIZATE - TOTAL (**rd. 01 + 02 + 03**)	*04*	04	16.481.698	18.285.048
B. ACTIVE CIRCULANTE				
I. STOCURI (ct.301+302+303+321+322+/-308+323+326+327+328+331+332 +341+345+346+347+/-348+351+354+356+357+358+361+/-368+371+/-378 +381+/-388+4091- 391- 392-393-394-395-396-397-398 - din ct.4428 - 4901)	*05*	05		
II.CREANŢE 1. (ct.267*-296*+4092+411+413+418+425+4282+431**+436**+437**+4382 +441**+4424+din ct.4428**+444**+445+446**+447**+4482+451**+453** +456**+4582+461+4662+473** - 491 - 495 - 496 - 4902 +5187)	*06*	06a (301)	1.721.672	1.793.047
2. Creanţe reprezentând dividende repartizate în cursul exerciţiului financiar (ct. 463)	*07*	06b (302)		
TOTAL (rd. 06a+06b)	*08*	06	1.721.672	1.793.047
III. INVESTIŢII PE TERMEN SCURT (ct.501+505+506+507+ din ct.508*+5113+5114-591-595-596-598)	*09*	07		
IV. CASA ŞI CONTURI LA BĂNCI (din ct.508* +ct. 5112+512+531+532+541+542)	*10*	08	5.310.571	1.856.496
ACTIVE CIRCULANTE - TOTAL (**rd. 05 + 06 + 07 + 08**)	*11*	09	7.032.243	3.649.543
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	*12*	10	160.064	125.787
Sume de reluat într-o perioadă de până la un an (ct. 471*)	*13*	11	158.650	124.772
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	*14*	12	1.414	1.015
D. DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+457 +4581+462+4661+467+473***+509+5186+519)	*15*	13	12.003.434	12.003.187
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	*16*	14	-8.916.618	-13.114.210
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	*17*	15	7.566.494	5.171.853
G. DATORII:SUMELE CARE TREBUIE PLATITE INTR-O PERIOADA MAI MARE DE UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+4581 +462+4661+467+473***+509+5186+519)	*18*	16		
H. PROVIZIOANE (ct. 151)	*19*	17		
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	*20*	18	4.104.532	4.885.338
1. Subvenţii pentru investiţii (ct. 475), **(rd.20+21)**	*21*	19	5.910	3.182
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	*22*	20	5.455	3.182
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	*23*	21	455	
2. Venituri înregistrate în avans (ct. 472) (**rd.23+24**)	*24*	22	4.098.622	4.882.156

Sume de reluat intr-o perioada de pana la un an (din ct. 472*)	25	23	4.098.622	4.882.156
Sume de reluat intr-o perioada mai mare de un an (din ct. 472*)	26	24		
3. Venituri în avans aferente activelor primite prin transfer de la clienţi (ct. 478) **(rd.26+27)**	27	25		
Sume de reluat într-o perioadă de până la un an (din ct. 478*)	28	26		
Sume de reluat într-o perioadă mai mare de un an (din ct. 478*)	29	27		
Fondul comercial negativ (ct.2075)	30	28		
J. CAPITAL ŞI REZERVE				
I. CAPITAL (**rd. 30+31+32+33+34**)	31	29	1.303.304	1.303.304
1. Capital subscris vărsat (ct. 1012)	32	30	1.303.304	1.303.304
2. Capital subscris nevărsat (ct. 1011)	33	31		
3. Patrimoniul regiei (ct. 1015)	34	32		
4. Patrimoniul institutelor naţionale de cercetare-dezvoltare (ct. 1018)	35	33		
5. Alte elemente de capitaluri proprii (ct. 1031)	36	34		
II. PRIME DE CAPITAL (ct. 104)	37	35	6.420.099	6.420.099
III. REZERVE DIN REEVALUARE (ct. 105)	38	36		
IV. REZERVE (ct.106)	39	37	88.739	88.739
Acţiuni proprii (ct. 109)	40	38		
Câştiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39		
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40		
V. PROFITUL SAU PIERDEREA REPORTAT(Ă) **SOLD C** (ct. 117)	43	41	1.111.385	0
SOLD D (ct. 117)	44	42	0	246.103
VI. PROFITUL SAU PIERDEREA LA SFÂRŞITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	0	0
SOLD D (ct. 121)	46	44	1.357.488	2.394.186
Repartizarea profitului (ct. 129)	47	45		
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	7.566.039	5.171.853
Patrimoniul public (ct. 1016)	49	47		
Patrimoniul privat (ct. 1017) 1)	50	48		
CAPITALURI - TOTAL (rd. 46+47+48) (rd.04+09+10-13-16-17-18)	51	49	7.566.039	5.171.853

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

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

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

Numele si prenumele

BOERESCU DORIN-CRISTIAN

Semnătura _____

Formular VALIDAT

INTOCMIT,

Numele si prenumele

TMF ROMANIA SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Nr.de inregistrare in organismul profesional:

671/2000

CONTUL DE PROFIT ŞI PIERDERE

la data de 30.06.2025

Cod 20 - lei -

Denumirea indicatorilor (formulele de calcul se refera la **Nr.rd.** din col.B)	Nr.rd. OMF nr.1194/ 2025	Nr. rd.	Perioada de raportare	
			01.01.2024-30.06.2024	01.01.2025-30.06.2025
A		B	1	2
1. Cifra de afaceri netă (**rd. 02+03-04+06**)	01	01	23.541.772	22.654.311
- din care, cifra de afaceri netă corespunzătoare activităţii preponderente efectiv desfăşurate	02	01a (301)	23.541.772	22.654.311
~~- din care, cifra de afaceri netă realizată din operaţiuni desfăşurate pe teritoriul naţional~~		~~01b (318)~~		
Producţia vândută (ct.701+702+703+704+705+706+708)	03	02	23.541.772	22.654.311
Venituri din vânzarea mărfurilor (ct. 707)	04	03		
Reduceri comerciale acordate (ct. 709)	05	04		
~~Venituri din dobânzi înregistrate de entităţile radiate din Registrul general si care mai au in derulare contracte de leasing (ct.766*)~~		~~05~~		
Venituri din subvenţii de exploatare aferente cifrei de afaceri nete (ct.7411)	06	06		
2. Venituri aferente costului producţiei în curs de execuţie (ct.711+712)				
Sold C	07	07		
Sold D	08	08		
3. Venituri din producţia de imobilizari necorporale si corporale (ct.721+ 722)	09	09	4.388.818	4.014.413
4. Venituri din reevaluarea imobilizărilor corporale (ct. 755)	10	10		
5. Venituri din producţia de investiţii imobiliare (ct. 725)	11	11		
6. Venituri din subvenţii de exploatare (ct. 7412 + 7413 + 7414 + 7415 + 7416 + 7417 + 7419)	12	12		
7. Alte venituri din exploatare (ct.751+758+7815)	13	13	4.958	2.729
-din care, venituri din subvenţii pentru investiţii (ct.7584)	14	14	2.273	2.728
-din care, venituri din fondul comercial negativ (ct.7815)	15	15		
VENITURI DIN EXPLOATARE – TOTAL (rd. 01+07-08+09+10+11+12+13)	16	16	27.935.548	26.671.453
8. a) Cheltuieli cu materiile prime şi materialele consumabile (ct.601+602)	17	17		
Alte cheltuieli materiale (ct.603+604+606+608)	18	18	6.058	1.989
b) Cheltuieli privind utilitatile (ct.605), din care:	19	19	2.894	11.187
- cheltuieli privind consumul de energie (ct. 6051)	20	19a (302)	2.195	6.536
- cheltuieli privind consumul de gaze naturale (ct. 6053)	21	19b (303)	290	3.421
c) Cheltuieli privind mărfurile (ct.607)	22	20		
Reduceri comerciale primite (ct. 609)	23	21		
9. Cheltuieli cu personalul (**rd. 23+24**)	24	22	5.887.100	5.792.265
a) Salarii şi indemnizaţii (ct.641+642+643+644)	25	23	5.722.672	5.626.923

b) Cheltuieli cu asigurările şi protecţia socială (ct.645+646)	26	24	164.428	165.342
10.a) Ajustări de valoare privind imobilizările corporale şi necorporale (**rd. 25a + 26 - 27**)	27	25	1.346.742	2.223.426
a.1) Cheltuieli de exploatare privind amortizarea imobilizărilor (ct. 6811)	28	25a (306)	1.346.742	2.223.426
a.2) Alte cheltuieli (ct.~~6811~~+6813+6817+ din ct.6818)	29	26		
a.3) Venituri (ct.7813 + din ct.7818)	30	27		
b) Ajustări de valoare privind activele circulante (**rd. 29 - 30**)	31	28		
b.1) Cheltuieli (ct.654+6814 + din ct.6818)	32	29		
b.2) Venituri (ct.754+7814 + din ct.7818)	33	30		
11. Alte cheltuieli de exploatare (**rd. 32+33+33d+33f+33h+33j+34+35+36+37**)	34	31	21.097.417	20.726.972
11.1. Cheltuieli privind prestaţiile externe (ct.611+~~613~~+614+615+621*+622+623+624+625+626+627+628)	35	32	20.994.581	20.636.198
11.2. Cheltuieli cu redevenţele, locaţiile de gestiune şi chiriile (ct. 612), din care:	36	33	54.844	42.503
- cheltuieli cu redevenţe (ct. 6121)	37	33a (307)		
- cheltuieli cu locaţiile de gestiune (ct. 6122)	38	33b (308)		
- cheltuieli cu chiriile (ct. 6123)	39	33c (309)	54.844	42.503
11.3. Cheltuieli aferente drepturilor de proprietate intelectuală (ct. 616), din care:	40	33d (310)		
- cheltuielile în relaţia cu entităţile afiliate	41	33e (311)		
11.4. Cheltuieli de management (ct. 617), din care:	42	33f (312)		
- cheltuielile în relaţia cu entităţile afiliate	43	33g (313)		
11.5. Cheltuieli de consultanţă (ct. 618), din care:	44	33h (314)	23.870	30.006
- cheltuielile în relaţia cu entităţile afiliate	45	33i (315)		
11.6. Cheltuieli cu alte impozite, taxe şi vărsăminte asimilate; cheltuieli reprezentând transferuri şi contribuţii datorate în baza unor acte normative speciale (ct. 635 + 6586*)	46	33j (316)	9.722	18.004
11.7. Cheltuieli cu protecţia mediului înconjurător (ct. 652)	47	34		
11.8. Cheltuieli din reevaluarea imobilizărilor corporale (ct. 655)	48	35		
11.9. Cheltuieli privind calamităţile şi alte evenimente similare (ct. 6587)	49	36		
11.10. Alte cheltuieli (ct.651+ 6581+ 6582 + 6583 + 6584 + 6588)	50	37	14.400	261
~~Cheltuieli cu dobânzile de refinanţare înregistrate de entităţile radiate din Registrul general si care mai au in derulare contracte de leasing (ct.666*)~~		~~38~~		
12. Ajustări privind provizioanele (**rd. 40 - 41**)	51	39		
- Cheltuieli (ct.6812)	52	40		
- Venituri (ct.7812)	53	41		
CHELTUIELI DE EXPLOATARE – TOTAL (rd. 17+18+19+20 - 21+22+25+28+31+ 39)	54	42	28.340.211	28.755.839
PROFITUL SAU PIERDEREA DIN EXPLOATARE:				
- Profit (**rd. 16 - 42**)	55	43	0	0
- Pierdere (**rd. 42 - 16**)	56	44	404.663	2.084.386
13. Venituri din interese de participare (ct.7611+7612+7613)	57	45		
- din care, veniturile obţinute de la entităţile afiliate	58	46		

14. Venituri din dobânzi (ct. 766)	59	47	125.261	56.389
- din care, veniturile obţinute de la entităţile afiliate	60	48		
15. Venituri din subvenţii de exploatare pentru dobânda datorată (ct. 7418)	61	49		
16. Alte venituri financiare (ct.762+764+765+767+768+7615)	62	50	2.335	3.571
- din care, venituri din alte imobilizări financiare (ct. 7615)	63	51		
VENITURI FINANCIARE – TOTAL (rd. 45+47+49+50)	64	52	127.596	59.960
17. Ajustări de valoare privind imobilizările financiare şi investiţiile financiare deţinute ca active circulante (r**d. 54 - 55**)	65	53		
- Cheltuieli (ct.686)	66	54		
- Venituri (ct.786)	67	55		
18. Cheltuieli privind dobânzile (ct.666)	68	56	45.137	344.105
- din care, cheltuielile în relaţia cu entităţile afiliate	69	57		
19. Alte cheltuieli financiare (ct.663+664+665+667+668)	70	58	24.328	25.655
CHELTUIELI FINANCIARE – TOTAL (rd. 53+56+58)	71	59	69.465	369.760
PROFITUL SAU PIERDEREA FINANCIAR(Ă):				
- Profit (**rd. 52 - 59**)	72	60	58.131	0
- Pierdere (**rd. 59 - 52**)	73	61	0	309.800
VENITURI TOTALE (rd. 16 + 52)	74	62	28.063.144	26.731.413
CHELTUIELI TOTALE (rd. 42 + 59)	75	63	28.409.676	29.125.599
PROFITUL SAU PIERDEREA BRUT(Ă):				
- Profit (**rd. 62 - 63**)	76	64	0	0
- Pierdere (**rd. 63 - 62**)	77	65	346.532	2.394.186
20. Impozitul pe profit (ct.691)	78	66		
21. Cheltuieli cu impozitul pe profit, respectiv impozitul pe profit la nivelul impozitului minim pe cifra de afaceri, rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit(ct.694)	79	66a (304)		
22. Venituri din impozitul pe profit, respectiv impozitul pe profit la nivelul impozitului minim pe cifra de afaceri, rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit(ct. 794)	80	66b (305)		
~~Impozitul specific unor activităţi (ct. 695)~~		~~67~~		
23. Cheltuieli cu impozitul pe profit la nivelul impozitului minim pe cifra de afaceri (ct. 697)	81	67a (317)		
24. Alte impozite neprezentate la elementele de mai sus (ct.698)	82	68		
PROFITUL SAU PIERDEREA NET(Ă) A PERIOADEI DE RAPORTARE:				
- Profit (**rd. 64 + 66b) - (65 + 66 + 66a ~~+ 67~~ + 67a + 68**)	83	69	0	0
- Pierdere (**rd. 65 + 66 + 66a ~~+ 67~~ + 67a + 68) - (64 + 66b**)	84	70	346.532	2.394.186

***)** Conturi de repartizat după natura elementelor respective.

La rândul 35 (cf.OMF nr.1194/ 2025)- se cuprind şi drepturile colaboratorilor, stabilite potrivit legislaţiei muncii, care se preiau din rulajul debitor al contului 621 „Cheltuieli cu colaboratorii", analitic „Colaboratori persoane fizice".

La rândul 46 (cf.OMF nr.1194/ 2025)- în contul 6586 „Cheltuieli reprezentând transferuri şi contribuţii datorate în baza unor acte normative speciale" se evidenţiază cheltuielile reprezentând transferuri şi contribuţii datorate în baza unor acte normative speciale, altele decât cele prevăzute de Codul fiscal.

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

Numele si prenumele

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22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnătura _____

Formular VALIDAT

Nr.de inregistrare in organismul profesional:

671/2000

DATE INFORMATIVE la data de 30.06.2025

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

- lei -

I. Date privind rezultatul inregistrat	Nr.rd. OMF nr.1194 / 2025	Nr. rd.	Nr.unitati	Sume
A		B	1	2
Unitaţi care au inregistrat profit	01	01		
Unitaţi care au inregistrat pierdere	02	02	1	2.394.186
Unitaţi care nu au inregistrat nici profit, nici pierdere	03	03		

II Date privind platile restante	Nr.rd. OMF nr.1194 / 2025	Nr. rd.	Total, din care:	Pentru activitatea curenta	Pentru activitatea de investitii
A		B	1=2+3	2	3
Plati restante – total **(rd.05 + 09 + 15 la 17 + 18)**	04	04	296.238	296.238	
Furnizori restanţi – total **(rd. 06 la 08)**	05	05	296.238	296.238	
- peste 30 de zile	06	06	286.104	286.104	
- peste 90 de zile	07	07	10.134	10.134	
- peste 1 an	08	08			
Obligatii restante fata de bugetul asigurarilor sociale – total**(rd.10 la 14)**	09	09			
- contributii pentru asigurari sociale de stat datorate de angajatori, salariati si alte persoane asimilate	10	10			
- contributii pentru fondul asigurarilor sociale de sanatate	11	11			
- contribuţia pentru pensia suplimentară	12	12			
- contributii pentru bugetul asigurarilor pentru somaj	13	13			
- alte datorii sociale	14	14			
Obligatii restante fata de bugetele fondurilor speciale si alte fonduri	15	15			
Obligatii restante fata de alti creditori	16	16			
Impozite, taxe si contributii neplatite la termenul stabilit la bugetul de stat, din care:	17	17			
- contributia asiguratorie pentru munca	18	17a (301)			
Impozite si taxe neplatite la termenul stabilit la bugetele locale	19	18			

III. Numar mediu de salariati	Nr.rd. OMF nr.1194 / 2025	Nr. rd.	30.06.2024	30.06.2025
A		B	1	2
Numar mediu de salariati	20	19	41	37
Numarul efectiv de salariati existenti la sfarsitul perioadei, respectiv la data de 30 iunie	21	20	45	37

IV. Redevenţe plătite în cursul perioadei de raportare, subvenţii încasate şi creanţe restante	Nr.rd. OMF nr.1194 / 2025	Nr. rd.	Sume (lei)
A		B	1
Redevenţe plătite în cursul perioadei de raportare pentru bunurile din domeniul public, primite în concesiune, din care:	22	21	
- redevenţe pentru bunurile din domeniul public plătite la bugetul de stat	23	22	
Redevenţă minieră plătită la bugetul de stat	24	23	

Redevenţă petrolieră plătită la bugetul de stat	25	24	
Chirii plătite în cursul perioadei de raportare pentru terenuri 1)	26	25	
Venituri brute din **servicii** plătite către **persoane nerezidente**, din care:	27	26	
- impozitul datorat la bugetul de stat	28	27	
Venituri brute din **servicii** plătite către **persoane nerezidente** din statele membre ale Uniunii Europene, din care:	29	28	
- impozitul datorat la bugetul de stat	30	29	
Subvenţii încasate în cursul perioadei de raportare, din care:	31	30	
- subvenţii încasate în cursul perioadei de raportare aferente activelor	32	31	
- subvenţii aferente veniturilor, din care:	33	32	
- subvenţii pentru stimularea ocupării forţei de muncă *)	34	33	
- subvenţii pentru energie din surse regenerabile	35	33a (316)	
- subvenţii pentru combustibili fosili	36	33b (317)	
Creanţe restante, care nu au fost încasate la termenele prevăzute în contractele comerciale şi/sau în actele normative în vigoare, din care:	37	34	1.179.948
- creanţe restante de la entităţi din sectorul majoritar sau integral de stat	38	35	
- creanţe restante de la entităţi din sectorul privat	39	36	1.179.948

V. Tichete acordate salariaţilor	Nr.rd. OMF nr.1194 / 2025	Nr. rd.	Sume (lei)
A		B	1
Contravaloarea tichetelor acordate salariaţilor	40	37	77.130
Contravaloarea tichetelor acordate altor categorii de beneficiari, altii decat salariatii	41	37a (302)	

VI. Cheltuieli efectuate pentru activitatea de cercetare - dezvoltare **)	Nr.rd. OMF nr.1194/ 2025	Nr. rd.	30.06.2024	30.06.2025
A		B	1	2
Cheltuieli de cercetare - dezvoltare :	42	38		
- din care, efectuate în scopul diminuării impactului activităţii entităţii asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	43	38a (318)		
- dupa surse de finantare (rd. 40+41)	44	39	0	0
- din fonduri publice	45	40		
- din fonduri private	46	41		
- dupa natura cheltuielilor (rd. 43+44)	47	42	0	0
- cheltuieli curente	48	43		
- cheltuieli de capital	49	44		

VII. Cheltuieli de inovare ***)	Nr.rd. OMF nr.1194/ 2025	Nr. rd.	30.06.2024	30.06.2025
A		B	1	2
Cheltuieli de inovare	50	45		
- din care, efectuate în scopul diminuării impactului activităţii entităţii asupra mediului sau al dezvoltării unor noi tehnologii sau a unor produse mai sustenabile	51	45a (319)		

VIII. Alte informaţii	Nr.rd. OMF nr.1194/ 2025	Nr. rd.	30.06.2024	30.06.2025
A		B	1	2
Avansuri acordate pentru imobilizări necorporale (ct. 4094), din care:	52	46		

- avansuri acordate entităţilor neafiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	53	46a (303)		
- avansuri acordate entităţilor afiliate nerezidente pentru imobilizări necorporale (din ct. 4094)	54	46b (304)		
Avansuri acordate pentru imobilizări corporale (ct. 4093), din care:	55	47		
- avansuri acordate entităţilor neafiliate nerezidente pentru imobilizări corporale (din ct. 4093)	56	47a (305)		
- avansuri acordate entităţilor afiliate nerezidente pentru imobilizări corporale (din ct. 4093)	57	47b (306)		
Imobilizări financiare, în sume brute **(rd. 49+54)**	58	48		
Acţiuni deţinute la entităţile afiliate, interese de participare, alte titluri imobilizate şi obligaţiuni, în sume brute **(rd. 50 + 51 + 52 + 53)**	59	49		
- acţiuni necotate emise de rezidenti	60	50		
- părţi sociale emise de rezidenti	61	51		
- actiuni si parti sociale emise de nerezidenti,din care:	62	52		
- detineri de cel putin 10%	63	52a (307)		
- obligatiuni emise de nerezidenti	64	53		
Creanţe imobilizate, în sume brute **(rd. 55+56)**	65	54		
- creanţe imobilizate în lei si exprimate in lei, a caror decontare se face in functie de cursul unei valute (din ct. 267)	66	55		
- creanţe imobilizate în valută (din ct. 267)	67	56		
Creanţe comerciale, avansuri pentru cumpărări de bunuri de natura stocurilor şi pentru prestări de servicii acordate furnizorilor şi alte conturi asimilate, în sume brute (ct. 4091 + 4092 + 411 + 413 + 418), din care:	68	57	2.564.136	2.336.111
- creanţe comerciale în relaţia cu entităţile neafiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor şi pentru prestări de servicii acordate furnizorilor neafiliaţi nerezidenţi şi alte conturi asimilate, în sume brute în relaţie cu neafiliaţii nerezidenţi (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	69	58	186.327	129.418
- creanţe comerciale în relaţia cu entităţile afiliate nerezidente, avansuri pentru cumpărări de bunuri de natura stocurilor şi pentru prestări de servicii acordate furnizorilor afiliaţi nerezidenţi şi alte conturi asimilate, în sume brute în relaţie cu afiliaţii nerezidenţi (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413 + din ct. 418)	70	58a (308)		
Creanţe neîncasate la termenul stabilit (din ct. 4091 + din ct. 4092 + din ct. 411 + din ct. 413)	71	59	625.725	1.179.948
Creanţe în legătură cu personalul şi conturi asimilate (ct. 425 + 4282)	72	60	6.305	6.561
Creanţe în legătură cu bugetul asigurărilor sociale şi bugetul de stat (din ct. 431+436+437+4382+ 441 + 4424 + 4428 + 444 + 445 + 446 + 447 + 4482) , **(rd.62 la 66)**	73	61	42.605	5.465
- creante in legatura cu bugetul asigurarilor sociale (ct.431+437+4382)	74	62	40.977	
- creante fiscale in legatura cu bugetul de stat (ct.436+441+4424+4428+444+446)	75	63	1.628	5.465
- subventii de incasat(ct.445)	76	64		
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	77	65		
- alte creante in legatura cu bugetul de stat(ct.4482)	78	66		
Creanţele entităţii în relaţiile cu entităţile afiliate (ct. 451), din care:	79	67		

- creanţe cu entităţi afiliate nerezidente (din ct. 451), din care:	80	68		
- creanţe comerciale cu entităţi afiliate nerezidente (din ct. 451)	81	69		
Creanţe în legătură cu bugetul asigurărilor sociale şi bugetul de stat neîncasate la termenul stabilit (din ct. 431+ din ct. 436 + din ct. 437 + din ct. 4382 + din ct. 441 + din ct. 4424 + din ct. 4428 + din ct. 444 + din ct. 445 + din ct. 446 + din ct. 447 + din ct. 4482)	82	70		
Alte creanţe (ct. 453 + 456 + 4582 + 461 + 4662 + 471 + 473), din care:	83	71	302.588	125.787
- decontari privind interesele de participare ,decontari cu actionarii/ asociatii privind capitalul ,decontari din operatiuni in participatie (ct.453+456+4582)	84	72		
- alte creante in legatura cu persoanele fizice si persoanele juridice, altele decat creantele in legatura cu institutiile publice (institutiile statului) (din ct. 461 + din ct. 471 + din ct.473+4662)	85	73	302.588	125.787
- sumele preluate din contul 542 'Avansuri de trezorerie' reprezentând avansurile de trezorerie, acordate potrivit legii şi nedecontate până la data de raportare (din ct. 461)	86	74		
Dobânzi de încasat (ct. 5187) , din care:	87	75		
- de la nerezidenti	88	76		
Dobânzi de încasat de la nerezidenţi (din ct. 4518 + din ct. 4538)	89	76a (313)		
Valoarea împrumuturilor acordate operatorilor economici ****)	90	77		
Investiţii pe termen scurt, în sume brute (ct. 501 + 505 + 506 + 507 + din ct.508), din care:	91	78		
- acţiuni necotate emise de rezidenti	92	79		
- părţi sociale emise de rezidenti	93	80		
- actiuni emise de nerezidenti	94	81		
- obligatiuni emise de nerezidenti	95	82		
- deţineri de obligaţiuni verzi	96	82a (320)		
Alte valori de încasat (ct. 5113 + 5114)	97	83		
Casa în lei şi în valută **(rd.85+86)**	98	84	41.638	37.308
- în lei (ct. 5311)	99	85	41.638	37.308
- în valută (ct. 5314)	100	86		
Conturi curente la bănci în lei şi în valută **(rd.88+90**)	101	87	4.391.197	1.818.966
- în lei (ct. 5121), din care:	102	88	4.361.301	1.782.019
- conturi curente în lei deschise la bănci nerezidente	103	89		
- în valută (ct. 5124), din care:	104	90	29.896	36.947
- conturi curente în valută deschise la bănci nerezidente	105	91	27.496	13.298
Alte conturi curente la bănci şi acreditive, **(rd.93+94)**	106	92	49.771	
- sume în curs de decontare, acreditive şi alte valori de încasat, în lei (ct. 5112 + din ct. 5125 + 5411)	107	93	49.771	
- sume în curs de decontare şi acreditive în valută (din ct. 5125 + 5414)	108	94		
Datorii **(rd. 96 + 99 + 102 + 103 + 106 + 108 + 110 + 111 + 116 + 119 + 122 + 128)**	109	95	5.590.040	8.656.911

Credite bancare externe pe termen scurt (credite primite de la instituţii financiare nerezidente pentru care durata contractului de credit este mai mica de 1 an) (din ct. 519), **(rd .97+98)**	*110*	96		
- în lei	*111*	97		
- în valută	*112*	98		
Credite bancare externe pe termen lung (credite primite de la instituţii financiare nerezidente pentru care durata contractului de credit este mai mare sau egală cu 1 an) (din ct. 162), **(rd.100+101)**	*113*	99		
- în lei	*114*	100		
- în valută	*115*	101		
Credite de la trezoreria statului si dobanzile aferente (ct. 1626 + din ct. 1682)	*116*	102		
Alte împrumuturi şi dobânzile aferente (ct. 166 + 1685 + 1686 + 1687) **(rd. 104+105)**	*117*	103		
- în lei si exprimate in lei, a caror decontare se face in functie de cursul unei valute	*118*	104		
- în valută	*119*	105		
Alte împrumuturi şi datorii asimilate (ct. 167), din care:	*120*	106		
- valoarea concesiunilor primite (din ct. 167)	*121*	107		
- valoarea obligaţiunilor verzi emise de entitate	*122*	107a (321)		
Datorii comerciale, avansuri primite de la clienţi şi alte conturi asimilate, în sume brute (ct. 401 + 403 + 404 + 405 + 408 + 419), din care:	*123*	108	1.316.041	2.406.082
- datorii comerciale în relaţia cu entităţile neafiliate nerezidente, avansuri primite de la clienţi neafiliaţi nerezidenţi şi alte conturi asimilate, în sume brute în relaţie cu neafiliaţii nerezidenţi (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	*124*	109	283.421	244.995
- datorii comerciale în relaţia cu entităţile afiliate nerezidente, avansuri primite de la clienţi afiliaţi nerezidenţi şi alte conturi asimilate, în sume brute în relaţie cu afiliaţii nerezidenţi (din ct. 401 + din ct. 403 + din ct. 404 + din ct. 405 + din ct. 408 + din ct. 419)	*125*	109a (309)		
Datorii în legătură cu personalul şi conturi asimilate (ct. 421 + 423 + 424 + 426 + 427 + 4281)	*126*	110	512.423	438.801
Datorii în legătură cu bugetul asigurărilor sociale şi bugetul de stat (ct. 431+436 + 437 + 4381 + 441 + 4423 + 4428 + 444 + 446 + 447 + 4481) **(rd.112 la 115)**	*127*	111	760.926	913.455
- datorii in legatura cu bugetul asigurarilor sociale (ct.431+437+4381)	*128*	112	353.455	307.884
- datorii fiscale in legatura cu bugetul de stat (ct.436+441+4423+4428+444+446)	*129*	113	407.471	605.571
- fonduri speciale - taxe si varsaminte asimilate (ct.447)	*130*	114		
- alte datorii in legatura cu bugetul de stat (ct.4481)	*131*	115		
Datoriile entităţii în relaţiile cu entităţile afiliate (ct. 451), din care:	*132*	116		
- datorii cu entităţi afiliate nerezidente *2)* (din ct. 451), din care:	*133*	117		
- cu scadenţa iniţială mai mare de un an	*134*	118		
- datorii comerciale cu entităţile afiliate nerezidente indiferent de scadenţă (din ct. 451)	*135*	118a (310)		
Sume datorate actionarilor / asociatilor (ct.455), din care:	*136*	119		

- sume datorate actionarilor / asociatilor pers.fizice	137	120		
- sume datorate actionarilor / asociatilor pers.juridice	138	121		
Alte datorii (ct. 269 + 453 + 456 + 457 + 4581 + 462 + 4661 + 467 + 472 + 473 + 478 + 509), din care:	139	122	3.000.650	4.898.573
-decontari privind interesele de participare , decontari cu actionarii /asociatii privind capitalul, dividende si decontari din operatii in participatie (ct.453+456+457+4581+467)	140	123		
-alte datorii in legatura cu persoanele fizice si persoanele juridice, altele decat datoriile in legatura cu institutiile publice (institutiile statului) 3) (din ct.462+4661+din ct.472+din ct.473)	141	124	3.000.650	4.898.573
- subventii nereluate la venituri (din ct. 472)	142	125		
- varsaminte de efectuat pentru imobilizari financiare si investitii pe termen scurt (ct.269+509)	143	126		
- venituri în avans aferente activelor primite prin transfer de la clienţi (ct. 478)	144	127		
Dobânzi de plătit (ct. 5186), din care:	145	128		
- către nerezidenţi	146	128a (311)		
Dobânzi de plătit către nerezidenţi (din ct. 4518 + din ct. 4538)	147	128b (314)		
Valoarea împrumuturilor primite de la operatorii economici ****)	148	129		
Capital subscris vărsat (ct. 1012), din care:	149	130	1.303.304	1.303.304
- acţiuni cotate 4)	150	131	1.303.304	1.303.304
- acţiuni necotate 5)	151	132		
- părţi sociale	152	133		
- capital subscris varsat de nerezidenti (din ct. 1012)	153	134		
Brevete si licente (din ct.205)	154	135	12.628	12.628
IX. Informatii privind cheltuielile cu colaboratorii	**Nr.rd. OMF nr.1194/ 2025**	**Nr. rd.**	**30.06.2024**	**30.06.2025**
A		**B**	**1**	**2**
Cheltuieli cu colaboratorii (ct. 621)	155	136		
X. Informaţii privind bunurile din domeniul public al statului	**Nr.rd. OMF nr.1194/ 2025**	**Nr. rd.**	**30.06.2024**	**30.06.2025**
A		**B**	**1**	**2**
Valoarea bunurilor din domeniul public al statului aflate în administrare	156	137		
Valoarea bunurilor din domeniul public al statului aflate în concesiune	157	138		
Valoarea bunurilor din domeniul public al statului închiriate	158	139		
XI. Informaţii privind bunurile imobile din proprietatea privată a statului supuse inventarierii în conf. cu preved.art.356 din OUG nr.57/2019	**Nr.rd. OMF nr.1194/ 2025**	**Nr. rd.**	**30.06.2024**	**30.06.2025**
A		**B**	**1**	**2**
Valoarea contabilă netă a bunurilor 6)	159	140		

XII. Capital social vărsat	Nr.rd. OMF nr.1194 / 2025	Nr. rd.	30.06.2024		30.06.2025	
			Suma (lei)	% 7)	Suma (lei)	% 7)
A		B	Col.1	Col.2	Col.3	Col.4
Capital social vărsat (ct. 1012) 7), (rd. 142 + 145 + 149 + 150 + 151 + 152)	160	141	1.303.304	X	1.303.304	X
- deţinut de instituţii publice, **(rd. 143+144)**	161	142				
- deţinut de instituţii publice de subord. centrală	162	143				
- deţinut de instituţii publice de subord. locală	163	144				
- deţinut de societăţile cu capital de stat, din care:	164	145				
- cu capital integral de stat	165	146				
- cu capital majoritar de stat	166	147				
- cu capital minoritar de stat	167	148				
- deţinut de regii autonome	168	149				
- deţinut de societăţi cu capital privat	169	150				
- deţinut de persoane fizice	170	151	1.238.169	95,00	1.238.168	95,00
- deţinut de alte entităţi	171	152	65.135	5,00	65.136	5,00

XIII. Dividende distribuite acţionarilor/ asociatilor din profitul reportat	Nr.rd. OMF nr.1194/ 2025	Nr. rd.	Sume (lei)	
A		B	2024	2025
Dividende distribuite acţionarilor/ asociatilor în perioada de raportare din profitul reportat	172	152a (312)		

XIV. Repartizări interimare de dividende potrivit Legii nr. 163/2018	Nr.rd. OMF nr.1194/ 2025	Nr. rd.	Sume (lei)	
A		B	2024	2025
- dividendele interimare repartizate 8)	173	152b (315)		

XV. Creanţe preluate prin cesionare de la persoane juridice *****)	Nr.rd. OMF nr.1194/ 2025	Nr. rd.	Sume (lei)	
A		B	30.06.2024	30.06.2025
Creanţe preluate prin cesionare de la persoane juridice (la valoarea nominală), din care:	174	153		
- creanţe preluate prin cesionare de la persoane juridice afiliate	175	154		
Creanţe preluate prin cesionare de la persoane juridice (la cost de achiziţie), din care:	176	155		
- creanţe preluate prin cesionare de la persoane juridice afiliate	177	156		

XVI. Venituri obţinute din activităţi agricole ******)	Nr.rd. OMF nr.1194/ 2025	Nr. rd.	Sume (lei)	
A		B	30.06.2024	30.06.2025
Venituri obţinute din activităţi agricole	178	157		
XVII. Cheltuieli privind calamităţile şi alte evenimente similare (ct. 6587), din care:	179	157a (322)		
- inundaţii	180	157b (323)		

- secetă	181	157c (324)		
- alunecări de teren	182	157d (325)		

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

Numele si prenumele

BOERESCU DORIN-CRISTIAN

Semnatura _____

Formular VALIDAT

INTOCMIT,

Numele si prenumele

TMF ROMANIA SRL

Calitatea

22--PERSOANE JURIDICE AUTORIZATE, MEMBRE CECCAR

Semnatura _____

Nr.de inregistrare in organismul profesional:

671/2000

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

**) Se va completa cu cheltuielile efectuate pentru activitatea de cercetare-dezvoltare, respectiv cercetarea fundamentală, cercetarea aplicativă, dezvoltarea tehnologică şi inovarea, stabilite potrivit prevederilor Ordonanţei Guvernului nr. 57/2002 privind cercetarea ştiinţifică şi dezvoltarea tehnologică, aprobată cu modificări şi completări prin Legea nr. 324/2003, cu modificările şi completările ulterioare.

***) Se va completa cu cheltuielile efectuate pentru activitatea de inovare. La completarea rândurilor corespunzătoare capitolelor VI şi VII sunt avute în vedere prevederile Regulamentului de punere în aplicare (UE) 2020/1197 al Comisiei din 30 iulie 2020 de stabilire a specificaţiilor tehnice şi a modalităţilor în temeiul Regulamentului (UE) 2019/2152 al Parlamentului European şi al Consiliului privind statisticile europene de întreprindere şi de abrogare a 10 acte juridice în domeniul statisticilor de întreprindere, publicat în Jurnalul Oficial al Uniunii Europene, seria L, nr. 271 din 18 august 2020. Prin acest Regulament a fost abrogat Regulamentul de punere în aplicare (UE) nr. 995/2012 al Comisiei din 26 octombrie 2012 de stabilire a normelor de punere în aplicare a Deciziei nr. 1.608/2003/CE a Parlamentului European şi a Consiliului privind producţia şi dezvoltarea statisticilor comunitare în domeniul ştiinţei şi al tehnologiei.

****) În categoria operatorilor economici nu se cuprind entităţile care intra in sfera de reglementare contabilă a Bancii Naţionale a României, respectiv a Autorităţii de Supraveghere Financiară, societăţile reclasificate în sectorul administraţiei publice şi instituţiile fără scop lucrativ în serviciul gospodăriilor populaţiei.

*****) Pentru creanţele preluate prin cesionare de la persoane juridice se vor completa atât valoarea nominală a acestora, cât şi costul lor de achiziţie.
Pentru statutul de 'persoane juridice afiliate' se vor avea în vedere prevederile art. 7 pct. 26 lit. c) şi d) din Legea nr.227/2015 privind Codul Fiscal, cu modificările şi completările ulterioare.

******) Conform art. 11 din Regulamentul Delegat (UE) nr. 639/2014 al Comisiei din 11 martie 2014 de completare a Regulamentului (UE) nr. 1307/2013 al Parlamentului European şi al Consiliului de stabilire a unor norme privind plăţile directe acordate fermierilor prin scheme de sprijin în cadrul politicii agricole comune şi de modificare a anexei X la regulamentul menţionat, '(1) ... veniturile obţinute din activităţile agricole sunt veniturile care au fost obţinute de un fermier din activitatea sa agricolă în sensul articolului 4 alineatul (1) litera (c) din regulamentul menţionat (R (UE) 1307/2013), în cadrul exploataţiei sale, inclusiv sprijinul din partea Uniunii din Fondul european de garantare agricolă (FEGA) şi din Fondul european agricol pentru dezvoltare rurală (FEADR), precum şi orice ajutor naţional acordat pentru activităţi agricole, cu excepţia plăţilor directe naţionale complementare în temeiul articolelor 18 şi 19 din Regulamentul (UE) nr. 1307/2013.
Veniturile obţinute din prelucrarea produselor agricole în sensul articolului 4 alineatul (1) litera (d) din Regulamentul (UE) nr. 1307/2013 ale exploataţiei sunt considerate venituri din activităţi agricole cu condiţia ca produsele prelucrate să rămână proprietatea fermierului şi ca o astfel de prelucrare să aibă ca rezultat un alt produs agricol în sensul articolului 4 alineatul (1) litera (d) din Regulamentul (UE) nr. 1307/2013.
Orice alte venituri sunt considerate venituri din activităţi neagricole.
(2) În sensul alineatului (1), 'venituri' înseamnă veniturile brute, înaintea deducerii costurilor şi impozitelor aferente. ...'.

1) Se vor include chiriile plătite pentru terenuri ocupate (culturi agricole, păşuni, fâneţe etc.) şi aferente spaţiilor comerciale (terase etc.) aparţinând proprietarilor privaţi sau unor unităţi ale administraţiei publice, inclusiv chiriile pentru folosirea luciului de apă în scop recreativ sau în alte scopuri (pescuit etc).
2) Valoarea înscrisă la rândul 'datorii cu entităţi afiliate nerezidente (din ct. 451), din care:' NU se calculează prin însumarea valorilor de la rândurile 'cu scadenţa iniţială mai mare de un an' şi 'datorii comerciale cu entităţile afiliate nerezidente indiferent de scadenţă (din ct. 451)'.
3) În categoria 'Alte datorii în legătură cu persoanele fizice şi persoanele juridice, altele decât datoriile în legătură cu instituţiile publice (instituţiile statului)' nu se vor înscrie subvenţiile aferente veniturilor existente în soldul contului 472.
4) Titluri de valoare care conferă drepturi de proprietate asupra societăţilor, care sunt negociabile şi tranzacţionate, potrivit legii.
5) Titluri de valoare care conferă drepturi de proprietate asupra societăţilor, care nu sunt tranzacţionate.
6) Se va completa de către operatorii economici cărora le sunt incidente prevederile art. 356 din OUG nr. 57/2019 privind Codul administrativ, cu modificările şi completările ulterioare, Ordinului ministrului finanţelor publice şi al ministrului delegat pentru buget nr. 668/2014 pentru aprobarea Precizărilor privind întocmirea şi actualizarea inventarului centralizat al bunurilor imobile proprietate privată a statului şi a drepturilor reale supuse inventarierii, cu modificările şi completările ulterioare, coroborat cu art. 4 alin. (2) lit. b) din HG nr. 1176/2024 privind aprobarea Normelor tehnice pentru întocmirea şi actualizarea inventarului bunurilor din domeniul public al statului şi ale inventarului bunurilor imobile din domeniul privat al statului
7) La secţiunea 'XII Capital social vărsat', cf. OMF 1194/ 2025, la rd.161-171 , în col. 2 şi col. 4 entităţile vor înscrie procentul corespunzător capitalului social deţinut în totalul capitalului social vărsat, înscris la rd.160.
8) La acest rând se cuprind dividendele repartizate potrivit Legii nr. 163/2018 pentru modificarea şi completarea Legii contabilităţii nr. 82/1991, modificarea şi completarea Legii societăţilor nr. 31/1990, precum şi modificarea Legii nr. 1/2005 privind organizarea şi funcţionarea cooperaţiei.

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

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

Nr.cr.	Cont		Suma	
1		Alege cont		-
				+