

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

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

perioada 2019 - 2023

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

Conform datelor raportate de BVB, la finalul anului 2023 erau listate 17 companii care și-au declarat ca obiect principal de activitate sectorul ”Fabricarea mijloacelor de transport”.

Pentru a nu fi afectate rezultatele centralizatoare de la nivelul sectorului, în cadrul analizei realizate a fost exclusă o companie care nu a avut activitate (sau aceasta a fost foarte redusă) în perioada 2019-2023, respectiv: MECANICA 94 SA DR. T. SEVERIN

Astfel, au fost păstrate în analiză 16 companii. Dintre acestea, 7 companii erau listată pe **piața principală** și 9 companii pe **piața AeRO**.

Lista acestora este prezentată în tabelul următor:

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

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

În secțiunea 9.2. vor fi prezentate datele financiare centralizate la nivelul celor 16 companii din sectorul ”Tranzacții imobiliare”, pe baza cărora au fost calculate valorile medii ale principalilor indicatori financiari de la nivelul sectorului. De asemenea, în secțiunea 9.3. vor fi prezentate datele financiare individuale, culese din situațiile financiar-contabile publicate de fiecare companie, pe baza cărora sunt calculați indicatorii financiari relevanți, la nivelul fiecărei companii.

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

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

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

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

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

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	56.20%	58.07%	54.05%	51.55%	49.47%
2	Rata activelor circulante	43.66%	41.62%	45.68%	48.11%	49.68%
3	Rata autonomiei financiare	51.79%	52.02%	51.22%	49.01%	48.08%
4	Rata stabilității financiare	56.29%	69.96%	69.68%	68.49%	63.19%
5	Rata de indatorare globala	40.62%	41.31%	42.83%	45.23%	45.42%
6	Lichiditatea curentă	120.86%	178.08%	187.38%	186.87%	163.89%
7	Lichiditatea imediata	57.76%	94.33%	94.98%	99.77%	77.58%
8	Solvabilitatea generală	246.18%	242.05%	233.47%	221.11%	220.15%
9	Fondul de rulment	3,824,146	477,383,225	697,585,130	798,752,684	663,394,634
10	Finantarea imobilizarilor	0.94%	0.86%	0.80%	0.94%	0.92%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	65.73%	52.30%	50.57%	56.37%	55.80%
12	Numar de rotatii ale activelor circulante	150.57%	125.67%	110.72%	117.16%	112.31%
13	Durata unei rotatii a stocurilor	126.56	136.59	162.57	145.21	171.15
14	Termenul mediu de incasare a creantelor	67.49	79.99	80.00	67.54	80.06

15	Termenul mediu de plata a datoriilor pe termen scurt	200.56	163.11	175.92	166.71	198.30
<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	3.46%	1.80%	0.84%	2.27%	1.46%
17	Rata rentabilitatii economice a activelor (EBE/At)	7.41%	5.23%	5.35%	6.10%	6.25%
18	Rata rentabilitatii financiare (Pn/Kpr)	4.61%	2.19%	-0.37%	2.92%	1.24%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	5.26%	3.40%	1.51%	4.21%	2.43%
20	Rata rentabilitatii comerciale (Pe/CA)	5.26%	3.45%	1.66%	4.03%	2.61%
21	Valoarea adaugata	1,077,381,365	949,822,350	988,590,564	1,130,582,138	1,235,736,155
22	Ponderea VA in CA	41.19%	45.24%	43.79%	42.54%	45.81%
23	Ponderea salariilor in VA	66.61%	70.76%	70.46%	65.94%	67.49%
24	Ponderea profitului net in VA	8.82%	4.82%	-0.85%	5.98%	2.33%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	949.99	967.12	985.14	959.59	976.31
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	261.05	305.05	276.59	280.97	280.56
27	Salariul mediu anual	69228.17	71337.33	76922.10	85946.22	96612.79
28	Productivitatea medie anuala	265186.45	233857.70	278108.09	305894.32	344356.36
29	Excedent brut din exploatare (EBE)	294,958,330	209,780,857	238,746,740	287,695,378	302,244,684
30	Capacitatea de autofinantare (CAF)	252,547,433	183,130,796	192,960,120	248,032,359	260,613,988
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	2236.83%	4176.38%	-29857.02%	3292.49%	8886.99%
32	Capitalizare bursiera / Capital propriu	103.19%	91.59%	109.08%	96.27%	110.01%
33	Capitalizare bursiera / CA	81.31%	91.11%	110.48%	83.71%	94.80%
34	Capitalizare bursiera / Active totale	53.45%	47.65%	55.88%	47.19%	52.89%

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

1. ALTUR S.A. (ALT)

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

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

23	- Cheltuieli cu alte impozite, taxe si varsaminte	780,070	668,065	783,823	866,393	904,480
24	Profit / Pierdere din exploatare	-796,272	-13,571,220	-5,848,471	5,027,587	11,078,891
25	Venituri financiare	1,048,932	1,010,169	426,456	981,634	764,535
26	Cheltuieli financiare, din care:	2,292,358	3,652,397	1,649,905	3,583,888	3,497,547
27	Profit / Pierdere financiara	-1,243,426	-2,642,228	-1,223,449	-2,602,254	-2,733,012
28	Venituri totale	110,560,513	65,947,229	96,456,377	142,489,529	137,327,101
29	Cheltuieli totale	112,600,211	82,160,677	103,528,297	140,064,196	128,981,222
30	Profit / pierdere brută	-2,039,698	-16,213,448	-7,071,920	2,425,333	8,345,879
31	Profit / pierdere netă	-1,986,118	-16,159,868	-7,018,340	2,478,913	8,399,459
32	Numar mediu de salariati	737	638	569	531	499
33	Pret actiuni in ultima zi din an	0.0970	0.0687	0.0566	0.0510	0.0825
34	Numar de actiuni in ultima zi din an	824,388,338	824,388,338	824,388,338	306,048,670	306,048,670
35	Capitalizare bursiera	79,965,669	56,635,479	46,660,380	15,608,482	25,249,015

Tabelul 9.5. Indicatori financiari pentru ALTUR S.A.

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	42.21%	51.47%	65.91%	57.30%	53.02%
2	Rata activelor circulante	57.51%	48.15%	34.04%	42.60%	46.98%
3	Rata autonomiei financiare	48.23%	33.64%	47.83%	47.46%	54.07%
4	Rata stabilității financiare	54.68%	42.55%	50.85%	58.27%	64.46%
5	Rata de indatorare globala	50.40%	63.94%	51.03%	51.68%	45.13%
6	Lichiditatea curentă	130.83%	87.49%	70.90%	104.24%	135.21%
7	Lichiditatea imediata	72.10%	57.55%	37.86%	49.60%	67.13%
8	Solvabilitatea generală	198.40%	156.39%	195.95%	193.49%	221.56%
9	Fondul de rulment	16,046,326	-8,117,950	-15,941,084	1,096,613	13,200,573
10	Finantarea imobilizarilor	129.53%	82.67%	77.16%	101.70%	121.58%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.805	0.828	0.884	1.204	1.129
12	Numar de rotatii ale activelor circulante	1.400	1.720	2.596	2.827	2.402

13	Durata unei rotatii a stocurilor	117.0	72.6	65.5	67.7	76.5
14	Termenul mediu de incasare a creantelor	142.9	131.5	74.7	61.3	64.4
15	Termenul mediu de plata a datoriilor pe termen scurt	199.2	242.6	198.3	123.9	112.4
<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	-0.62%	-14.92%	-5.52%	4.48%	9.60%
17	Rata rentabilitatii economice a activelor (EBE/At)	3.41%	-4.68%	0.22%	10.66%	14.53%
18	Rata rentabilitatii financiare (Pn/Kpr)	-3.20%	-52.80%	-13.86%	4.65%	13.46%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-0.72%	-17.29%	-5.74%	3.68%	8.83%
20	Rata rentabilitatii comerciale (Pe/CA)	-0.77%	-18.01%	-6.25%	3.72%	8.51%
21	Valoarea adaugata	36,750,187	18,440,662	26,596,691	39,733,572	48,895,816
22	Ponderea VA in CA	35.45%	24.48%	28.43%	29.38%	37.55%
23	Ponderea salariilor in VA	83.08%	114.01%	94.58%	65.23%	62.30%
24	Ponderea profitului net in VA	-5.40%	-87.63%	-26.39%	6.24%	17.18%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1007.3	1209.0	1060.9	964.5	918.9
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	278.8	323.8	262.0	183.1	223.1
27	Salariul mediu anual	41427	32953	44210	48807	61043
28	Productivitatea medie anuala	148591	101782	168770	266493	273672
29	Excedent brut din exploatare (EBE)	4,389,637	-4,261,409	230,736	11,969,147	16,766,380
30	Capacitatea de autofinantare (CAF)	3,199,791	-6,850,057	-939,133	9,420,473	14,086,948
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	-40.262	-3.505	-6.648	6.297	3.006
32	Capitalizare bursiera / Capital propriu	1.288	1.851	0.921	0.293	0.405
33	Capitalizare bursieră / CA	0.771	0.752	0.499	0.115	0.194
34	Capitalizare bursieră / Active totale	0.621	0.622	0.441	0.139	0.219

2. AEROSTAR S.A. (ARS)

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

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

27	Profit / Pierdere financiara	5,166,458	3,709,778	5,824,641	16,291,298	17,164,868
28	Venituri totale	420,064,740	326,276,441	391,697,662	499,052,049	557,884,842
29	Cheltuieli totale	344,957,468	284,217,195	322,049,912	399,381,290	460,928,577
30	Profit / pierdere brută	75,107,272	42,059,246	69,647,750	99,670,759	96,956,265
31	Profit / pierdere netă	65,979,465	38,442,550	59,939,980	90,272,999	93,027,905
32	Numar mediu de salariati	1,735	1,731	1,531	1,602	1,679
33	Pret actiuni in ultima zi din an	5.200	4.280	8.250	7.700	8.750
34	Numar de actiuni in ultima zi din an	152,277,450	152,277,450	152,277,450	152,277,450	152,277,450
35	Capitalizare bursiera	791,842,740	651,747,486	1,256,288,963	1,172,536,365	1,332,427,688

Tabelul 9.7. Indicatori financiari pentru AEROSTAR S.A.

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	32.15%	36.01%	28.55%	34.16%	31.65%
2	Rata activelor circulante	67.58%	63.74%	71.35%	65.75%	68.24%
3	Rata autonomiei financiare	66.99%	71.57%	69.49%	70.96%	76.01%
4	Rata stabilității financiare	68.05%	72.62%	70.34%	71.70%	76.89%
5	Rata de indatorare globala	9.39%	5.34%	8.05%	9.67%	9.13%
6	Lichiditatea curentă	810.42%	1485.28%	990.56%	735.71%	826.68%
7	Lichiditatea imediata	615.61%	1052.80%	763.01%	523.20%	548.57%
8	Solvabilitatea generală	1064.80%	1870.93%	1241.74%	1033.65%	1095.18%
9	Fondul de rulment	194,654,719	194,613,106	253,384,239	261,177,908	328,469,864
10	Finantarea imobilizarilor	211.62%	201.70%	246.33%	209.90%	242.91%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.736	0.555	0.621	0.671	0.697
12	Numar de rotatii ale activelor circulante	1.089	0.870	0.870	1.021	1.022
13	Durata unei rotatii a stocurilor	80.6	122.1	96.4	103.3	120.2
14	Termenul mediu de incasare a creantelor	65.0	46.4	57.0	61.8	59.8
15	Termenul mediu de plata a datoriilor pe termen scurt	41.4	28.2	42.4	48.6	43.2
<i>Indicatori ai performanței financiare</i>						

16	Rata rentabilitatii economice a activelor (Pe/At)	12.90%	7.22%	10.52%	11.98%	10.99%
17	Rata rentabilitatii economice a activelor (EBE/At)	21.36%	13.13%	17.20%	16.83%	12.84%
18	Rata rentabilitatii financiare (Pn/Kpr)	18.16%	10.11%	14.22%	18.28%	16.85%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	20.54%	13.79%	20.03%	21.36%	17.60%
20	Rata rentabilitatii comerciale (Pe/CA)	17.52%	13.01%	16.95%	17.85%	15.76%
21	Valoarea adaugata	253,824,299	198,915,886	238,674,686	292,730,016	293,360,469
22	Ponderea VA in CA	63.58%	67.47%	63.40%	62.68%	57.94%
23	Ponderea salariilor in VA	49.83%	59.17%	51.58%	50.53%	58.78%
24	Ponderea profitului net in VA	25.99%	19.33%	25.11%	30.84%	31.71%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	829.6	878.8	833.1	824.0	850.3
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	308.2	372.0	321.9	312.2	323.5
27	Salariul mediu anual	72895	67997	80412	92341	102704
28	Productivitatea medie anuala	236542	182789	249842	295745	317488
29	Excedent brut din exploatare (EBE)	115,862,748	69,792,124	104,307,616	117,108,862	93,256,690
30	Capacitatea de autofinantare (CAF)	111,901,399	69,885,206	100,424,487	124,002,400	106,493,198
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	12.001	16.954	20.959	12.989	14.323
32	Capitalizare bursiera / Capital propriu	2.179	1.713	2.981	2.375	2.414
33	Capitalizare bursieră / CA	1.984	2.211	3.337	2.511	2.632
34	Capitalizare bursieră / Active totale	1.460	1.226	2.072	1.685	1.835

3. COMPA S. A. (CMP)

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

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

27	Profit / Pierdere financiara	-3,366,604	-3,098,765	-2,899,111	-2,798,803	-4,200,988
28	Venituri totale	785,598,211	558,846,150	744,234,733	754,045,549	779,859,678
29	Cheltuieli totale	752,072,245	543,872,455	726,202,473	750,209,316	770,723,013
30	Profit / pierdere brută	33,525,966	14,973,695	18,032,260	3,836,233	9,136,665
31	Profit / pierdere netă	32,708,709	13,919,766	15,058,967	2,510,594	7,675,390
32	Numar mediu de salariati	2,190	1,495	1,879	1,807	1,792
33	Pret actiuni in ultima zi din an	0.864	0.570	0.670	0.392	0.746
34	Numar de actiuni in ultima zi din an	218,821,038	218,821,038	218,821,038	218,821,038	218,821,038
35	Capitalizare bursiera	189,061,377	124,727,992	146,610,095	85,777,847	163,240,494

Tabelul 9.9. Indicatori financiari pentru COMPA S. A.

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	67.70%	68.54%	62.02%	61.37%	63.45%
2	Rata activelor circulante	32.16%	31.36%	37.81%	38.47%	36.35%
3	Rata autonomiei financiare	65.63%	66.55%	63.66%	65.20%	72.58%
4	Rata stabilității financiare	78.91%	77.58%	76.76%	76.99%	78.16%
5	Rata de indatorare globala	28.85%	28.53%	32.17%	31.11%	23.24%
6	Lichiditatea curentă	206.61%	179.15%	198.15%	199.17%	205.87%
7	Lichiditatea imediata	112.97%	107.63%	102.34%	107.57%	114.46%
8	Solvabilitatea generală	346.64%	350.45%	310.81%	321.43%	430.38%
9	Fondul de rulment	81,125,969	66,224,585	115,128,803	119,112,108	102,227,259
10	Finantarea imobilizarilor	116.56%	113.19%	123.76%	125.46%	123.18%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	1.032	0.747	0.903	0.967	1.104
12	Numar de rotatii ale activelor circulante	3.209	2.381	2.389	2.512	3.037
13	Durata unei rotatii a stocurilor	51.6	61.2	73.9	66.8	53.4
14	Termenul mediu de incasare a creantelor	59.2	91.5	73.2	75.5	66.6
15	Termenul mediu de plata a datoriilor pe termen scurt	55.1	85.6	77.1	72.9	58.4
<i>Indicatori ai performanței financiare</i>						

16	Rata rentabilitatii economice a activelor (Pe/At)	5.10%	2.47%	2.68%	0.87%	1.92%
17	Rata rentabilitatii economice a activelor (EBE/At)	11.47%	9.48%	8.35%	7.07%	10.63%
18	Rata rentabilitatii financiare (Pn/Kpr)	6.89%	2.85%	3.03%	0.51%	1.52%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	4.98%	3.37%	2.91%	0.90%	1.76%
20	Rata rentabilitatii comerciale (Pe/CA)	4.94%	3.30%	2.97%	0.90%	1.74%
21	Valoarea adaugata	251,544,849	193,494,339	221,267,587	226,241,621	258,720,859
22	Ponderea VA in CA	33.69%	35.37%	31.35%	30.70%	33.72%
23	Ponderea salariilor in VA	61.94%	59.86%	66.54%	69.07%	67.02%
24	Ponderea profitului net in VA	13.00%	7.19%	6.81%	1.11%	2.97%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	952.6	967.4	971.7	991.1	982.8
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	200.3	208.7	199.1	209.7	224.2
27	Salariul mediu anual	71146	77480	78353	86483	96754
28	Productivitatea medie anuala	355220	371189	393521	412413	431483
29	Excedent brut din exploatare (EBE)	83,000,035	69,488,324	65,221,035	53,917,757	73,875,136
30	Capacitatea de autofinantare (CAF)	78,816,174	65,335,630	59,348,631	49,793,315	68,212,873
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	5.780	8.960	9.736	34.166	21.268
32	Capitalizare bursiera / Capital propriu	0.398	0.256	0.295	0.173	0.324
33	Capitalizare bursieră / CA	0.253	0.228	0.208	0.116	0.213
34	Capitalizare bursieră / Active totale	0.261	0.170	0.188	0.112	0.235

4. IAR SA Brasov (IARV)

Tabelul 9.10. Date financiare individuale pentru IAR SA Brasov

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

27	Profit / Pierdere financiara	4,441,819	-3,485,615	3,289,279	1,675,229	5,613,418
28	Venituri totale	387,183,732	262,385,849	336,311,209	347,160,532	450,700,599
29	Cheltuieli totale	330,836,749	225,466,220	309,786,521	329,217,694	415,583,066
30	Profit / pierdere brută	56,346,983	36,919,629	26,524,688	17,942,838	35,117,533
31	Profit / pierdere netă	49,128,541	33,967,230	23,488,292	14,198,145	24,069,830
32	Numar mediu de salariati	390	389	367	356	369
33	Pret actiuni in ultima zi din an	17.800	11.500	12.300	9.300	13.800
34	Numar de actiuni in ultima zi din an	18,878,853	18,878,853	18,878,853	18,878,853	18,878,853
35	Capitalizare bursiera	336,043,583	217,106,810	232,209,892	175,573,333	260,528,171

Tabelul 9.11. Indicatori financiari pentru IAR SA Brasov

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	21.68%	24.62%	22.60%	15.52%	17.81%
2	Rata activelor circulante	78.31%	75.36%	77.38%	84.47%	82.18%
3	Rata autonomiei financiare	54.91%	59.90%	53.70%	34.77%	40.19%
4	Rata stabilității financiare	56.48%	61.41%	54.90%	35.50%	40.91%
5	Rata de indatorare globala	24.68%	23.77%	33.17%	54.93%	41.97%
6	Lichiditatea curentă	338.82%	338.62%	242.08%	155.84%	199.24%
7	Lichiditatea imediata	72.67%	60.21%	71.78%	83.75%	83.23%
8	Solvabilitatea generală	405.20%	420.69%	301.48%	182.06%	238.25%
9	Fondul de rulment	119,476,962	125,350,176	132,249,609	131,285,426	142,156,195
10	Finantarea imobilizarilor	260.50%	249.48%	242.98%	228.68%	229.72%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	1.065	0.752	0.805	0.480	0.695
12	Numar de rotatii ale activelor circulante	1.361	0.998	1.040	0.568	0.845
13	Durata unei rotatii a stocurilor	210.7	300.6	246.8	297.2	251.4
14	Termenul mediu de incasare a creantelor	48.8	51.1	53.8	46.4	107.2
15	Termenul mediu de plata a datoriilor pe termen scurt	79.2	108.0	144.9	412.3	216.7
<i>Indicatori ai performanței financiare</i>						

16	Rata rentabilitatii economice a activelor (Pe/At)	15.12%	11.86%	5.68%	2.47%	4.80%
17	Rata rentabilitatii economice a activelor (EBE/At)	14.48%	7.79%	5.88%	5.25%	11.92%
18	Rata rentabilitatii financiare (Pn/Kpr)	26.06%	16.65%	10.69%	6.21%	9.73%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	15.74%	18.26%	7.56%	5.00%	7.17%
20	Rata rentabilitatii comerciale (Pe/CA)	14.19%	15.77%	7.05%	5.16%	6.90%
21	Valoarea adaugata	96,893,090	73,506,740	80,950,022	94,394,160	147,281,227
22	Ponderea VA in CA	26.49%	28.68%	24.57%	29.93%	34.45%
23	Ponderea salariilor in VA	42.41%	62.02%	62.60%	56.51%	42.99%
24	Ponderea profitului net in VA	50.70%	46.21%	29.02%	15.04%	16.34%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	864.0	845.6	929.7	952.3	933.1
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	107.7	174.3	153.2	156.3	143.6
27	Salariul mediu anual	105374	117203	138082	149841	171589
28	Productivitatea medie anuala	978678	672594	901069	958756	1194590
29	Excedent brut din exploatare (EBE)	49,718,708	26,553,834	24,069,621	34,496,839	73,365,017
30	Capacitatea de autofinantare (CAF)	46,942,085	20,115,820	24,322,504	32,427,375	67,930,732
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	6.840	6.392	9.886	12.366	10.824
32	Capitalizare bursiera / Capital propriu	1.782	1.064	1.056	0.768	1.054
33	Capitalizare bursieră / CA	0.919	0.847	0.705	0.557	0.609
34	Capitalizare bursieră / Active totale	0.979	0.637	0.567	0.267	0.423

5. TURBOMECANICA S.A. (TBM)

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

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

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

Tabelul 9.13. Indicatori financiari pentru TURBOMECANICA S.A.

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai pozitiei financiare</i>						
1	Rata activelor imobilizate	47.24%	47.37%	36.73%	36.99%	41.05%
2	Rata activelor circulante	52.49%	52.37%	63.12%	62.79%	58.75%
3	Rata autonomiei financiare	65.48%	69.33%	68.03%	65.55%	59.33%
4	Rata stabilității financiare	70.05%	75.02%	71.43%	72.43%	67.57%
5	Rata de indatorare globala	29.80%	26.33%	28.41%	31.47%	38.73%
6	Lichiditatea curentă	208.12%	253.56%	252.44%	255.33%	192.65%
7	Lichiditatea imediata	31.37%	156.67%	117.97%	130.96%	82.15%
8	Solvabilitatea generală	335.61%	379.73%	351.95%	317.75%	258.17%
9	Fondul de rulment	28,563,959	43,184,877	61,531,856	66,368,784	65,275,380
10	Finantarea imobilizarilor	148.30%	158.35%	194.50%	195.82%	164.62%
<i>Indicatori de rotatie</i>						
11	Numar de rotatii ale activelor totale	0.918	0.800	0.741	0.743	0.534
12	Numar de rotatii ale activelor circulante	1.749	1.528	1.174	1.183	0.909
13	Durata unei rotatii a stocurilor	177.2	91.3	165.7	150.2	230.4
14	Termenul mediu de incasare a creantelor	18.4	132.6	92.8	111.3	119.3
15	Termenul mediu de plata a datoriilor pe termen scurt	100.3	94.2	123.2	120.8	208.5

<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	22.17%	11.88%	9.05%	8.36%	6.12%
17	Rata rentabilitatii economice a activelor (EBE/At)	28.50%	18.67%	16.94%	14.14%	9.42%
18	Rata rentabilitatii financiare (Pn/Kpr)	26.74%	12.32%	9.74%	9.93%	7.63%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	28.79%	16.83%	13.49%	12.58%	12.06%
20	Rata rentabilitatii comerciale (Pe/CA)	24.14%	14.84%	12.22%	11.24%	11.46%
21	Valoarea adaugata	77,591,576	80,219,230	84,756,849	81,625,046	82,330,000
22	Ponderea VA in CA	67.49%	64.18%	64.54%	58.65%	62.67%
23	Ponderea salariilor in VA	52.37%	62.06%	63.01%	64.62%	67.95%
24	Ponderea profitului net in VA	28.25%	16.63%	13.86%	14.93%	13.54%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	776.5	855.9	881.1	888.2	892.4
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	327.3	386.5	395.8	376.7	399.9
27	Salariul mediu anual	87955	100576	106604	115411	120057
28	Productivitatea medie anuala	268718	260206	269337	306367	300213
29	Excedent brut din exploatare (EBE)	35,675,169	29,169,751	30,028,780	26,486,755	23,180,419
30	Capacitatea de autofinantare (CAF)	29,844,103	23,958,402	25,735,875	23,028,362	19,270,612
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	5.983	7.005	5.990	5.501	9.678
32	Capitalizare bursiera / Capital propriu	1.600	0.863	0.584	0.546	0.739
33	Capitalizare bursieră / CA	1.141	0.748	0.536	0.482	0.821
34	Capitalizare bursieră / Active totale	1.048	0.598	0.397	0.358	0.438

6. SANTIÉRUL NAVAL ORSOVA S.A. (SNO)

Tabelul 9.14. Date financiare individuale pentru SNO

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

27	Profit / Pierdere financiara	634,055	448,543	501,124	589,974	316,996
28	Venituri totale	67,731,182	73,680,511	75,533,785	59,414,021	100,638,456
29	Cheltuieli totale	63,755,870	68,635,095	75,022,946	63,647,724	96,756,759
30	Profit / pierdere brută	3,975,312	5,045,416	510,839	-4,233,703	3,881,697
31	Profit / pierdere netă	3,205,050	4,653,501	-153,870	-4,215,117	3,453,687
32	Numar mediu de salariati	356	374	359	342	337
33	Pret actiuni in ultima zi din an	3.700	3.740	5.700	5.000	5.400
34	Numar de actiuni in ultima zi din an	11,422,919	11,422,919	11,422,919	11,422,919	11,422,919
35	Capitalizare bursiera	42,264,800	42,721,717	65,110,638	57,114,595	61,683,763

Tabelul 9.13. Indicatori financiari pentru SNO

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	36.71%	35.16%	41.67%	38.24%	40.13%
2	Rata activelor circulante	63.23%	64.72%	58.17%	61.61%	59.72%
3	Rata autonomiei financiare	89.08%	89.29%	85.68%	73.63%	81.59%
4	Rata stabilității financiare	93.08%	92.99%	90.89%	77.96%	85.43%
5	Rata de indatorare globala	10.33%	9.77%	13.32%	24.79%	17.76%
6	Lichiditatea curentă	998.88%	1066.23%	717.08%	301.20%	429.26%
7	Lichiditatea imediata	335.21%	543.06%	450.53%	66.66%	220.63%
8	Solvabilitatea generală	968.06%	1023.38%	750.54%	403.46%	563.22%
9	Fondul de rulment	60,597,494	63,062,665	50,989,638	42,069,191	45,215,185
10	Finantarea imobilizarilor	253.56%	264.44%	218.09%	203.87%	212.90%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.620	0.656	0.718	0.545	0.997
12	Numar de rotatii ale activelor circulante	0.980	1.013	1.235	0.885	1.669
13	Durata unei rotatii a stocurilor	247.5	176.8	109.9	321.1	106.3
14	Termenul mediu de incasare a creantelor	12.0	6.5	100.1	13.3	44.7
15	Termenul mediu de plata a datoriilor pe termen scurt	37.3	33.8	41.2	136.9	50.9

<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	3.11%	4.22%	0.01%	-4.55%	3.57%
17	Rata rentabilitatii economice a activelor (EBE/At)	7.26%	4.41%	2.10%	0.05%	8.34%
18	Rata rentabilitatii financiare (Pn/Kpr)	3.35%	4.78%	-0.17%	-5.41%	4.24%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	5.27%	6.72%	0.01%	-7.64%	3.70%
20	Rata rentabilitatii comerciale (Pe/CA)	5.02%	6.43%	0.01%	-8.35%	3.58%
21	Valoarea adaugata	33,017,283	35,026,024	33,085,661	25,855,624	39,968,203
22	Ponderea VA in CA	49.58%	48.99%	44.47%	44.77%	40.17%
23	Ponderea salariilor in VA	72.25%	83.19%	89.66%	93.87%	76.08%
24	Ponderea profitului net in VA	9.71%	13.29%	-0.47%	-16.30%	8.64%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	949.9	937.0	999.9	1082.7	964.3
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	357.5	399.1	397.3	416.2	304.6
27	Salariul mediu anual	67006	77907	82634	70964	90231
28	Productivitatea medie anuala	187437	195196	207994	170502	296267
29	Excedent brut din exploatare (EBE)	7,799,739	4,808,613	2,173,370	51,719	8,328,699
30	Capacitatea de autofinantare (CAF)	7,663,532	4,865,241	2,009,785	660,279	8,217,685
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	13.187	9.181	-423.154	-13.550	17.860
32	Capitalizare bursiera / Capital propriu	0.441	0.439	0.734	0.732	0.758
33	Capitalizare bursiera / CA	0.635	0.598	0.875	0.989	0.620
34	Capitalizare bursiera / Active totale	0.393	0.392	0.628	0.539	0.618

7. UAMT S.A. (UAM)

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

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

26	Cheltuieli financiare, din care:	943,521	5,333,609	1,977,740	903,214	962,230
27	Profit / Pierdere financiara	-716,618	-4,054,869	-1,781,150	-525,142	-837,680
28	Venituri totale	159,065,343	86,466,628	70,053,713	81,514,677	42,099,125
29	Cheltuieli totale	157,222,141	99,841,519	78,075,231	81,213,128	42,014,222
30	Profit / pierdere brută	1,843,202	-13,374,891	-8,021,518	301,549	84,903
31	Profit / pierdere netă	1,653,294	-13,374,891	-8,021,518	301,549	84,903
32	Numar mediu de salariati	400	327	237	201	132
33	Pret actiuni in ultima zi din an	1.940	1.970	1.550	1.010	0.580
34	Numar de actiuni in ultima zi din an	39,481,911	39,481,911	39,481,911	39,481,911	39,481,911
35	Capitalizare bursiera	76,594,907	77,779,365	61,196,962	39,876,730	22,899,508

Tabelul 9.17. Indicatori financiari pentru UAMT S.A.

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	48.95%	52.90%	53.25%	56.05%	60.61%
2	Rata activelor circulante	50.28%	47.10%	46.75%	43.95%	39.39%
3	Rata autonomiei financiare	64.58%	64.76%	65.02%	71.01%	74.64%
4	Rata stabilității financiare	74.01%	75.16%	77.93%	92.00%	94.40%
5	Rata de indatorare globala	33.82%	34.15%	34.51%	28.54%	24.89%
6	Lichiditatea curentă	206.17%	198.39%	216.44%	581.62%	768.91%
7	Lichiditatea imediata	129.20%	112.59%	97.98%	311.92%	265.28%
8	Solvabilitatea generală	295.64%	292.82%	289.76%	350.34%	401.84%
9	Fondul de rulment	39,675,494	28,437,844	28,397,848	34,316,050	30,507,912
10	Finantarea imobilizarilor	151.19%	142.10%	146.35%	164.13%	155.77%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.960	0.644	0.577	0.781	0.408
12	Numar de rotatii ale activelor circulante	1.910	1.367	1.233	1.777	1.035
13	Durata unei rotatii a stocurilor	71.4	115.5	162.0	95.2	231.1
14	Termenul mediu de incasare a creantelor	93.6	90.7	103.3	67.9	78.5

15	Termenul mediu de plata a datoriilor pe termen scurt	92.7	134.6	136.7	35.3	45.9
<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	1.62%	-7.30%	-5.42%	0.87%	1.02%
17	Rata rentabilitatii economice a activelor (EBE/At)	8.07%	1.75%	3.09%	6.01%	5.47%
18	Rata rentabilitatii financiare (Pn/Kpr)	1.62%	-16.17%	-10.72%	0.44%	0.13%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	1.64%	-9.86%	-8.20%	1.03%	2.25%
20	Rata rentabilitatii comerciale (Pe/CA)	1.68%	-11.33%	-9.41%	1.11%	2.51%
21	Valoarea adaugata	41,509,394	22,038,450	18,275,149	20,619,245	15,156,362
22	Ponderea VA in CA	27.31%	26.80%	27.55%	27.65%	41.20%
23	Ponderea salariilor in VA	65.35%	79.31%	75.80%	68.29%	62.79%
24	Ponderea profitului net in VA	3.98%	-60.69%	-43.89%	1.46%	0.56%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	983.9	1109.4	1089.3	989.8	978.0
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	170.8	205.2	198.3	173.5	226.7
27	Salariul mediu anual	67821	53450	58452	70050	72096
28	Productivitatea medie anuala	397096	260513	294756	403665	317989
29	Excedent brut din exploatare (EBE)	12,774,112	2,239,297	3,549,943	5,738,301	4,933,699
30	Capacitatea de autofinantare (CAF)	11,867,586	-1,815,572	1,768,793	5,213,159	4,096,019
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	46.329	-5.815	-7.629	132.240	269.714
32	Capitalizare bursiera / Capital propriu	0.749	0.940	0.818	0.588	0.340
33	Capitalizare bursiera / CA	0.504	0.946	0.923	0.535	0.622
34	Capitalizare bursiera / Active totale	0.484	0.609	0.532	0.418	0.254

8. ATELIERELE CFR GRIVITA SA BUCURESTI (ATRD)

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

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

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

Tabelul 9.19. Indicatori financiari pentru ATELIERELE CFR GRIVITA SA BUCURESTI

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai pozitiei financiare</i>						
1	Rata activelor imobilizate	27.83%	16.90%	17.38%	19.90%	19.71%
2	Rata activelor circulante	71.91%	83.03%	82.61%	80.09%	80.28%
3	Rata autonomiei financiare	83.53%	85.45%	85.50%	81.45%	88.08%
4	Rata stabilității financiare	83.53%	85.45%	85.50%	81.45%	88.08%
5	Rata de indatorare globala	15.93%	13.19%	13.08%	17.62%	11.48%
6	Lichiditatea curentă	451.43%	629.36%	631.73%	454.67%	699.00%
7	Lichiditatea imediata	268.84%	481.85%	481.94%	305.61%	450.61%
8	Solvabilitatea generală	627.76%	757.96%	764.73%	567.69%	870.72%
9	Fondul de rulment	33,125,939	64,513,966	66,777,541	71,224,400	80,915,430
10	Finantarea imobilizarilor	300.11%	505.50%	491.93%	409.35%	446.98%
<i>Indicatori de rotatie</i>						
11	Numar de rotatii ale activelor totale	1.126	0.592	0.676	0.450	0.541
12	Numar de rotatii ale activelor circulante	1.566	0.713	0.818	0.562	0.673
13	Durata unei rotatii a stocurilor	94.3	120.0	105.7	213.1	192.6
14	Termenul mediu de incasare a creantelor	89.2	122.3	77.7	116.1	98.3
15	Termenul mediu de plata a datoriilor pe termen scurt	51.6	81.4	70.6	143.0	77.5
<i>Indicatori ai performantei financiare</i>						

16	Rata rentabilitatii economice a activelor (Pe/At)	18.49%	35.98%	7.59%	16.60%	8.28%
17	Rata rentabilitatii economice a activelor (EBE/At)	19.63%	42.25%	7.81%	16.69%	6.43%
18	Rata rentabilitatii financiare (Pn/Kpr)	21.57%	38.23%	4.05%	17.44%	9.58%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	17.89%	57.22%	12.73%	39.85%	15.05%
20	Rata rentabilitatii comerciale (Pe/CA)	16.41%	60.79%	11.23%	36.91%	15.32%
21	Valoarea adaugata	36,553,535	63,529,900	32,778,276	46,431,873	40,652,595
22	Ponderea VA in CA	54.56%	114.04%	49.45%	89.22%	63.55%
23	Ponderea salariilor in VA	65.76%	36.08%	73.84%	56.15%	75.03%
24	Ponderea profitului net in VA	29.31%	48.39%	10.35%	35.39%	24.57%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	848.3	636.1	887.1	715.0	869.2
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	331.7	246.3	367.4	386.7	407.0
27	Salariul mediu anual	65499	64215	71606	81213	98714
28	Productivitatea medie anuala	197462	260675	194910	210011	242512
29	Excedent brut din exploatare (EBE)	11,675,539	39,761,206	7,660,601	19,312,275	7,609,028
30	Capacitatea de autofinantare (CAF)	11,394,710	36,636,947	3,611,862	16,534,695	7,793,253
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	2.691	1.170	18.206	3.882	12.265
32	Capitalizare bursiera / Capital propriu	0.580	0.447	0.737	0.677	1.175
33	Capitalizare bursieră / CA	0.430	0.646	0.932	1.226	1.915
34	Capitalizare bursieră / Active totale	0.485	0.382	0.630	0.551	1.035

9. AVIOANE SA CRAIOVA (AVIO)

Tabelul 9.20. Date financiare individuale pentru AVIOANE SA CRAIOVA

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

26	Cheltuieli financiare, din care:	191,952	197,103	404,451	1,840,018	3,745,165
27	Profit / Pierdere financiara	93,912	-72,130	-175,632	-1,299,428	-2,368,376
28	Venituri totale	30,859,253	23,647,245	57,134,112	69,390,699	94,457,022
29	Cheltuieli totale	35,447,010	30,277,593	69,570,355	62,554,107	94,343,950
30	Profit / pierdere brută	-4,587,757	-6,630,348	-12,436,243	6,836,592	113,072
31	Profit / pierdere netă	-4,587,757	-6,630,348	-12,436,243	6,836,592	113,072
32	Numar mediu de salariați	275	265	277	264	273
33	Pret actiuni in ultima zi din an	3.4361	3.6064	2.6000	2.5600	2.3800
34	Numar de actiuni in ultima zi din an	915,484	13,781,705	32,113,388	32,113,388	32,113,388
35	Capitalizare bursiera	3,145,695	49,702,341	83,494,809	82,210,273	76,429,863

Tabelul 9.21. Indicatori financiari pentru AVIOANE SA CRAIOVA

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	38.38%	43.63%	32.79%	25.89%	16.48%
2	Rata activelor circulante	61.61%	56.37%	66.92%	73.76%	74.73%
3	Rata autonomiei financiare	-101.12%	-33.92%	25.31%	25.12%	15.91%
4	Rata stabilității financiare	-101.12%	-33.92%	51.00%	66.71%	50.23%
5	Rata de indatorare globala	188.97%	131.18%	72.75%	72.81%	83.06%
6	Lichiditatea curentă	32.60%	42.97%	142.21%	236.25%	153.29%
7	Lichiditatea imediata	26.80%	40.44%	83.96%	128.69%	55.64%
8	Solvabilitatea generală	52.92%	76.23%	137.47%	137.34%	120.39%
9	Fondul de rulment	-102,269,694	-107,473,234	31,062,869	81,286,549	103,390,550
10	Finantarea imobilizarilor	-263.46%	-77.76%	155.52%	257.71%	304.85%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.274	0.149	0.071	0.251	0.176
12	Numar de rotatii ale activelor circulante	0.444	0.265	0.106	0.340	0.236
13	Durata unei rotatii a stocurilor	146.2	81.1	1411.5	488.2	984.9
14	Termenul mediu de incasare a creantelor	33.5	22.7	141.9	79.3	179.4

15	Termenul mediu de plata a datoriilor pe termen scurt	2519.5	3211.5	2423.3	453.9	1008.6
<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	-6.39%	-4.73%	-7.19%	4.09%	0.81%
17	Rata rentabilitatii economice a activelor (EBE/At)	-0.88%	-1.33%	-3.74%	7.45%	1.85%
18	Rata rentabilitatii financiare (Pn/Kpr)	6.19%	14.10%	-28.80%	13.67%	0.23%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-13.28%	-21.80%	-17.73%	13.40%	2.74%
20	Rata rentabilitatii comerciale (Pe/CA)	-23.33%	-31.74%	-101.39%	16.27%	4.59%
21	Valoarea adaugata	19,577,999	16,977,450	14,091,230	39,036,894	38,129,847
22	Ponderea VA in CA	97.55%	82.17%	116.53%	78.08%	70.56%
23	Ponderea salariilor in VA	100.59%	108.88%	141.47%	59.53%	80.52%
24	Ponderea profitului net in VA	-23.43%	-39.05%	-88.26%	17.51%	0.30%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1153.1	1278.8	1215.5	881.8	973.3
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	644.1	785.9	350.3	337.5	329.8
27	Salariul mediu anual	71614	69758	71966	88018	112455
28	Productivitatea medie anuala	111176	88763	205434	260796	340953
29	Excedent brut din exploatare (EBE)	-644,873	-1,838,745	-6,381,907	14,842,656	5,671,155
30	Capacitatea de autofinantare (CAF)	-550,961	-1,910,875	-6,557,539	13,543,228	3,302,779
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	-0.686	-7.496	-6.714	12.025	675.940
32	Capitalizare bursiera / Capital propriu	-0.042	-1.057	1.934	1.644	1.568
33	Capitalizare bursieră / CA	0.157	2.405	6.905	1.644	1.414
34	Capitalizare bursieră / Active totale	0.043	0.359	0.489	0.413	0.249

10. REMARUL 16 FEBRUARIE SA CLUJ NAPOCA (REFE)

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

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

26	Cheltuieli financiare, din care:	3,049,889	2,934,699	1,924,358	10,700,339	5,069,243
27	Profit / Pierdere financiara	-2,953,929	-2,866,226	-1,896,419	-10,606,705	-4,597,595
28	Venituri totale	51,745,013	57,160,850	47,665,465	42,347,254	48,284,396
29	Cheltuieli totale	64,827,184	58,197,608	46,780,451	61,621,060	56,106,037
30	Profit / pierdere brută	-13,082,171	-1,036,758	885,014	-19,273,806	-7,821,641
31	Profit / pierdere netă	-13,082,171	-1,036,758	885,014	-19,273,806	-7,821,641
32	Numar mediu de salariati	293	274	237	222	235
33	Pret actiuni in ultima zi din an	8.300	7.150	20.000	19.800	30.000
34	Numar de actiuni in ultima zi din an	2,045,203	2,045,203	2,045,203	2,045,203	2,045,203
35	Capitalizare bursiera	16,975,185	14,623,201	40,904,060	40,495,019	61,356,090

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

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	62.60%	68.70%	68.58%	68.46%	66.18%
2	Rata activelor circulante	37.27%	28.82%	29.32%	29.18%	31.71%
3	Rata autonomiei financiare	37.08%	37.66%	37.52%	34.66%	29.49%
4	Rata stabilității financiare	46.56%	54.93%	59.60%	53.10%	57.24%
5	Rata de indatorare globala	62.24%	61.70%	60.80%	64.01%	68.91%
6	Lichiditatea curentă	70.65%	64.86%	75.74%	64.03%	77.06%
7	Lichiditatea imediata	36.37%	28.55%	19.67%	16.81%	33.98%
8	Solvabilitatea generală	160.68%	162.07%	164.48%	156.23%	145.13%
9	Fondul de rulment	-23,888,831	-19,503,406	-12,892,181	-23,742,647	-13,815,065
10	Finantarea imobilizarilor	74.38%	79.96%	86.91%	77.56%	86.49%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.365	0.368	0.262	0.259	0.318
12	Numar de rotatii ale activelor circulante	0.980	1.276	0.893	0.889	1.003
13	Durata unei rotatii a stocurilor	180.7	160.2	302.5	302.9	203.4
14	Termenul mediu de incasare a creantelor	179.4	122.2	104.6	105.2	154.6

15	Termenul mediu de plata a datoriilor pe termen scurt	527.1	441.1	539.4	641.4	472.1
<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	-6.80%	1.29%	1.94%	-5.61%	-2.09%
17	Rata rentabilitatii economice a activelor (EBE/At)	-5.29%	3.39%	4.19%	-2.64%	0.66%
18	Rata rentabilitatii financiare (Pn/Kpr)	-23.69%	-1.94%	1.64%	-35.99%	-17.16%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-16.39%	3.31%	6.20%	-17.02%	-6.32%
20	Rata rentabilitatii comerciale (Pe/CA)	-18.61%	3.51%	7.39%	-21.63%	-6.56%
21	Valoarea adaugata	11,030,837	22,643,307	21,000,129	10,721,416	19,354,285
22	Ponderea VA in CA	20.27%	43.47%	55.80%	26.76%	39.36%
23	Ponderea salariilor in VA	164.32%	75.48%	68.06%	130.82%	87.41%
24	Ponderea profitului net in VA	-118.60%	-4.58%	4.21%	-179.77%	-40.41%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1196.1	968.0	941.6	1205.1	1067.4
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	350.9	299.3	300.0	332.0	353.8
27	Salariul mediu anual	61862	62374	60308	63181	71990
28	Productivitatea medie anuala	176277	208366	201002	190332	203459
29	Excedent brut din exploatare (EBE)	-7,873,210	4,804,016	6,024,474	-4,073,441	1,013,951
30	Capacitatea de autofinantare (CAF)	-10,827,139	1,937,790	4,128,055	-14,680,146	-3,583,644
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	-1.298	-14.105	46.219	-2.101	-7.844
32	Capitalizare bursiera / Capital propriu	0.307	0.274	0.759	0.756	1.346
33	Capitalizare bursieră / CA	0.312	0.281	1.087	1.011	1.248
34	Capitalizare bursieră / Active totale	0.114	0.103	0.285	0.262	0.397

11. REVA SA SIMERIA (REVA)

Tabelul 9.24. Date financiare individuale pentru GASTRONOM SA BUZAU

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

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

Tabelul 9.25. Indicatori financiari pentru GASTRONOM SA BUZAU

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

16	Rata rentabilitatii economice a activelor (Pe/At)	5.57%	1.30%	-6.67%	1.57%	6.53%
17	Rata rentabilitatii economice a activelor (EBE/At)	11.56%	6.65%	0.09%	7.13%	14.57%
18	Rata rentabilitatii financiare (Pn/Kpr)	5.55%	0.94%	-14.25%	2.44%	7.93%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	8.03%	1.72%	-8.18%	2.27%	6.52%
20	Rata rentabilitatii comerciale (Pe/CA)	7.97%	1.93%	-9.20%	2.31%	6.13%
21	Valoarea adaugata	41,200,976	42,597,857	33,439,379	39,642,578	55,017,614
22	Ponderea VA in CA	55.82%	53.60%	40.28%	47.89%	47.91%
23	Ponderea salariilor in VA	67.31%	78.54%	96.34%	75.22%	69.60%
24	Ponderea profitului net in VA	9.63%	1.59%	-23.82%	3.34%	8.39%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	925.7	983.1	1089.1	977.8	938.8
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	350.6	369.3	375.8	346.3	332.9
27	Salariul mediu anual	47165	54134	57529	58700	71043
28	Productivitatea medie anuala	134544	146573	153081	169510	213412
29	Excedent brut din exploatare (EBE)	12,199,392	7,860,704	99,413	8,688,416	15,705,330
30	Capacitatea de autofinantare (CAF)	10,286,201	7,007,489	-231,272	8,096,681	13,276,808
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	4.401	18.781	-3.222	10.769	3.157
32	Capitalizare bursiera / Capital propriu	0.244	0.177	0.459	0.262	0.250
33	Capitalizare bursieră / CA	0.237	0.161	0.309	0.172	0.127
34	Capitalizare bursieră / Active totale	0.165	0.108	0.224	0.117	0.135

12. ROMAERO SA BUCURESTI (RORX)

Tabelul 9.26. Date financiare individuale pentru ROMAERO SA BUCURESTI

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

27	Profit / Pierdere financiara	-8,978,764	739,438	-13,502,294	-12,586,575	-16,371,998
28	Venituri totale	127,552,762	122,318,037	112,174,877	128,674,699	95,646,864
29	Cheltuieli totale	178,914,648	178,090,282	175,147,773	182,521,093	238,233,483
30	Profit / pierdere brută	-51,361,886	-55,772,245	-62,972,896	-53,846,394	-142,586,619
31	Profit / pierdere netă	-51,361,886	-55,772,245	-62,972,896	-53,846,394	-142,586,619
32	Numar mediu de salariati	908	902	777	635	545
33	Pret actiuni in ultima zi din an	23.200	42.800	31.600	32.000	16.000
34	Numar de actiuni in ultima zi din an	6,947,577	6,947,577	6,947,577	6,947,577	6,947,577
35	Capitalizare bursiera	161,183,786	297,356,296	219,543,433	222,322,464	111,161,232

Tabelul 9.27. Indicatori financiari pentru ROMAERO SA BUCURESTI

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai pozitiei financiare</i>						
1	Rata activelor imobilizate	90.95%	89.69%	88.20%	88.61%	88.05%
2	Rata activelor circulante	9.00%	9.79%	11.28%	10.94%	11.54%
3	Rata autonomiei financiare	37.78%	30.67%	29.68%	24.90%	11.13%
4	Rata stabilității financiare	37.78%	88.29%	85.82%	85.76%	55.51%
5	Rata de indatorare globala	58.97%	66.51%	68.30%	73.17%	83.63%
6	Lichiditatea curentă	15.27%	110.08%	92.81%	88.84%	29.40%
7	Lichiditatea imediata	6.19%	51.93%	40.94%	29.65%	12.67%
8	Solvabilitatea generală	169.58%	150.35%	146.42%	136.66%	119.58%
9	Fondul de rulment	-480,163,887	-13,010,450	-24,095,953	-27,923,710	-300,040,985
10	Finantarea imobiliarilor	41.54%	98.44%	97.31%	96.78%	63.04%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.098	0.085	0.051	0.071	0.043
12	Numar de rotatii ale activelor circulante	1.090	0.869	0.455	0.646	0.377
13	Durata unei rotatii a stocurilor	199.2	221.8	448.8	376.3	551.0
14	Termenul mediu de incasare a creantelor	125.5	170.0	329.7	130.7	188.5
15	Termenul mediu de plata a datoriilor pe termen scurt	2193.5	381.5	865.2	635.7	3293.2
<i>Indicatori ai performanței financiare</i>						

16	Rata rentabilitatii economice a activelor (Pe/At)	-4.69%	-6.07%	-4.88%	-4.21%	-13.69%
17	Rata rentabilitatii economice a activelor (EBE/At)	-2.91%	-4.54%	-2.77%	-0.26%	-8.27%
18	Rata rentabilitatii financiare (Pn/Kpr)	-15.05%	-19.54%	-20.93%	-22.09%	-138.97%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-26.63%	-34.48%	-32.12%	-26.63%	-61.42%
20	Rata rentabilitatii comerciale (Pe/CA)	-47.83%	-71.40%	-95.17%	-59.61%	-314.72%
21	Valoarea adaugata	66,347,308	56,884,973	51,867,555	82,669,990	8,335,778
22	Ponderea VA in CA	74.87%	71.87%	99.78%	119.44%	20.79%
23	Ponderea salariilor in VA	118.94%	143.06%	134.31%	82.11%	788.74%
24	Ponderea profitului net in VA	-77.41%	-98.04%	-121.41%	-65.13%	-1710.54%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1363.0	1526.3	1473.2	1362.9	2592.1
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	675.8	757.9	666.3	597.1	829.4
27	Salariul mediu anual	86906	90221	89655	106901	120637
28	Productivitatea medie anuala	128603	119044	134556	179041	145456
29	Excedent brut din exploatare (EBE)	-26,268,428	-42,211,157	-28,039,503	-2,576,314	-76,240,905
30	Capacitatea de autofinantare (CAF)	-35,247,192	-41,471,719	-41,541,797	-15,162,889	-92,612,903
<i>Indicatori ai performantei bursiere</i>						
31	Capitalizare bursiera / Profit net	-3.138	-5.332	-3.486	-4.129	-0.780
32	Capitalizare bursiera / Capital propriu	0.472	1.042	0.730	0.912	1.083
33	Capitalizare bursiera / CA	1.819	3.757	4.224	3.212	2.772
34	Capitalizare bursiera / Active totale	0.178	0.320	0.216	0.227	0.121

13. SIFI CJ STORAGE SA (RRD)

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

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

26	Cheltuieli financiare, din care:	603,660	585,097	548,415	1,010,968	1,062,249
27	Profit / Pierdere financiara	-436,320	-438,061	-351,748	-655,672	-895,290
28	Venituri totale	33,220,513	26,545,055	38,710,762	28,972,948	30,353,793
29	Cheltuieli totale	33,980,756	26,771,876	38,281,926	34,081,012	29,245,615
30	Profit / pierdere brută	-760,243	-226,821	428,836	-5,108,064	1,108,178
31	Profit / pierdere netă	-760,243	-234,264	292,914	-5,108,064	880,853
32	Numar mediu de salariați	182	165	148	140	123
33	Pret actiuni in ultima zi din an	0.790	0.810	0.680	0.820	1.100
34	Numar de actiuni in ultima zi din an	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
35	Capitalizare bursiera	11,850,000	12,150,000	10,200,000	12,300,000	16,500,000

Tabelul 9.29. Indicatori financiari pentru ROMRADIATOARE S.A.

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	61.86%	58.84%	63.60%	61.99%	66.49%
2	Rata activelor circulante	38.14%	41.16%	36.40%	38.01%	33.51%
3	Rata autonomiei financiare	61.91%	60.47%	64.60%	54.74%	66.14%
4	Rata stabilității financiare	72.30%	65.24%	68.45%	65.91%	74.68%
5	Rata de indatorare globala	33.03%	35.23%	31.35%	41.45%	30.91%
6	Lichiditatea curentă	168.43%	135.07%	132.34%	125.51%	149.73%
7	Lichiditatea imediata	89.16%	82.30%	78.97%	51.21%	72.02%
8	Solvabilitatea generală	302.78%	283.81%	318.94%	241.25%	323.48%
9	Fondul de rulment	4,192,946	2,604,465	1,870,809	1,418,071	3,086,059
10	Finantarea imobilizarilor	116.88%	110.87%	107.62%	106.32%	112.31%
<i>Indicatori de rotatie</i>						
11	Numar de rotatii ale activelor totale	0.765	0.649	0.977	0.728	0.808
12	Numar de rotatii ale activelor circulante	2.007	1.576	2.684	1.915	2.410
13	Durata unei rotatii a stocurilor	85.6	90.5	54.8	112.8	78.6
14	Termenul mediu de incasare a creantelor	54.4	118.1	66.0	50.8	42.7

15	Termenul mediu de plata a datoriilor pe termen scurt	108.0	171.5	102.8	151.9	101.1
<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	-0.81%	0.52%	2.02%	-12.30%	5.31%
17	Rata rentabilitatii economice a activelor (EBE/At)	5.12%	5.16%	9.49%	2.45%	9.85%
18	Rata rentabilitatii financiare (Pn/Kpr)	-3.06%	-0.95%	1.18%	-25.78%	3.53%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-0.97%	0.81%	2.07%	-13.46%	7.11%
20	Rata rentabilitatii comerciale (Pe/CA)	-1.05%	0.80%	2.07%	-16.90%	6.58%
21	Valoarea adaugata	12,268,807	10,672,701	13,644,760	11,171,916	13,829,216
22	Ponderea VA in CA	39.91%	40.41%	36.20%	42.40%	45.41%
23	Ponderea salariilor in VA	78.97%	75.41%	68.78%	85.56%	66.95%
24	Ponderea profitului net in VA	-6.20%	-2.19%	2.15%	-45.72%	6.37%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1009.8	992.0	979.7	1155.6	933.6
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	293.1	304.9	243.7	334.0	306.7
27	Salariul mediu anual	53232	48778	63409	68280	75271
28	Productivitatea medie anuala	181611	159988	260230	204412	245421
29	Excedent brut din exploatare (EBE)	2,054,303	2,101,753	3,661,520	886,163	3,715,821
30	Capacitatea de autofinantare (CAF)	1,617,983	1,656,249	3,173,850	230,491	2,593,206
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	-15.587	-51.865	34.823	-2.408	18.732
32	Capitalizare bursiera / Capital propriu	0.477	0.493	0.409	0.621	0.661
33	Capitalizare bursieră / CA	0.386	0.460	0.271	0.467	0.542
34	Capitalizare bursieră / Active totale	0.295	0.298	0.264	0.340	0.438

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

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

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

26	Cheltuieli financiare, din care:	4,059,985	4,055,851	4,072,467	5,208,876	7,057,845
27	Profit / Pierdere financiara	-2,849,097	-3,484,763	-3,706,656	-2,574,084	-5,573,568
28	Venituri totale	89,583,236	92,202,177	82,676,674	86,181,345	101,630,671
29	Cheltuieli totale	85,490,542	91,325,222	98,783,984	101,772,879	101,463,093
30	Profit / pierdere brută	4,092,694	876,955	-16,107,310	-15,591,534	167,578
31	Profit / pierdere netă	3,896,768	553,480	-16,107,310	-15,591,534	167,578
32	Numar mediu de salariati	479	437	405	451	425
33	Pret actiuni in ultima zi din an	4.4000	4.9800	3.7800	2.5756	3.8200
34	Numar de actiuni in ultima zi din an	5,041,546	5,041,546	5,041,546	5,041,546	8,968,408
35	Capitalizare bursiera	22,182,802	25,106,899	19,057,044	12,985,006	34,259,319

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

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

<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	3.83%	2.50%	-5.07%	-5.78%	2.36%
17	Rata rentabilitatii economice a activelor (EBE/At)	5.04%	4.24%	-3.12%	-1.58%	5.04%
18	Rata rentabilitatii financiare (Pn/Kpr)	3.98%	0.56%	-12.49%	-13.80%	0.14%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	8.52%	5.00%	-13.09%	-13.48%	6.08%
20	Rata rentabilitatii comerciale (Pe/CA)	8.25%	5.26%	-19.70%	-14.02%	5.75%
21	Valoarea adaugata	37,857,374	36,419,099	17,699,861	33,481,593	49,018,947
22	Ponderea VA in CA	44.98%	43.89%	28.12%	36.06%	49.11%
23	Ponderea salariilor in VA	70.50%	75.17%	135.83%	99.23%	69.70%
24	Ponderea profitului net in VA	10.29%	1.52%	-91.00%	-46.57%	0.34%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	921.4	952.4	1150.7	1155.8	942.7
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	302.0	298.8	292.1	397.7	341.2
27	Salariul mediu anual	55721	62645	59362	73669	80393
28	Productivitatea medie anuala	184493	209682	203237	185247	235639
29	Excedent brut din exploatare (EBE)	9,118,361	7,395,500	-7,623,111	-3,564,930	12,281,846
30	Capacitatea de autofinantare (CAF)	6,073,338	3,587,262	-11,329,767	-6,139,014	6,708,278
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	5.693	45.362	-1.183	-0.833	204.438
32	Capitalizare bursiera / Capital propriu	0.227	0.256	0.148	0.115	0.279
33	Capitalizare bursieră / CA	0.264	0.303	0.303	0.140	0.343
34	Capitalizare bursieră / Active totale	0.123	0.144	0.078	0.058	0.141

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

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

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

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

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

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

16	Rata rentabilitatii economice a activelor (Pe/At)	-6.28%	-1.36%	-1.21%	8.98%	2.97%
17	Rata rentabilitatii economice a activelor (EBE/At)	-4.46%	-2.28%	10.24%	1.76%	8.71%
18	Rata rentabilitatii financiare (Pn/Kpr)	-23.65%	2.04%	-8.12%	14.91%	5.66%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-7.58%	-1.61%	-1.87%	14.30%	4.09%
20	Rata rentabilitatii comerciale (Pe/CA)	-8.21%	-1.49%	-3.10%	7.13%	6.75%
21	Valoarea adaugata	60,808,606	77,725,003	99,748,654	85,147,188	115,198,254
22	Ponderea VA in CA	24.61%	31.09%	78.18%	26.85%	79.23%
23	Ponderea salariilor in VA	109.57%	85.56%	59.62%	78.60%	63.10%
24	Ponderea profitului net in VA	-43.06%	3.07%	-8.78%	22.20%	6.60%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1082.0	1016.4	1019.1	874.9	960.7
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	269.6	292.8	286.8	370.4	290.8
27	Salariul mediu anual	67166	70525	69149	80832	80675
28	Productivitatea medie anuala	249120	240850	241147	218236	277415
29	Excedent brut din exploatare (EBE)	-14,399,591	-6,250,576	33,485,805	4,431,903	28,830,156
30	Capacitatea de autofinantare (CAF)	-20,309,899	-144,901	28,682,365	724,643	26,622,961
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	-7.694	81.795	-16.927	7.907	17.942
32	Capitalizare bursiera / Capital propriu	1.819	1.672	1.374	1.179	1.016
33	Capitalizare bursieră / CA	0.816	0.780	1.161	0.471	0.939
34	Capitalizare bursieră / Active totale	0.624	0.712	0.453	0.594	0.412

16. SPIT BUCOVINA SA SUCEAVA (SPTU)

Tabelul 9.34. Date financiare individuale pentru SPIT BUCOVINA SA SUCEAVA

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

26	Cheltuieli financiare, din care:	1,063	-953	20,553	449,649	49,628
27	Profit / Pierdere financiara	-967	-15,654	88,794	376,786	161,650
28	Venituri totale	819,610	1,699,449	1,349,621	1,673,440	16,917,039
29	Cheltuieli totale	950,777	1,362,224	1,065,557	1,509,442	7,052,402
30	Profit / pierdere brută	-131,167	337,225	284,064	163,998	9,864,637
31	Profit / pierdere netă	-131,167	323,141	270,344	147,249	7,955,908
32	Numar mediu de salariați	13	12	10	9	8
33	Pret actiuni in ultima zi din an	2.800	1.000	1.200	2.200	1.700
34	Numar de actiuni in ultima zi din an	5,945,907	5,945,907	5,945,907	5,945,907	5,945,907
35	Capitalizare bursiera	16,648,540	5,945,907	7,135,088	13,080,995	10,108,042

Tabelul 9.35. Indicatori financiari pentru SPIT BUCOVINA SA SUCEAVA

	Indicatori calculati	2019	2020	2021	2022	2023
<i>Indicatori ai poziției financiare</i>						
1	Rata activelor imobilizate	82.73%	88.73%	89.39%	88.43%	38.15%
2	Rata activelor circulante	17.27%	11.27%	10.61%	11.57%	61.85%
3	Rata autonomiei financiare	99.04%	98.46%	96.72%	96.72%	88.04%
4	Rata stabilității financiare	99.04%	98.76%	98.97%	98.99%	89.10%
5	Rata de indatorare globala	0.96%	1.54%	3.28%	3.28%	11.96%
6	Lichiditatea curentă	1793.32%	905.77%	1026.52%	1147.50%	567.24%
7	Lichiditatea imediata	330.80%	611.24%	705.03%	832.81%	563.81%
8	Solvabilitatea generală	10387.04%	6483.20%	3050.19%	3045.31%	835.96%
9	Fondul de rulment	2,508,355	1,383,914	1,371,896	1,529,330	12,707,227
10	Finantarea imobilizarilor	119.70%	111.30%	110.71%	111.94%	233.53%
<i>Indicatori de rotație</i>						
11	Numar de rotatii ale activelor totale	0.050	0.047	0.083	0.055	0.042
12	Numar de rotatii ale activelor circulante	0.288	0.421	0.780	0.473	0.067
13	Durata unei rotatii a stocurilor	1032.4	281.7	146.5	211.5	32.7
14	Termenul mediu de incasare a creantelor	229.4	45.3	107.9	298.3	3203.6

15	Termenul mediu de plata a datoriilor pe termen scurt	70.6	95.7	45.6	67.2	953.6
<i>Indicatori ai performanței financiare</i>						
16	Rata rentabilitatii economice a activelor (Pe/At)	-0.85%	2.56%	1.36%	-1.47%	38.90%
17	Rata rentabilitatii economice a activelor (EBE/At)	-0.80%	2.66%	1.94%	-0.14%	39.90%
18	Rata rentabilitatii financiare (Pn/Kpr)	-0.86%	2.38%	1.95%	1.05%	36.23%
19	Rata rentabilitatii resurselor consumate (Pe/Ce)	-13.71%	25.89%	18.69%	-20.08%	138.56%
20	Rata rentabilitatii comerciale (Pe/CA)	-17.00%	53.84%	16.47%	-26.84%	932.15%
21	Valoarea adaugata	605,245	730,729	714,075	1,079,406	10,486,683
22	Ponderea VA in CA	79.02%	111.50%	60.22%	136.15%	1007.43%
23	Ponderea salariilor in VA	107.87%	44.43%	32.47%	17.96%	2.06%
24	Ponderea profitului net in VA	-21.67%	44.22%	37.86%	13.64%	75.87%
25	Cheltuieli de exploatare la 1000 lei venituri din exploatare	1158.9	794.4	842.6	1251.2	419.2
26	Cheltuieli cu personalul la 1000 lei venituri din exploatare	796.7	189.2	187.0	228.8	12.9
27	Salariul mediu anual	50223	27055	23188	21536	27036
28	Productivitatea medie anuala	63040	143005	124027	94112	2088220
29	Excedent brut din exploatare (EBE)	-123,311	367,622	278,347	-20,730	9,952,262
30	Capacitatea de autofinantare (CAF)	-124,278	337,884	353,421	339,307	8,205,183
<i>Indicatori ai performanței bursiere</i>						
31	Capitalizare bursiera / Profit net	-126.926	18.400	26.393	88.836	1.271
32	Capitalizare bursiera / Capital propriu	1.093	0.438	0.515	0.934	0.460
33	Capitalizare bursieră / CA	21.737	9.073	6.017	16.500	9.711
34	Capitalizare bursieră / Active totale	1.082	0.431	0.498	0.903	0.405