

Operatorul economic: IAR SA / **Economic agent: IAR SA**

Sediul/Adresa GHIMBAV, STR.HERMANN OBERTH, NR.34, JUD.BRASOV / **Headquarters/Adress GHIMBAV, 34, HERMANN**

OBERTH STREET, COUNTY OF BRASOV

Cod unic de înregistrare / **Sole Registration Code: RO 1132930**

BUGETUL DE VENITURI ȘI CHELTUIELI PE ANUL 2024

BUDGET OF INCOME AND EXPENDITURE FOR 2024

mii lei / **thousands lei**

| | | INDICATORI / INDICATORS | Nr. rd. / Raw No. | Realizat/ Preliminat an precedent 2023 / Achieved / Preliminary previous year 2023 | Propuneri an curent / Proposals current year 2024 | % | Estimări an/ Estimates year 2025 | Estimări an / Estimates year 2026 | % | |
|----|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|--------------|-------------------------------------------|--------------------------------------------|----------|-----------|
| 0 | 1 | | | | | | | | 9=7/5 | 10=8/7 |
| | | 2 | 3 | 4 | 5 | 6=5/4 | 7 | 8 | 9 | 10 |
| I. | | VENITURI TOTALE (Rd.1=Rd.2+Rd.5)/ TOTAL INCOME (Row.1=Row2+Row5) | 1 | 455568 | 528300 | 116.0 | 425000 | 385000 | 80.4 | 90.6 |
| | 1 | Venituri totale din exploatare, din care: / OperatingTotal Income, out of which: | 2 | 446258 | 518000 | 116.1 | 420000 | 380000 | 81.1 | 90.5 |
| | | a) subvenții, cf. prevederilor legale în vigoare/ subsidies, as per the legal provisions in force | 3 | | | | | | | |
| | | b) transferuri, cf. prevederilor legale în vigoare/ transfers, as per the legal provisions in force | 4 | | | | | | | |
| | 2 | Venituri financiare/ Financial Income | 5 | 9310 | 10300 | 110.6 | 5000 | 5000 | 48.5 | 100.0 |
| II | | CHELTUIELI TOTALE (Rd.6=Rd.8+Rd9+Rd10+Rd.18+Rd 19)/ TOTAL EXPENSES (row6=row8+row9+row10+row18+row19) | 6 | 420287 | 492800 | 117.3 | 400000 | 370000 | 81.2 | 92.5 |
| | 1 | Cheltuieli de exploatare, din care:/ Operating Expenses, out of which | 7 | 418224 | 489200 | 117.0 | 396000 | 366000 | 80.9 | 92.4 |
| | A. | cheltuieli cu bunuri si servicii/ Expenses with goods and services | 8 | 301497 | 429932 | 142.6 | 319250 | 289250 | 74.3 | 90.6 |
| | B. | cheltuieli cu impozite, taxe si varsaminte asimilate/ Expenses with taxes, fees and corresponding deposits | 9 | 308 | 710 | 230.5 | 750 | 750 | 105.6 | 100.0 |
| | C. | cheltuieli cu personalul, din care:/ Personnel expenses, out of which: | 10 | 64407 | 76071 | 118.1 | 76000 | 76000 | 99.9 | 100.0 |
| | C0 | Cheltuieli de natură salarială(Rd.12+Rd.13)/ Salaries (row12+row13) | 11 | 61727 | 73119 | 118.5 | 73048 | 73048 | 99.9 | 100.0 |
| | C1 | ch. cu salariile / Salaries expenses | 12 | 56116 | 63819 | 113.7 | 65048 | 65048 | 101.9 | 100.0 |
| | C2 | bonusuri/ bonuses | 13 | 5611 | 9300 | 165.7 | 8000 | 8000 | 86.0 | 100.0 |
| | C3 | alte cheltuieli cu personalul, din care:/ Other Personnel expenses, out of which: | 14 | | | | | | | |
| | | cheltuieli cu plati compensatorii aferente disponibilizarilor de personal / expenses with compensatory payments related to staff layoffs | 15 | | | | | | | |
| | C4 | Cheltuieli aferente contractului de mandat si a altor organe de conducere si control, comisii si comitete / Expenses related to the mandate contract and other management and control bodies, commissions and committees | 16 | 1152 | 902 | 78.3 | 902 | 902 | 100.0 | 100.0 |

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|-----|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------|-------------------------------------------|--------------------------------------------|-------|--------|
| 0 | 1 | | | | | | | | 9=7/5 | 10=8/7 |
| | | 2 | 3 | 4 | 5 | 6=5/4 | 7 | 8 | 9 | 10 |
| | | C5 Cheltuieli cu contributiile datorate de angajator / Expenses with contributions due by the employer | 17 | 1528 | 2050 | 134.2 | 2050 | 2050 | 100.0 | 100.0 |
| | | D. alte cheltuieli de exploatare/ Other operating expenses | 18 | 52012 | -17513 | | 0 | 0 | 0.0 | |
| | 2 | Cheltuieli financiare/ Financial expenses | 19 | 2063 | 3600 | 174.5 | 4000 | 4000 | 111.1 | 100.0 |
| III | | REZULTATUL BRUT (profit/pierdere)(Rd.20=Rd.1-Rd.6)/ GROSS RESULT (profit/loss)(row20=row1-row6) | 20 | 35281 | 35500 | 100.6 | 25000 | 15000 | 70.4 | 60.0 |
| IV | 1 | IMPOZIT PE PROFIT CURENT/ CURRENT INCOME TAX | 21 | 5645 | 5680 | 100.6 | 4000 | 2400 | 70.4 | 60.0 |
| | 2 | IMPOZIT PE PROFIT AMANAT/ POSTPONED INCOME TAX | 22 | | | | | | | |
| | 3 | VENITURI DIN IMPOZITUL PE PROFIT AMANAT/ REVENUES (INCOME) FROM THE POSTPONED INCOME TAX | 23 | | | | | | | |
| | 4 | IMPOZITUL SPECIFIC UNOR ACTIVITATI/ TAX SPECIFIC TO CERTAIN ACTIVITIES | 24 | | | | | | | |
| | 5 | ALTE IMPOZITE NEPREZENTATE LA ELEMENTELE DE MAI SUS/ OTHER TAXES NOT PRESENTED AMONG THE ABOVE ITEMS | 25 | | | | | | | |
| V | | PROFITUL/ PIERDEREA NETA A PERIOADEI DE RAPORTARE (Rd.26=Rd.20-Rd.21-Rd.22+Rd.23-Rd.24-Rd.25) , din care:/ FINANCIAL YEAR NET PROFIT OR LOSS (Row26+Row20-Row21-Row22-Row23-Row24+Row25),out of which | 26 | 29636 | 29820 | 100.6 | 21000 | 12600 | 70.4 | 60.0 |
| | 1 | Rezerve legale/ Legal reserves | 27 | 0 | 0 | | 0 | 0 | | |
| | 2 | Alte rezerve reprezentând facilități fiscale prevăzute de lege/Other reserves representing tax facilities provided by law | 28 | | | | | | | |
| | 3 | Acoperirea pierderilor contabile din anii precedenți / Settling the accounting losses from previous years | 29 | | | | | | | |
| | 4 | Constituirea surselor proprii de finanțare pentru proiectele cofinanțate din împrumuturi externe, precum și pentru constituirea surselor necesare rambursării ratelor de capital, plății dobânzilor, comisioanelor și altor costuri aferente acestor împrumuturi/ Establishment of own financing sources for projects co-financed from external loans, as well as for the establishment of the necessary sources for the repayment of capital installments, interest payments, commissions and other costs related to such loans | 30 | | | | | | | |
| | 5 | Alte repartizări prevăzute de lege/ Other allocations provided by law | 31 | | | | | | | |
| | 6 | Profitul contabil rămas după deducerea sumelor de la Rd. 27, 28, 29, 30, 31 (Rd.32=Rd.26-(Rd.27 la Rd.31) >=0)/ Accounting profit resulted from the deduction of the amounts from rows 27,28,29,30,31(row32=row26-(row27 to row31) >=0) | 32 | 29636 | 29820 | 100.6 | 21000 | 12600 | 70.4 | 60.0 |
| | 7 | Participarea salariaților la profit în limita a 10% din profitul net, dar nu mai mult de nivelul unui salariu de bază mediu lunar realizat la nivelul operatorului economic în exercițiul financiar de referință / Employees' participation in profit up to 10% of the net profit, but not more than the level of an average monthly basic salary achieved at the level of the economic operator in the reference financial year | 33 | 2800 | 2982 | 106.5 | 2100 | 1260 | 70.4 | 60.0 |

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|------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------|-------------------------------------------|--------------------------------------------|-------|--------|
| 0 | 1 | | | | | | | | 9=7/5 | 10=8/7 |
| 0 | 1 | 2 | 3 | 4 | 5 | 6=5/4 | 7 | 8 | 9 | 10 |
| | 8 | Minimim 50% vărsăminte la bugetul de stat sau local în cazul regiilor autonome, ori dividende cuvenite acționarilor, în cazul societăților/ companiilor naționale și societăților cu capital integral sau majoritar de stat, din care: / Payments of minimum 50% to the state or local budget in the case of autonomous utilities, or dividends due to shareholders, in the case of national companies / firms and companies with full or majority state capital, of which: | 34 | 16218 | 16401 | 101.1 | 11550 | 6930 | 70.4 | 60.0 |
| | a) | - dividende cuvenite bugetului de stat / dividends due to the state budget | 35 | | | | | | | |
| | b) | - dividende cuvenite bugetului local / dividends due to the local budget | 36 | | | | | | | |
| | c) | - dividende cuvenite altor acționari/ dividends due to other shareholders | 37 | | | | | | | |
| | 9 | Profitul nerepartizat pe destinațiile prevăzute la Rd.33 - Rd.34 se repartizează la alte rezerve și constituie sursă proprie de finanțare/ The profit not distributed on the destinations provided in Raw.33 - Raw.34 is distributed to other reserves and constitutes a self-financing source | 38 | 13418 | 13419 | 100.0 | 9450 | 5670 | 70.4 | 60.0 |
| VI | | VENITURI DIN FONDURI EUROPENE/ INCOME FROM EUROPEAN FUNDS | 39 | | | | | | | |
| VII | | CHELTUIELI ELIGIBILE DIN FONDURI EUROPENE, din care / ELIGIBLE EXPENDITURE FROM EUROPEAN FUNDS, out of which | 40 | | | | | | | |
| | a) | cheltuieli materiale/ material expenses | 41 | | | | | | | |
| | b) | cheltuieli cu salariile/ Salaries expenses | 42 | | | | | | | |
| | c) | cheltuieli privind prestarile de servicii/ Expenses with services delivery | 43 | | | | | | | |
| | d) | cheltuieli cu reclama si publicitate/ advertising and publicity expenses | 44 | | | | | | | |
| | e) | alte cheltuieli/ Other expenses | 45 | | | | | | | |
| VIII | | SURSE DE FINANȚARE A INVESTIȚIILOR, din care:/ SOURCES OF INVESTMENT FINANCING, of which | 46 | 10126 | 21874 | 216.0 | 10000 | 10000 | 45.7 | 100.0 |
| | 1 | Alocații de la buget / Budget allocations | 47 | | | | | | | |
| | | alocații bugetare aferente plății angajamentelor din anii anteriori/ budget allocations related to the payment of commitments from previous years | 48 | | | | | | | |
| IX | | CHELTUIELI PENTRU INVESTIȚII/ INVESTMENT EXPENSES | 49 | 10126 | 21874 | 216.0 | 10000 | 10000 | 45.7 | 100.0 |
| X | | DATE DE FUNDAMENTARE/ SUBSTANTIATION DATA | | | | | | | | |
| | 1 | Nr. de personal prognozat la finele anului/ Personnel no. forecast at the end of the year | 50 | 381 | 400 | 105.0 | 400 | 400 | 100.0 | 100.0 |
| | 2 | Nr.mediu de salariați total/ Average no. of total employees | 51 | 369 | 400 | 108.4 | 400 | 400 | 100.0 | 100.0 |
| | 3 | Castigul mediu lunar pe salariat (lei/ persoana) determinat pe baza cheltuielilor de natura salariala, total personal */ Average monthly earnings per employee (lei / person) determined based on salary expenses, total employed staff * | 52 | 13382 | 14233 | 106.4 | 15218 | 15218 | 106.9 | 100.0 |

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|---|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-------|---------------------------------------------------|----------------------------------------------------|-------|--------|
| | | | | | | | | | 9=7/5 | 10=8/7 |
| 0 | 1 | 2 | 3 | 4 | 5 | 6=5/4 | 7 | 8 | 9 | 10 |
| | 4 | Castigul mediu lunar pe salariat (lei/persoana) determinat pe baza cheltuielilor de natura salariala - total personal recalculat conform Legii anuale a bugetului de stat** / Average monthly earnings per employee (lei / person) established based on salary expenses - total employed staff, recalculated according to the annual Law on the state budget ** | 53 | 13382 | 14233 | 106.4 | 15218 | 15218 | 106.9 | 100.0 |
| | 5 | Productivitatea muncii în unități valorice pe total personal mediu (mii lei/persoană) (Rd.2/Rd.51):/ Labor productivity in value units on average total staff (thousand lei / person) (Raw.2 / Raw.51): | 54 | 1209 | 1295 | 107.1 | 1050 | 950 | 81.1 | 90.5 |
| | 6 | Productivitatea muncii în unități valorice pe total personal mediu recalculata conform Legii anuale a bugetului de stat / Labor productivity in value units per total average staff recalculated according to the annual Law on the state budget | 55 | | | | | | | |
| | 7 | Productivitatea muncii în unități fizice pe total personal mediu (cantitate produse finite/persoana) / Labor productivity in physical units per average total staff (quantity of finite products / person) | 56 | | | | | | | |
| | 8 | Cheltuieli totale la 1000 lei venituri totale (Rd.57=(Rd.6/Rd1)*1000) / Total expenses per 1000 lei total income (Raw.57 = (Raw.6 / Raw1) * 1000) | 57 | 923 | 933 | 101.1 | 941 | 961 | 100.9 | 102.1 |
| | 9 | Plăți restante/ Outstanding payments | 58 | 0 | 0 | | | | | |
| | 10 | Creanțe restante/ Outstanding receivables | 59 | 500 | 400 | 80.0 | 350 | 350 | 87.5 | 100.0 |

*) Rd.52 = Rd.151 din Anexa de fundamentare nr.2 / *) **Raw 52 = Raw 151 in the Substantiation Appendix No. 2**

) Rd.53=Rd. 152 din Anexa de fundamentare nr.2 / **Raw 53 = Raw 152 in the Substantiation Appendix no. 2

CONDUCĂTORUL UNITĂȚII/**COMPANY MANAGER,**

DIRECTOR GENERAL / **GENERAL DIRECTOR**

Laurian ANASTASOF

CONDUCĂTORUL COMPARTIMENTULUI
FINANCIAR-CONTABIL / **HEAD OF THE
FINANCE-ACCOUNTING DEPARTMENT**

DIRECTOR ECONOMIC / **ECONOMIC DIRECTOR**

Ec. Ion DUMITRESCU