

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 2025

BUDGET OF INCOME AND EXPENDITURE FOR 2025

mii lei / thousands lei

		INDICATORI / INDICATORS	Nr. rd. / Raw No.	Realizat/ Preliminat an precedent / Achieved / Preliminary previous year 2024	Propuneri an curent / Proposals current year 2025	%	Estimări an/ Estimates year 2026	Estimări an / Estimates year 2027	%	
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	419943.0	521161.0	124.1	425000.0	500000.0	81.5	117.6
	1	Venituri totale din exploatare, din care: /OperatingTotal Income, out of which:	2	411945.0	518361.0	125.8	422000.0	497000.0	81.4	117.8
		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	7998.0	2800.0	35.0	3000.0	3000.0	107.1	100.0
II		CHELTUIELI TOTALE (Rd.6=Rd.8+Rd9+Rd10+Rd.18+Rd 19)/ TOTAL EXPENSES (row6=row8+row9+row10+row18+row19)	6	384329.0	485161.0	126.2	400000.0	460000.0	82.4	115.0
	1	Cheltuieli de exploatare, din care:/ Operating Expenses, out of which	7	380983.0	481561.0	126.4	396000.0	455000.0	82.2	114.9
	A.	cheltuieli cu bunuri si servicii/ Expenses with goods and services	8	306730.0	383029.0	124.9	295900.0	350400.0	77.3	118.4
	B.	cheltuieli cu impozite, taxe si varsaminte asimilate/ Expenses with taxes, fees and corresponding deposits	9	822.0	1010.0	122.9	1100.0	1100.0	108.9	100.0
	C.	cheltuieli cu personalul, din care:/Personnel expenses, out of which:	10	75465.0	88295.0	117.0	91000.0	93500.0	103.1	102.7
	C0	Cheltuieli de natură salarială(Rd.12+Rd.13)/ Salaries (row12+row13)	11	72195.0	84973.0	117.7	87550.0	90200.0	103.0	103.0
	C1	ch. cu salariile / Salaries expenses	12	64034.0	72969.0	114.0	75160.0	77400.0	103.0	103.0
	C2	bonusuri/ bonuses	13	8161.0	12004.0	147.1	12390.0	12800.0	103.2	103.3
	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	1185.0	902.0	76.1	930.0	957.0	103.1	102.9

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	C5	Cheltuieli cu contributiile datorate de angajator / Expenses with contributions due by the employer	17	2085.0	2420.0	116.1	2495.0	2567.0	103.1	102.9
	D.	alte cheltuieli de exploatare/ Other operating expenses	18	-2034.0	9227.0	-453.6	8000.0	10000.0	86.7	125.0
	2	Cheltuieli financiare/ Financial expenses	19	3346.0	3600.0	107.6	4000.0	5000.0	111.1	125.0
III		REZULTATUL BRUT (profit/pierdere) ( Rd.20=Rd.1-Rd.6)/ GROSS RESULT (profit/loss)(row20=row1-row6)	20	35614.0	36000.0	101.1	25000.0	40000.0	69.4	160.0
IV	1	IMPOZIT PE PROFIT CURENT/ CURRENT INCOME TAX	21	2954.0	5760.0	195.0	4000.0	6400.0	69.4	160.0
	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-Row22+Row23-Row24+Row25),out of which	26	32660.0	30240.0	92.6	21000.0	33600.0	69.4	160.0
	1	Rezerve legale/ Legal reserves	27	0.0	0.0		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	32660.0	30240.0	92.6	21000.0	33600.0	69.4	160.0
	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	3266.0	3024.0	92.6	2100.0	3360.0	69.4	160.0

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	8	Minimim 50% vârsăminte la bugetul de stat sau local în cazul regiilor autonome, ori dividende cuvenite actionarilor, 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	17963.0	16632.0	92.6	11550.0	18480.0	69.4	160.0
	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	14697.0	13608.0	92.6	9450.0	15120.0	69.4	160.0
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	9506.0	25000.0	263.0	20000.0	33000.0	80.0	165.0
	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	9506.0	25000.0	263.0	20000.0	33000.0	80.0	165.0
X		DATE DE FUNDAMENTARE/ SUBSTANTIATION DATA								
	1	Nr. de personal prognozat la finele anului/ Personnel no. forecast at the end of the year	50	377.0	400.0	106.1	400.0	400.0	100.0	100.0
	2	Nr.mediu de salariați total/ Average no. of total employees	51	372.0	400.0	107.5	400.0	400.0	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	15275.0	16260.0	106.4	16698.0	17415.0	102.7	104.3

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	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							
	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	1107.0	1296.0	117.1	1055.0	1242.0	81.4	117.7
	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	917.0	931.0	101.5	941.2	920.0	101.1	97.8
	9	Plăți restante/Outstanding payments	58	0.0	0.0					
	10	Creanțe restante/Outstanding receivables	59	651.0	400.0	61.4	400.0	400.0	100.0	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