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Oggetto : THE BOARD OF DIRECTORS APPROVES
THE DRAFT ANNUAL FINANCIAL
STATEMENTS AND CONSOLIDATED
FINANCIAL STATEMENTS AS AT 31
DECEMBER 2024

Testo del comunicato

Vedi allegato



THE BOARD OF DIRECTORS APPROVES THE DRAFT ANNUAL FINANCIAL STATEMENTS AND CONSOLIDATED FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024

Proposed dividend of Euro 0.01 per share

Key consolidated results as at December 31, 2024

- **Value of production:** EUR 17.6 million (EUR 18.9 million as at 31 December 2023);
- **EBITDA:** EUR 2.1 million (EUR 3.0 as at 31 December 2023);
- **Net income:** EUR 0.9 million (EUR 1.2 as at December 31, 2023);
- **Net Financial Position (PFN):** *cash positive* of EUR 0.3 million (cash positive of EUR 2.4 million at December 2023).

Main results of the issuer as at December 31, 2023

- **Production Value:** EUR 14.0 million;
- **EBITDA:** EUR 2.0 million
- **Net income:** EUR 1.4 million;
- **Net Financial Position (PFN):** *cash positive* of EUR 2.5 million.

Milan, 9 May 2025 – The Board of Directors of **Simone S.p.A.** ("**Simone**" or the "**Company**"), a company operating in the publishing sector listed on Euronext Growth Milan, met today and announced that it has reviewed and approved the company's draft financial statements and the consolidated financial statements as at December 31, 2024.

"We are proud to close a year characterised by significant technological investments and a consolidation of our market position, even though some external events had a significant impact on the financial statement numbers. The variance was heavily impacted by the time shift in turnover related to some leading public tenders, which were expected last autumn but were announced at the end of 2024 or, in some cases, not yet announced - said Luca Misso, CEO of the Company - The management was able to successfully navigate the Group in this context by continuing to grow and invest. Some important investments announced in the IPO have been completed, such as the strengthening of the web presence and digital innovation, the acquisition of 51% of Sa.Graf. S.r.l., as well as the expansion of the digital printing plant and the partnership signed with Il Foro Italiano. 2025 will be the year of the most relevant M&A transactions, thanks to which we will pursue objectives of expanding our publishing offer and diversifying in the education sector. With regard to core activities, some major competitions have been unblocked and we are in the front line to take advantage of them".

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Main operating results of the Group

In 2024, Simone S.p.A. continued the development programme outlined during the IPO, in line with the strategic objectives set. After the profound reorganisation within the company and of the entire publishing group that took place in 2023 and culminated with the landing on the EGM market managed by Borsa Italiana, the 2024 financial year is to be considered an extremely positive year in terms of investments made, but it was also a particularly difficult year for turnover, which was affected by a new change of scenario in the market for public competitions and legal publishing.

Value of production amounted to Euro 17.6 million, down from the previous year (Euro 18.9 million), with core revenues of Euro 16 million, mainly due to external causes linked to the approval times of many legislative reforms and the time shift related to the release of some leading competitions. The decrease in turnover is mainly attributable to the legal-professional segment (-€ 1.4 million compared to FY2023) attributable to Simone S.p.A. for about €400,000 and to Dike Giuridica S.r.l. for about €1 million. However, the turnover of the other business lines is growing, particularly the educational segment, which recorded an increase of about EUR 400,000, relating to Editrice Ardea Web S.r.l.

EBITDA amounted to EUR 2.1 million, -31% compared to 2023, with a revenue margin of 13% (compared to 18% in the same period of 2023), a result also affected by the public competitions market, characterised in 2024 by numerous small competitions and few major competitions such as those announced in 2023, and this fragmentation led to an increase in unit costs related to the numerous texts produced.

EBIT amounted to EUR 0.8 million -62% compared to the same period last year. The 36% increase in depreciation and amortisation compared to 31 December 2023 is mainly attributable to the investments made during the financial year 2024 in the amount of approximately EUR 3 million, related to the new digital printing plant and investments in software.

The **Net Income** amounted to Euro 0.9 million compared to Euro 1.2 million as of 31 December 2023 due to the decrease in taxes of 90% for the Patent box option that the Parent Company will exercise in its 2024 tax return and will be valid for 5 years. The option allowed for an increase in income tax and regional business tax on expenses incurred by the company in relation to copyright-protected software that is used by the company in the conduct of its business.

The **Net Financial Position – PFN** is cash positive in the amount of €266,656. The change with respect to 31 December 2023, mainly relates to capital expenditure of approximately €3 million on the new digital printing plant and investments in software.

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Equity amounted to €14.6 million, an increase from €14.0 million as of 31 December 2023. This increase is due to both the positive net result and the increase in the extraordinary reserve.

Main Company Results

Value of production amounted to Euro 14 million, down compared to the previous year (Euro 15.4 million), with core **revenues** equal to Euro 12.7 million, mainly due to external causes linked to the approval times of many legislative reforms and to the time shift related to the release of some top competitions, resulting in a **EBITDA** of Euro 2 million -34% compared to 2023.

EBIT was Euro 1.2 million -47% compared to the same period of the previous year. The 13% increase in depreciation and amortisation compared to 31 December 2023 is mainly attributable to the investments made during the financial year 2024 of approximately EUR 1.0 million related to the new digital printing plant and investments in software.

The **Net Income** amounted to Euro 1.4 million compared to Euro 1.9 million as of 31 December 2023 due to the decrease in taxes of 90% for the Patent box option that the company will exercise at the time of the 2024 tax return and will be valid for 5 years. The option allowed for an increase in income tax and regional business tax on expenses incurred by the company in relation to copyright-protected software that is used by the company in the conduct of its business.

The **Net Financial Position - PFN** as at 31 December 2024 amounted to a total of €2.5 million cash positive, the change in which was substantially affected by the significant investments made in the year related to the new printing plant and new software, but also to the payment of the investments recognised last year for the incurring of listing expenses, which were largely paid in 2024.

Equity amounted to Euro 15.7 million, up from Euro 14.6 million as at 31 December 2023.

Allocation of the Profit for the Year

The Board of Directors resolved to propose to the Shareholders' Meeting the following allocation of the profit for the year, amounting to EUR 1,402,301:

- to distribute a gross dividend, equal to Euro 0.01 for each of the shares that will be in circulation (excluding treasury shares in portfolio) on the day of entitlement to receive the dividend (record date), which will be paid on 25 June 2025, upon detachment of coupon no. 1 on 23 June 2025 (record date 24 June 2025), it being understood that the total amount of the dividend may never exceed the net profit for the year;
- to allocate EUR 70,115 to the legal reserve;
- to allocate the residual amount to the extraordinary reserve, the exact amount of which will be determined only at a later date, in relation to the definitive number of shares entitled to receive the dividend distribution on the date the dividend will accrue.

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Main events as at December 31, 2024

On February 9, 2024, the company announced that it had acquired the domain www.posizioniaperte.com, a website that helps job seekers to get in touch with companies and public agencies that are looking for staff. The acquisition helps to approach, in addition to the market of people seeking employment in the Public Administration, also the demand for jobs in the private sector.

On March 14, 2024, the Shareholders' Meeting of Simone, resolved the authorization for the purchase and disposal of treasury shares pursuant to Articles 2357 et seq. of the Civil Code. The authorization to purchase treasury shares is valid for a period of 18 months from the day of the resolution. The authorization for the purchase and disposal is aimed at providing the Company with a useful strategic investment opportunity.

On March 20, 2024, Simone's Board of Directors initiated the plan to purchase and dispose of the Company's treasury shares.

On April 16, the company announced that it has entered into an industrial partnership with Contrader S.r.l., an Italian information and communication technology (ICT) company, with the aim of implementing the company's information systems through the application and use of artificial intelligence for the storage and management of its proprietary content.

The data in the A.I.'s availability are those owned by Simone, continuously updated and revised by the editors, thus, copyrighted; artificial intelligence is employed as a tool for archiving, management and development of the immense proprietary archive.

A second phase of the agreement, launched on September 18, resulted in the delivery of AI-based software capable of generating test papers for students and contestants, creating summaries and abstracts, and identifying the most up-to-date document on specific topics.

Il Gatto Verde Edizioni S.r.l, in May 2024, won the Andersen 2024 Award for the book 'Khat. Storia di un rifugiato' (Khat. Story of a refugee) by Ximo Abadia, the Andersen Prize 2024 in the category "Best comic book".

On 28 May 2024, Simone S.p.A. won the Industria Felix Prize for the best balance sheet achieved in 2022 among companies with registered offices in Campania in the communication, culture, information and entertainment sector, for management performance and Cerved financial reliability.

On June 24, the Company registered with the Court of Rome the newspaper "Ildiritto.it," an online newspaper dedicated to legal information. "Il Diritto," or more simply 'Il D,' is a newspaper of Dike Giuridica, a company active in the field of legal publishing and part of the Simone Group, which aims

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to become a point of reference in legal information for legal professionals, legal scholars and all readers interested in such issues.

On 11 July 2024, the company applied for tax breaks under the Special Economic Zone ('ZES') and Decree-Law No. 39 'Transition 4.0' ('4.0') of 29 March 2024. The company invested EUR 2.5 million for a new digital printing plant, of which EUR 2.3 million is subsidised for both ZES and 4.0 purposes. The new plant is financed by a leasing transaction. The operation allowed a significant increase in the production capacity of the in-house plant for black-and-white productions and enables the publication of volumes that, due to limited print runs, are no longer marketed.

The delivery of the new digital printing plant, which was the subject of the ZES and Transition 4.0. tax benefit application, was completed on 15 November 2024. On 16 December 2024, the company announced that the tax credit provided in the context of the Special Economic Zone (SEZ), applied for by the company on 11 July 2024, was fully recognised.

On 27 November 2024, Simone's Board of Directors approved the issuance of a non-convertible, non-subordinated, unlisted, simple bond loan named 'Simone S.p.A. TV Eu6M + 2.35% 2024 - 2030' for a maximum amount of EUR 1.5 million. The funding from this loan is aimed at concluding strategic extraordinary finance transactions for the development of the business, in line with the market opportunities and programmatic growth lines declared during the IPO. On 17 December 2024, Banca Valsabbina S.C.p.A. subscribed to the entire bond issue for a maximum amount of €1.5 million.

On 20 December 2024 Simone S.p.A. signed the agreement for the acquisition of 51% of Sa.Graf S.r.l. Semplificata con Socio Unico (Sa.Graf), a Neapolitan printing company and former supplier of printing services to the Simone group.

The purpose of the transaction is to increase the group's vertical integration and improve production margins. Sa.Graf is in fact a small Neapolitan company, specialising in printing and publishing solutions: the results reported in the financial statements as at 31.12.2023 include an Ebitda of €0.1 million, against a turnover of €0.5 million, and a net financial debt at break-even on the date of closing, which took place in March 2025.

Main events after December 31, 2024

On January 13, 2025, the Company announced a new strategic investment in the field of Artificial Intelligence through a SAFE (Subscription Agreement for Future Equity) contract with Onepix Academy S.r.l., an innovative start-up engaged in the development of an advanced AI-based chatbot.

The percentage of the Company's participation in the capital of Onepix Academy S.r.l., will be determined according to the enhancement determined by the entry of new future investors, but cannot be less than 10 percent. The chatbot, specifically trained in the Italian language, aims to become an essential tool for preparing for exams and competitions.

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On March 13, 2025, Simone announced that it had signed a contract to acquire Sa.Graf. S.r.l. con Socio Unico (Sa.Graf.). The transaction was finalized with the exchange of 23,000 Simone shares for 51 percent of Sa.Graf..

On March 26, 2025 Simone announced that it has reached an agreement with Il Foro Italiano S.r.l., a publishing company specializing in legal information, for the distribution of the magazine “Il Foro Italiano.”

The agreement includes two distinct phases of execution. In the first, the distribution of the magazine in print format through Simone's production and distribution chain is planned. In the second, the agreement will be more defined and will cover also the distribution of digital products. It is estimated that the contract will be able to generate total revenues for Simone (thus including print and digital distribution) of approximately 1 million Euro when fully operational, starting with the next 2026 subscription campaign.

Foreseeable business development

Turnover in the competitions segment is expected to strengthen compared to 2024, and is expected to generate higher margins on the basis of a forecast concentration of turnover on a smaller number of competitions due to a number of flagship events (INPS and the Inland Revenue). At the same time, legal production, having overcome the issues of 2024, is expected to resume its normal trend with growth compared to 2024 already evident from the first quarter 2025 figures.

It is important to bear in mind that the most relevant business results are completely unrelated to the trend in the general publishing market, as they are predominantly linked to other factors such as the number of calls for tenders and the number of reforms enacted by the government and their promulgation times.

Other resolutions of the Board of Directors

The Board verified that the independent director's independence requirements are still met and updated the procedures on internal dealing and on the communication of privileged information to comply with the new regulations.

The Board of Directors resolved on the proposal to renew the appointment of the independent auditors, which will be submitted to the Shareholders' Meeting.

The Board has also set an Investor Day for 13 June 2025, to be held at the Pozzuoli (NA) plant, to create an opportunity for the company to meet and view the results of the most recent investments.

Convening of the Ordinary Shareholders' Meeting

The Board of Directors has resolved to convene the Ordinary Shareholders' Meeting of the Company for the approval of the financial statements for the year ended on December 31, 2023 on first call on June 13, 2025 and on second call on June 20, 2025, at the times and places to be announced in

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the related notice of convocation to be published in the manner and terms prescribed by applicable laws and regulations.

The notice of convocation of the Shareholders' Meeting and related documentation required by applicable legislation, including the draft financial statements as at December 31, 2024, the management report, the report of the Board of Statutory Auditors, the report of the independent auditors, as well as the directors' explanatory report on the items on the agenda of the Shareholders' Meeting, will be made available to the public in the manner and within the terms prescribed by law, and on the Company's website.

This press release is available in the 'Investor/Press Release' section of www.investors.simone.it and at www.emarketstorage.it.

For the distribution of regulated information, Simone uses the SDIR system (www.emarketstorage.it), managed by Teleborsa S.r.l. - based in Piazza di Priscilla, 4 - Rome.

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SIMONE SPA

Simone S.p.A., established in Naples in 2011, is a publishing company. It is at the head of the Group of the same name, which includes six companies, Simone S.p.A., Editrice Ardea S.r.l., Dike Giuridica S.r.l., Il Gatto Verde Edizioni S.r.l., Font Cafè S.r.l. and Libri e Professioni S.r.l., Sa.Graf. S.r.l. and a brand, Edizione Simone, with over fifty years of history. Today, the company is a point of reference for the entire Italian publishing sector, in which it stands out for the large amount of highly specialised content it develops, prints, publishes, promotes and sells. Thanks to its brands, it is able to offer study manuals not only in the legal field but also for public competitions, professional qualifications, university entrance examinations and teaching in schools, not forgetting children's books.

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ATTACHMENTS:

- A) CONSOLIDATED BALANCE SHEET AS AT 31/12/2024
- B) CONSOLIDATED STATEMENT OF INCOME AS AT 31/12/2024
- C) CONSOLIDATED NET FINANCIAL POSITION AS AT 31/12/2024
- D) CONSOLIDATED CASH FLOW STATEMENT AS AT 31/12/2024
- E) STATEMENT OF ISSUER'S BALANCE SHEET AS AT 31/12/2024
- F) ISSUER STATEMENT OF INCOME AS AT 31/12/2024
- G) ISSUER'S NET FINANCIAL POSITION AS AT 31/12/2024
- H) ISSUER'S STATEMENT OF CASH FLOWS AS AT 31/12/2024

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Allegato A
Prospetti di STATO PATRIMONIALE CONSOLIDATO AL 31/12/2024

STATO PATRIMONIALE	31/12/2024	31/12/2023	Variazione
Immobilizzazioni immateriali nette	6.441.014	6.737.584	(296.570)
Immobilizzazioni materiali nette	2.598.183	662.724	1.935.459
Partecipazioni ed altre immobilizzazioni finanziarie	122.307	187.198	(64.891)
Attivo Fisso netto	9.161.504	7.587.506	1.573.998
Rimanenze di magazzino	5.358.734	5.099.290	259.444
Crediti commerciali	4.025.393	3.478.152	547.241
Debiti commerciali	(3.538.299)	(3.222.716)	(315.583)
Capitale circolante commerciale	5.845.828	5.354.726	491.102
Crediti vs controllanti	48.740	-	48.740
Crediti verso imprese sottoposte al controllo delle controllanti	5.000	11.100	(6.100)
Debiti verso imprese controllanti	-	(306.418)	306.418
Debiti verso imprese sottoposte al controllo delle controllanti	(8.263)	(15.753)	7.490
Altre attività correnti	357.332	313.494	43.838
Altre passività correnti	(1.202.739)	(1.612.769)	410.030
Crediti (Debiti) tributari	3.152.597	2.085.203	1.067.394
Ratei e risconti netti	(1.481.905)	(393.956)	(1.087.949)
Crediti (Debiti) previdenziali	(221.742)	(212.607)	(9.134)
Capitale circolante netto	6.494.849	5.223.020	1.271.829
Fondo per rischi ed oneri	(658.083)	(76.526)	(581.557)
Fondo TFR	(707.407)	(1.163.026)	455.619
Capitale Investito Netto (Impieghi)	14.290.862	11.570.974	2.719.888
Obbligazioni	1.447.353	-	1.447.353
Debiti finanziari	5.653.744	5.339.063	314.681
Altre passività	360.000	630.000	(270.000)
Debiti verso altri finanziatori	33.744	238.628	(204.884)
Debiti finanziari	7.494.841	6.207.691	1.287.150
Altri Titoli	(219.388)	(219.388)	0
Disponibilità liquide e mezzi equivalenti	(7.542.109)	(8.393.627)	851.518
Indebitamento Finanziario Netto	(266.656)	(2.405.324)	2.138.668
Capitale sociale	4.627.200	4.627.200	-
Riserva da sovrapprezzo delle azioni	2.070.000	2.070.000	-
Riserva legale	373.472	276.087	97.385
Altre riserve	7.071.209	5.716.010	1.355.199
Utili (perdite) portati a nuovo	(221.559)	73.113	(294.672)
Risultato d'esercizio	898.428	1.213.885	(315.457)
Riserva negativa azioni proprie in portafoglio	(261.233)	-	(261.233)
Patrimonio netto	14.557.517	13.976.295	581.222
Totale Fonti	14.290.861	11.570.971	2.719.890

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Allegato B
Prospetti di CONTO ECONOMICO CONSOLIDATO AL 31/12/2024

Importi in Euro	31/12/2024	% vdp	31/12/2023	% vdp
Ricavi delle vendite e delle prestazioni	15.976.918	91%	16.932.637	90%
Variazione delle rimanenze di prodotti finiti	475.897	3%	1.211.636	6%
Altri ricavi e proventi:	1.130.446	6%	729.798	4%
Valore della produzione	17.583.262	100%	18.874.071	100%
Acquisti di materie prime	1.524.995	9%	1.605.277	9%
Variazione rimanenze materie prime	233.669	1%	322.997	2%
Spese per prestazione di servizi	8.646.506	49%	9.094.331	48%
Godimento di beni di terzi	602.562	3%	547.810	3%
Valore aggiunto	6.575.530	37%	7.303.656	39%
Spese per il personale dipendente	4.060.218	23%	3.860.507	20%
Oneri diversi di gestione	432.424	2%	418.748	2%
Margine operativo lordo-Ebitda	2.082.888	12%	3.024.401	16%
Ammortamenti	1.312.645	7%	965.938	5%
Accantonamenti	19.798	0%	76.722	0%
Reddito operativo-Ebit	750.445	4%	1.981.742	10%
Proventi finanziari	395.471	2%	6.418	0%
Oneri finanziari	187.652	1%	188.293	1%
Risultato prima delle imposte-Ebt	958.265	5%	1.799.866	10%
Imposte sul reddito	59.836	0%	585.981	3%
Risultato netto	898.428	5%	1.213.885	6%

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Allegato C
POSIZIONE FINANZIARIA NETTA CONSOLIDATO AL 31/12/2024

DATI FINANZIARI	31/12/2024	31/12/2023	Variazione
Depositi bancari	5.160.430	3.727.802	1.432.628
Denaro e altri valori in cassa	8.599	39.834	(31.235)
Disponibilità liquide	5.169.030	3.767.636	1.401.394
Attività finanziarie correnti	2.373.079	4.625.990	(2.252.911)
Obbligazioni (entro l'esercizio successivo)	150.000	-	150.000
Debiti verso soci per finanziamento (entro l'esercizio successivo)	-	-	-
Debiti verso banche (entro l'esercizio successivo)	1.627.263	1.983.784	(356.521)
Debiti verso altri finanziatori (entro l'esercizio successivo)	7.674	202.509	(194.835)
Altri Debiti	120.000	270.000	(150.000)
Debiti finanziari a breve termine	1.904.937	2.456.293	(551.356)
Posizione finanziaria netta a breve termine	5.637.172	5.937.333	(300.161)
Attività finanziarie non correnti	219.388	219.388	(0)
Obbligazioni e obbligazioni (oltre l'esercizio successivo)	1.297.353	-	1.297.353
Debiti verso soci per finanziamento (oltre l'esercizio successivo)	-	-	-
Debiti verso banche (oltre l'esercizio successivo)	4.026.481	3.355.280	671.201
Debiti verso altri finanziatori (oltre l'esercizio successivo)	26.070	36.118	(10.048)
Altri Debiti	240.000	360.000	(120.000)
Posizione finanziaria netta a medio e lungo termine	5.370.516	3.532.010	1.838.506
Posizione finanziaria netta	266.656	2.405.323	(2.138.667)

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Allegato D
RENDICONTO FINANZIARIO CONSOLIDATO AL 31/12/2024

Metodo indiretto - descrizione	Esercizio 31/12/2024	Esercizio 31/12/2023
A. Flussi finanziari derivanti dall'attività operativa		
Utile (perdita) dell'esercizio	898.428	1.213.885
Imposte sul reddito	59.836	585.981
Interessi passivi (interessi attivi) (Dividendi)	(207.820)	181.876
(Plusvalenze) / minusvalenze derivanti dalla cessione di attività		
di cui immobilizzazioni materiali		
di cui immobilizzazioni immateriali		
di cui immobilizzazioni finanziarie		
1. Utile (perdita) dell'esercizio prima delle imposte sul reddito, interessi, dividendi e plus/minusvalenze da cessione nel capitale circolante netto	750.445	1.981.742
Rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto		
Accantonamenti ai fondi	57.143	297.850
Ammortamenti delle immobilizzazioni	1.312.645	965.938
Svalutazioni per perdite durevoli di valore	19.798	16.357
Rettifiche di valore di attività e passività finanziarie di strumenti finanziari derivati che non comportano movimentazione monetarie		
Altre rettifiche in aumento/(in diminuzione) per elementi non monetari	(9.998)	(23.025)
Totale rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto	1.379.588	1.257.119
2. Flusso finanziario prima delle variazioni del capitale circolante netto	2.130.034	3.238.861
Variazioni del capitale circolante netto		
Decremento/(incremento) delle rimanenze	(259.444)	(1.023.309)
Decremento/(incremento) dei crediti verso clienti	(547.241)	233.691
Incremento/(decremento) dei debiti verso fornitori	315.583	521.646
Decremento/(incremento) dei ratei e risconti attivi	(95.025)	(60.766)
Incremento/(decremento) dei ratei e risconti passivi	1.182.975	196.807
Altri decrementi/(Altri incrementi) del capitale circolante netto	(1.868.676)	(488.436)
Totale variazioni del capitale circolante netto	(1.271.829)	(620.366)
3. Flusso finanziario dopo le variazioni del capitale circolante netto	858.205	2.618.495

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**Altre rettifiche**

Interessi incassati/(pagati)	156.709	(138.983)
(Imposte sul reddito pagate)	(59.836)	
Dividendi incassati		
(Utilizzo dei fondi)	125.938	(271.609)
Altri incassi/(pagamenti)		
Totale altre rettifiche	222.811	(410.591)

FLUSSO FINANZIARIO DELL'ATTIVITA' OPERATIVA (A)	1.081.016	2.207.904
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B. Flussi finanziari derivanti dall'attività di investimento

Immobilizzazioni materiali (Investimenti)	(2.427.688)	(143.173)
Disinvestimenti		
Immobilizzazioni immateriali (Investimenti)	(539.904)	(1.194.875)
Disinvestimenti	16.060	
Immobilizzazioni finanziarie (Investimenti)	64.891	(245.376)
Disinvestimenti		
Attività finanziarie non immobilizzate (Investimenti)		
Disinvestimenti	2.252.911	
(Acquisizione di rami d'azienda al netto delle disponibilità liquide)		
Cessione di rami d'azienda al netto delle disponibilità liquide		
FLUSSO FINANZIARIO DELL'ATTIVITA' DI INVESTIMENTO (B)	(633.730)	(1.583.424)

C. Flussi finanziari derivanti dall'attività di finanziamento**Mezzi di terzi**

Incremento (Decremento) debiti a breve verso banche		
Accensione finanziamenti	3.822.669	697.697
(Rimborso finanziamenti)	(2.060.636)	(992.951)

Mezzi propri

Aumento di capitale a pagamento		3.000.000
(Rimborso di capitale)		
Altre variazioni	(474.884)	(1.114.515)
Cessione (acquisto) di azioni proprie	(261.233)	
(Dividendi e acconti su dividendi pagati)	(71.809)	(415.938)
FLUSSO FINANZIARIO DELL'ATTIVITA' DI FINANZIAMENTO (C)	954.108	1.174.653

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INCREMENTO (DECREMENTO)	DELLE	1.401.394	1.799.132
DISPONIBILITA' LIQUIDE (A+-B+-C)			
Disponibilità liquide a inizio esercizio			
Depositi bancari e postali	3.727.802	1.962.212	
Assegni	27.951	6.292	
Danaro e valori in cassa	11.883	288.689	
Totale disponibilità liquide a inizio esercizio	3.767.636	1.968.504	
Di cui non liberamente utilizzabili			
Disponibilità liquide a fine esercizio			
Depositi bancari e postali	5.160.430	3.727.802	
Assegni		27.951	
Danaro e valori in cassa	8.599	11.883	
Totale disponibilità liquide a fine esercizio	5.169.030	3.767.636	
Di cui non liberamente utilizzabili			

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Allegato E
Prospetti di STATO PATRIMONIALE EMITTENTE AL 31/12/2024

STATO PATRIMONIALE	31/12/2024	31/12/2023	Variaizione
Immobilizzazioni immateriali nette	4.317.999	4.410.681	(92.682)
Immobilizzazioni materiali nette	1.024.993	638.231	386.762
Partecipazioni ed altre immobilizzazioni finanziarie	3.251.074	2.910.661	340.413
Attivo Fisso netto	8.594.065	7.959.573	634.492
Rimanenze di magazzino	3.450.217	3.470.092	(19.875)
Crediti commerciali	2.527.079	2.341.766	185.313
Debiti commerciali	(2.520.436)	(2.197.730)	(322.706)
Capitale circolante commerciale	3.456.860	3.614.128	- 157.268
Crediti vs imprese controllate e controllanti	2.450.920	2.014.990	435.930
Debiti vs imprese controllate e controllanti	(614.023)	(734.257)	120.234
Debiti verso imprese sottoposte al controllo delle controllanti	(8.263)	(15.753)	7.490
Altre attività correnti	188.115	138.439	49.676
Altre passività correnti	(959.418)	(1.275.748)	316.330
Crediti (Debiti) tributari	2.960.703	1.939.216	1.021.487
Ratei e risconti netti	(1.501.025)	(601.095)	(899.930)
Crediti (Debiti) previdenziali	(173.960)	(164.350)	(9.610)
Capitale circolante netto	5.799.908	4.915.570	884.338
Fondo per rischi ed oneri	(592.604)	(76.526)	(516.078)
Fondo TFR	(605.863)	(1.098.370)	492.507
Capitale Investito Netto (Impieghi)	13.195.506	11.700.247	1.495.259
Obbligazioni	1.447.353	-	1.447.353
Debiti finanziari	3.277.248	4.558.931	(1.281.683)
Altre passività	360.000	630.000	(270.000)
Debiti verso altri finanziatori	33.744	51.320	(17.576)
Debiti finanziari	5.118.345	5.240.251	(121.906)
Altri Titoli	(219.388)	(219.388)	0
Disponibilità liquide e mezzi equivalenti	(7.353.893)	(7.957.622)	603.729
Indebitamento Finanziario Netto	(2.454.936)	(2.936.759)	481.823
Capitale sociale	4.627.200	4.627.200	-
Riserva da sovrapprezzo delle azioni	2.070.000	2.070.000	-
Riserva legale	373.472	276.087	97.385
Altre riserve	7.438.703	5.716.010	1.722.693
Utili (perdite) portati a nuovo	-	-	-
Risultato d'esercizio	1.402.300	1.947.706	(545.406)
Riserva negativa azioni proprie in portafoglio	(261.233)	-	(261.233)
Patrimonio netto	15.650.442	14.637.003	1.013.439
Totale Fonti	13.195.506	11.700.244	1.495.262

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Allegato F
Prospetti di CONTO ECONOMICO EMITTENTE AL 31/12/2024

Importi in Euro	31/12/2024	% vdp	31/12/2023	% vdp
Ricavi delle vendite e delle prestazioni	12.659.973	90%	14.107.344	92%
Variazione delle rimanenze di prodotti finiti	131.068	1%	607.865	4%
Altri ricavi e proventi:	1.247.337	9%	676.094	4%
Valore della produzione	14.038.378	100%	15.391.303	100%
Acquisti di materie prime	1.006.054	7%	893.522	6%
Variazione rimanenze materie prime	150.943	1%	296.397	2%
Spese per prestazione di servizi	7.189.896	51%	7.321.502	48%
Godimento di beni di terzi	487.649	3%	454.630	3%
Valore aggiunto	5.203.836	37%	6.425.252	42%
Spese per il personale dipendente	2.934.455	21%	3.126.794	20%
Oneri diversi di gestione	315.113	2%	330.508	2%
Margine operativo lordo-Ebitda	1.954.267	14%	2.967.950	19%
Ammortamenti	777.688	6%	691.223	4%
Accantonamenti	12.713	0%	76.722	0%
Reddito operativo-Ebit	1.163.867	8%	2.200.005	14%
Proventi finanziari	445.351	3%	455.060	3%
Oneri finanziari	145.256	1%	144.420	1%
Risultato prima delle imposte-Ebt	1.463.962	10%	2.510.645	16%
Imposte sul reddito	61.663	0%	562.938	4%
Risultato netto	1.402.300	10%	1.947.707	13%

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Allegato G
POSIZIONE FINANZIARIA NETTA EMITTENTE AL 31/12/2024

DATI FINANZIARI	31/12/2024	31/12/2023	Variaione
Depositi bancari	4.980.072	3.325.610	1.654.462
Denaro e altri valori in cassa	742	6.021	(5.279)
Disponibilità liquide	4.980.814	3.331.631	1.649.183
Attività finanziarie correnti	2.373.079	4.625.990	(2.252.911)
Obbligazioni (entro l'esercizio successivo)	150.000	-	150.000
Debiti verso soci per finanziamento (entro l'esercizio successivo)			-
Debiti verso banche (entro l'esercizio successivo)	871.158	1.709.350	(838.192)
Debiti verso altri finanziatori (entro l'esercizio successivo)	7.674	15.202	(7.528)
Altri Debiti	120.000	270.000	(150.000)
Debiti finanziari a breve termine	1.148.832	1.994.552	(845.720)
Posizione finanziaria netta a breve termine	6.205.061	5.963.069	241.992
Attività finanziarie non correnti	219.388	219.388	(0)
Obbligazioni e obbligazioni (oltre l'esercizio successivo)	1.297.353		1.297.353
Debiti verso soci per finanziamento (oltre l'esercizio successivo)			-
Debiti verso banche (oltre l'esercizio successivo)	2.406.090	2.849.581	(443.491)
Debiti verso altri finanziatori (oltre l'esercizio successivo)	26.070	36.118	(10.048)
Altri Debiti	240.000	360.000	(120.000)
Posizione finanziaria netta a medio e lungo termine	3.750.125	3.026.311	723.814
Posizione finanziaria netta	2.454.936	2.936.758	(481.822)

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Allegato H
RENDICONTO FINANZIARIO EMITTENTE AL 31/12/2024

Metodo indiretto - descrizione	Esercizio 31/12/2024	Esercizio 31/12/2023
A. Flussi finanziari derivanti dall'attività operativa		
Utile (perdita) dell'esercizio	1.402.301	1.947.706
Imposte sul reddito	61.663	562.938
Interessi passivi (interessi attivi)	(300.095)	138.173
(Dividendi)		(448.813)
(Plusvalenze) / minusvalenze derivanti dalla cessione di attività		
di cui immobilizzazioni materiali		
di cui immobilizzazioni immateriali		
di cui immobilizzazioni finanziarie		
1. Utile (perdita) dell'esercizio prima delle imposte sul reddito, interessi, dividendi e plus/minusvalenze da cessione nel capitale circolante netto	1.163.867	2.200.004
Rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto		
Accantonamenti ai fondi	14.254	268.338
Ammortamenti delle immobilizzazioni	777.688	691.223
Svalutazioni per perdite durevoli di valore	12.713	16.357
Rettifiche di valore di attività e passività finanziarie di strumenti finanziari derivati che non comportano movimentazione monetarie		
Altre rettifiche in aumento/(in diminuzione) per elementi non monetari	27.603	
Totale rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto	832.258	975.918
2. Flusso finanziario prima delle variazioni del capitale circolante netto	1.996.124	3.175.922
Variazioni del capitale circolante netto		
Decremento/(incremento) delle rimanenze	19.875	(311.468)
Decremento/(incremento) dei crediti verso clienti	(185.313)	507.529
Incremento/(decremento) dei debiti verso fornitori	339.858	270.146
Decremento/(incremento) dei ratei e risconti attivi	(283.124)	(88.527)
Incremento/(decremento) dei ratei e risconti passivi	1.183.054	184.967
Altri decrementi/(Altri incrementi) del capitale circolante netto	(1.712.612)	(1.582.867)
Totale variazioni del capitale circolante netto	(638.261)	(1.020.220)
3. Flusso finanziario dopo le variazioni del capitale circolante netto	1.357.864	2.155.702

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**Altre rettifiche**

Interessi incassati/(pagati)	172.131	(138.173)
(Imposte sul reddito pagate)	(61.663)	(4.950)
Dividendi incassati		324.000
(Utilizzo dei fondi)	(492.507)	(189.553)
Altri incassi/(pagamenti)		
Totale altre rettifiche	(382.039)	(8.676)

FLUSSO FINANZIARIO DELL'ATTIVITA' OPERATIVA (A)	975.825	2.147.026
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B. Flussi finanziari derivanti dall'attività di investimento

Immobilizzazioni materiali (Investimenti)	(650.824)	(123.083)
Disinvestimenti		

Immobilizzazioni immateriali (Investimenti)	(420.944)	(925.417)
Disinvestimenti		

Immobilizzazioni finanziarie (Investimenti)	(340.413)	(480.228)
Disinvestimenti		

Attività finanziarie non immobilizzate (Investimenti)		
Disinvestimenti	2.252.911	

(Acquisizione di rami d'azienda al netto delle disponibilità liquide)

Cessione di rami d'azienda al netto delle disponibilità liquide

FLUSSO FINANZIARIO DELL'ATTIVITA' DI INVESTIMENTO (B)	840.730	(1.528.728)
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C. Flussi finanziari derivanti dall'attività di finanziamento**Mezzi di terzi**

Incremento (Decremento) debiti a breve verso banche		
Accensione finanziamenti	1.888.153	297.654
(Rimborso finanziamenti)	(1.722.483)	(584.321)

Mezzi propri

Aumento di capitale a pagamento		3.000.000
(Rimborso di capitale)		
Altre variazioni		
Cessione (acquisto) di azioni proprie	(261.233)	
(Dividendi e acconti su dividendi pagati)	(71.809)	

FLUSSO FINANZIARIO DELL'ATTIVITA' DI FINANZIAMENTO (C)	(167.372)	2.713.333
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INCREMENTO (DECREMENTO)	DELLE	1.649.183	3.331.631
DISPONIBILITA' LIQUIDE (A+-B+-C)			
Disponibilità liquide a inizio esercizio			
Depositi bancari e postali		3.325.610	997.470
Assegni		4.187	
Danaro e valori in cassa		1.834	2.348
Totale disponibilità liquide a inizio esercizio		3.331.631	999.818
Di cui non liberamente utilizzabili			
Disponibilità liquide a fine esercizio			
Depositi bancari e postali		4.980.072	3.325.610
Assegni			4.187
Danaro e valori in cassa		742	1.834
Totale disponibilità liquide a fine esercizio		4.980.814	3.331.631
Di cui non liberamente utilizzabili			

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