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Oggetto	:	SIMONE: 1H 2026 REVENUES AT €8.8 MILLION (+25%) AND EBITDA AT €0.5 MILLION (+21%)

Testo del comunicato

Vedi allegato

SIMONE
GRUPPO EDITORIALE

SIMONE: 1H 2026 REVENUES AT €8.8 MILLION (+25%) AND EBITDA AT €0.5 MILLION (+21%)

Revenues of €8.8 million, up 25% *compared to €7.0 million in 1H 2025. Growth was achieved despite the contraction in the Legal and Professional segment related to public competition manuals, and was supported by the contribution of acquisitions and the development of new business lines.*

EBITDA of €0.5 million, up 21% *compared to €0.4 million in 1H 2025, thanks to growth in direct sales, an improved sales channel mix and the contribution of Topipittori and Dike Formazione.*

EBIT of -€0.7 million and net result of -€0.7 million*, compared to -€0.5 million and -€0.6 million in 1H 2025, respectively. The trend mainly reflects higher depreciation and amortisation resulting from the investments and acquisitions made by the Group, as well as the negative contribution of the French subsidiary Éditions Mémo.*

Net Financial Debt of €5.4 million*, compared to €5.1 million as at 31 December 2025.*

The acquisitions completed in 2025 contributed to the Group's results for the entire half-year*: Advanced Legal Training generated revenues of €0.7 million, while Children's Publishing generated revenues of €1.0 million, confirming the contribution of the new businesses to the Group's diversification.*

The Group's technological investments are entering the commercial launch phase*: the new legal database will be marketed starting in October 2026, while the proprietary* ***Simone LexCore*** *platform enables a new business segment dedicated to supplying structured data and content to Legal AI software platforms, with the first contracts signed starting in March 2026.*

A new phase of consolidation and value creation from investments is beginning*, with a focus on integrating the acquired companies, creating synergies across publishing, training and technology, and progressively increasing the recurring and digital component of revenues.*

Naples, 28 September 2026

The Board of Directors of Simone (SMN:IM) today approved the consolidated half-yearly financial report as at 30 June 2026, subject to a limited review.

Luca Misso, CEO: *"The first half of 2026 confirms the validity of the transformation path undertaken by the Group. The most significant aspect is not revenue growth, amounting to 25%, but rather its composition: the Group is progressively broadening its revenue sources, with a now significant contribution from Advanced Legal Training and Children's Publishing. The first half of 2026 is also the first period in which the acquisitions completed in 2025 have contributed to the Group's results for the entire half-year, with the exception of Éditions Mémo, which is subject to a reorganisation plan. This result is particularly significant considering that growth was achieved despite the contraction in the Legal and Professional segment related to public competition manuals.*
At the same time, the internal investments made in recent years are entering the commercial value creation phase. In particular, the new legal database will be marketed starting in October 2026 and, thanks to our proprietary Simone LexCore platform, we have launched a new business segment involving the supply of structured data and content to Legal AI software platforms.
We are therefore entering a new phase of our strategy: following growth through external acquisitions and investments in technology, the focus will be on fully integrating the acquired companies and maximising the value of the Group's

publishing and technological assets. The goal is to build an ecosystem in which proprietary content serves as the basis for developing training, databases and new digital services, progressively increasing the quality and recurrence of the Group's revenues.
The idea and vision of a new system for creating value from our authored legal content, previously announced only as a strategic development direction, is now a reality*. The launch of contracts during the financial year (the most recent of which was signed on 23 September), the recognition of the related revenues pro rata temporis, the technical lead times required to launch new digital platforms and the temporary contraction of the core public competition business are factors that do not yet make the impact of a substantial and structural evolution visible in the financial statements, although the Group's financial statements will soon begin to benefit from it."*

PRELIMINARY REMARKS ON THE SCOPE OF CONSOLIDATION

It should be noted that the results of Topipittori S.r.l. and Dike Formazione S.r.l. were consolidated only with reference to the second half of 2025, as they were acquired in July 2025. The financial result of Éditions Mémo S.a.r.l. was considered immaterial for the purposes of providing a true and fair representation of the Group's financial result as at 31 December 2025, as the company was acquired at the end of October 2025.

KEY CONSOLIDATED FINANCIAL RESULTS AS AT 30 JUNE 2026

Revenues amounted to €8.8 million, up 25% compared to €7.0 million as at 30 June 2025. In particular:

- The ***Legal and Professional*** segment recorded revenues of €6.3 million, up 8% compared to €5.8 million in the first half of 2025. The *Publishing* business line contributed revenues of €5.6 million, down 4% compared to €5.8 million in 2025, mainly as a result of the normal timing variability of the public competition market, against which specialist legal publishing has continued to grow. *Advanced Legal Training* contributed revenues of €0.7 million, confirming the development of the new business line launched in July 2025 following the acquisition of Dike Formazione.
- The ***Educational Publishing*** segment reported revenues of €1.4 million, up 37% compared to €1.0 million recorded in the first half of 2025, with growth supported by the positive trend in school textbook adoptions, particularly in primary schools.
- The ***Children's Publishing*** segment recorded revenues of €1.0 million, compared to €0.1 million in the first half of 2025. This was mainly due to the contribution of the subsidiary Topipittori, acquired in July 2025, and the progressive development of the project to build a European publishing platform dedicated to quality books for children and young adults.

Value of Production amounted to €9.7 million, up 17% compared to €8.3 million in 1H 2025.

EBITDA amounted to €475 thousand, up 21% compared to €392 thousand in the first half of 2025, thanks to growth in direct sales, an improved sales channel mix and the contribution of the newly acquired companies Topipittori S.r.l. and Dike Formazione S.r.l.

EBIT amounted to -€692 thousand, down compared to -€460 thousand in 1H 2025, as a result of the significant investments made, which generated depreciation and amortisation of €1.1 million (€0.8 million in 1H 2025).

The Group's **Net Result** stood at -€704 thousand, compared to -€570 thousand in 1H 2025.

With regard to margins, three temporary factors should be noted:

- **<u>The strong seasonality of the business</u>: the first half of the year is not representative of the full financial year, as demonstrated by 2025, which closed with EBITDA of €2.5 million (compared to EBITDA of €0.4 million in the first half) and a loss of €0.2 million (compared to a loss of €0.6 million in the first half);**
- **<u>Higher amortisation</u> related to acquisitions and technological investments, a non-cash expense that measures the size of the investment made;**
- **<u>The negative EBITDA of the French subsidiary Éditions Mémo</u>, in its first consolidation period, amounting to approximately €116 thousand: excluding this component, EBITDA would exceed €590 thousand, with growth of**

more than 50% compared to 1H 2025, against a 25% increase in revenues, confirming the Group's ability to increase margins more than proportionately to revenues.

Following the acquisitions of Dante Alighieri S.r.l., completed on 23 September, and Il Foro Italiano, currently being finalised, the Group is now entering the consolidation phase: management's focus is shifting towards integrating the acquired companies, improving production efficiency and accelerating the cash payback of the investments made.

KEY CONSOLIDATED EQUITY AND FINANCIAL POSITION AS AT 30 JUNE 2026

Net Invested Capital amounted to €19.3 million, compared to €19.9 million as at 31 December 2025. The change is mainly attributable to three factors:

- The decrease in net fixed assets (€11.5 million compared to €12.4 million as at 31 December 2025) is mainly attributable to depreciation and amortisation for the period.
- The increase in inventories is mainly attributable to finished goods inventories at Editrice Ardea Web S.r.l., reflecting the seasonality of school publishing. The sector follows an annual cycle in which production takes place in the first half of the year, while sales are concentrated around the beginning of the school year, with the exception of certain specific products, such as holiday books.
- The decrease in trade receivables and trade payables is related to the 4% decrease in revenues in the Publishing business line compared to 30 June 2025.

Equity amounted to €13.9 million, compared to €14.8 million as at 31 December 2025. Net Financial Debt amounted to €5.4 million, up compared to €5.1 million as at 31 December 2025. The change was mainly related to the temporary slowdown in the public competition market, which affected direct sales, as well as to investments made and dividends paid.

From an equity and financial standpoint, the Group's structure is solid: Equity fully covers fixed assets, with a surplus of €2.4 million; current net financial debt is *cash positive* by €35 thousand, and total liquidity amounts to €6.3 million. Financial expenses for the period are fully offset by income generated by financial assets, resulting in a net expense of approximately €1 thousand. The increase in debt reflects the support provided to the development plan and remains fully proportionate to equity, with a Net Financial Debt-to-Equity ratio of 0.39.

SIGNIFICANT EVENTS DURING AND AFTER THE REPORTING PERIOD

During the first half of 2026, the Simone Group continued to evolve its business model, focusing on creating value from proprietary content through technology, data and high-value-added services. In particular, the Group accelerated the development of its AI-ready legal data infrastructure and the integration of its publishing assets with artificial intelligence technologies, laying the foundations for the progressive evolution of its legal and professional offering. During the period, the Group also continued to strengthen its specialist training offering, starting with Advanced Legal Training, with the aim of expanding its presence across the value chain connecting publishing content, professional preparation and training services.

After the end of the half-year, the Group further accelerated its progress along these strategic directions. In July, Law Sphere, a platform of training for legal profession, was launched, while the partnership with Lexroom strengthened the integration between Simone's legal content assets and artificial intelligence-based solutions. In the same month, the acceptance of the offer for Il Foro Italiano (the acquisition is currently being finalised), and the subsequent integration of its publishing assets into the OpenLeges platform, significantly increased the availability of proprietary legal content and data for the development of new digital services and Legal AI applications. On 23 September, an important contract was signed with a leading operator in the Legal AI software sector for the supply of editorial content from the Group's catalogue. With this new contract, the Group became a supplier and partner of all the main Legal AI players in Italy.

Finally, in August, the Group signed a preliminary agreement to acquire Società Editrice Dante Alighieri, an acquisition subsequently completed on 23 September, continuing its external growth strategy and expanding its portfolio of specialist publishing content.

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BUSINESS OUTLOOK

The contracts signed during 2026 for the use of the *LexCore* platform, together with the ongoing discussions concerning the licensing of structured legal content for the development of generative AI solutions in the legal sector, represent the most significant results of the Company's strategy focused on the multichannel monetisation of its legal content assets. These assets are almost entirely proprietary and can be developed and updated daily by the Company. In the current socioeconomic context, characterised by the new era of AI, the ability to create authored content certified by a publisher that can be used with the new tools available to professionals represents a distinctive feature of our business. The following is an update on the platform's main revenue streams:

- The B2C sale of digital databases through subscriptions and licences is **expected to start in October 2026**.
- The supply of authored data for artificial intelligence applications in the legal sector (Legal AI) — following the latest contracts signed, the Group has become a key supplier of largely proprietary data to the main players in the Italian market — **is expected to have its most significant economic impact from 2027**, taking into account the different start-up times of these contracts and the fact that revenues are recognised pro rata temporis.

These activities may have a positive impact on margins, since the technological platform used to exploit the data is proprietary and the content derives from publishing production already used in traditional printed publications.

By the end of 2026, the Group expects to see the first signs of the potential of the new **digital database segment and data provider activities for software houses operating in the Legal AI sector**. The sector is growing exponentially and offers an opportunity to reconnect with professional firms, which have accounted for a marginal share of the Group's revenues over the past decade.
There are more than 220,000 lawyers in Italy, in addition to the broader legal professions (judges, court clerks, public prosecutors and the Public Administration in general, as well as legal departments of private companies). The Group is now positioning itself to meet all their needs, both directly — through traditional publishing, advanced training, digital databases and Legal AI software in partnership with other operators — and indirectly, by supplying software houses with its proprietary content. All this is achieved through a cost structure that remains substantially unchanged compared to the financial statements under review.

With regard to the development of the **public competition** market, the Group's main reference market, the full reintroduction of the provisions set out in Article 35, paragraph 5-ter, of Legislative Decree No. 165/2001 (the so-called "eligible candidates cap rule") has created a change in scenario that is favourable for the Group. By drastically limiting the number of candidates included in ranking lists to 20% of the advertised positions, in addition to the successful candidates, the rule effectively neutralises the phenomenon of "dormant ranking lists", which in the past had met recruitment needs for years.
The almost immediate exhaustion of eligible candidates will oblige Public Administrations to issue calls for applications significantly more frequently than in the past. This shift from a model based on occasional "mega-competitions" to a cyclical and recurring recruitment model may support more consistent demand for specialised manuals, which would need to be continuously updated over time, helping to stabilise revenues and reduce the sector's typical seasonality.
Furthermore, the need for candidates not merely to qualify but to rank among the top candidates in order to avoid definitive exclusion further increases the perceived value of the Group's preparation tools.
The introduction of the aforementioned rule had already produced effects at the end of 2025, when the Public Administration issued more than 70 competition notices within a few days. The effects on the Company's revenues became apparent in the first quarter of 2026, when approximately 410,000 candidates were registered for 10,000 available positions.
This trend may continue in light of the Public Administration's needs, as it faces a projected wave of approximately one million employee departures over six years. Unfortunately, however, this change, which is certainly positive, has encountered difficulties in the Public Administration's ability to manage such a large number of competitions, effectively bringing the virtuous cycle that had begun to a halt.
While a positive structural effect is expected, a cyclical effect has been observed from April to date, resulting in a significant slowdown. This is due to the fact that many competitions announced at the end of last year have not yet taken place, while no major national competitions are being issued, precisely to avoid placing further pressure on the already substantial competition management system. The half-year revenues have clearly been affected, but this

should be considered a temporary situation, linked to the timing of the organisational process for holding the competitions.
Regardless of the extended timing, the sector's revenues are still expected to stabilise over the medium term, although the trends recorded in recent years make any forecast difficult. The Company's strategy is focused on optimising production and improving the sales channel mix, with the aim of improving margins even in the face of a lower number of physical copies sold.

With regard to **Advanced Legal Training**, the growth potential of DIKE FORMAZIONE Srl is confirmed. DIKE FORMAZIONE is an advanced legal and institutional training platform designed to operate in areas characterised by high regulatory complexity, strong technical specialisation and public relevance.
Following its first year of activity within the Group (the company was acquired in July 2025), the potential of the ecosystem created by its various specialised projects is confirmed. "Obiettivo Magistrato" is the programme dedicated to preparation for the judicial competition, one of the most selective and complex recruitment procedures in the Italian legal system. "Il Diritto per i Concorsi" focuses on advanced legal preparation for various public competitions, while "ItaliAppalti" is the project dedicated to training and continuous updates on public contracts, procurement and administrative procedures. It is aimed at public and private entities operating in procurement markets, with particular attention to regulatory and practical developments.
The key strategic differentiator is accreditation with the National School of Administration (Scuola Nazionale dell'Amministrazione, SNA), the public body entrusted by the Italian State with accrediting private and public training providers for qualification in public contract matters. This accreditation enables the provision of relevant training courses for officials, RUPs (persons responsible for the procedure) and professionals involved in the Public Administration.
In this context, DIKE FORMAZIONE has developed content, teaching methods and training projects consistent with these standards, positioning itself in a segment that is still characterised by the presence of few genuinely structured private operators.
The company addresses key Public Administration figures responsible for managing public procurement, for whom training is not optional but a critical factor in operational effectiveness and protection against administrative and accounting liability. At the same time, its training programmes are also aimed at companies and professionals operating in public procurement markets, who require continuous regulatory and operational updates in order to interact with the Public Administration.

In the **Educational Publishing** sector, the new acquisition strengthens the humanities catalogue for upper secondary schools with high-quality products, while new commercial initiatives are expected to offset the decline resulting from the decrease in the school-age population. It should be noted that the Group operates in a market in which approximately 80% is controlled by just four main players. In this context, the recent acquisition may support faster growth in a market characterised by significant stability.

With regard to the **Children's Publishing** sector, the first-half 2026 figures confirm the vitality of the market in which the Group operates, with growth prospects at international level. However, a sharp slowdown in the French market has affected the revenues of the subsidiary Éditions Mémo. The ongoing international expansion strategy is aimed at reducing exposure to the conditions of individual markets.

FILING OF DOCUMENTATION

The consolidated half-year financial report as at 30 June 2026 will be made available to the public at Simone's registered office and in the Investor / Financial Statements and Reports section of the Company's website, www.investors.simone.it, within the deadlines provided for by applicable regulations, as well as on Borsa Italiana, under "Shares/Documents".

About Simone

The Simone Group, founded in 1968, is the custodian of a unique legal heritage. Predominantly proprietary, updated on a daily basis and complete with current legislation, case law and authored content, it is progressively being transformed into a structured legal dataset through the proprietary Simone LexCore platform: this infrastructure enables content distribution through B2C digital database subscriptions, integration into third-party software and platforms via APIs, and the supply of data for Legal AI and machine learning applications.

This heritage supports the Advanced Legal Training business delivered through Dike Formazione, accredited by the Scuola Nazionale dell'Amministrazione (SNA), with content, methodologies and training programmes aimed both at key Public Administration professionals and at companies and professionals operating in public procurement markets, positioning itself in a segment characterised by the presence of few truly structured private operators. At the same time, it constitutes the foundation of the Group's historical business in competitive examination publishing, a sector from which the Group derives its experience and established reputation.

Simone is also active in children's publishing, with European initiatives aimed at building a platform of high-quality content and supporting international growth in the sector, and in educational publishing, with a selective and organic approach aimed at enhancing market opportunities in a targeted way.

Press release available at www.emarketstorage.it and www.investors.simone.it

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RECLASSIFIED CONSOLIDATED INCOME STATEMENT

Importi in Euro	30/06/2026	% vdp	30/06/2025	% vdp	Variazioni	Variazioni %
Ricavi delle vendite e delle prestazioni	8.757.576	90%	7.009.183	84%	1.748.393	25%
Variazione delle rimanenze di prodotti finiti	446.425	5%	843.316	10%	(396.891)	-47%
Altri ricavi e proventi:	529.799	5%	492.207	6%	37.592	8%
Valore della produzione	**9.733.799**	**100%**	**8.344.706**	**100%**	**1.389.093**	**17%**
Acquisti di materie prime	1.037.142	11%	876.968	11%	160.174	18%
Variazione rimanenze materie prime	137.804	1%	181.662	2%	(43.858)	-24%
Spese per prestazione di servizi	4.601.199	47%	4.195.821	50%	405.379	10%
Godimento di beni di terzi	405.134	4%	328.229	4%	76.904	23%
Valore aggiunto	**3.552.520**	**36%**	**2.762.026**	**33%**	**790.494**	**29%**
Spese per il personale dipendente	2.791.632	29%	2.184.672	26%	606.960	28%
Oneri diversi di gestione	286.120	3%	184.981	2%	101.139	55%
Margine operativo lordo-Ebitda	**474.768**	**5%**	**392.373**	**5%**	**82.395**	**21%**
Ammortamenti	1.100.087	11%	836.165	10%	263.922	32%
Accantonamenti e svalutazioni	66.476	1%	16.429	0%	50.046	305%
Reddito operativo-Ebit	**(691.794)**	**-7%**	**(460.221)**	**-6%**	**(231.573)**	**50%**
Proventi finanziari	213.688	2%	24.190	0%	189.499	783%
Oneri finanziari	(214.947)	-2%	(162.412)	-2%	(52.535)	32%
Svalutazioni attività finanziarie	-	0%	(61.141)	-1%	61.141	-100%
Risultato prima delle imposte-Ebt	**(693.053)**	**-7%**	**(659.584)**	**-8%**	**(33.468)**	**5%**
Imposte sul reddito	5.179	0%	(141.577)	-2%	146.757	-104%
Risulato netto	**(698.232)**	**-7%**	**(518.007)**	**-6%**	**(180.225)**	**35%**
Utile e perdita di competenza di terzi	6.100	0%	51.580	1%	(45.480)	-88%
Risultato netto gruppo	**(704.332)**	**-7%**	**(569.587)**	**-7%**	**(134.745)**	**24%**

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RECLASSIFIED CONSOLIDATED BALANCE SHEET

STATO PATRIMONIALE	30/06/2026	31/12/2025	Variazione
Immobilizzazioni immateriali nette	9.151.743	9.713.230	(561.488)
Immobilizzazioni materiali nette	1.691.034	2.050.011	(358.977)
Partecipazioni ed altre immobilizzazioni finanziarie	614.127	600.901	13.226
Attivo Fisso netto	**11.456.904**	**12.364.142**	- **907.238**
Rimanenze di magazzino	6.736.220	6.427.601	308.619
Crediti commerciali	5.518.972	6.308.406	(789.435)
Debiti commerciali	(3.774.118)	(4.104.624)	330.507
Capitale circolante commerciale	**8.481.074**	**8.631.383**	- **150.309**
Crediti vs controllanti	355.983	260.757	95.226
Crediti verso imprese sottoposte al controllo delle controllanti	12.200	12.200	-
Debiti verso imprese controllanti	-	-	-
Debiti verso imprese sottoposte al controllo delle controllanti	-	-	-
Altre attività	565.165	497.759	67.406
Altre passività	(1.767.229)	(1.488.374)	(278.855)
Crediti (Debiti) tributari	2.206.163	2.593.470	(387.307)
Ratei e risconti netti	(854.425)	(1.533.656)	679.231
Crediti (Debiti) previdenziali	(207.212)	(302.064)	94.852
Capitale circolante netto	**8.791.718**	**8.671.475**	**120.243**
Fondo per rischi ed oneri	(255.999)	(492.679)	236.679
Fondo TFR	(709.572)	(666.508)	(43.064)
Capitale Investito Netto (Impieghi)	**19.283.051**	**19.876.431**	- **593.380**
Obbligazioni	1.319.181	1.462.706	(143.525)
Debiti finanziari	9.518.331	8.410.313	1.108.018
Altre passività	830.000	890.000	(60.000)
Debiti verso altri finanziatori	24.898	27.033	(2.135)
Debiti finanziari	**11.692.410**	**10.790.052**	**902.358**
Altri Titoli	(219.438)	(219.437)	(1)
Disponibilità liquide e mezzi equivalenti	(6.063.741)	(5.488.191)	(575.549)
Indebitamento Finanziario Netto	**5.409.231**	**5.082.424**	**326.808**
Capitale sociale	4.627.200	4.627.200	-
Riserva da soprapprezzo delle azioni	2.070.000	2.070.000	-
Riserva legale	470.202	443.587	26.615
Altre riserve	8.540.327	8.272.745	267.582
Utili (perdite) portati a nuovo	(1.270.281)	(634.249)	(636.033)
Risultato d'esercizio	(704.332)	(203.340)	(500.992)
Riserva negativa azioni proprie in portafoglio	(255.787)	(255.787)	-
Capitale di terzi	396.488	473.850	(77.362)
Patrimonio netto	**13.873.817**	**14.794.007**	- **920.189**
Totale Fonti	**19.283.051**	**19.876.431**	- **593.382**

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CONSOLIDATED NET FINANCIAL DEBT

DATI FINANZIARI	30/06/2026	31/12/2025	Variazione
Depositi bancari	1.727.921	1.176.697	551.224
Assegni	21.000	-	21.000
Denaro e altri valori in cassa	29.778	26.453	3.325
Disponibilità liquide	**1.778.700**	**1.203.150**	**575.549**
Attività finanziarie correnti	**4.285.041**	**4.285.041**	**-**
Obbligazioni (entro l'esercizio successivo)	288.730	287.581	1.148
Debiti verso soci per finanziamento (entro l'esercizio successiv	-	-	-
Debiti verso banche (entro l'esercizio successivo)	5.001.263	4.459.689	541.574
Debiti verso altri finanziatori (entro l'esercizio successivo)	9.219	7.850	1.369
Altri Debiti	770.000	370.000	400.000
Debiti finanziari a breve termine	**6.069.212**	**5.125.121**	**944.091**
Posizione finanziaria netta a breve termine	**(5.471)**	**363.070**	**(368.541)**
Attività finanziarie non correnti	**219.438**	**219.437**	**1**
Obbligazioni e obbligazioni (oltre l'esercizio successivo)	1.030.451	1.175.125	(144.674)
Debiti verso soci per finanziamento (oltre l'esercizio successiv	-	-	-
Debiti verso banche (oltre l'esercizio successivo)	4.517.068	3.950.624	566.445
Debiti verso altri finanziatori (oltre l'esercizio successivo)	15.679	19.182	(3.504)
Altri Debiti	60.000	520.000	(460.000)
Posizione finanziaria netta a medio e lungo termine	**5.403.761**	**5.445.494**	**(41.734)**
Posizione finanziaria netta	**(5.409.231)**	**(5.082.424)**	**(326.808)**

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CONSOLIDATED CASH FLOW STATEMENT

Metodo indiretto - descrizione	30/06/2026	30/06/2025
A. Flussi finanziari derivanti dall'attività operativa		
Utile (perdita) dell'esercizio	(698.232)	(518.007)
Imposte sul reddito	5.179	(141.577)
Interessi passivi (interessi attivi)	1.259	138.222
(Dividendi)		
Rettifiche di attività finanziarie		61.141
(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	**(691.794)**	**(460.221)**
Rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto		
Accantonamenti ai fondi	43.064	8.114
Ammortamenti delle immobilizzazioni	1.100.087	836.165
Svalutazioni per perdite durevoli di valore	66.476	16.429
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	(125.129)	12.306
Totale rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto	1.084.497	873.015
2. Flusso finanziario prima delle variazioni del capitale circolante netto	**392.703**	**412.794**
Variazioni del capitale circolante netto		
Decremento/(incremento) delle rimanenze	(308.619)	(661.654)
Decremento/(incremento) dei crediti verso clienti	789.435	555.981
Incremento/(decremento) dei debiti verso fornitori	(330.507)	(201.545)
Decremento/(incremento) dei ratei e risconti attivi	(126.322)	52.989
Incremento/(decremento) dei ratei e risconti passivi	(552.909)	(258.463)
Altri decrementi/(Altri incrementi) del capitale circolante netto	408.678	67.972
Totale variazioni del capitale circolante netto	(120.243)	(444.721)
3. Flusso finanziario dopo le variazioni del capitale circolante netto	**272.460**	**(31.927)**
Altre rettifiche		
Interessi incassati/(pagati)	(183.121)	(144.273)
Interessi attivi incassati/(pagati)	175.862	
(Imposte sul reddito pagate)	(2.862)	(28.837)
Dividendi incassati		
(Utilizzo dei fondi)	(257.554)	(15.147)
Altri incassi/(pagamenti)		
Totale altre rettifiche	(267.674)	(188.257)
FLUSSO FINANZIARIO DELL'ATTIVITA' OPERATIVA (A)	**4.785**	**(220.184)**
B. Flussi finanziari derivanti dall'attività di investimento		
Immobilizzazioni materiali		
(Investimenti)	(17.771)	(161.205)
Disinvestimenti		
Immobilizzazioni immateriali		
(Investimenti)	(222.034)	(199.241)
Disinvestimenti		
Immobilizzazioni finanziarie		
(Investimenti)	(21.000)	(624.580)
Disinvestimenti		29.724

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Attività finanziarie non immobilizzate		
(Investimenti)		(2.000.000)
Disinvestimenti		
(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)	(260.805)	(2.955.303)
C. Flussi finanziari derivanti dall'attività di finanziamento		
Mezzi di terzi		
Incremento (Decremento) debiti a breve verso banche		
Accensione finanziamenti	2.644.708	737.956
(Rimborso finanziamenti)	(1.680.215)	(735.736)
Mezzi propri		
Aumento di capitale a pagamento		
Azioni proprie		
(Rimborso di capitale)		
Altre variazioni	(62.135)	(60.381)
Cessione (acquisto) di azioni proprie		(31.840)
(Dividendi e acconti su dividendi pagati)	(70.789)	(150.789)
FLUSSO FINANZIARIO DELL'ATTIVITA' DI FINANZIAMENTO (C)	831.569	(240.790)
INCREMENTO (DECREMENTO) DELLE DISPONIBILITA' LIQUIDE (A+-B+-C)	575.549	(3.416.277)
Disponibilità liquide a inizio esercizio		
Depositi bancari e postali	1.176.697	5.160.430
Assegni		
Danaro e valori in cassa	26.453	8.599
Totale disponibilità liquide a inizio esercizio	**1.203.150**	**5.169.030**
Di cui non liberamente utilizzabili		
Disponibilità liquide a fine esercizio		
Depositi bancari e postali	1.727.921	1.731.158
Assegni	21.000	
Danaro e valori in cassa	29.778	21.595
Totale disponibilità liquide a fine esercizio	**1.778.700**	**1.752.753**
Di cui non liberamente utilizzabili		

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