

PERLA COVASNEI S.A.
CUI: RO558601
Nr. inreg.: J23/2817/2013
Adresa: BDUL PIPERA, NR.1 I, cladirea ADMIN D+P+M+4E, INT.B, ET.4

27/05/2025 01:47

Clase										
Cont	Denumire	Tip	Sold inceput an		Rulaj curent		Total sume		Sold curent	
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Total			25,396,645.47	25,396,645.47	353,984.65	353,984.65	26,315,240.12	26,315,240.12	26,075,829.37	26,075,829.37
Total clasa 1			9,288,164.41	11,485,275.69	168,242.53	54,467.36	10,432,306.09	11,587,659.91	9,878,105.68	11,033,459.50
101	Capital social	P		1,140,735.23				1,140,735.23		1,140,735.23
104	Prime legate de capital	P		5,765,613.30				5,765,613.30		5,765,613.30
105	Diferente de reevaluare	B		2,218,128.11	45,831.36		45,831.36	2,218,128.11		2,172,296.75
106	Rezerve	P		1,452,112.86		45,831.36		1,497,944.22		1,497,944.22
1065	Surplusul realizat din rezerve din reevaluare	P		795,036.71		45,831.36		840,868.07		840,868.07
117	Rezultatul reportat	B	9,242,123.97		-43,420.00		9,244,744.41		9,244,744.41	
121	Profit si pierdere	B	46,040.44		165,831.17	8,636.00	689,914.13	56,552.86	633,361.27	
151	Provizioane pt.risc si chelt.	P		456,870.00				456,870.00		456,870.00
162	Credite banc.pe ter.lung/med.	P		451,816.19			451,816.19	451,816.19		
Total clasa 2			12,828,803.11	7,839,740.08	2,815.15	2,815.15	12,831,618.26	7,842,555.23	12,828,803.11	7,839,740.08
203	Cheltuieli de cercet.si dezvolt.	A	85,330.15				85,330.15		85,330.15	
205	Conces.brev.s.a.drept.si val.	A	11,727.79				11,727.79		11,727.79	
208	Alte imobilizari necorporale	A	129,129.09				129,129.09		129,129.09	
211	Terenuri si amenajari de teren	A	948,067.13				948,067.13		948,067.13	
2111	Terenuri	A	948,067.13				948,067.13		948,067.13	
212	Constructii	A	3,218,579.00				3,218,579.00		3,218,579.00	
213	Instalatii tehnice,mijloace de	A	8,078,134.33		2,815.15	2,815.15	8,080,949.48	2,815.15	8,078,134.33	
2131	Echipamente tehnologice (masin	A	7,219,511.69			2,815.15	7,219,511.69	2,815.15	7,216,696.54	
2132	Aparate si instalatii de masur	A	98,227.03		2,815.15		101,042.18		101,042.18	
2133	Mijloace de transport	A	760,395.61				760,395.61		760,395.61	
214	Mob.ap.bir. prot. alte active	A	1,735.74				1,735.74		1,735.74	
232	Avansuri acordate pentru imobi	B	60,131.28				60,131.28		60,131.28	
261	Titluri de participare	A	99,000.00				99,000.00		99,000.00	

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267	Creante imobilizate	B	196,968.60				196,968.60		196,968.60	
2678	Alte creante imobilizate	B	196,968.60				196,968.60		196,968.60	
267801	Alte creante imobilizate	B	132,563.72				132,563.72		132,563.72	
267802	Garantie GDF Suez	B	1,900.00				1,900.00		1,900.00	
267803	Cautiune proces AFM	A	62,504.88				62,504.88		62,504.88	
280	Amortizari priv.imob.necorp.	P		226,187.03				226,187.03		226,187.03
2803	Amortizarea ch.de cercet.dezv	P		85,330.15				85,330.15		85,330.15
2805	Amort.conces.s.a.drept.simil.	P		11,727.79				11,727.79		11,727.79
2808	Amortizarea alt.imob.necorp.	P		129,129.09				129,129.09		129,129.09
281	Amortizari priv. imob. corp.	P		7,386,048.05				7,386,048.05		7,386,048.05
2812	Amortizarea constructiilor	P		629,620.97				629,620.97		629,620.97
2813	Amortizarea instalatiilor,mijl	P		6,754,691.34				6,754,691.34		6,754,691.34
2814	Amortizarea altor imobilizari	P		1,735.74				1,735.74		1,735.74
291	Proviz.pt.deprec.imob. corp.	P		128,505.00				128,505.00		128,505.00
296	Proviz.pt.deprec.imob.financ.	P		99,000.00				99,000.00		99,000.00
2961	Ajst pierd actlor la ent afl	P		99,000.00				99,000.00		99,000.00
Total clasa 3			2,048,173.92	2,048,173.92			2,048,173.92	2,048,173.92	2,048,173.92	2,048,173.92
302	Materiale consumabile	A	690,602.66				690,602.66		690,602.66	
3021	Materiale auxiliare	A	81,984.69				81,984.69		81,984.69	
3023	Materiale pt. ambalat	A	587,502.37				587,502.37		587,502.37	
345	Produse finite	A	186,695.42				186,695.42		186,695.42	
351	Materii si mat. afl. la terti	A	79,824.33				79,824.33		79,824.33	
354	Produse aflate la terti	A	45,008.99				45,008.99		45,008.99	
371	Marfuri	A	129,800.91				129,800.91		129,800.91	
381	Ambalaje	A	916,241.61				916,241.61		916,241.61	

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			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
392	Prov. pt. depr. materialelor	B		690,602.66				690,602.66		690,602.66
3921	Provizioane pt.depr.mat.cons.	P		690,602.66				690,602.66		690,602.66
394	Provizioane pt.deprec.produce	P		186,695.42				186,695.42		186,695.42
3945	Ajust pt depr prod finite	P		186,695.42				186,695.42		186,695.42
395	Provizioane pt.depr.st.la ter	P		124,833.32				124,833.32		124,833.32
3953	Ajst pt prod finite la terti	P		45,008.99				45,008.99		45,008.99
3957	Ajst pt marf la terti	P		79,824.33				79,824.33		79,824.33
397	Provizioane pt.deprec.marfuri	P		129,800.91				129,800.91		129,800.91
398	Proviz.pt.deprec.ambalajelor	P		916,241.61				916,241.61		916,241.61
Total clasa 4			1,097,890.98	4,023,455.78	8,459.80	122,234.97	216,849.62	4,175,194.19	1,196,111.30	5,154,455.87
401	Furnizori	P		944,628.22		499.80	12,789.67	947,181.30		934,391.63
404	Furnizori de imobilizari	P		121,991.06				121,991.06		121,991.06
408	Furnizori-facturi nesosite	P		26,182.22				26,182.22		26,182.22
409	Furnizori - debitori	A	148,737.37				148,737.37		148,737.37	
411	Clienti	A	843,941.01				843,941.01		843,941.01	
4111	Clienti	A	280,205.69				280,205.69		280,205.69	
4118	Clienti incerti sau in litig.	A	563,735.32				563,735.32		563,735.32	
419	Clienti - creditor	P		42,770.29				42,770.29		42,770.29
421	Personal-renumeratii datorate	P		79,016.60				79,016.60		79,016.60
426	Drepturi de personal neridic.	P		35,485.00				35,485.00		35,485.00
427	Retineri din renum.dator.tert	P		630.00				630.00		630.00
428	Alte dat.si cre.in leg.cu per	B		8,367.77				8,367.77		8,367.77
431	Asigurari sociale	P		252,958.00			252,958.00	252,958.00		
4311	CAS angajator	P		122,885.00			122,885.00	122,885.00		
4312	CAS angajat	P		61,370.00			61,370.00	61,370.00		

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			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4313	Contrib asig soc san-angajator	P		32,853.00			32,853.00	32,853.00		
4314	Contrib asig soc san-angajati	P		32,613.00			32,613.00	32,613.00		
4315	Contributii concedii medicale 0.85	B		2,031.00			2,031.00	2,031.00		
4316	Fond accidente si boli prof	P		1,206.00			1,206.00	1,206.00		
437	Ajutor de somaj	P		6,611.00			6,611.00	6,611.00		
4371	Contr.unit.la fd.somaj 0.5%	P		2,742.00			2,742.00	2,742.00		
4372	Contr.pers.la fd.somaj 0.5%	P		2,470.00			2,470.00	2,470.00		
4373	Fond garantare	P		1,399.00			1,399.00	1,399.00		
441	Impozitul pe profit	B	1,104.00			5,957.00	5,957.00	5,957.00		
4411	Impozitul pe profit	B	5,957.00			5,957.00	5,957.00	5,957.00		
4418	Impozitul pe venit	P		4,853.00			4,853.00	4,853.00		
442	Taxa pe valoarea adaugata	B		844,101.50	79.80	0.17	944,636.15	845,311.83	99,324.32	
4423	TVA de plata	P		926,852.26			943,119.26	926,852.26		-16,267.00
444	Impozitul pe salarii	P		117,184.00			118,221.00	117,184.00		-1,037.00
446	Alte impoz.,taxe (dividende)	P		361,650.00		115,778.00	1,512.00	477,428.00		475,916.00
4461	Impozit cladiri	P		161,760.00		115,094.00		276,854.00		276,854.00
4462	Impozit teren	P		12,239.00		684.00		12,923.00		12,923.00
4463	Taxa mijloace transport	P		1,060.00				1,060.00		1,060.00
4468	Impozit Malnas	P		185,079.00				185,079.00		185,079.00
4469	Imp pe const speciale	P		1,512.00			1,512.00	1,512.00		
447	Fonduri speciale-taxe si vars	P		61,924.00				61,924.00		61,924.00
4472	Fond de mediu	P		60,116.00				60,116.00		60,116.00
4474	Contrib fd cinematografic 4%	P		1,808.00				1,808.00		1,808.00
448	Alte dat.si crea.cu bug.stat.	B		307,136.00			26,240.00	333,376.00		307,136.00
461	Debitori diversi	A	104,108.60				104,108.60		104,108.60	

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			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
4611	debitori diversi-clienti	A	96,172.60				96,172.60		96,172.60	
462	Creditori diversi	P		81,800.13	-256.00		-2,257,498.18	81,800.13		2,339,298.31
4621	Creditori diversi-furnizor	P		81,800.13	-256.00		-2,257,498.18	81,800.13		2,339,298.31
473	Decont.din op.in curs de cal.	B		8,636.00	8,636.00		8,636.00	8,636.00		
491	Proviz.pt.deprec.creante-clie	P		563,735.32				563,735.32		563,735.32
496	Proviz.pt.deprec.creante-deb.	P		158,648.67				158,648.67		158,648.67
Total clasa 5			133,613.05				133,697.62	9,062.26	124,635.36	
512	Conturi curente la banci	B	133,599.14				133,683.71	9,062.26	124,621.45	
5121	Conturi la banci in lei	A	133,591.15				133,675.72	9,062.26	124,613.46	
5124	Conturi la banci in devize	B	7.99				7.99		7.99	
531	Casa	A	13.91				13.91		13.91	
5311	Casa in lei	A	13.91				13.91		13.91	
Total clasa 6					165,831.17	165,831.17	643,873.69	643,873.69		
627	Chelt cu serv bancare si asim	A					62.26	62.26		
628	Alta chelt cu serv exec terti	A			420.00	420.00	14,593.39	14,593.39		
62801	Alta chelt cu serv exec terti	A			420.00	420.00	14,593.39	14,593.39		
635	Chelt. cu alte impoz si taxe	A			159,198.00	159,198.00	159,849.00	159,849.00		
658	Alte chelt. de exploatare	A			6,213.17	6,213.17	349,910.17	349,910.17		
6581	Despagubiri,amenzi si penal.	A					342,891.00	342,891.00		
6588	Alte chelt. de exploatare	A			6,213.17	6,213.17	7,019.17	7,019.17		
666	Cheltuieli privind dobinzile	A					119,458.87	119,458.87		
Total clasa 7					8,636.00	8,636.00	8,720.92	8,720.92		
758	Alte venituri din exploatare	P			8,636.00	8,636.00	8,636.35	8,636.35		
7588	Alte venituri din exploatare	P			8,636.00	8,636.00	8,636.35	8,636.35		
766	Venituri din dobinzi	P					84.57	84.57		

ADMINISTRATOR
MORARU VIOLETA

INTOCMIT
NEACSU ANGELICA