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Oggetto : GENTILI MOSCONI: CONSOLIDATED  
RESULTS FOR THE FIRST HALF OF 2024  
APPROVED

*Testo del comunicato*

Vedi allegato



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PRESS RELEASE

## GENTILI MOSCONI: CONSOLIDATED RESULTS FOR THE FIRST HALF OF 2024 APPROVED

- Net revenues at €22.7 million (vs €27.3 million in 1H23)
- Industrial margin at 52.5%, an improvement over 49.5% of 1H23
- Adjusted EBITDA<sup>1</sup> at €2.7 million (vs €5.4 million in 1H23)
- Adjusted EBIT<sup>2</sup> at €2.1 million (vs €4.9 million in 1H23)
- Net profit of €1.8 million (vs €3.8 million in 1H23) before costs and ancillary charges related to the IPO for the period of €0.4 million (vs €0.7 million in 1H23)
- Net Financial Position “cash positive” of €15.9 million (vs. €17.1 million as at 31/12/23)

*Casinate con Bernate (CO), 26 September 2024* - The Board of Directors of Gentili Mosconi S.p.A. - a group listed on *Euronext Growth Milan* of the Italian Stock Exchange since February 2023 and Benefit Company, and one of the leaders in the luxury fashion market - met today and approved the Half-Year Financial Report as at 30 June 2024. The company is active in the creation, production, printing and customisation of fabrics for the main international players in the world of *luxury*.

**Francesco Gentili, Chairman and CEO of Gentili Mosconi**, commented, *“The results approved today reflect the global trend of the luxury industry in which we operate, which is significantly affected by the decline in consumption in China, as well as rising logistics and energy costs, a situation that we expect to persist throughout 2024. However, thanks to the Group's resilience, we were able to keep this generalised downturn below the district average, and in general the luxury fashion market, thanks to optimal management of the production process, responding to the growing demands for greater market flexibility.*

*We will continue to focus on the careful management of the company as well as the optimisation of Tintoria Comacina's processes, in order to systemise the expected synergies and on investments aimed at optimising production processes in order to be ready for the recovery of the sector, which we hope for starting in 2025. With this in mind, at the beginning of September we inaugurated the new logistics hub, 4,400 square metres of new warehouses and offices, rationalising and streamlining the spaces used also in order to expand the surface area dedicated to our precious archives, which remain a unique competitive lever. This will allow us to achieve returns in efficiency and profitability, and also to improve the usability of our archives for our customers.*

*We certainly remain focused on our external growth path, continuing our scouting for the creation of*

<sup>1</sup>Adjusted EBITDA is a useful unit of measurement for assessing the Group's operating performance. It is calculated as the profit for the year before income tax for the year, current, deferred and prepaid; exchange rates profit and losses; interest and other financial charges; income from equity investments; other financial income; write-downs of receivables, inventories and cash and cash equivalents included in current assets, amortisation of tangible and intangible fixed assets, costs and charges incidental to the listing and related tax credits.

<sup>2</sup>Adjusted EBIT is a unit of measurement useful for assessing the Group's operating performance. It is calculated as the profit for the year before income tax for the year, current, deferred and prepaid; exchange rates gains and losses; interest and other financial charges; income from equity investments, other financial income, listing costs and charges and related tax credits



*a central hub of synergies, internalising crucial skills and phases of the production process.”*

## Summary of the Group's results as at 30 June 2024

**Revenues** in the first half of 2024 amounted to €22.7 million, compared to €27.3 million in the same period of the last year. The revenue trend, which declined by 16.6%, reflects the macroeconomic and geopolitical environment, although the Group managed to keep the decline below the average of its district, thanks to its ability to adapt. This trend particularly affected fabrics sales, while sales of accessories proved to be particularly resilient.

The **Industrial Margin** as a percentage of Revenues in the first half of 2024 is equal to **52.5%**, with an improvement of approximately 3% compared to the first half of 2023 (49.5%). This increase can be attributed to the resilience of accessories sales, the Group's highest margin business line, and the Group's proven ability to enhance efficiency of its industrial process.

**Adjusted EBITDA** amounted to €2.7 million, compared to €5.4 million in the first half of the previous year. **Adjusted EBITDA margin** is equal to 11.8% of Revenues (vs. 19.9% in 1H23). The trend is mainly attributable to the decline in sales volumes, as previously described. The figure is also impacted by the consolidation of Tintoria Comacina, a company acquired last March, where Gentili Mosconi is working on the reorganisation process to enhance efficiency and initiate important synergies with the Group.

**Adjusted EBIT** amounted to €2.1 million, compared to €4.9 million in the first half of 2023. **Adjusted EBIT Margin** is equal to 9.4% of Revenues (vs. 18.1% in 1H23).

Therefore, **Net Profit** amounted to approximately €1.8 million, compared to €3.8 million in 1H 2023, before costs and incidental expenses related to the IPO and amounting to €0.4 million (€0.7 million in 1H23).

**Cash generation** from operations amounted to €0.7 million (vs. €1.8 million in 1H23).

The **Net financial position** as of 30 June 2024 was “cash positive” in the amount of €15.9 million, compared to €17.1 million as of 31 December 2023 due to the increase in medium- and long-term debt of about €1.2 million.

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## Significant events during the first half of 2024

- On 7 February 2024, one year after its listing on the Euronext Growth Milan regulated market of the Italian Stock Exchange, faithful to its commitment to sustainability and values that have always distinguished it, Gentili Mosconi established the FONDAZIONE GENTILI MOSCONI, Ente del Terzo Settore, based in Como Via Pannilani, 59.  
The Foundation is a non-profit organisation and pursues civic, solidarity and socially useful purposes. Specifically, its aim is to pursue and preserve the textile tradition of Made in Italy, a copious source of research and inspiration for new fashion and design collections, and to encourage and promote Italian textile culture in its various expressions, in art and fashion design, supporting the creativity of young talents.
- On March 5, 2024 Gentili Mosconi finalised the acquisition of 70% of Tintoria Comacina, a company in the province of Como with more than forty years of history and a strong evolution,



specialising in dyeing and finishing classic silk fabrics such as crepe silk, satin and chiffon; blends with cashmere and wool; and lurex, cottons and nylon.

The acquisition confirms the growth and integration process announced a year earlier when the company was listed on the stock exchange, aimed at creating a central hub of synergies by internalising skills and crucial phases of the production process. A company of excellence in the Como area, Tintoria Comacina fully responds to these objectives, and becomes part of the Group while maintaining its DNA and independence as a contract dyeing company serving the territory and the market. The operation also responds to the company's objective of preserving the entrepreneurship and craftsmanship of the territory, in the logic of protecting its know-how, professionalism and century-old Como textile tradition recognised throughout the world. The acquisition was carried out in collaboration with the previous shareholder, ensuring perfect continuity in the management of Tintoria Comacina, which, with its entry into the Gentili Mosconi group, will benefit from a strengthening in operations and innovation in production processes, as well as visibility and the creation of important synergies, with the aim of registering a growth in turnover within a couple of years.

- On July 18, 2024 Gentili Mosconi acquired a minority shareholding of 36.364% in the printing company Creazioni Digitali Srl through a transaction involving the purchase of 30% of the shares of the minority shareholder Eroan for a consideration of Euro 850.000 and a 10% capital increase, with a consideration of Euro 283.000, for a total of Euro 1.133.000 entirely financed by Gentili Mosconi with own funds.
- Also on the same date, Gentili Mosconi increased its stake in Tintoria Comacina to 90% of the capital of the company. Specifically, Gentili Mosconi participated in the capital increase by acquiring an additional 20% of Tintoria Comacina by underwriting the portion of capital that had been unexercised by the minority shareholder Paolo Maggienga. The consideration for the transaction amounted to Euro 818.148 and was paid with cash, drawing on available resources.

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## Business outlook

The global macroeconomic environment remains volatile with uncertainties related to recession risks and geopolitical instability. Gentili Mosconi's customers have always been represented by the major global luxury brands and the Group's revenue dynamic has historically correlated to the trend of the reference market. Therefore, we expect in the second half of the year the same trend of the first one, in which we will aim to create the best conditions to take advantage of the expected recovery in consumption during 2025. Gentili Mosconi, after having completed the acquisition of the dyeing mill and the minority shareholding in Creazioni Digitali, remains focused on the external growth path, particularly in the weaving sector, which will allow the company to realise its business model in an environment that, even more so, needs and is favourable to helping handcrafted entrepreneurial excellence and safeguarding a vital ecosystem for luxury brands. The company maintains a strong focus on its sustainability objectives, making it an increasingly distinctive feature in the context of today, where sustainability is an indispensable characteristic that brands seek in their suppliers. Gentili Mosconi will continue to closely monitor the evolution of the macro-economic environment and adapt its strategy accordingly, maintaining its commitment to provide high quality, sustainable and cutting-edge products and services to its prestigious customers in the luxury fashion sector. We are confident in our ability to resume the path of growth even in a complex economic environment, by interpreting and anticipating the needs of a changing market, thanks to our innovation, creativity and commitment to sustainability, with the only certainty that Made in Italy will always remain an iconic and sought-after brand throughout the world.



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## Publication of the Half-Year Financial Report and the Independent Auditors' Report

The consolidated half-year financial report as at 30 June 2024 and the report of the Independent Auditors issued by Deloitte are available to the public, within the terms of the law, at the registered office, located in via Tevere 7/9, 22070 Casnate con Bernate (CO), Borsa Italiana SpA and on the institutional website [www.gentilimosconi.it](http://www.gentilimosconi.it), in the Investor section and on the authorised storage mechanism [www.emarketsdirstorage.it](http://www.emarketsdirstorage.it).

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*Gentili Mosconi group, listed on the Euronext Growth Milan market of the Italian Stock Exchange, is one of the main players in the luxury fashion market, offering design, transformation, printing and customisation services for fabrics for most of the international luxury players. In particular, the Group acts as a strategic partner for the most iconic and representative realities of the world of luxury and international haute couture in translating the ideas and needs of its customers into fabrics or finished products, with customised and exclusive designs and prints, combining artisan skills and tradition with innovation. The Group is also active in the textile furnishing sector through the Gentili Mosconi Home division, a line established in 2005 on the initiative of Patrizia Mosconi that produces textile accessories for the home and luxury nautical sector. Thanks to its 35 years of experience and its roots in the textile district of Como, the Group can rely on its in-depth knowledge of market trends and the specific needs of each individual brand to offer a highly customised service with a high creative content, also making use of a vast archive comprising thousands of designs, the result of decades of extensive research driven by the passion of Francesco Gentili.*

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### CONTACTS

#### ISSUER

##### **Gentili Mosconi S.p.A. - Investor Relations**

Luca Domanico | [luca.domanico@gentilimosconi.it](mailto:luca.domanico@gentilimosconi.it) | T: +39 031 451436 | Via Tevere, 7/9 - 22070 Casnate con Bernate (CO), Italy

#### EURONEXT GROWTH ADVISOR AND SPECIALIST

**Equita SIM S.p.A. | Andrea Ferrari | [a.ferrari@equita.eu](mailto:a.ferrari@equita.eu) | T: +39 02 6204235 | Via Turati, 9 - 20122 Milan, Italy**

#### GENTILI MOSCONI PRESS OFFICE

*Close to Media - company founded by Elisabetta Neuhoff*

**Adriana Liguori** | [adriana.liguori@closetomedia.it](mailto:adriana.liguori@closetomedia.it) | Tel. +39 3451778974

**Cecilia Isella** | [cecilia.isella@closetomedia.it](mailto:cecilia.isella@closetomedia.it) | Tel. +39 3480990515

**Elisa Gioia** | [elisa.gioia@closetomedia.it](mailto:elisa.gioia@closetomedia.it) | Tel. +39 3492332555

# GENTILI MOSCONI SPA

Bilancio consolidato al 30-06-2024

Dati anagrafici	
Sede in	VIA TEVERE 7/9, 22070 CASNATE CON BERNATE (CO)
Codice Fiscale	01768380139
Numero Rea	CO 214593
P.I.	01768380139
Capitale Sociale Euro	190.000 i.v.
Forma giuridica	SOCIETA' PER AZIONI
Società in liquidazione	no
Società con socio unico	no
Società sottoposta ad altrui attività di direzione e coordinamento	no
Appartenenza a un gruppo	no

	al 30/06/2024	al 31/12/2023
<b>STATO PATRIMONIALE ATTIVO</b>		
<b>B ) Immobilizzazioni, con separata indicazione di quelle concesse in locazione finanziaria:</b>		
I ) Immobilizzazioni immateriali:		
4 ) Concessioni, licenze, marchi e diritti simili	107.680	131.370
6 ) Immobilizzazioni immateriali in corso e acconti	1.570.010	1.242.505
7 ) Altre	1.807.752	2.104.600
<b>TOTALE Immobilizzazioni immateriali:</b>	<b>3.485.442</b>	<b>3.478.475</b>
II ) Immobilizzazioni materiali:		
1 ) Terreni e fabbricati	32.122	22.205
2 ) Impianti e macchinario	5.069.030	3.337.321
3 ) Attrezzature industriali e commerciali	55.564	29.726
4 ) Altri beni	426.712	213.288
5 ) Immobilizzazioni materiali in corso e acconti	1.741.056	928.087
<b>TOTALE Immobilizzazioni materiali:</b>	<b>7.324.484</b>	<b>4.530.627</b>
III ) Immobilizzazioni finanziarie, con separata indicazione, per ciascuna voce dei crediti, degli importi esigibili entro l'esercizio successivo:		
1 ) Partecipazioni in:		
a ) imprese controllate	30.000	-
d-Bis) Partecipazioni in altre imprese	329.801	220.005
<b>TOTALE Partecipazioni in:</b>	<b>359.801</b>	<b>220.005</b>
2 ) Crediti:		
d-Bis) Cred. verso altri		
- oltre l'esercizio	457.564	491.325
<b>TOTALE d-Bis) Cred. verso altri</b>	<b>457.564</b>	<b>491.325</b>
<b>TOTALE Crediti:</b>	<b>457.564</b>	<b>491.325</b>
4 ) Strumenti finanziari derivati attivi	1.630	4.774
<b>TOTALE Immobilizzazioni finanziarie, con separata indicazione, per ciascuna voce dei crediti, degli importi esigibili entro l'esercizio successivo:</b>	<b>818.995</b>	<b>716.104</b>
<b>TOTALE Immobilizzazioni, con separata indicazione di quelle concesse in locazione finanziaria:</b>	<b>11.628.921</b>	<b>8.725.206</b>
<b>C ) Attivo circolante:</b>		
I ) Rimanenze:		
1 ) Materie prime, sussidiarie e di consumo	1.335.078	1.100.580
2 ) Prodotti in corso di lavorazione e semilavorati	4.800.658	4.521.426
4 ) Prodotti finiti e merci	3.419.056	3.495.277
<b>TOTALE Rimanenze:</b>	<b>9.554.792</b>	<b>9.117.283</b>
II ) Crediti, con separata indicazione, per ciascuna voce, degli importi esigibili oltre l'esercizio successivo:		
1 ) verso clienti		

- entro l'esercizio	9.974.525	11.707.334
<b>TOTALE verso clienti</b>	<b>9.974.525</b>	<b>11.707.334</b>
5 - Bis) Crediti tributari		
-entro l'esercizio	1.775.910	2.177.001
<b>TOTALE 5 - Bis) Crediti tributari</b>	<b>1.775.910</b>	<b>2.177.001</b>
5- Quater) Crediti verso altri		
-entro l'esercizio	200.421	123.682
<b>TOTALE 5- Quater) Crediti verso altri</b>	<b>200.421</b>	<b>123.682</b>
<b>TOTALE Crediti, con separata indicazione, per ciascuna voce, degli importi esigibili oltre l'esercizio successivo:</b>	<b>11.950.856</b>	<b>14.008.017</b>
III ) Attivita' finanziarie che non costituiscono immobilizzazioni:		
6 ) altri titoli	7.353.900	10.332.405
<b>TOTALE Attivita' finanziarie che non costituiscono immobilizzazioni:</b>	<b>7.353.900</b>	<b>10.332.405</b>
IV ) Disponibilita' liquide:		
1 ) Depositi bancari e postali	10.552.195	8.450.452
3 ) Denaro e valori in cassa	7.916	7.443
<b>TOTALE Disponibilita' liquide:</b>	<b>10.560.111</b>	<b>8.457.895</b>
<b>TOTALE Attivo circolante:</b>	<b>39.419.659</b>	<b>41.915.600</b>
D ) Ratei e risconti:	301.140	145.552
<b>TOTALE ATTIVO</b>	<b>51.349.720</b>	<b>50.786.358</b>

**STATO PATRIMONIALE PASSIVO**

A ) Patrimonio netto:		
I ) Capitale	190.000	190.000
II ) Riserva da sovrapprezzo delle azioni	14.960.000	14.960.000
IV ) Riserva legale	38.000	30.000
VI ) Altre riserve	3.010.938	2.100.103
VII ) Riserva per coperazioni di copertura dei flussi finanziari attesi	1.630	4.774
VIII ) Utili (perdite) portati a nuovo	17.078.634	15.273.342
IX ) Utile (perdita) dell'esercizio	1.521.853	5.214.220
Patrimonio netto di terzi		
Capitale e riserve di terzi	93.946	52.655
Utile di terzi	-	21.228
Perdita di terzi	-92.089	-
<b>TOTALE Patrimonio netto di terzi</b>	<b>1.857</b>	<b>73.883</b>
<b>TOTALE Patrimonio netto:</b>	<b>36.802.912</b>	<b>37.846.322</b>
B ) Fondi per rischi ed oneri:		
Altri	10.000	10.000



<b>TOTALE Fondi per rischi ed oneri:</b>	<b>10.000</b>	<b>10.000</b>
C ) Trattamento di fine rapporto di lavoro subordinato	2.694.053	2.112.456
D ) Debiti, con separata indicazione, per ciascuna voce, degli importi esigibili oltre l'esercizio successivo:		
3 ) Debiti verso soci per finanziamenti		
-entro l'esercizio	100.000	-
<b>TOTALE Debiti verso soci per finanziamenti</b>	<b>100.000</b>	<b>-</b>
4 ) Debiti verso banche		
-entro l'esercizio	839.653	639.267
-oltre l'esercizio	2.061.961	1.030.880
<b>TOTALE Debiti verso banche</b>	<b>2.901.614</b>	<b>1.670.147</b>
6 ) Acconti		
-entro l'esercizio	94.023	106.552
<b>TOTALE Acconti</b>	<b>94.023</b>	<b>106.552</b>
7 ) Debiti verso fornitori		
-entro l'esercizio	5.453.246	6.518.109
<b>TOTALE Debiti verso fornitori</b>	<b>5.453.246</b>	<b>6.518.109</b>
12 ) Debiti tributari		
-entro l'esercizio	472.265	318.506
<b>TOTALE Debiti tributari</b>	<b>472.265</b>	<b>318.506</b>
13 ) Debiti verso istituti di previdenza e di sicurezza sociale		
-entro l'esercizio	436.818	411.078
<b>TOTALE Debiti verso istituti di previdenza e di sicurezza sociale</b>	<b>436.818</b>	<b>411.078</b>
14 ) altri debiti		
-entro l'esercizio	1.562.099	915.217
<b>TOTALE altri debiti</b>	<b>1.562.099</b>	<b>915.217</b>
<b>TOTALE Debiti, con separata indicazione, per ciascuna voce, degli importi esigibili oltre l'esercizio successivo:</b>	<b>11.020.065</b>	<b>9.939.609</b>
E ) Ratei e risconti:	822.690	877.971
<b>TOTALE PASSIVO</b>	<b>51.349.720</b>	<b>50.786.358</b>

	al 30/06/2024	al 30/06/2023
<b>CONTO ECONOMICO</b>		
<b>A ) Valore della produzione:</b>		
1 ) Ricavi delle vendite e delle prestazioni	22.718.874	27.253.862
2 ) Variazioni delle rimanenze di prodotti in corso di lavorazione, semilavorati e finiti	203.011	210.923
5 ) altri ricavi e proventi, con separata indicazione dei contributi in conto esercizio:	654.396	372.761
<b>TOTALE Valore della produzione:</b>	<b>23.576.281</b>	<b>27.837.546</b>
<b>B ) Costi della produzione:</b>		
6 ) Per materie prime, di sussidiarie, di consumo e di merci	7.718.317	9.649.332
7 ) Per servizi	6.977.320	7.730.639
8 ) Per godimento di beni di terzi	519.531	428.029
9 ) per il personale:		
a ) Salari e stipendi	3.963.381	3.771.466
b ) Oneri sociali	1.227.361	1.144.674
c ) Trattamento di fine rapporto	279.756	233.066
<b>TOTALE per il personale:</b>	<b>5.470.498</b>	<b>5.149.206</b>
10 ) Ammortamento e svalutazioni:		
a ) Ammortamento immobilizzazioni immateriali	548.922	535.448
b ) Ammortamento immobilizzazioni materiali	419.040	346.154
d ) Svalutazioni dei crediti compresi nell'attivo circolante e delle disponibilità liquide	34.677	36.816
<b>TOTALE Ammortamento e svalutazioni:</b>	<b>1.002.639</b>	<b>918.418</b>
11 ) Variazioni delle rimanenze di materie prime, sussidiarie, di consumo e merci	-104.498	-471.875
13 ) Altri accantonamenti	-	19.000
14 ) Oneri diversi di gestione	225.876	241.800
<b>TOTALE Costi della produzione:</b>	<b>21.809.683</b>	<b>23.664.549</b>
<b>Differenza tra Valore e Costi della produzione</b>	<b>1.766.598</b>	<b>4.172.997</b>
<b>C ) Proventi e oneri finanziari:</b>		
16 ) Altri proventi finanziari:		
d ) Proventi diversi dai precedenti, con separata indicazione di quelli da imprese controllate e collegate e di quelli da controllanti e da imprese sottoposte al controllo di queste ultime		
- Proventi diversi	315.439	121.223
<b>TOTALE Proventi diversi dai precedenti, con separata indicazione di quelli da imprese controllate e collegate e di quelli da controllanti e da imprese sottoposte al controllo di queste ultime</b>	<b>315.439</b>	<b>121.223</b>
<b>TOTALE Altri proventi finanziari:</b>	<b>315.439</b>	<b>121.223</b>
17 ) Interessi e altri oneri finanziari, con separata indicazione di quelli da imprese controllate e collegate e verso controllanti:		
- Inter. e oner.fin. diversi	78.545	41.349

<b>TOTALE Interessi e altri oneri finanziari, con separata indicazione di quelli da imprese controllate e collegate e verso controllanti:</b>	<b>78.545</b>	<b>41.349</b>
17 Bis) Utili e perdite su cambi		
17 Bis-a) Utili su cambi	89.316	-
17 Bis-b) Perdite su cambi	-	33.237
<b>TOTALE 17 Bis) Utili e perdite su cambi</b>	<b>89.316</b>	<b>-33.237</b>
<b>TOTALE Proventi e oneri finanziari:</b>	<b>326.210</b>	<b>46.637</b>
<b>Risultato prima delle imposte</b>	<b>2.092.808</b>	<b>4.219.634</b>
20 ) IMPOSTE SUL REDDITO D'ESERCIZIO, CORRENTI, DIFFERITE E ANTICIPATE		
a ) - Imposte correnti	663.044	1.136.118
<b>TOTALE IMPOSTE SUL REDDITO D'ESERCIZIO, CORRENTI, DIFFERITE E ANTICIPATE</b>	<b>663.044</b>	<b>1.136.118</b>
<b>21) Utile (perdita) consolidati dell'esercizio</b>	<b>1.429.764</b>	<b>3.083.516</b>
1 ) Utile (Perdita) di pertinenza di terzi	-92.089	11.524
<b>E 212 ) Utile (Perdita) del gruppo</b>	<b>1.521.853</b>	<b>3.071.992</b>

Rendiconto finanziario Valori in unità di euro	Anno Corrente	Anno Precedente
	30/06/2024	30/06/2023
A) Flussi finanziari derivanti dall'attività operativa (metodo indiretto)		
<b>Utile (perdita) dell'esercizio</b>	1.429.764	3.083.516
<b>Imposte sul reddito</b>	663.044	1.136.118
<b>Interessi passivi/(attivi)</b>	-236.894	-79.874
<b>(Dividendi)</b>	0	0
<b>minus/(PLUS)</b>	-60.642	190
<b>1) Utile (perdita) dell'esercizio prima d'imposte sul reddito, interessi, dividendi e plus/minusvalenze da cessione</b>	<b>1.795.272</b>	<b>4.139.950</b>
Rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto		
<b>Accantonamenti ai fondi</b>	279.756	252.066
<b>Ammortamenti delle immobilizzazioni</b>	967.962	881.602
<b>altre rettifiche per elementi non monetari</b>	-3.197	-1.358
<b>Totale rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto</b>	<b>1.244.521</b>	<b>1.132.310</b>
<b>2) Flusso finanziario prima delle variazioni del capitale circolante netto</b>	<b>3.039.793</b>	<b>5.272.260</b>
Variazioni del capitale circolante netto		
<b>Decremento/(Incremento) delle rimanenze</b>	-307.509	-682.796
<b>Decremento/(Incremento) dei crediti verso clienti</b>	2.827.116	2.101.313
<b>Incremento/(Decremento) dei debiti verso fornitori</b>	-1.401.775	-1.525.703
<b>Decremento/(Incremento) dei ratei e risconti attivi</b>	-150.414	-491.500
<b>Incremento/(Decremento) dei ratei e risconti passivi</b>	-402.413	-74.247
<b>Altri decrementi/(Altri Incrementi) del capitale circolante netto</b>	-21.412	2.514.263
<b>Totale variazioni del capitale circolante netto</b>	<b>543.593</b>	<b>1.841.330</b>
<b>3) Flusso finanziario dopo le variazioni del capitale circolante netto</b>	<b>3.583.386</b>	<b>7.113.590</b>
Altre rettifiche		
<b>Interessi incassati/(pagati)</b>	236.894	79.874
<b>(Imposte sul reddito pagate)</b>	0	-2.088.467
<b>Dividendi incassati</b>	0	0
<b>(Utilizzo fondi)</b>	-202.163	-319.361
<b>Totale altre rettifiche</b>	<b>34.731</b>	<b>-2.327.954</b>
<b>Flusso finanziario dell'attività operativa (A)</b>	<b>3.618.117</b>	<b>4.785.636</b>
B) Flussi finanziari derivanti dall'attività d'investimento		
Immobilizzazioni materiali		
<b>(Investimenti)</b>	-1.918.979	-512.179
<b>decrementi</b>	229.989	450
Immobilizzazioni immateriali		
<b>(Investimenti)</b>	-357.989	-2.832.304
<b>(Investimenti)</b>	0	0
Immobilizzazioni finanziarie		
<b>(Investimenti)</b>	0	-100.832
<b>disinvestimenti</b>	13.199	0
attività finanziarie non immobilizzate		
<b>disinvestimenti</b>	0	
	2.978.505	-8.907.030

<b>(Acquisto di ramo d'azienda al netto delle disponibilità liquide )</b>	-259.982	
<b>Flusso finanziario dell'attività di investimento (B)</b>	684.743	-12.351.895
C) Flussi finanziari derivanti dall'attività di finanziamento		
Mezzi di terzi		
<b>Incremento/(Decremento) debiti a breve verso banche</b>	-223.318	-507.406
<b>Accensione finanziamenti</b>	910.000	0
<b>(Rimborso finanziamenti)</b>	-607.326	-1.098.208
Mezzi propri	0	15.000.000
<b>(Dividendi e acconti su dividendi pagati)</b>	-2.280.000	0
<b>Flusso finanziario dell'attività di finanziamento (C)</b>	-2.200.644	13.394.386
<b>Incremento (decremento) delle disponibilità liquide (A ± B ± C)</b>	2.102.216	5.828.127
Disponibilità liquide a inizio esercizio		
<b>Depositi bancari e postali (anno prima)</b>	8.450.452	3.314.856
<b>Danaro e valori in cassa anno prima)</b>	7.443	8.179
<b>Totale disponibilità liquide a inizio esercizio</b>	8.457.895	3.323.035
Disponibilità liquide a fine esercizio		
<b>Depositi bancari e postali</b>	10.552.195	9.144.832
<b>Danaro e valori in cassa</b>	7.916	6.330
<b>Totale disponibilità liquide a fine esercizio</b>	10.560.111	9.151.162

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