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Oggetto : THE BOARD OF DIRECTORS APPROVES THE HALF-YEARLY FINANCIAL REPORT AS AT 30 JUNE 2024 OF SIMONE S.P.A.

*Testo del comunicato*

Vedi allegato



**THE BOARD OF DIRECTORS  
APPROVES THE HALF-YEARLY FINANCIAL REPORT  
AS AT 30 JUNE 2024 OF SIMONE S.P.A.**

**MARKED GROWTH IN ALL OPERATING PROFITABILITY INDICATORS**

**Main results for the period:**

- **Revenues:** 8.5 million Euro compared to 8.5 million Euro (-1%) as at 30 June 2023;
- **Value of Production:** 9,6 million Euro compared to 9,2 million Euro (+4%) as at 30 June 2023;
- **EBITDA:** 1,1 million Euro compared to Euro 888 thousand (+24%) as at 30 June 2023;
- **Net Income:** Euro 321 thousand compared to Euro 289 thousand as at 30 June 2023;
- **NFP:** Euro (2.321) thousand (cash) compared to Euro (2.405) thousand (cash) as at 31 December 2023.

**Milan, 27 September 2024** - The Board of Directors of Simone S.p.A. (“Simone” or the “Company”), a publishing company listed on Euronext Growth Milan, today approved the Half-Yearly Financial Report as at 30 June 2024, voluntarily subjected to a limited audit.

**Luca Misso, CEO of Simone S.p.A. said:** *“The first half of 2024 continues on the track of the excellent results achieved in 2023. This, despite a completely unprecedented market situation due to the delayed legislative reforms, which management has managed excellently, limiting the risks of unsold production and concentrating activities and investments on higher value-added activities. Thanks to the resources raised on the market and careful capital management, we are continuing to work on developing the potential of a company capable of producing highly specialised products, anticipating and responding to market demands in the best possible way.*

*Some of the investments announced at the time of the IPO have already been realised, including those aimed at strengthening the group's web presence (acquisition of the domain [www.posizioniaperte.com](http://www.posizioniaperte.com), creation of the [lldiritto.it](http://lldiritto.it) portal) and giving greater impetus to technological development (registration of the Dash software, continuation of R&D activities for the creation of an innovative platform for public competitions, development of AI-based software, and experimentation on the use of AI systems for publishing products). Over and above this, a major investment was started on a new in-house digital printing plant, aimed at making the business model even more dynamic and elastic.*

*Moreover, it is good to consider that we are moving in a particularly favourable context, with 2024 proving to be a record year for the launch of new tenders in the Public Administration, a trend that, according to the latest estimates, is expected to continue until 2027”.*

**Simone S.P.A.**

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## Simone S.p.A. Group's Results for the First Half of 2024

Below are the main operating results achieved by Simone in the first half of 2024.

**Value of production increased by 4%, with revenues almost constant compared to 30 June 2023 (-1%).** The result is to be considered excellent, as the first half of the year was characterised by the delay in the approval process of many legislative reforms, which forced the postponement of many productions affected by these reforms. This particularly affected the subsidiary DIKE GIURIDICA S.r.l. and all strictly legal productions. Despite the drastic reduction in turnover in this segment, revenues were largely offset by sales in the public competitions sector. Legal productions then picked up in the second half of the year, as the announced reforms were (and will be) enacted.

**EBITDA**, positive at EUR 1.1 million, **grew by about 24% compared to 30 June 2023.** This exceptional result shows the company's ability to adapt to changing market conditions and create operating margins by investing in improving the sales channel mix (in which the results of the direct website stand out) and optimising production to reduce the volume of returns. It is also worth mentioning the excellent work of the management, which, faced with an unprecedented market situation (due, as mentioned above, to the delay in the process of numerous legislative reforms affecting the civil, criminal and tax fields), succeeded in readjusting editorial plans, avoiding the production of volumes with a high risk of unsold volumes, and instead concentrating efforts on productions with a higher added value

**EBIT**, which was positive at 580, thousand Euro, **grew by 16% compared to 30 June 2023.** This growth occurred without any major investments in terms of fixed assets. Amortisation and depreciation, in fact, grew by about 29%, but largely related to intangible assets and was determined by the investments incurred for the activities required for the IPO and the subsequent admission to the EGM.

**EBT**, positive at 508 thousand Euro, **increased by 22% compared to 30 June 2023**, also due to the low weight of financial expenses on turnover.

The **Net Profit**, positive at 321 thousand Euro, **increased by 11% compared to 30 June 2023**, despite turnover being substantially unchanged, and was primarily due to a great efficiency achieved on operating costs (both variable and fixed structure costs).

The **Net Financial Position - NFP is cash positive in the amount of 2,321,165 Euro.** The change compared to 31 December 2023, is not significant and mainly relates to investments in progress. It should be noted, that the NFP is also influenced by flows from the school segment, which is characterised by a strong seasonality (which particularly insists on the second half of the year). In fact, in the first half of the year, almost all of the period's production is provided for, against revenues that will only be recognised at the end of the year, coinciding with the start of the school year. This creates in the first half of the year a reduction in cash flows from schooling, offset by the cash generated by the other business sectors.

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**Current net financial debt**, prepared in accordance with ESMA Guidelines 32-382-1138 on disclosure requirements under EU Regulation 2017/1129 published on 4 March 2021, **expresses negative values (cash surplus) of 5.27 million Euro**. This value demonstrates the company's ability to sustain further investments to support growth.

### **Main events as at 30 June 2024**

On 9 February 2024, the company announced that it had acquired the domain [www.posizioniaperte.com](http://www.posizioniaperte.com), a portal that helps jobseekers get in touch with companies and public bodies that are looking for staff. In the October-December 2023 period, this platform recorded approximately 440,000 visits (source: similarweb.com), representing 20% of the sum of the traffic of the Group's two main domains, i.e. "Edizioni Simone" and "Simone Concorsi". The investment is strategic for the company as it strengthens the group's web presence, an objective already stated during the IPO and in line with the growth strategies outlined by the company. Furthermore, the new domain will allow Simone to approach not only its traditional market of people seeking employment in the public administration, but also the demand for work in the private sector.

On 14 March 2024, the Company's Shareholders' Meeting resolved to authorise the purchase and disposal of treasury shares, valid for a period of 18 months, pursuant to Articles 2357 et seq. of the Italian Civil Code. The Board of Directors initiated the purchase plan on 20 March 2024; as of 1 July 2024, the company held 44.000 treasury shares, equal to 0.77% of the share capital. Furthermore, on the same date, the majority shareholder Giunima S.r.l. had bought 53.000 shares on the market, at an average price of 1.827 Euro per share, for a total value of 96.842 Euro.

On 16 April 2024, the company announced that it had 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 IT systems through the application and use of artificial intelligence for the archiving and management of its proprietary content. The project made Simone S.p.A.'s archive the first in Italy in the specialised publishing sector to use artificial intelligence. The data available to the I.A. are Simone's proprietary data, continuously updated by the editors and, therefore, covered by copyright; artificial intelligence was employed as a tool for the archiving, management and development of the immense proprietary archive.

On 6 May 2024, the Company's Board of Directors reviewed and approved the Company's draft financial statements and consolidated financial statements as at 31 December 2023. On 13 June 2024, the Shareholders' Meeting resolved to allocate the profit for the year of EUR 1.947.706 Euro as follows:

- for 97.385 Euro to the legal reserve;
- to distribute a gross ordinary dividend of 0,01 Euro for each ordinary share outstanding (excluding treasury shares in portfolio);
- to allocate the remainder to the retained earnings reserve.

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Company CEO Luca Misso received the 'Industria Felix' award for the best balance sheet achieved in the fiscal year 2022 among companies with registered offices in Campania in the communication, culture, information and entertainment sector, for management performance and Cerved financial reliability, on 28 May 2024, at the Auditorium of Città della Scienza in Naples.

In May 2024, IL GATTO VERDE EDIZIONI S.r.l. won with the book "Khat. Storia di un rifugiato" by Ximo Abadia, the Andersen Prize 2024 in the category "Best comic book".

On 24 June 2024, the Company registered at the Court of Rome the title "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 to become a point of reference in legal information for professionals in the sector, legal scholars and all readers interested in such topics. The publishing initiative is aimed at enhancing the group's web presence, as declared during the IPO, and maximising the value of the content produced beyond the traditional publication of printed books.

#### **Main events after 30 June 2024**

On 11 July 2024, the Company applied for tax concessions in the context of the "Zona Economica Speciale" ("ZES") and Decree-Law No. 39 "Transizione 4.0" ("4.0") of 29 March 2024.

The company will invest 2,5 million Euro for a new digital printing plant, of which 2,3 million Euro will be subsidised for both ZES and 4.0 purposes. The new plant will be financed by a leasing transaction and will be completed by 15 November 2024. The operation will allow a significant increase in the production capacity of the in-house plant for black and white productions and will enable the publication of volumes that, due to limited print runs, are no longer marketed.

On 4 July 2024, the company was granted the tax credit for the listing of SMEs in the amount of 401.757 Euro.

On 18 September 2024, the start of the second phase of the collaboration with Contrader was announced, aimed at the delivery of an innovative software based on generative artificial intelligence technologies, designed to process data faster and provide more complete, refined and reliable output.

#### **Foreseeable development of operations**

As predicted at the beginning of the year, the first half of the financial year 2024 was characterised by the large number of public competitions launched by the public administration, which are expected to continue until the end of 2027. Given the high number of competitions already launched since the start of the 2024 financial year, the company has already exceeded the number of titles published in 2023, making 2024 a record year in terms of the number of manuals published.

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The beginning of the second half of 2024 was characterised by the expected slowdown in the production of public competitions, given the large growth in the first half of the year. However, already in August the public competitions machine restarted and the release of some important competitions is expected in the autumn. At the same time, production resumed in the strictly legal segment, where the approved reforms are giving rise to new publications, enabling us to look forward with great confidence to the economic and financial results expected for the whole of 2024.

The company's development strategy aimed at improving synergies within the Group, increasing efficiency and enhancing all activities that have proven to generate operating margins is confirmed. At the same time, thanks to the resources obtained from the IPO, it is planned to continue to invest these resources partly (about 30%) on web presence and technological development, but mainly (about 70%) on M&A activities to support the Group's growth in size.

At the end of the 2024 half-year figures, we can affirm that the investments already made are going in the right direction, having certainly immediately contributed to an increase in operating margins, despite the fact that the investment plan is still in its early stages and the IPO resources have only been minimally utilised.

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This press release is available in the 'Investor/Press Release' section of [www.investors.simone.it](http://www.investors.simone.it) and at [www.emarketstorage.it](http://www.emarketstorage.it).

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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., 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.

### **Contacts:**

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**ATTACHMENTS**

- A) CONSOLIDATED BALANCE SHEET AS AT 30/06/2024
- B) CONSOLIDATED INCOME STATEMENT AS AT 30/06/2024
- C) ESMA NET FINANCIAL POSITION
- D) CONSOLIDATED CASH FLOW STATEMENT AS AT 30/06/2024

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**Allegato A****Prospetti di STATO PATRIMONIALE CONSOLIDATO AL 30/06/2024**

<b>STATO PATRIMONIALE</b>	<b>30/06/2024</b>	<b>31/12/2023</b>
Immobilizzazioni immateriali nette	6.536.411	6.737.584
Immobilizzazioni materiali nette	544.124	662.724
Partecipazioni ed altre immobilizzazioni finanziarie	158.015	187.198
<b>Attivo Fisso netto</b>	<b>7.238.550</b>	<b>7.587.506</b>
Rimanenze di magazzino	6.056.293	5.099.290
Crediti commerciali	3.639.764	3.478.152
Debiti commerciali	(3.562.891)	(3.222.716)
<b>Capitale circolante commerciale</b>	<b>6.133.166</b>	<b>5.354.726</b>
Crediti vs controllanti	0	
Crediti verso imprese sottoposte al controllo delle controllanti	6.100	11.100
Debiti verso imprese controllanti	(407.772)	(306.418)
Debiti verso imprese sottoposte al controllo delle controllanti	(99.344)	(15.753)
Altre attività correnti	302.829	313.493
Altre passività correnti	(1.771.153)	(1.612.769)
Crediti (Debiti) tributari	1.954.909	2.085.203
Ratei e risconti netti	(226.142)	(393.956)
Crediti (Debiti) previdenziali	(157.215)	(212.607)
<b>Capitale circolante netto</b>	<b>5.735.378</b>	<b>5.223.019</b>
Fondo per rischi ed oneri	(20.600)	(76.526)
Fondo TFR	(1.073.492)	(1.163.026)
<b>Capitale Investito Netto (Impieghi)</b>	<b>11.879.836</b>	<b>11.570.973</b>
Debiti finanziari	4.022.775	5.339.063
Altre passività correnti	570.000	630.000
Debiti verso altri finanziatori	39.248	238.628
Debiti finanziari	<b>4.632.023</b>	<b>6.207.691</b>
Altri Titoli	(219.388)	(219.388)
Disponibilità liquide e mezzi equivalenti	(6.733.800)	(8.393.627)
<b>Indebitamento Finanziario Netto</b>	<b>(2.321.165)</b>	<b>(2.405.324)</b>
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
Altre riserve	7.472.010	5.716.010
Utili (perdite) portati a nuovo	(589.054)	73.113
Risultato d'esercizio	321.321	1.213.885
Riserva negativa azioni proprie in portafoglio	(73.948)	-
<b>Patrimonio netto</b>	<b>14.201.001</b>	<b>13.976.295</b>
<b>Totale Fonti</b>	<b>11.879.837</b>	<b>11.570.971</b>

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**Allegato B****Prospetti di CONTO ECONOMICO CONSOLIDATO AL 30/06/2024**

<b>Importi in Euro</b>	<b>30/06/2024</b>	<b>% vdp</b>	<b>30/06/2023</b>	<b>% vdp</b>
Ricavi delle vendite e delle prestazioni	8.458.271	88%	8.522.974	92%
Variazione delle rimanenze di prodotti finiti	939.219	10%	398.872	4%
Altri ricavi e proventi:	234.705	2%	313.433	3%
<b>Valore della produzione</b>	<b>9.632.195</b>	<b>100%</b>	<b>9.235.279</b>	<b>100%</b>
Acquisti di materie prime	1.127.038	12%	903.974	10%
Variazione rimanenze materie prime	-569	0%	347.684	4%
Spese per prestazione di servizi	4.646.606	48%	4.923.209	53%
Godimento di beni di terzi	301.534	3%	274.438	3%
<b>Valore aggiunto</b>	<b>3.557.587</b>	<b>37%</b>	<b>2.785.974</b>	<b>30%</b>
Spese per il personale dipendente	2.207.933	23%	1.661.267	18%
Oneri diversi di gestione	252.262	3%	236.508	3%
<b>Margine operativo lordo-Ebitda</b>	<b>1.097.392</b>	<b>11%</b>	<b>888.199</b>	<b>10%</b>
Ammortamenti	500.097	5%	387.741	4%
Accantonamenti	17.607	0%	0	0%
<b>Reddito operativo-Ebit</b>	<b>579.688</b>	<b>6%</b>	<b>500.458</b>	<b>5%</b>
Proventi finanziari	14.076	0%	2.507	0%
Oneri finanziari	85.871	1%	86.968	1%
<b>Risultato prima delle imposte-Ebt</b>	<b>507.893</b>	<b>5%</b>	<b>415.997</b>	<b>5%</b>
Imposte sul reddito	186.572	2%	127.306	1%
<b>Risultato netto</b>	<b>321.321</b>	<b>3%</b>	<b>288.691</b>	<b>3%</b>

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**Allegato C**  
**POSIZIONE FINANZIARIA NETTA ESMA AL 30/06/2024**

<b>Importi in Euro</b>	<b>30/06/2024</b>	<b>31/12/2023</b>
Altri Titoli	219.388	219.388
Disponibilità liquide	2.107.810	3.767.636
Altre attività finanziarie correnti	4.625.990	4.625.990
<b>Liquidità</b>	<b>6.953.188</b>	<b>8.613.014</b>
Debito finanziario corrente (*)	1.148.306	2.186.293
Altri debiti correnti (**)	537.298	374.523
<b>Indebitamento finanziario corrente</b>	<b>1.685.604</b>	<b>2.560.816</b>
<b>Indebitamento finanziario corrente netto</b>	<b>(5.267.584)</b>	<b>(6.052.198)</b>
Debito finanziario non corrente	2.913.717	3.391.398
Altri debiti non correnti (***)	370.271	420.737
<b>Indebitamento finanziario non corrente</b>	<b>3.283.988</b>	<b>3.812.135</b>
<b>Totale indebitamento finanziario</b>	<b>(1.983.597)</b>	<b>(2.240.063)</b>

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**Allegato D**  
**RENDICONTO FINANZIARIO CONSOLIDATO AL 30/06/2024**

<b>Metodo indiretto - descrizione</b>	<b>30/06/2024</b>	<b>31/12/2023</b>
<b>A. Flussi finanziari derivanti dall'attività operativa</b>		
Utile (perdita) dell'esercizio	321.321	1.213.885
Imposte sul reddito	186.572	585.981
Interessi passivi (interessi attivi) (Dividendi)	71.795	181.876
<b>(Plusvalenze) / minusvalenze derivanti dalla cessione di attività</b>		
di cui immobilizzazioni materiali		
di cui immobilizzazioni immateriali		
di cui immobilizzazioni finanziarie		
<b>1. Utile (perdita) dell'esercizio prima delle imposte sul reddito, interessi, dividendi e plus/minusvalenze da cessione nel capitale circolante netto</b>	<b>579.688</b>	<b>1.981.742</b>
<b>Rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto</b>		
Accantonamenti ai fondi	28.589	297.850
Ammortamenti delle immobilizzazioni	500.097	965.938
Svalutazioni per perdite durevoli di valore	17.607	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	(141.212)	(23.025)
Totale rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto	405.081	1.257.119
<b>2. Flusso finanziario prima delle variazioni del capitale circolante netto</b>	<b>984.768</b>	<b>3.238.861</b>
<b>Variazioni del capitale circolante netto</b>		
Decremento/(incremento) delle rimanenze	(957.003)	(1.023.309)
Decremento/(incremento) dei crediti verso clienti	(161.612)	233.691
Incremento/(decremento) dei debiti verso fornitori	340.175	521.646
Decremento/(incremento) dei ratei e risconti attivi	4.248	(60.766)
Incremento/(decremento) dei ratei e risconti passivi	(172.061)	196.807
Altri decrementi/(Altri incrementi) del capitale circolante netto	433.895	(488.436)
Totale variazioni del capitale circolante netto	(512.358)	620.366
<b>3. Flusso finanziario dopo le variazioni del capitale circolante netto</b>	<b>472.410</b>	<b>2.618.495</b>
<b>Altre rettifiche</b>	<b>(65.597)</b>	<b>(138.983)</b>
Interessi incassati/(pagati)		
(Imposte sul reddito pagate)		
Dividendi incassati		
(Utilizzo dei fondi)	(168.651)	(271.609)
Altri incassi/(pagamenti)		
Totale altre rettifiche	(234.248)	(410.591)
<b>FLUSSO FINANZIARIO DELL'ATTIVITA' OPERATIVA (A)</b>	<b>238.162</b>	<b>2.207.904</b>

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**B. Flussi finanziari derivanti dall'attività di investimento**

Immobilizzazioni materiali (Investimenti)	(15.393)	(143.173)
Disinvestimenti		
Immobilizzazioni immateriali (Investimenti)	(164.931)	(1.194.875)
Disinvestimenti		
Immobilizzazioni finanziarie (Investimenti)	3.760	(245.376)
Disinvestimenti		
Attività finanziarie non immobilizzate (Investimenti)		
Disinvestimenti (Acquisizione di rami d'azienda al netto delle disponibilità liquide)		
Cessione di rami d'azienda al netto delle disponibilità liquide		
<b>FLUSSO FINANZIARIO DELL'ATTIVITA' DI INVESTIMENTO (B)</b>	<b>(176.564)</b>	<b>(1.583.424)</b>

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

Incremento (Decremento) debiti a breve verso banche		
Accensione finanziamenti	61.916	697.697
(Rimborso finanziamenti)	(1.378.202)	(992.951)

**Mezzi propri**

Aumento di capitale a pagamento		3.000.000
Azioni proprie (Rimborso di capitale)	(73.948)	
Altre variazioni	(259.380)	(1.114.515)
Cessione (acquisto) di azioni proprie (Dividendi e acconti su dividendi pagati)	(71.809)	(415.938)

<b>FLUSSO FINANZIARIO DELL'ATTIVITA' DI FINANZIAMENTO (C)</b>	<b>(1.721.424)</b>	<b>1.174.653</b>
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<b>INCREMENTO (DECREMENTO) DELLE DISPONIBILITA' LIQUIDE (A+-B+-C)</b>	<b>(1.659.826)</b>	<b>1.799.132</b>
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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	<b>3.767.636</b>	<b>1.968.504</b>
Di cui non liberamente utilizzabili		
Disponibilità liquide a fine esercizio		
Depositi bancari e postali	2.096.010	3.727.802
Assegni		27.951
Danaro e valori in cassa	11.800	11.883
Totale disponibilità liquide a fine esercizio	<b>2.107.810</b>	<b>3.767.636</b>

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Numero di Pagine: 13