HALF YEAR FINANCIAL REPORT
FIRST HALF OF 2026
01.01.2026 – 30.06.2026

IMMO GURU S.A.

Joint stock company

J2013001604236 | CUI 31706228

Ștefăneștii de Jos, 50 Linia de Centură Street,
1st floor, room 8, Ilfov County

IMMO | SMT – AeRO Premium

H1 2026 highlights

IMMO GURU S.A. ended the first half with rental income of RON 4.41 million, up 7.8%, and net profit of RON 0.60 million, down 41.8% compared with the same period of 2025.

Half year performance

Indicator	H1 2026 RON million	Change versus H1 2025
Rental income	4.41	+7.8%
Operating profit	1.94	-18.9%
Net profit	0.60	-41.8%

Financial position at 30 June 2026

Indicator	30.06.2026 RON million	Change versus 31.12.2025
Total assets	73.32	-1.1%
Equity	47.19	+1.3%
Bank loans	24.33	-4.3%

Summary amounts are rounded to two decimal places in RON million. Changes are calculated from the RON amounts in the detailed tables; rental income has a separate comparator from total turnover.

What explains the results

In H1 2025, the disposal of four apartments generated a gross gain of RON 0.57 million, while no property sales are recorded in H1 2026. This difference contributes to the change in profit and should be considered together with other income and expenses. H1 2026 interest expense totalled RON 1.04 million, and the net foreign exchange loss was RON 0.20 million.

Investment and areas to monitor in H2

The Aquamarin transaction was approved by the EGMS in June 2026. Updates after 30 June and financing proposals are presented under subsequent events. In the second half, receivables collection, debt service and the acquisition milestones are relevant to liquidity and future results.

Issuer and report information

Item	Information
Reporting period	01.01.2026 – 30.06.2026
Publication date	25.09.2026
Report date	25.09.2026
Issuer name	IMMO GURU S.A.
Registered office	Ștefăneștii de Jos, 50 Linia de Centură Street, 1st floor, room 8, Ilfov County
Tax and Trade Register numbers	31706228 / J2013001604236
Subscribed and paid-up share capital	17,866,690.00 RON
Shares and nominal value	1,786,669 shares / RON 10 per share
Class A ordinary shares	1,777,789 shares admitted to trading
Class B preference shares	8,880 unlisted shares
Market and ticker	SMT – AeRO Premium / IMMO
ISIN	ROBN9PSSTX99
Contact	+40 310 052 170 / 0372 15 45 08 office@immoguru.ro / investors@immoguru.ro www.immoguru.ro

This report covers IMMO GURU S.A. on an individual basis and is prepared under Law No. 24/2017, ASF Regulation No. 5/2018, Article 223(B) and Annex 14, and the applicable BVB MTF Code. The presentation currency is the Romanian leu (RON).

The financial information for H1 2026 has neither been audited nor reviewed by an auditor.

The accounting appendix included in the complete PDF comprises the statement of financial position, income statement and cash flow statement, in the signed Romanian original supplied by the accounting team. The appendix should be read together with the comparability explanations in Note 1.

Contents

I Board of Directors' report

1 Business and events in H1 2026

In H1 2026, IMMO GURU S.A. generated rental income of RON 4,412,737.27 and net profit of RON 596,297.54. Compared with H1 2025, rental income increased by 7.8% and net profit decreased by 41.8%. Results reflect the rental business, the absence of property disposal revenue and the cost of financing the portfolio.

The Company's principal activity is hotels and similar accommodation, CAEN 5510, supplemented by property letting and management. Its business model combines long-term and short-term residential letting in Cosmopolis with commercial property letting and selective asset disposals.

Segment	Reference portfolio
Residential	133 units in Cosmopolis, in buildings A6 and Q18, as described in the Q1 2026 report.
Retail	8 commercial properties in Mangalia, Satu Mare, Hunedoara, Sibiu and the Balotești area, as described in the Q1 2026 report.

In April 2026, the number of Q18 apartments allocated to short-term letting increased from 14 to 19, as disclosed in the Q1 2026 report. The operating model combines residential letting with management of commercial properties under long-term leases. The 2025 annual report describes retail leases as generally structured on a triple-net basis, with annual rent indexation and transfer of certain costs to tenants.

Shareholder resolutions in April and June

The OGMS of 29 April 2026 approved the 2025 annual financial statements, discharge of the directors, the 2026 budget and the allocation of RON 1,853,971 net profit: RON 92,389 to the legal reserve and RON 1,761,582 to retained earnings. That resolution did not approve dividends from the 2025 profit.

In June 2026, the EGMS approved the Aquamarin transaction concerning the properties and shopping gallery business at 50 București–Târgoviște Road, Bucharest, at a price of EUR 3,065,000 excluding VAT, together with the bank financing and related security. Developments after 30 June are presented separately in section 6. Approval of the transaction does not itself establish transfer of title or drawdown of financing.

2 Financial performance for the half year

Indicator in RON	H1 2025	H1 2026	Change
Net turnover	4,097,856	4,412,737.27	7.7%
Operating income	5,835,617	5,013,504.80	-14.1%
Operating expenses	3,441,226	3,071,185.02	-10.8%
Operating profit	**2,394,391**	**1,942,319.78**	**-18.9%**
Net financial result	-1,145,808	-1,232,519.24	7.6%
Profit before tax	1,248,583	709,800.54	-43.2%
Income tax expense	224,693	113,503.00	-49.5%
Net profit	**1,023,890**	**596,297.54**	**-41.8%**

Comparison of the periods 1 January–30 June. H1 2025: forms F20 and F30 in the published report, in whole RON. H1 2026: supplied accounting records, to two decimal places. For the negative financial result, the 7.6% change represents an increase in the loss.

Revenue and comparability

Net turnover increased by RON 314,881.27, or 7.7%, compared with H1 2025. In H1 2026 it consists of rental income. The separate H1 2025 rental comparator is RON 4,094,208, resulting in rental growth of 7.8%. The difference from total comparative turnover is RON 3,648.

Operating income amounted to RON 5,013,504.80. In addition to rent, it includes other operating income of RON 600,767.53, mainly comprising recharges for electricity and maintenance. H1 2025 operating income included the disposal of four apartments: revenue of RON 1,040,211.78 and costs of RON 474,307.60, generating a gross gain of RON 565,904.18. No property disposal revenue or costs are recorded in H1 2026.

Net profit decreased by RON 427,592.46. This difference reconciles to the RON 452,071.22 decrease in operating profit and the RON 86,711.24 increase in the financial loss, partly offset by the RON 111,190 decrease in income tax expense. The absence of disposal gains is reflected in operating profit, together with movements in other income and expenses.

Significant costs

Rental-related costs amount to RON 1,449,053.53 (32.8% of turnover), depreciation and amortisation to RON 1,085,853.48 (24.6%), and interest expense to RON 1,042,510.34 (23.6%). Utilities expenses increased by RON 171,144.18 (+27.0%) to RON 805,615.18, and employee expenses by RON 27,532 (+29.6%) to RON 120,493. Operating margin, calculated as operating profit/turnover, is 44.0%, versus 58.4% in H1 2025; net margin is 13.5%, versus 25.0%. The comparison includes the impact of H1 2025 property disposals.

3 Financial position and liquidity

Indicator in RON	30.06.2025	31.12.2025	30.06.2026
Non-current assets	72,833,150	71,711,267	70,625,413.92
Current assets excluding prepayments	1,333,664	2,320,948	2,406,078.66
Prepayments	266,493	117,930	285,758.86
Total assets	**74,433,307**	**74,150,145**	**73,317,251.44**
Cash and similar balances	985,075	1,921,371	1,708,377.03
Liabilities, deferred income and provisions	28,668,493	27,555,250	26,126,058.66
Equity	**45,764,814**	**46,594,895**	**47,191,192.78**

Total assets decreased by 1.1% compared with 31 December 2025. Tangible assets of RON 70,616,316.87 account for 96.3% of total assets. The reduction in net fixed assets reflects depreciation and amortisation of RON 1,085,853.48 for the half year. Balance sheet comparatives are taken from the published 2025 F10 form, in whole RON. See Note 1 for the difference from the accounting appendix.

Bank loans decreased from RON 25,424,579 to RON 24,326,787.65, a net reduction in the balance of RON 1,097,791.35. Equity reached RON 47,191,192.78, representing 64.4% of assets. The bank-loans-to-equity ratio decreased from 54.6% to 51.5%. Changes in debt balances may include non-cash effects and do not, in themselves, represent repayments made.

Cash flows

Item	H1 2025 (RON)	H1 2026 (RON)
Opening cash balance	1,524,738.72	1,921,371.00
Net operating cash flow	1,347,462.07	2,430,607.79
Net investing cash flow	897,083.21	0.00
Net financing cash flow	-2,769,387.22	-2,644,531.65
Effect of exchange rate changes	-14,822.03	929.89
Net change in cash	-539,663.97	-212,993.97
Closing cash balance	985,074.75	1,708,377.03

Positive operating cash flow of RON 2,430,607.79 partly covered financing payments of RON 2,644,531.65, comprising loan repayments and interest. There were no investing cash flows in H1 2026. After the positive exchange effect of RON 929.89, cash decreased by RON 212,993.97. The table presents actual cash flows for 1 January–30 June in both years, based on the statement supplied by the accounting team.

4 Risks and uncertainties for H2 2026

Financing and interest rates

At 30 June 2026 bank loans total RON 24.33 million. Interest expense of RON 1.04 million absorbed approximately 53.7% of operating profit. Interest rates, contractual terms and maturities may affect earnings and liquidity. The proposed Aquamarin financing would increase financing exposure and debt service after drawdown.

Liquidity and collection of receivables

Cash and similar balances decreased by 11.1% from year-end 2025, while trade receivables reached RON 645,215.72. Liabilities due within one year total RON 4,416,505.99, including bank loan instalments of RON 2,669,264.51. Current assets excluding prepayments cover these liabilities 0.54 times, with a shortfall of RON 2,010,427.33. Recurring collections, maturities and investment payments are relevant to liquidity management.

Foreign exchange

The H1 2026 net foreign exchange result is a loss of RON 198,800.51. EUR/RON movements affect foreign-currency obligations and cash flows. Matching rental and borrowing currencies may mitigate exposure but does not eliminate exchange effects or differences in collection and payment dates.

Tenants and concentration

Revenue depends on occupancy, contract continuity and tenant solvency. The residential portfolio is concentrated in Cosmopolis, and short-term letting is exposed to seasonality and operating costs. Commercial properties in several towns provide geographic diversification while retaining exposure to the retail sector.

Property market and asset values

The high share of tangible assets exposes the Company to changes in market yields, demand and maintenance costs. Carrying amounts and market valuations use different bases. A change in market value does not automatically create revenue, cash or an accounting revaluation.

Aquamarin execution and legal risks

Completion depends on transaction documents, financing conditions and transfer and security formalities. The 2025 annual report referred to litigation concerning the project between the developer and another company. Corporate approvals and extensions of deadlines do not alone establish that this uncertainty has been resolved. Transaction status and legal implications are addressed in section 6.

Operations and compliance

Utilities, maintenance and outsourced services may affect margins. The Company is also exposed to building safety, service continuity, IT systems and compliance risks, including reporting and the handling of inside information.

5 Related parties, capital and management

Related-party transactions

At 30 June 2026, liabilities to shareholders are RON 20,476.47, compared with RON 327,127 at 31 December 2025. The net decrease in the balance is RON 306,650.53.

For the comparative period, the H1 2025 report disclosed renovation works by High Construction S.R.L., management services by Opus Land Development S.A. and ancillary services and recharges with Opus Land Residential Development S.R.L. in its related-party section.

The person responsible for accounting stated that the Company has no related parties in the current period. Balances with shareholders are disclosed separately above.

Capital and shareholder rights

Share capital is RON 17,866,690 and is unchanged in the half-year financial records. The disclosed structure comprises 1,777,789 Class A ordinary shares and 8,880 Class B preference shares, each with a nominal value of RON 10. Class A shares carry the rights provided by law and the articles of association and trade under ticker IMMO. Class B shares are unlisted, with priority dividend rights and no voting rights, subject to the articles of association and law.

The dividend policy approved in 2024 envisages ordinary dividends from 2027 based on the 2026 financial statements. The April 2026 OGMS resolution provided for retention of the 2025 profit.

Management and financial obligations

According to the latest annual report, the Board comprises Ahmet Emre Buyukhanli, Chairman, Bora Topbaş, Ömer Zühtü Topbaş, Ersin Eresin and Klaus Reisenauer, with terms from 23 November 2023 to 23 November 2027.

Management reported no other significant events apart from the Aquamarin transaction. Share capital is unchanged in the half-year accounting records.

6 Subsequent events and outlook

This section presents events subsequent to 30 June 2026, based on information communicated by the Company and public disclosures available at 24 September 2026.

Aquamarin transaction update

On 12 August 2026, the Company published Current Report No. 10/2026 on Addendum No. 2, authenticated on 10 July 2026, to the Aquamarin sale and purchase promise. The price was updated to EUR 3,125,814 excluding VAT. The final agreement is envisaged within three months of all conditions being met and no later than 20 December 2027, with an extension possible under the addendum.

Current Report No. 12/2026 of 11 September announced an EGMS for 15/16 October. The notice was revoked on 14 September by Current Report No. 13/2026 to revise the timetable. The Company announced that a new notice would be communicated separately following Board approval.

The Company subsequently published a new notice convening the EGMS for 19 October 2026 at 16:00, or 20 October 2026 at 16:00 on second call. The participation reference date is 9 October 2026. The agenda includes the updated Aquamarin acquisition and approval of the related financing and security.

Proposed acquisition and financing

Item	Proposed term
Maximum purchase price	EUR 3,125,814 excluding VAT
Seller	AQUAMARIN INVEST S.R.L.
Bank facility	Up to EUR 3,065,000 from Garanti Bank S.A.
Contractual term	Up to 144 months
Repayment period	Up to 120 months from drawdown
Final drawdown date	31.01.2027

The project concerns properties with cadastral numbers 274911, 274909, 274910 and 274912, together with the shopping gallery rental business and transferable ancillary rights. The documentation describes a gallery with gross built floor area of 1,581 sq m and the associated land.

At the maximum price and full loan drawdown, the purchase-price gap is EUR 60,814, to be funded from own resources, with VAT and transaction costs potentially payable in addition. The proposed security package concerns Aquamarin assets, accounts, rental receivables and insurance policies, as well as certain Cosmoville assets and receivables from the operation of A6 and Q18.

The terms above are subject to EGMS approval. Implementation depends on corporate approvals, the conditions in the transaction documentation and completion of financing and security formalities.

Outlook for the second half year

Priorities for the second half are rental portfolio management, monitoring collections, cost control and progressing Aquamarin under the applicable approvals and documents. These priorities do not constitute a financial forecast.

Ahmet Emre Buyukhanli, Chairman of the Board of Directors
Signature ____________________________

II Half year financial statements

1 Statement of financial position: assets

Balances at 30 June 2026 are drawn from the Company's accounting records and presented to two decimal places. The 31 December 2025 comparative is taken from form F10 of the published annual financial statements, in whole RON. Comparative balances retain their published presentation. The difference from the comparative figures in the accounting appendix is explained in Note 1.

Item	31.12.2025	30.06.2026
Cash and similar balances	1,921,371	1,708,377.03
Receivables	399,540	697,664.62
Inventories and inventory advances	37	37.01
Current assets excluding prepayments	2,320,948	2,406,078.66
Prepayments	117,930	285,758.86
Net tangible assets	71,700,813	70,616,316.87
Net intangible assets	10,454	9,097.05
Total non-current assets	71,711,267	70,625,413.92
TOTAL ASSETS	74,150,145	73,317,251.44

Breakdown of tangible assets

Category	Gross amount	Accumulated depreciation	Net amount
Land	8,748,614.39	0.00	8,748,614.39
Buildings	32,171,924.11	2,764,774.36	29,407,149.75
Furniture and other assets	2,540,803.31	424,131.84	2,116,671.47
Investment property	34,136,885.19	4,179,758.37	29,957,126.82
Assets under construction	386,754.44	0.00	386,754.44
Total	77,984,981.44	7,368,664.57	70,616,316.87

Investment property and buildings are shown separately under accounts 215 and 212. The explanatory notes form part of this presentation.

2 Statement of financial position: liabilities and equity

Item	31.12.2025	30.06.2026
Liabilities due within one year	1,698,845	4,416,505.99
Liabilities due after one year	25,809,024	21,657,523.14
Total liabilities	27,507,869	26,074,029.13
Deferred income	34,341	38,989.53
Provisions	13,040	13,040.00
Share capital	17,866,690	17,866,690.00
Share premium	18,402,861	18,402,860.88
Revaluation reserves	2,081,883	2,081,883.48
Legal reserves	733,466	733,465.73
Retained earnings	5,748,413	7,509,995.15
Profit for the period	1,853,971	596,297.54
Profit allocation	-92,389	0.00
Total equity	46,594,895	47,191,192.78
TOTAL LIABILITIES, DEFERRED INCOME, PROVISIONS AND EQUITY	74,150,145	73,317,251.44

Customer advances and security deposits received total RON 1,057,061.43: RON 667,675.01 in account 419 and RON 389,386.42 in account 167. According to the accounting explanation, account 167 comprises rental contract deposits of RON 281,435 and deposits for works on commercial premises of RON 107,951, with these components communicated in whole RON.

Bank loans comprise RON 2,669,264.51 due within one year and RON 21,657,523.14 due after one year. All other liabilities are short term, as confirmed by the accounting team. Comparatives retain the maturity classification published at 31 December 2025, without reclassification. At 30 June 2026, current liabilities expressly include bank loans falling due in the next 12 months; this presentation difference should be considered when comparing maturities.

3 Income statement

Item in RON	01.01–30.06.2025	01.01–30.06.2026
Net turnover	4,097,856	4,412,737.27
Other operating income	1,737,761	600,767.53
Total operating income	**5,835,617**	**5,013,504.80**
Materials expense	35,638	48,420.82
Utilities expense	634,471	805,615.18
Employee expenses	92,961	120,493.00
Depreciation and amortisation	1,087,496	1,085,853.48
Other operating expenses	1,590,660	1,010,802.54
Total operating expenses	**3,441,226**	**3,071,185.02**
Operating profit	**2,394,391**	**1,942,319.78**
Financial income	11,324	31,763.60
Financial expenses	1,157,132	1,264,282.84
Net financial result	**-1,145,808**	**-1,232,519.24**
Profit before tax	**1,248,583**	**709,800.54**
Income tax expense	224,693	113,503.00
NET PROFIT	**1,023,890**	**596,297.54**

Expenses are shown as positive amounts and deducted in calculating results. H1 2025 comparatives are taken from forms F20 and F30 in the published half-year report, which uses whole RON. H1 2026 income and expenses are classified by nature using the Company’s accounting records.

Components of the financial result

Item in RON	H1 2026
Interest income	8,791.61
Foreign exchange gains	22,971.99
Interest expense	1,042,510.34
Foreign exchange losses	221,772.50
Net financial result	**-1,232,519.24**

4 Explanatory notes: basis of preparation and assets

Note 1 Basis of preparation and comparability

Individual financial reporting for 1 January–30 June 2026 is presented in RON using the Company's accounting data. The reference framework is Romanian accounting, including Order No. 1802/2014, as amended.

The main balance sheet compares 30 June 2026 with 31 December 2025. The analysis in Part I also includes key balances at 30 June 2025. The income statement compares two six-month periods. Comparatives are taken from the published reports in whole RON; presenting current figures to two decimal places may result in rounding differences. Cash flow comparatives are taken from the accounting team's statement and presented to two decimal places.

The comparative figures at 31 December 2025 in the report tables are taken from the annual financial statements published following the audit. The accounting appendix, reproduced as supplied by the accounting team, shows total assets of RON 74,142,663 at the same date, compared with RON 74,150,145 in the report. According to the accounting team's explanation, the RON 7,482 difference results from adjustments made during the audit of the 2025 financial year to the preliminary figures. This difference relates to the comparative balances at 31 December 2025.

The income statement in the accounting appendix presents H1 2026 alongside the full 2025 financial year. The comparison between 1 January–30 June 2026 and 1 January–30 June 2025 is presented in the tables in the main report.

The policies described in Note 6 to the 2025 annual financial statements provide for measurement of fixed assets at cost or revalued amount less accumulated depreciation and impairment, straight-line depreciation and recognition of bank interest as a period expense without capitalisation.

Note 2 Non-current assets

Net tangible assets amount to RON 70,616,316.87 and net intangible assets to RON 9,097.05. Total depreciation and amortisation recognised during the half year is RON 1,085,853.48. Tangible assets have an aggregate gross book value of RON 77,984,981.44 and accumulated depreciation of RON 7,368,664.57. Assets under construction have a balance of RON 386,754.44.

Property disposal revenue and costs are zero in H1 2026. Depreciation and amortisation recognised during the half year explain the reduction in net fixed assets. The Aquamarin transaction and its implementation conditions are presented in the Board of Directors' report.

Note 3 Receivables and prepayments

Trade receivables of RON 645,215.72 include customer balances of RON 560,062.06 and bills receivable of RON 85,153.66. Tax receivables of RON 52,448.90 comprise deferred VAT of RON 14,762.90 and other budget receivables of RON 37,686. Prepayments total RON 285,758.86.

Note 4 Cash

Cash and similar balances total RON 1,708,377.03: RON bank accounts RON 1,437,815.03, foreign-currency accounts RON 139,415.62, amounts in transit RON 64,760.70 and cash on hand RON 66,385.68.

5 Explanatory notes: financing and results

Note 5 Liabilities and security

Bank loans total RON 24,326,787.65. Trade payables amount to RON 425,422.65 and taxes and contributions payable to RON 218,808.56. The employee provision is RON 13,040, unchanged from 31 December 2025. Deferred income is RON 38,989.53 and is presented separately from liabilities.

Bank loans of RON 24,326,787.65 comprise RON 2,669,264.51 due within one year and RON 21,657,523.14 due after one year. Other liabilities, including deposits received in account 167, are classified as short term based on the accounting explanation. The 2025 annual report describes first-ranking mortgages over certain properties in favour of the financing banks. Proposed security for Aquamarin financing is presented under subsequent events.

Note 6 Income and expenses

Management analysis in RON	H1 2026
Rental income	4,412,737.27
Rental-related costs	1,449,053.53
Gross rental result	**2,963,683.74**
Commissions and professional fees	46,032.20
General management expenses	489,290.61
Depreciation and amortisation	1,085,853.48

Gross rental result is rental income less the costs allocated to it, producing a margin of 67.2%. The measure is calculated before deducting overheads and depreciation and amortisation. Employee expenses of RON 120,493 are included in general management expenses.

Other operating income of RON 600,767.53 comprises recharges for electricity and maintenance of RON 600,757.53, recorded in account 7588, and RON 10 in account 7581.

Note 7 Taxation and equity

Income tax expense is RON 113,503 and net profit is RON 596,297.54. Reserves at 30 June 2026 comprise RON 2,081,883.48 in revaluation reserves and RON 733,465.73 in legal reserves. Retained earnings are RON 7,509,995.15. In the 31 December 2025 comparative, profit allocation is presented separately as a deduction from equity. Share capital and share premium are unchanged.

Note 8 Other information

Related parties and subsequent events are presented in sections 5 and 6 of the Board report and should be read together with these notes.

The Aquamarin disclosures cover the transaction approved in June and subsequent updates. Proposed approvals and security are distinguished from implementation steps actually completed.

III Statement by the responsible person

I, Ahmet Emre Buyukhanli, in my capacity as Chairman of the Board of Directors and authorised representative of IMMO GURU S.A., declare that, to the best of my knowledge:

a) the individual half-year accounting report as at 30 June 2026 for the period 1 January–30 June 2026, prepared in accordance with the applicable accounting regulations, gives a true and fair view of the Company's assets, liabilities, financial position and profit and loss;

b) the Board of Directors' report for H1 2026 provides a fair and complete presentation of information about the Company, including the significant events of the half year and their financial impact, the principal risks and uncertainties for the following six months and the main related-party transactions.

This statement is made under Article 223(B)(1)(c) of ASF Regulation No. 5/2018 and relates to the final half-year report together with its accounting report and appendices.

Ștefăneștii de Jos, Ilfov

Date 25.09.2026

Ahmet Emre Buyukhanli

Chairman of the Board of Directors
IMMO GURU S.A.

Signature ___________________________

Immo Guru SA

Situatia pozitiei financiare la 30 Iunie 2026

	31.12.2025		30.06.2026	
Curs BNR EUR/RON	5,0985		5,2438	
ACTIVE	**RON**	**EUR**	**RON**	**EUR**
Disponibilitati si asimilate	1.921.371	376.850	1.708.377	325.790
Creante clienti	325.842	63.909	645.216	123.044
Bilete la ordin de incasat	0	0	0	0
Avansuri platite la furnizori	37	7	37	7
Creante fiscale	66.215	12.987	52.449	10.002
Cheltuieli in avans	117.930	23.130	285.759	54.495
Imobilizari corporale	71.700.813	14.063.119	70.616.317	13.466.630
Imobilizari necorporale	10.454	2.050	9.097	1.735
TOTAL ACTIVE	**74.142.663**	**14.542.054**	**73.317.251**	**13.981.702**
DATORII	**RON**	**EUR**	**RON**	**EUR**
Furnizori	598.726	117.432	425.423	81.129
Avansuri incasate de la clienti	1.036.763	203.347	1.057.061	201.583
Datorii personal	8.144	1.597	1.638	312
Datorii actionari	327.127	64.161	20.476	3.905
Taxe si contributii la stat	76.762	15.056	218.809	41.727
Alte datorii	28.285	5.548	23.834	4.545
Venituri in avans	34.341	6.736	38.990	7.435
Imprumuturi bancare	25.424.579	4.986.678	24.326.788	4.639.152
TOTAL DATORII	**27.534.728**	**5.400.555**	**26.113.019**	**4.979.789**
PROVIZIOANE	**RON**	**EUR**	**RON**	**EUR**
Provizioane personal	13.040	2.558	13.040	2.487
Alte provizioane	0	0	0	0
TOTAL PROVIZIOANE	**13.040**	**2.558**	**13.040**	**2.487**
CAPITALURI PROPRII	**RON**	**EUR**	**RON**	**EUR**
Capital social	17.866.690	3.504.303	17.866.690	3.407.203
Profit/pierdere reportate	5.748.413	1.127.471	7.509.995	1.432.167
Prime de emisiune	18.402.861	3.609.466	18.402.861	3.509.451
Rezerve	2.722.960	534.071	2.815.349	536.891
Profit (+) / pierdere (-)	1.853.971	367.625	596.298	115.940
Diferente de curs la final de an	0	-3.994	0	-2.225
TOTAL CAPITALURI PROPRII	**46.594.895**	**9.138.942**	**47.191.193**	**8.999.427**
TOTAL DATORII + CAPITALURI + PROVIZ.	**74.142.663**	**14.542.054**	**73.317.251**	**13.981.702**

Reprezentantul legal,

Buyukhanli Ahmet-Emre

Ahmet-Emre Buyukhanli

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Intocmit,

Felician Silviu-Ioan

FELICIAN SILVIU-IOAN

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Immo Guru SA

Situatia contului de profit si pierdere pentru exercitiul financiar incheiat la 30 Iunie 2026

	31.12.2025		30.06.2026	
Curs BNR EUR/RON	5,0431		5,1432	
Rezultat din vanzari	**RON**	**EUR**	**RON**	**EUR**
Venituri din chirii	8.021.479	1.590.582	4.412.737	857.980
Cheltuieli aferente chiriilor	-2.616.606	-518.848	-1.449.054	-281.743
Rezultat brut din vanzari	**5.404.873**	**1.071.734**	**2.963.684**	**576.237**
Cheltuieli de publicitate	-15.067	-2.988	0	0
Cheltuieli cu comisioane si onorarii	-37.328	-7.402	-46.032	-8.950
Cheltuieli cu deprecierea & amortizarea	-2.172.425	-430.771	-1.085.853	-211.125
Cheltuieli generale de management	-874.357	-173.376	-489.291	-95.134
Alte cheltuieli operationale	**-3.099.177**	**-614.537**	**-1.621.176**	**-315.210**
Venituri din vanzare imobile	1.040.212	206.264	0	0
Costul cu descarcarea imobilelor vandute	-474.308	-94.051	0	0
Rezultat brut din vanzare imobile	**565.904**	**112.213**	**0**	**0**
Alte venituri din exploatare	1.562.233	309.776	600.768	116.809
Alte cheltuieli din exploatare	-1.381	-274	-955	-186
Venituri din provizioane	20.856	4.135	0	0
Cheltuieli cu provizioane	-5.030	-997	0	0
Rezultat operational	**4.448.278**	**882.051**	**1.942.320**	**377.650**
Venituri din dobanzi	16.094	3.191	8.792	1.709
Cheltuieli cu dobanzile	-2.097.791	-415.972	-1.042.510	-202.698
Rezultat din diferente curs valutar	-217.527	-43.134	-198.801	-38.653
Rezultat financiar	**-2.299.224**	**-455.914**	**-1.232.519**	**-239.642**
Profit brut (inainte de impozitul pe profit	**2.149.054**	**426.137**	**709.801**	**138.008**
Cheltuiala cu impozitul pe profit	-295.083	-58.512	-113.503	-22.069
Profitul net al exercitiului financiar	**1.853.971**	**367.625**	**596.298**	**115.940**

Reprezentantul legal,
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Felician Silviu-Ioan

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Immo Guru SA

Situatia fluxurilor de trezorerie la 30 Iunie 2026

Denumirea indicatorului	Cod rand	Valoare (lei)	Valoare (lei)	Observatii perioada curenta
A	B	**30.iun.25**	**30.iun.26**	D
I. Numerar din activitatea operationala	01			
1. Incasari	02	5.464.572,58	5.807.520,95	incasari clienti
2. Plati	03	4.117.110,51	3.376.913,16	plati furnizori, taxe & impozite
Numerar net din activitatea operationala (rd.02-rd.03)	04	**1.347.462,07**	**2.430.607,79**	
II. Numerar din activitatea de investitii	05			
1. Incasari	06	897.083,21	0,00	
2. Plati	07	0,00	0,00	
Numerar net din activitatea de investitii (rd.06-rd.07)	08	**897.083,21**	**0,00**	
III. Numerar din activitatea de finantare	09			
1. Incasari	10	0,00	0,00	
2. Plati	11	2.769.387,22	2.644.531,65	rambursari imprumut + dobanzi
Numerar net din activitatea de finantare (rd.10-rd.11)	12	**-2.769.387,22**	**-2.644.531,65**	
IV. Diferente din curs valutar nerealizate	13			
1. Pozitive	14	3.339,88	11.333,73	
2. Negative	15	18.161,91	10.403,84	
Diferenta neta din curs valutar (rd.14-rd.15)	16	**-14.822,03**	**929,89**	
V. Cresterea/descresterea neta de numerar si echivalent de numerar (rd.04+rd.08+rd.12+rd.16)	17	**-539.663,97**	**-212.993,97**	
VI. Numerar si echivalent de numerar la inceputul anului	18	**1.524.738,72**	**1.921.371,00**	
VII. Numerar si echivalent de numerar la sfarsitul perioadei (rd.13+rd.14), din care:	19	**985.074,75**	**1.708.377,03**	
In curs de decontare	20	46.646,04	64.760,70	

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