

ALUMIL ROM INDUSTRY S.A.
PRELIMINARY FINANCIAL STATEMENTS
for the year ended 31 December 2025
prepared according to International Financial Reporting Standards
(All amounts are expressed in RON, unless otherwise stated)

STATEMENT OF COMPREHENSIVE INCOME

	2025	2024
Net revenue	<u>118.924.302</u>	<u>113.024.934</u>
Cost of sales	(79.902.119)	(75.415.589)
Gross margin	<u>39.022.183</u>	<u>37.609.345</u>
Other operating income	1.146.210	1.306.766
Sale and distribution expenses	(25.440.243)	(25.712.878)
Administrative expenses	(6.551.855)	(6.467.999)
Operating profit	<u>8.176.295</u>	<u>6.735.234</u>
Interest income	184.289	183.178
Interest expense	(780.957)	(536.166)
Foreign exchange gains/(losses)	(42.647)	(44.041)
Profit before tax	<u>7.536.980</u>	<u>6.338.205</u>
Current income tax charge	(1.306.820)	(931.622)
Deferred income tax	20.181	(87.988)
Net profit for the year	<u>6.250.341</u>	<u>5.318.595</u>
Other comprehensive income	-	-
Comprehensive income for the year	<u>6.250.341</u>	<u>5.318.595</u>
Earnings per share	<u>0.2000</u>	<u>0,1702</u>

Marius Ionita
General Manager

Ciprian Balasca
Financial Manager

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STATEMENT OF FINANCIAL POSITION

	31 December 2025	31 December 2024
Non-current assets		
Intangible non-current assets	10.366	69.971
Tangible non-current assets	30.343.160	32.005.128
Right of use assets	6.404.090	6.152.563
Shares in affiliates	7.136.564	7.136.564
Long-term receivables	211.489	193.665
Deferred income tax	-	-
Total non-current assets	44.105.669	45.557.891
Current assets		
Inventories	23.945.806	22.378.234
Receivables	35.029.521	24.291.130
Other receivables and prepayments	1.482.238	1.270.573
Loans to affiliates	2.434.062	2.374.673
Cash and cash equivalents	1.548.902	2.958.982
Total current assets	64.440.529	53.273.592
TOTAL ASSETS	108.546.198	98.831.483
LIABILITIES AND EQUITY		
Equity		
Share capital	10.337.676	10.337.676
Share premiums	26.693.396	26.693.396
Retained earnings	14.424.489	13.486.648
Reserves	6.477.646	6.477.646
Reevaluation reserves	14.066.948	14.009.769
Total equity	72.000.155	71.005.135
Long-term liabilities		
Long-term loans	-	-
Investment subsidies	2.383.234	2.677.757
Lease liabilities	4.382.118	4.202.781
Deferred income tax	2.261.238	2.338.598
Total long-term liabilities	9.026.590	9.219.136
Current liabilities		
Suppliers and other payables	7.610.270	6.369.837
Lease liabilities	2.193.139	2.040.470
Short-term loans	17.716.044	10.196.905
Current income tax payable	-	-
Total current liabilities	27.519.453	18.607.212
LIABILITIES AND EQUITY - TOTAL	108.546.198	98.831.483

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STATEMENT OF CASH FLOWS

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Profit before tax	7.536.980	6.338.205
Adjustments for monetary items:		
Amortization expenses 7,8	4.381.088	4.596.594
Setting /(reversal) of provisions for doubtful customers and inventories	(387.365)	(1.245.916)
Setting /(reversal) of provisions, net	-	-
(Profit) /loss from sale of tangible assets	-	(147.094)
Revenues from reversal of investment subsidies	(294.523)	(316.193)
Interest (income)/expenses - net	369.826	257.025
Operating income before other changes in working capital	11.606.006	9.482.621
(Increases)/Decreases in trade and other receivables	(11.428.383)	(2.774.553)
(Increase)/decrease in inventories	(1.145.084)	(1.368.769)
Increases/(decreases) in suppliers and other payables	1.419.769	2.953.398
Net cash after changes in working capital	425.308	8.292.697
Income tax paid	(1.272.568)	(1.615.865)
Interest paid	(427.328)	(277.160)
Net cash generated from / (used in) operating activities	(1.247.588)	6.399.672
Net cash flows from investment		
Value adjustments of fixed assets from revaluation	-	(16.678.373)
Reevaluation reserves	-	14.009.769
Purchases of tangible, intangible and financial assets 7,9	(154.636)	(121.472)
Interest received	57.502	20.135
Cash advances and loans to other parties	-	-
Net cash generated from / (used in) investment	(97.134)	(2.769.941)
Cash flows from finance activities		
Dividends paid	(5.312.500)	(6.250.000)
Loans received	7.671.808	6.017.608
Loans reimbursement 17	-	-
Payments for lease liability	(2.424.666)	(2.589.894)
Net cash (used in) finance activities	(65.358)	(2.822.286)
Increase/(decrease) in cash and cash equivalents	(1.410.080)	807.445
Cash and cash equivalents at beginning of period	2.958.982	2.151.537
Cash and cash equivalents at the end of period	1.548.902	2.958.982

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STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

	<u>Capital</u>	<u>Share premium</u>	<u>Reserves</u>	<u>Reevaluation Reserves</u>	<u>Retained earnings</u>	<u>Total equity</u>
1 January 2024	10.337.676	26.693.396	6.477.646	-	14.418.053	57.926.771
Dividends distributed	-	-	-	-	(6.250.000)	(6.250.000)
Profit for 2024	-	-	-	-	5.318.595	5.318.595
Reevaluation of tangible assets				14.009.769		
31 December 2024	10.337.676	26.693.396	6.477.646	14.009.769	13.486.648	71.005.135
Dividends distributed	-	-	-	-	(5.312.500)	(5.312.500)
Profit for 2025	-	-	-	-	6.250.341	6.250.341
Reevaluation of tangible assets				57.179		57.179
31 December 2025	10.337.676	26.693.396	6.477.646	14.066.948	13.486.648	72.000.155

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