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QUARTERLY REPORT
CORRESPONDING TO THE THIRD QUARTER OF 2026
concluded of Regulation A.S.F. no. 5/2018 on issuers of financial instruments and market operations

Report date: 27.11.2026
Name of the issuing entity: S.C. CONTED S.A.
The registered office: Str. 1 Decembrie no. 8, Dorohoi Municipality, Botosani County
Telephone/fax number: 0231610064/0231610026
Sole Registration Code: RO 622445
Registered at the Trade Register Office: J1991000107079
Subscribed and paid-up share capital: 2 284 360.06 RON
Regulated market for the trading: Bucharest Stock Exchange – Standard Category.

A. Economical - financial indicators

Name of indicator	Calculation method	Result
1. Current liquidity indicator	Current assets/Current debts 19,508,007/12,718,835	1.53
2. Indebtedness degree indicator	Borrowed capital/Own capital x100 914,286/10,734,101 x 100	8.52
3. Debit rotation speed - clients (no. of days)	Client average sold/Turnover x 270 7,811,646/23,301,749 x 270	91
4. Rotation speed of frozen assets (no. of rotations)	Turnover/Frozen assets 23,301,749/4,758,224	4.90

B. Other information

1. Overview of the important events that happened during the relevant term and their impact on the issuer's financial statement.

During the revealed time period, there were no important events affecting the company's financial position.

Within the meeting of the Board of Directors from 16.11.2026, the Board of Directors members analysed the financial year result registered on 30.09.2026 and approved the interim financial statements prepared in accordance with the International Financial Reporting Standards adopted by the European Union under the Ministry of Finance Order No. 2844 of 12.12.2016.

The textile garments ensured during the analysed term a turnover of 23,301,749 lei, by 2,128,959 lei more the same period of the last year 2025, when we recorded 21,172,790 lei.

In its structure, the turnover was mainly accomplished by the sale of its own production, on 96% rate. The value of export sales in the amount of 22,919,839 lei represents 98.36% and the domestic sales in the amount of 381,910 lei represents 1.64% of the turnover.

During January - September 2026, the activity developed ended with a loss amounting (385,107) lei, then the same period of the last year, when loss amounting (253,642) lei was registered.

- The turnover registered on 30.09.2026 is 23,301,749 lei, by 10.06%, increasing than the same period of the previous year, when the amount of 21,172,790 lei was registered.
- *The total volume of incomes* on 30.09.2026 was 24,851,749 lei, representing an increase of 16.57% compared to the total incomes obtained during the same period of 2025, amounting 21,318,900 lei.
- *The total volume of expenses* is 25,236,856 lei and they increased by 16.99% compared to the same period of 2025 year, when the amount of 21,572,542 lei was registered.
- *The exploitation incomes*, amounting 24,570,673 lei increased on 30.09.2026 by 16.17% compared to the same period of the previous year, when we registered 21,151,480 lei, and the *exploitation expenses* amounting 24,888,626 lei increased by 17.37% compared to 30.09.2025 when they amounted 21,205,562 lei.

The exploitation activity finished by a loss amounting (317,953) lei, despite the same period of 2025 year, finished by loss of (54,082) lei. In the total of exploitation incomes, the largest share is held by the production sold in the amount of 23,275,534 and at the exploitation expenses, the largest share is held by the personnel expenses, being in the amount of 13,088,165 lei, representing 52.59% of the total of exploitation expenses.

- *The expenses for the staff,* amounting 13,088,165 lei, increased by 5.11%, compared to the same period of the previous year and represents 56.17% of the turnover.
- *The financial* incomes amounting 281,076 lei result by the income from exchange rate differences and increased the amount of 113,656 lei compared to the same period last year, when the amount of 167,420 lei was registered.
- *The financial expenses* amount 348,230 lei result by interest expenses, other financial expenses and decreased the amount of 18,750 lei compared to the same period of the previous year was recorded when the amount of 366,980 lei. Therefore, the financial result is loss amounting (67,154) lei, compared to the same period last year when we recorded loss amounting to (199,560) lei.

The company registers loss by the exploitation activity and loss of financial activity.
The net cash on September 30th, 2026 is recording a decrease to the amount of (279,011) lei compared to the same period of the previous year. On 30.09.2026 the average number of employees is 331 employees and has decreased compared to the same period of 2025 when we recorded an average number of 344 employees.

2. General description of the financial statement and the issuer's performances, corresponding to the reference term

The financial statement and the performances of company, are shown by the interim financial statements on September 30, 2026 prepared and presented in accordance with the International Standards of Financial Reference adopted by the European Union, Law 82 of 1991 of accountancy and Order no. 2844 of December 2016.

The reporting currency of the financial statements is leu. The interim financial statements on September 30, 2026 were not audited.

Representative of the President of the Board of Administration,
Eng. HAMIDI HAISSAM

S.C. CONTED S.A.
Individual interim financial statements on September 30, 2026

concluded in accordance with the International Standards of Financial Reference adopted by the European Union according to the Order of the Ministry of Public Finance no. 2844/2016

The individual interim financial statements concluded for the third quarter of 2026 were not audited

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FINANCIAL POSITION STATEMENT

	Note	September 30, 2026	January 01, 2026
Assets			
Tangible assets	11	4,727,213	5,127,369
Intangible assets	12	16,771	20,666
Tangible fixed assets under construction	11	14,240	14,240
Total Fixed Assets		**4,758,224**	**5,162,275**
Inventories	13	9,259,755	8,760,095
Trading receivables and other receivables	14	10,109,265	7,450,342
Expenses registered in advance	14	128,293	43,146
Cash and cash equivalent	15	138,987	417,998
Total Current Assets		**19,636,300**	**16,671,581**
Total of assets		**24,394,524**	**21,833,856**
Equity			
Share capital subscribed	16	2,284,360	2,284,360
Other elements of equity		(166,268)	(183,074)
Reevaluation reserve		1,710,606	1,815,644
Legal reserve	16	456,661	456,661
Other reserves		4,080,948	4,080,948
Carried forward result		2,706,629	2,569,048
Financial year result	16	(338,835)	32,543
Total Equity		**10,734,101**	**11,056,130**
Debts			
Long Term Debts			
Debts regarding the deferred profit tax	18	166,268	183,074
Debts regarding loans - credit		742,857	742,857
Total Long Term Debts		**909,125**	**925,931**
Current Debts			
Trading debts and other debts	18	12,718,835	9,608,580
Provisions for employee benefits	19	32,463	243,215
Total Current Debts		**12,751,298**	**9,851,795**
Total Debts		**13,660,423**	**10,777,726**
Total Equity and Debts		**24,394,524**	**21,833,856**

The individual interim financial statements were approved by the Management Board on 16.11.2026 and were signed on its account by:

Representative of the President of the Board of Directors,
Eng. HAMIDI HAISSAM

Chief Economic Office,
Ec. Mihai Elena

The notes from 1 to 22 are integral part of the financial statements

PROFIT OR LOSS STATEMENT AND OTHER ITEMS OF THE GLOBAL RESULT

Continuos activities	Note	September 30, 2026	September 30, 2025
Incomes	5	23,301,749	21,172,790
Incomes corresponding to the product inventory costs	6	141,323	(103,594)
Income from operating subsidies		47.747	-
Other incomes	6	1.079.854	82,284
Total Operational incomes		**24.570.673**	**21,151,480**
Expenses for the raw materials and consumables	7	5,210.456	4,012,620
Expenses for the merchandise	7	22,620	46,118
Expenses for the utilities	7	1,418,800	1,177,034
Expenses for salaries, social contributions and other benefits	8	13,088,165	12,451,623
Expenses for the amortization		410,931	481,220
Adjustments for provisions		(210,752)	(341,130)
- Expenses		-	-
- Incomes		210,752	341,130
Other expenses	7	4,948,406	3,378,077
Total Operational expenses		**24,888,626**	**21,205,562**
Operational activities result		**(317,953)**	**(54,082)**
Financial incomes	9	281,076	167,420
Financial expenses	9	348,230	366,980
Financial result		**(67,154)**	**(199.560)**
Result before taxation		**(385,107)**	**(253,642)**
Expense with the income tax		(46,272)	-
Result continuos activities		**(338,835)**	**(253,642)**
Other elements of the global result		**16,806**	**16,806**
- Deferred income tax recognized in equity account, for the surplus realized from the revaluation reserve to the extent amortized using the asset transferred to retained earnings		16,806	16,806
Total global result corresponding to the term		**(322,029)**	**(236,836)**
Attributable profit/loss	17	**(338,835)**	**(253,642)**
Result per basic action		-1.4135	-1.058
Result per diluted action		-1.4135	-1.058

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Ec. Mihai Elena

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STATEMENT OF THE CHANGE OF EQUITY FOR THE FINANCIAL YEAR ENDED ON September 30, 2026

	Subscribed and paid share capital	Other elements of equity	Reevaluation reserves	Legal reserves	Other reserves	Financial year result	Carried forward result	Total equity
Balance on January 01, 2026	**2,284,360**	**(183,074)**	**1,815,644**	**456,661**	**4,080,948**	**32,543**	**2,569,048**	**11,056,130**
Net result of the term	**–**	**–**	**–**	**–**	**–**	**(338,835)**	**–**	**(338,835)**
Transfer of the net result of term to the carried forward result year 2025	**–**	**–**	**–**	**–**	**–**	**(32,543)**	**32,543**	**–**
Other elements of global result								
Surplus from revaluation reserves of tangible assets, amortized measure of the use asset transferred to retained earnings	–	–	(105,038)	–	–	–	105,038	–
Deferred income tax recognized in equity account, for the surplus realized from the revaluation reserve to the extent amortized using the asset transferred to retained earnings	–	16,806	–	–	–	–	–	16,806
Total items of global result		**16,806**	**(105,038)**	**–**	**–**	**–**	**105,038**	**16,806**
Total global result corresponding to the term	–	**16,806**	**(105,038)**	**–**	**–**	**(371,378)**	**137,581**	**(322,029)**
Trades with the shareholders, directly admitted by equity								
Payment dividends of 2025 year	–	–	–	–	–	–	-	-
Total trades with the shareholders, directly admitted by equity	–	–	–	–	–	–	**-**	**-**
Balance on September 30, 2026	**2,284,360**	**(166,268)**	**1,710,606**	**456,661**	**4,080,948**	**(338,835)**	**2,706,629**	**10,734,101**

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STATEMENT OF THE CHANGE OF EQUITY FOR THE FINANCIAL YEAR ENDED ON September 30, 2025

	Subscribed and paid share capital	Other elements of equity	Reevaluation reserves	Legal reserves	Other reserves	Financial year result	Carried forward result	Total equity
Balance on January 01, 2025	**2,284,360**	**(205,483)**	**1,955,698**	**456,661**	**4,080,948**	**128,322**	**2,300,673**	**11,001,179**
Net result of the term	**–**	**–**	**–**	**–**	**–**	**(253,642)**	**–**	**(253,642)**
Transfer of the net result of term to the carried forward result year 2024	**–**	**–**	**–**	**–**	**–**	**(128,322)**	**128,322**	**–**
Other elements of global result								
Surplus from revaluation reserves of tangible assets, amortized measure of the use asset transferred to retained earnings	–	–	(105,041)	–	–	–	105,041	–
Deferred income tax recognized in equity account, for the surplus realized from the revaluation reserve to the extent amortized using the asset transferred to retained earnings	–	16,806	–	–	–	–	–	16,806
Total items of global result		**16,806**	**(105,041)**	**–**	**–**	**–**	**105,041**	**16,806**
Total global result corresponding to the term	–	**16,806**	**(105,041)**	**–**	**–**	**(381,964)**	**233,363**	**(236,836)**
Trades with the shareholders, directly admitted by equity								
Payment dividends of 2024 year	–	–	–	–	–	–	-	-
Total trades with the shareholders, directly admitted by equity	–	–	–	–	–	–	**-**	**-**
Balance on September 30, 2025	**2,284,360**	**(188,677)**	**1,850,657**	**456,661**	**4,080,948**	**(253,642)**	**2,534,035**	**10,764,342**

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ANALYSIS OF TREASURY FLOWS

	September 30, 2026	September 30, 2025
Treasury flows by exploitation activities		
Cash reception from the clients, by the sale of assets, services and merchandise	21,586,869	19,370,397
Cashed interests	330	559
Payments to the providers	(9,386,699)	(8,018,096)
Payments to the employees	(7,867,020)	(7,617,687)
Payments to the state budget and the social insurance budget	(4,681,636)	(4,091,849)
Other exploitation operations	274,040	(250,855)
Cash	2,343,659	5,705,314
Payments	(2,069,619)	(5,956,169)
Cash generated by exploitation activities	**(74,116)**	**(607,531)**
Paid-up interests	(154,406)	(238,476)
Paid-up profit tax	(36,849)	(2,120)
Net cash by exploitation activities	**(265,371)**	**(848,127)**
Treasury flows by investment activities		
Payments for the procurement of shares	-	-
Payments for the procurement of tangible,intangibile assets	(13,640)	(21,259)
Cashments by the sale of tangible assets	-	-
Received dividends	-	-
Other non-current receivables	-	(3,000)
Net cash by investment activities	**(13,640)**	**(24,259)**
Treasury flows by financing activities	-	-
Cashments by capital emission	-	-
Cashments in cash by credits	-	-
Repayments in cash of borrowed amounts	-	-
Paid-up dividends	-	-
Effect of foreign currency exchange rate variations on credits and debts	-	-
Net cash by financing activities	**-**	**-**
Net increase/decrease of cash and cash equivalents	**(279,011)**	**(872,386)**
Cash and cash equivalent at the beginning of term 01 January	**417,998**	**961,128**
Cash and cash equivalent at the end of term September 30	**138,987**	**88,742**

The interim financial statements were approved by the Management Board on 16.11.2026 and signed on its account by:

Representative of the President of the Board of Directors,
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NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 1. Reporting entity

S.C. Conted S.A. is a public limited liability company, with Romanian legal personality, established on indefinite term, organized and operating according to the status and based on the Limited liability company law no. 31/1990, as well as by the Law regarding the capital market no. 297/2004 and of Law no. 24/2017 on issuers of financial instruments and market operations. The company changed by reorganization, subject to Law 15/1990, from a republican industrial business.

The company has its registered office in the city of Dorohoi, str.1 Decembrie no. 8, Botosani County, Romania, zip code 715200, phone 0231610067, fax 0231610026, website www.conted.ro, Sole Registration Code RO 622445, Trade Register Office registration number J1991000107079.

S.C. CONTED S.A. Dorohoi is a high quality outwear manufacturer, with an experience of over 60 years in the field of textile garments, as well as in the export manufacturing. The company had an ascending evolution, expanding its outlet, by agreements with foreign companies.

The share capital of the company is 2,284,360.06 lei, fully subscribed and paid up, divided in 239,702 nominal shares amounting 9.53 lei/share. The shares of the company are ordinary, nominal, un-substantiated, stressed by registration in the account, their record being maintained, according to law, by the Central Depository S.A. Bucharest. The shares are equal as value and grant equal rights to the shareholders for each share. The securities of the Company (shares) are registered and transacted on the standard category of shares of the Exchange Stock of Bucharest.

The Company's principal activity is the manufacture of articles of clothing, CAEN code 1421.

The company doesn't own debentures, callable shares or other envelopes.

S.C. CONTED S.A. is managed by a Board of Directors, made of 3 members, elected and appointed by the General Assembly of Shareholders for 4 years, rom 28.11.2022 to 28.11.2026.

The current Board of Directors has been elected within the Ordinary General Assembly of Shareholders from 28.11.2022. At the level of the Board of Directors a president was elected. The president of the Board of Directors is not a General Manager and nor the other members of the Board of Directors have executive positions within the company. The elected administrators are non-executive.

The Board of Directors has the following composition:

	Surname and first name	Position within Board of Directors
1.	S.C. LAGARDE Paris France	Administrator - Chairman
2.	El Turk Ezzedine	Administrator - Member
3.	El Turk Ana Maria	Administrator - Member

The interim financial statements according to the International Standards of Financial Reporting were concluded for the financial year ended on September 30, 2026.

The financial statements were approved by the Management Board at the meeting of on 16.11.2026.

NOTE 2. Conclusion bases

a. Statement of conformity

The financial statements were concluded in accordance with:

- The International Standards of Financial Reporting (IFRS) adopted by the European Union;
- Law 82 of December 24, 1991 of accountancy;
- Order no. 881 of June 25, 2012 regarding the application by the trading companies, whereof securities are allowed to trading on a regulated market of the International Standards of Financial Reporting;
- Order no. 2844 of December 12, 2016 for the approval of Accounting Regulations according to the International Standards of financial reporting;

The transition date to International Financial Reporting Standards has been January 1st 2012.

NOTE 2. Conclusion bases (continuation)

b. Evaluation bases

The financial statements were concluded relying on the historical cost, excepting the buildings, landscaping (special constructions belonging to the land) and lands that are evaluated at the fair value.

These financial statements were concluded based upon the continuity principle of activity, which supposes that the companyis normally continuing its activity, without entering into liquidation or significant decrease of activity.

c. Operational and presentation currency

These financial statements are expressed in lei, this being, too, the operational currency of the Company.

All the financial information is expressed in lei, by rounding, without decimals.

d. Use of forecasts and professional reasoning

The preparation of financial statements in accordance with IFRS adopted by the European Union supposes from the management, the use of forecasts and assumptions that affect the application of accounting policies, as well as the reported value of assets, debts, incomes and expenses.

The forecasts and their related assessments rely on historical data and other factors considered as eloquent under the given circumstances, and the result of these factors constitutes the base of assessments used for the establishment of accounting value of assets and liabilities wherefore there are no other available evaluation sources. The effective results may be different from the foreseen values.

The forecasts and assessments are periodically revised. The revisions of accounting forecasts are admitted during the period when the forecast is reviewed, if the revision only affects that period or within the current period and further periods, if the revision both affects the current period and the further periods. The effect of change, corresponding to the current period is admitted as income or expense during the current period. If applicable, the effect over the further periods is admitted as income or expense during those further periods.

The management of company considers that the possible differences to these forecasts would not significantly influence the financial statements in the near future.

The forecasts and assessments are especially used for depreciation adjustments of fixed assets, forecast of the useful life term of an amortizable asset, for the depreciation adjustment of receivables, for provisions, for the admission of assets regarding deferred interest. According to IAS 36, both the intangible assets and the tangible assets are analyzed in order to identify whether they present depreciation indexes or not.

If the net accounting value of an asset is higher than its recoverable value, a loss by depreciation is admitted to decrease the net accounting value of the relevant asset to the recoverable value level. If the admission reasons of the loss by depreciation disappear during the further periods, the net accounting value of the asset is adjusted up to the net accounting value level, which would have been established if no loss by depreciation was admitted.

The evaluation for the depreciation of receivables is individually issued and relies on the best forecast of the management, regarding the current value of cash flows that is foreseen to be received.

The company reviews its trading receivables and other receivables at each date of the financial position, in order to assess whether it must register in the statement of comprehensive income, value depreciation.

Especially the professional reasoning of the management is necessary for the estimation of value and for the coordination of further treasury flows when the depreciation loss is established. These forecasts rely on assumptions regarding multiple factors, and the real results may be different, leading to further changes of adjustments.

The assets regarding deferred tax are admitted for tax losses, as far as it is on the cards that a taxable profit whereby the losses should be able to be covered exists. The application of the professional reasoning is necessary for the establishment of the value of assets regarding the deferred tax that may admitted, based upon the probability regarding the period and level of the further taxable profit, as well as the further tax planning further strategies.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 2. Conclusion bases (continuation)

e. The initial application of new and revised standards

The following amendments brought to the existing standards and interpretations issued by the International Accounting Standards Board (IASB) and adopted by the European Union are enforceable for the current period:

- **Amendments to IFRS 9 and IFRS 7 - „Amendments to the Classification and Valuation of Financial Instruments"** (issued on 30 May 2024, effective for annual periods beginning on or after 1 January 2026)
- **Annual Improvements Volume 11** (issued July 18, 2024, effective for annual periods beginning on or after January 1, 2026)
- **Amendments to IFRS 9 and IFRS 7 - „Contracts that refer to nature-dependent electricity"** (issued on 18 December 2024, effective for annual periods beginning on or after 1 January 2026)

f. Standards and interpretations issued by the IASB but not adopted by the EU

Currently, the IFRS adopted by the EU do not shoe significant differences compared to the regulations adopted by the International Accountancy Standards Board (IASB) except the following standards, amendments brought to the existing standards and interpretations, that have not been approved by the EU on the date of the financial statements publishing (the entry into force dates mentioned below are entirely for the IFRS).

- **IFRS 18 „Presentation and Disclosure of Information in Financial Statements"** (issued on 9 April 2024, effective for annual periods beginning on or after 1 January 2027)
- **Amendments to IFRS 19 „Non-Publicly Owned Subsidiaries: Disclosures"** (issued on 21 August 2025, effective for annual periods beginning on or after 1 January 2027)
- **Amendments to IAS 21 „The Effects of Changes in Foreign Exchange Rates – Translation into a Hyperinflationary Presentation Currency"** (issued on 13 August 2025, effective for annual periods beginning on or after 1 January 2027)

The company estimates that the adoption of these standards, the amendments to the existing standards and the interpretations won't have a significant impact on the financial statements in the initial period of the adoption.

g. Reporting by segments

A segment is a distinct part of the Company, which supplies certain products or services (business segment) or supplies products and services in a certain geographic environment (geographic segment) and which is subjected to different risks and benefits than of the other segments.

From the point of view of the activity segments, the Company does not identify distinct parts from the point of view of risks and related benefits.

On 30 september 2026, the total sales, of 23,301,749 (2025: 21,172,790), the amount of 22,304,173 (2025: 20,593,118), represents the direct sales of products. From the total of direct sales of products the internal market, amounting 379.432 (2025: 550,998), represents 1.63% (2025: 2.60%).

With respect to the direct sales of products on the external market, amounting 21,924,741 (2025: 20,042,120), the amount of 4,704,291 (2025: 4,988,808), represents the sales to the main external client, at the rate 21.46% (2025: 24.89%), and the following client on the external market registered a rate of 19.30% (2025: 19.68%) sales amounting 4,231,579 (2025: 3,943,677).

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 2. Conclusion bases (continuation)

The results by segments are the results reported to the Management Board and to the General Manager and include both the directly assigned items to a segment and those assigned by reasonable assignment bases.

The non-assigned items include debts, assets and debts for the profit interest, cash and cash equivalents. The assets shown for the activity segment especially include tangible assets and intangible assets, inventories and receivables, mainly excluding cash and current accounts at the banks.

The shown debts include the operational debts, excluding the delayed profit interest.

All the assets of the Company are situated in Romania. The activity of the Company develops in Romania.

The Company has a reporting segment - Manufacture of other clothing items (excluding the undergarments).

	30.09.2026	**30.09.2025**
Sales	23,301,749	21,172,790
Income from operating subsidies	47.747	-
Other incomes	1,221,177	(21,310)
Total incomes	**24,570,673**	**21,151,480**
Amortization	410,931	481,220
Operational expense, other than the amortization	24,477,695	20,724,342
Operational result	**(317,953)**	**(54,082)**
Profit/loss financial	**(67,154)**	**(199,560)**
Net profit before taxation	**(385,107)**	**(253,642)**
Expense with the income tax	(46,272)	-
Net result	**(338,835)**	**(253,642)**
Assets	24,394,524	20,338,157
Debts	12,718,835	7,610,946
The non-assigned assets include	**217**	**91**
Cash and cash equivalents	217	91
The non-assigned debts include	**166,268**	**188,677**
Deferred profit interest	166,268	188,677

h. Related parties

A person or a close relative of the relevant person is considered related to a Company, if that person:

- It holds the control or the joint control over the Company;
- It has a significant influence over the Company; or
- it is a member of the personnel – key management

The key management personnel represents those persons who have the authority and responsibility of directly or indirectly planning, managing and controlling the activities of the Company, including any manager (executive or not) of entity. The transactions with the key personnel include exclusively the wage benefits granted to them, as described.

An entity is related to the Company if it meets either of the following conditions:

- The entity and the Company are members of the same group (which means that each parent company, subsidiary and subsidiary of the same group is related to the others);
- An entity is related entity or joint venture of the other entity (or related entity or joint venture of a member of the group whereto the other entity takes part);
- Both entities are joint ventures of the same third party;
- The entity is a plan of post-hiring benefits for the employees of reporting entity or of an entity related to the reporting entity. Provided that even the reporting entity represents itself such a plan, the sponsor employers are also related to the reporting entity;
- The entity is controlled or jointly controlled by a related person;

NOTE 3. Significant accounting policies

- A related person who holds the control significantly influences the entity or is a member of the management key personnel of entity (or of the parent company of the entity).

The Company does not develop transactions with the above mentioned entities.

The accounting policies below were consequently applied to all the periods shown by these individual financial statements by the Company.

a. Foreign currency

(i) Foreign currency transactions

The Company transactions in a foreign currency are registered at the exchange rates communicated by the National Bank of Romania for the transaction date. The balances in foreign currency are converted in lei at the exchange rates communicated by NBR. The benefits and losses resulted by the discount of transactions in a foreign currency and by the conversion of monetary assets and debts, expressed in foreign currency are admitted by the profit and loss account, within the financial result.

The non-monetary assets and debts that are evaluated on the historical cost in a foreign currency are registered in lei at the exchange rate on the date of transaction. The non-monetary assets and debts expressed in a foreign currency that are evaluated at the fair value are registered in lei at the exchange rate of the date when the fair value was established. The conversion differences are shown by the global result.

The exchange rates of the main foreign currencies were as follows:

CURRENCY	Rate of exchange 30.09.2026	Rate of exchange 01.01.2026
EUR	**5.2785**	**5,0985**
USD	**4.6474**	**4.3417**

b. Tangible assets

(i) Admission and evaluation

The tangible assets are initially recognized on the procurement cost and are described on the net amounts of accumulated amortization and the loss by the accumulated depreciation. An item of tangible assets that meets the recognition conditions as asset must be evaluated at its cost.

The cost of a tangible asset is made of:

a. its purchase price, including the import customs fees and the non-recoverable purchase fees, after the deduction of trade discounts and rebates;
b. any costs that may be directly assigned to the bringing of asset to the place and state necessary for its operation;
c. the initial estimate of the dismantling and removal costs of the restoration item of the place where it is located, a liability borne by the entity on the acquirement of investment.

For the accountancy of these costs, the provisions of IAS 37 "Provisions, contingent liabilities and contingent assets" are applied.

After recognition as an asset, a tangible assets item, plant and equipment is carried at its cost less any accumulated depreciation and any accumulated impairment losses. After recognition as an asset, a tangible asset item whereof just value may be reliably evaluated must be accounted at a revaluated amount, this being it's just amount, on the revaluation date less any accumulated amortization and any accumulated impairment loss for property, class „construction group" and „real estate investments" and carried at cost less depreciation and accumulated impairment adjustments for other groups of assets.

The revaluations must be made sufficiently regular to make sure that the accounting amount is not significantly different than the one that would have been established by the use of just amount at the end of reporting period. The rate of evaluations depends on the changes of just amount of revaluated tangible assets. Provided that the just amount of an asset is significantly different than the accounting amount, a new revaluation is required.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 3. Significant accounting policies (continuation)

(ii) Further costs

The expense for repair or maintenance of fixed assets, issued for the recovery or maintenance of the value of these assets are admitted by the statement of global result, on the date of their performance, while the expense for the improvement of technical performances are capitalized and amortized during the rest of amortization term of the relevant fixed asset.

(iii) Amortization of tangible assets

The amortization is calculated for the cost depreciation. using the linear amortization method during the operation term of fixed assets.

The foreseen periods by the main groups of intangible assets are as follows:

Asset	Years
Buildings (constructions)	40 - 60
Technical installations and machines	8 - 12
Measurement, control and adjustment machines and installations	2 - 4
Transport facilities	4 - 6
Fitting, office automation, protective equipments, human and material assets	9 - 15

The amortization of an asset begins when it is available to use, i.e. when it is on the place and state necessary to be able to operate as the management wants.

The amortization of an assets ceases on the first date between the date when the asset is classified as held for sale (or included in a group intended to transfer, which is classified as held for the sale), in accordance with IFRS 5 and the date when the asset is to be recognized.

Consequently, the amortization does not cease when the asset is not used or is decommissioned, unless it is fully amortized. The lands and buildings are separable assets and are distinctly accounted, even when they are acquired together. The land is not amortized. The plot presented in the financial statements has been revised on 31.12.2013, according to International Valuation Standards, by Mr. Laţcu Nicolae expert appraiser, qualified professional ANEVAR member.

Provided that an accounting value of an asset is higher than the foreseen amount to be recovered, the asset is depreciated to the recoverable value. The cost of major investment and other further expenses are included in the accounting value of asset. The major investments are capitalized during the rest life time of the relevant asset.

c. Intangible assets

(i) Other intangible assets

Other intangible assets procured by the Company are shown on cost, less the cumulated amortization.

Further expenses regarding intangible assets are only capitalized when the further economic benefits incurred by the asset they refer to, increase. The expenses that don't meet these criteria are admitted as expense on their accomplishment.

(ii) Amortization of intangible assets

The amortization is admitted by the statement of comprehensive income relying on the linear method during the foreseen life time of intangible asset. The most of intangible assets registered by the Company are represented by informatics programs. These are linearlyamortized for 3 years.

d. Real estate investments

A real estate investment is owned for the procurement of incomes by rents or for the increase of the capital value or both. Consequently, a real estate investment generates treasury flows that are, on a high extent, independent to other assets owned by an entity. The accounting policy of the Company, regarding further evaluation of real estate investments is based on the evaluation model on the fair value. The changes of the fair value are admitted by the statement of global result.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 3. Significant accounting policies (continuation)

e. Inventories

The inventories are declared on the minimum value between cost and net realizable value. The cost is established by using the first-in, first-out method ("FIFO"). The cost of finite products andhalf-finished products include materials, direct labor, other direct costs and production expenses, related to production (based upon the exploitation activity). The possible net value is the foreseen sale price in the common transactions.

f. Receivables and other similar assets

Except for the derived financial instruments that are admitted on the fair value and of goods expressed by a foreign currency, which are translated on the closing exchange rate, receivables and other similar assets are shown on amortized cost. The trading receivables and debts reflect the relations between the business and other businesses, related to the supply and reception of assets and services.

The receivables relating to the state budget may be pointed in the accountancy.

The assessment sheet of receivables and debts in foreign currency and of those with discount in lei, depending on the rate of exchange of a foreign currency is made at the foreign currency rate of exchange communicated by National Bank of Romania, valid on the date of closing the financial year.

The trading receivables, which the company registers result by the services provided by it related to third parties, according to the object of activity. The trading receivables express the rights of company towards other natural or legal entities, established by the sales of assets, performance of works and service provision, wherefore it must receive a retail equivalent or a counter-provision.

g. Cash and cash equivalent

The banking accounts include: values to be cashed, like cheques and trading payments submitted to the banks, liquid assets in lei and foreign currency, cheques of the entity, short term banking credits, as well as the interests related to liquid assets and credits granted by the banks in the current accounts.

The operations concerning encashments and payments in foreign currency are registered in the accountancy at the rate of exchange, communicated by the National Bank of Romania, on the date of operation.

At the end of each reporting period, the liquid assets in foreign currency and other government bonds, like the government bonds in foreign currency, bills of credit and deposits in foreign currency are assessed at the rate of exchange of the exchange stock, communicated by the National Bank of Romania, on the last bank day of the relevant month. For the payment of duties to the providers, the trading company may require the opening of bills of credits at banks, in lei or in foreign currency, for them. For the conclusion of treasury flows statement, it is considered that the numeral is the cash of the cash office and the current banking accounts.

h. Debts

A debt is a current liability of the company, incurred by past events and wherefore discount, it is expected to result an output of resources that include economic benefits.

A debt is admitted in the accountancy and shown by the financial statements when it is probable that an output of economic benefit carrier resources will result by the payment of a current liability (probability) and when the value whereto this discount will be issued may be credibly assessed (credibility). The company does not admit a debt when the contractual liabilities are paid or cancelled or expire. If the provided assets and services related to the current activities were not invoiced, but if the delivery was made and their value is available, the relevant liability is registered as debt (not as provision).

i. Employees' benefits

(i) Established contribution plans

During the normal activity.The Company makes payments to the state health, pension and unemployment funds for its employees, on the statutory installments. All the Company employees are members of the Romanian state pension plan. These costs are admitted by the statement of comprehensive income with the admission of salaries.

The Company is not employed in any independent pension system and, as consequence, it does not have any other liabilities in this respect.

(ii) Short term benefits

The short term benefits of employees include the salaries, premiums and contributions to the social insurances. The short term benefits of employees are admitted as expense when the services are provided.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 3. Significant accounting policies (continuation)

j. Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, when to settle the obligation is likely to be required outflow affecting economic benefits will be required to settle the obligation and can be achieved when a good reliable estimate of the amount of the obligation.

Provisions for restructuring, litigation and other provisions for risks and charges are recognized when the Company has a present legal or constructive obligation arising from past events, when to settle the obligation is likely to be required outflow of resources and may be cee made a reliable estimate of the amount of the obligation needles. Restructuring provisions include direct costs arising from restructuring namely those that are necessarily entailed by the restructuring and are not related to the conduct of the company's business continues.

The company set up provisions for employee benefits in the short term holidays of outstanding. Determination of the amount of the allowance is based on estimates established payment obligation (given the manner of payment of leave).

k. Incomes

(i) Sale of assets

The income comprises the amount invoiced for the sale of the products exclusive of VAT, deductions or discounts. The incomes obtained by the Company are identified based on the sale of products.

The incomes obtained from the sale of assets must be acknowledged by the Company when all of the following conditions have been observed:

- The company transferred the significant risks and benefits related to the property right upon the assets to the buyer;
- The company does not manage the assets sold at the level at which it would have normally managed them in case it would have owned property upon them and does not hold actual control upon them;
- The value of the incomes can be assessed in a reliable manner;
- It is possible that the economic benefits associated to the transaction are generated for the entity; and
- The costs undertaken or which are to be undertaken in connection to the respective transaction can be assessed in a reliable manner.

The sale of the products is acknowledged at the moment at which significant risks and benefits are transferred to the client. This instance takes place when the company sold or delivered products to the client, and the client accepted the products, and the reimbursement of the respective amounts is reasonably provided.

(ii) Service rendering

Service rendering is acknowledged in the accounting year in which the services are rendered making reference to the conclusion of the transaction.

(iii) Incomes generated from lease

Income generated from lease is acknowledged within the accounting year in which they are rendered.

l. Incomes and financial expenses

The incomes and expenses related to the interests are acknowledged in the statement of comprehensive income through the effective interest rate method.

The incomes generated from dividends are acknowledged within the statement of comprehensive income as of the date at which the right to receive such incomes is established.

The differences related to the currency rate which occur when monetary elements are settled or when the monetary elements are converted at different currency rates as compared to the ones at which they were converted during the initial acknowledgement (during the period) or in the previous financial statements are acknowledged as losses or profits in the statement of comprehensive income in the period in which they occur.

NOTE 3. Significant accounting policies (continuation)

m. Dividends and interests

The interests must be acknowledged using the effective interest rate method. The incomes related to interests are acknowledged function of the time spent. If the received interests are related to the periods prior to the investment which is the carrier of the interest, only the ulterior interest is acknowledged as income and the other part diminishes the costs of the securities.

The royalties must be acknowledged based on the accrual accounting, in compliance with the goodwill of the related contract. When an uncertainty related to the collectability of a value which was already included in the incomes, the amount which cannot be collected or the amount of which collection ceased to be possible is acknowledged more like an expense than an adjustment of the value of the incomes initially acknowledged.

The incomes generated from dividends are acknowledged when the right of the shareholder to receive payment is established. The incomes generated from dividends are recorded at the gross value which includes the dividends' tax, which is acknowledged as a current expense in the period in which the distribution was approved.

The incomes generated from interests are acknowledged based on the accruals accounting, with reference to the non-reimbursed principal and the effective interest rate, that rate which updates the forecast future flows of the amounts which are to be received.

n. Income tax

The income tax related to the financial year comprises the current tax and the deferred tax. The income tax is acknowledged in the statement of comprehensive income or in other elements of the comprehensive income if the tax is related to the capital elements.

The current tax is the tax paid for the profit obtained during the current period, determined based on the percentages applied as of the date of the reporting and of all adjustments related to the previous periods.
The current rate of the income tax in Romania amounts 16%.

The deferred tax is computed based on the tax rates which are expected to be applicable to the temporary differences upon the reactivation, based on the provisions of the regulations which are in force as of the date of reporting. The debts and the receivables with respect to the deferred tax are compensated only if there is a legal right to compensate the current debts and receivables with the tax.

o. Revaluation reserve

The revaluations are performed with sufficient regularity so that the accounting value would not substantially differ from the one which would be determined using the fair value.

In this respect, the company performed the revaluation of the tangible assets – group of constructions and real estate investments with independent assessors as of 31 December 2006, 31 December 2009, 31 December 2012, 31 December 2013, 31 December 2016 and 31 December 2019. On December 31, 2019 were revalued tangible, „Construction" group 212 and 2112 „Landscaping".

Revaluation effects were accounted for using the remaining unamortised value revaluation process which involves the cancellation of accumulated depreciation to bring the construction to the net book value and added value recording. Revalued amount is the fair value at the date of the revaluation less any subsequent accumulated amortization. (Note 11)

The difference between the value resulted from the revaluation and the net accounting value of the tangible assets is presented at the reserve from revaluation, as a distinctive sub-element in ,,Ownership equity''.

If the result of the revaluation is an increase as compared to the net accounting value, then it is treated as follows: as an increase of the revaluation reserve presented within the ownership equity, if a prior decrease was not acknowledged as an expense related to that asset or as an income which would compensate the expense priory incurred for that asset.

If the revaluation result is a decrease of the net accounting value, this is treated as an expense with the entire value of the depreciation when in the revaluation reserve no amount related to that asset is recorded (revaluation surplus) or a decrease of the revaluation reserve with the minimum between the value of that reserve and the value of the decrease, and the potential difference which is not covered is recorded as an expense.

NOTE 3. Significant accounting policies (continuation)

The revaluation surplus included in the revaluation reserve is transferred to the reported result when this surplus represents a gain. The gain is considered as performed when the asset for which the revaluation reserve was constituted is derecognized. After the date at which the transition to IFRS is performed any increase or decrease of the fair value after the revaluation will be acknowledged in thestatement of comprehensive income.

p. Earnings per share

The basic earnings per share are computed through the division of the net result assigned to the ordinary shareholders at the average rate of the ordinary circulating shares during the period.

NOTE 4. Settlement of the fair value

The just amount is the price on the main market or on the most advantageous market, which could be obtained for the sale of asset or the transfer of payable, after which the transaction and transport costs were taken into account. The factors that the entity must take into account for the evaluation of just amount are: asset or payable that is evaluated, market, market participants, price.

There are specific mentions for the non-financial assets, payables, capital instruments and financial instruments.

For an evaluation on just amount, it is necessary that the entity establishes the adequate evaluation techniques, taking into account the available data for the conclusion of input data that represent the hypotheses, which the market participants would have used for the establishment of the value of asset or payable and the classification level of input data in the hierarchy of just amount.

Certain accounting policies of the Company and requirements related to the presentation of the information need the settlement of the fair value both for the assets and financial debts, as well as for the non-financial ones. Upon the assessment of assets or debts at the fair value, the Company uses if possible, information which can be observed on the market.

The hierarchy of the fair value classifies the input data for the assessment techniques used for the assessment of the fair value on three levels as follows:

- Level 1 – rated price (non-adjusted) on active markets for identical assets or debts which the entity can access upon the date of the assessment;
- Level 2 – input data, other than the rated prices included in level 1 which are noticeable for an asset or debt, either directly or indirectly;
- Level 3 - non-observable input data for the asset or debt.

If the input data for the assessment of the fair value of an asset or a debt can be classified on several levels of the fair value hierarchy, the assessment at the fair value is fully classified on the same level of the fair value hierarchy as an input data with the lower level of uncertainty which is significant for the entire assessment. The Company acknowledges the transfers between the levels of the hierarchy of the fair value at the end of the reported period, in which the modification occurred. If the case, the additional information with respect to the hypothesis used for the settlement of the fair value are presented in the notes which are specific to the respective asset or debt (intangible assets, real estate investments).

The Company proceeds to the reassessment of the intangible assets which are within its patrimony with sufficient regularity so that they will be presented in the financial statements at a fair value.

NOTE 5. Incomes

	30.09.2026	**30.09.2025**
Asset sales	22,311,005	20,876,972
Provision of services	990,744	295,818
Total	**23,301,749**	**21,172,790**

The turnover of the Company, registered on 30 September 2026 is 23,301,749 where of 22,919,839 for the export and domestic 381,910 increasing by 10.06% compared to the same period of 2025, when we registered 21,172,790 where of 20,611,474 for the export and domestic 561,316.

The turnover was mainly issued in its structure by the sale of our own production, as 96%.

The value of export sales to 30.09.2026 represents 98.36% (2025: 97.35%), while domestic sales represent 1.64% (2025: 2.65%) of the turnover.

NOTE 6. Operational incomes

	30.09.2026	30.09.2025
Incomes	23,301,749	21,172,790
Incomes corresponding to the product inventory costs	141,323	(103,594)
Income from operating subsidies	47,747	-
Other incomes	1,079,854	82,284
Total	**24,570,673**	**21,151,480**

NOTE 7. Operational expenses

	30.09.2026	30.09.2025
Expenses for the raw materials and other materials	5,210,456	4,012,620
Expenses for the utilities	1,418,800	1,177,034
Expenses for the merchandise	22,620	46,118
Total cost of materials	**6,651,876**	**5,235,772**
Expenses for salaries, social contributions and other benefits	**13,088,165**	**12,451,623**
Other exploitation expenses, whereof:	**4,948,406**	**3,378,077**
Expenses for the external provisions:	4,372,121	3,059,400
- Postal and telecommunications expenses	*34,947*	*37,511*
- Expenses for the maintenance and repairs	*36,113*	*23,119*
- Expenses for advertising and protocol	*21,878*	*19,696*
- Expenses for insurance	*29,671*	*29,308*
- Expenses for the transport and travel	*692,408*	*516,975*
- Expenses for the banking and similar	*169,404*	*92,047*
- Other expenses for the services provided by third parties	*3,387,700*	*2,340,744*
Expenses with rents	24,353	6,838
Expenses for the interests, fees and associated payments	377,322	287,385
Expenses for the environment protection	1,932	950
Other expenses	172,678	23,504
Expenses for the amortization	**410,931**	**481,220**
Adjustments for provisions	**(210,752)**	**(341,130)**
- Expenses	-	-
- Incomes	210,752	341,130
Total	**24,888,626**	**21,205,562**

In the amount of 3,387,700 (2025: 2,340,744), "Other expenses for the services provided by third parties" internal audit and statutory audits are included in the amount of 16,700 (2025: 20,300).

NOTE 8. Expenses for salaries, social contributions and other benefits

- expenses for salaries and social contributions

	30.09.2026	30.09.2025
Expenses for the salaries	12,758,454	12,131,504
Expenditure on insurance and social protection	329,711	320,119
Total	**13,088,165**	**12,451,623**
Average number of staff	**331**	**344**

NOTE 8. Expenses for salaries, social contributions and other benefits (continuation)

The issued gross salary fund (without medical rest supported by the employer), at 30.09.2026 was 12,758,454 compared to the first quarter of 2025 when we registered 12,131,504. If these amounts are added, too, the contributions related to the salary fund, supported by the Company, medical rest supported by the employer and other expenses for the working force, considered as social expenses, totally amounting 329,711 (2025: 320,119), it results a total expense for the staff, amounting 13,088,165 (2025: 12,451,623).

NOTE 9. Financial incomes and expenses

	30.09.2026	30.09.2025
Incomes by interests	330	559
Incomes by the exchange rate differences	280,746	166,861
Total financial incomes	**281,076**	**167,420**
Interest Expenses	154,406	238,476
Other expenses	193,824	128,504
Total financial expenses	**348,230**	**366,980**
Net financial result	**(67,154)**	**(199,560)**

The financial incomes mostly include the income from exchange rate differences favorable.
The financial expenses include interest expenses, the expenses for the rate of exchange differences unfavorabile and discount expenses. All the expenses and incomes are admitted by the statement of comprehensive income.

Note 10. Expense for the profit tax

	30.09.2026	30.09.2025
Reconciliation of the effective taxing rate		
Term profit/loss	(385,107)	(253,642)
Elements similar to incomes	105,450	105,452
Discounts	410,931	481,220
Non-taxable incomes	210,752	341,130
Non-deductible expenses	612,139	508,248
Taxable tax / tax loss	(289,201)	(462,292)
Taxable tax / tax loss to be recovered in subsequent years	(289,201)	(462,292)
Income tax paid up due at the end of the period	(46,272)	-

NOTE 11. Tangible assets

Tangible assets 212 „construction group" were revalued at 31 December 2006, 31 December 2009, 31 December 2012, by independent evaluators, according to regulations in force at the time. Evaluations were based on fair value, being the nearest transaction and the inflation rate from that date, taking into account their physical condition and market value.

On 31.12.2013 the last revaluation of the tangible assets group 212 "Constructions" and the land which exist within the patrimony at this date occurred. The depreciation was re-addressed proportionally with the modification of the gross accounting value of the asset, so that the accounting value of the asset, after the re-evaluation, will be equal with the revaluated value.

NOTE 11. Tangible assets (continuation)

The scope of the evaluation of the land was the estimation of the market value in order to be registered in the accounting evidence at the fair accounting value. The fair value of the lands was determined based on the comparable market method, which reflects the recent transaction prices for the same properties.

The evaluation method applied to the ”building’’ group is the direct comparison method. The revaluation envisaged the adjustment of the net accounting value of the elements included in these categories on their fair value considering their physical status and their market value.

All buildings and lands are identified on their revaluated value, this value representing the fair value at the date of the revaluation minus any priory accumulated depreciation and any losses acquired by means of depreciation.

The review was conducted according to International Valuation Standards, by Ms. Laţcu Nicolae, expert qualified professional appraiser authorized member of ANEVAR. The fair value was settled on each asset in gross revaluated values, and as their related depreciation.

On December 31, 2016 were revalued tangible, „Construction Group 212” and 215 „real estate investments”. Revaluation effects were accounted for using the remaining unamortised value revaluation process which involves the cancellation of accumulated depreciation to bring the construction to the net book value and added value recording. Revalued amount is the fair value at the date of the revaluation less any subsequent accumulated amortization.

Valuation method applied under 'construction' is the replacement net cost method. The review was conducted according to International Valuation Standards 2016 by Mr. Dan Rusu Zaharia, expert qualified, professional appraiser authorized member ANEVAR. It was determined the fair value of each asset. The revaluation surplus was recognized as revaluation reserve in equity.

At 31 December 2016, based on internal analyzes, the Company's management estimates that the net carrying amount approximates fair value of the land. In 2017 and 2018, no tangible assets were evaluated.

On December 31, 2019 were revalued tangible, „Construction” group 212 and group 2112„ Landscaping”.

Revaluation effects were accounted for using the remaining unamortised value revaluation process which involves the cancellation of accumulated depreciation to bring the construction to the net book value and added value recording. Revalued amount is the fair value at the date of the revaluation less any subsequent accumulated amortization.

Valuation method applied is the replacement net cost method.

The review was conducted according to International Valuation Standards 2018 by Mr. Dan Rusu Zaharia, expert qualified, professional appraiser authorized member ANEVAR.

It was determined the fair value of each asset. The revaluation surplus was recognized as revaluation reserve in equity.

At 31 December 2019, based on internal analyzes, the Company's management estimates that the net carrying amount approximates fair value of the land. In 2020 and 2021 the tangible assets were not evaluated (land and group 212, "Buildings")

In 2022, 2023, 2024 and 2025, tangible assets were not evaluated (land and group 212, "Constructions"). Considering that there are no major changes in the volume of tangible assets (land and group 212 "Constructions"), the management of the Company considers that it is not necessary to evaluate the tangible assets, estimates that the net book value of the land and group 212 "Constructions" approximates the value just.

On 30.09.2026, the company registers “Tangible fixed assets in progress” in the amount of 14,240 representing works in progress.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 11. Tangible assets (continuation)

	Land and landscaping	Buildings	Technical installations and transport facilities	Othe tangible assets	Tangible fixed assets under construction	Total
Cost						
Balance on January 01, 2026	**1,242,871**	**4,037,900**	**9,407,386**	**258,148**	**14,240**	**14,960,545**
Procurements	-	-	-	-	-	-
Fixed asset outputs	-	-	-	-	-	-
Balance on September 30, 2026	**1,242,871**	**4,037.900**	**9,407,386**	**258,148**	**14,240**	**14,960,545**
Amortization						
Balance on January 01, 2026	**82,618**	**1,669,736**	**7,849,161**	**217,421**	**-**	**9,818,936**
Amortization during the period	10,807	203,477	181,609	4,263	-	400,156
Amortization related to outflows	-	-	-	-	-	-
Balance on September 30, 2026	**93,425**	**1,873,213**	**8,030,770**	**221,684**	**-**	**10,219,092**
Balance on January 01, 2026	**1,160.253**	**2,368,164**	**1,558,225**	**40,727**	**14,240**	**5,141,609**
Balance on September 30, 2026	**1,149,446**	**2,164,687**	**1,376,616**	**36,464**	**14,240**	**4.741,453**

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 11. Tangible assets (continuation)

	Land and landscaping	Buildings	Technical installations and transport facilities	Othe tangible assets	Tangible fixed assets under construction	Total
Cost						
Balance on January 01, 2025	**1,242,871**	**4,011,310**	**9,407,386**	**249,583**	**14,240**	**14,925,390**
Procurements	-	-	-	3,958	-	3,958
Fixed asset outputs	-	-	-	-	-	-
Balance on September 30, 2025	**1,242,871**	**4,011,310**	**9,407,386**	**253,541**	**14,240**	**14,929,348**
Amortization						
Balance on January 01, 2025	**68,208**	**1,401,450**	**7,576,951**	**209,970**	**-**	**9,256,579**
Amortization during the period	10,807	201,007	207,595	6,062	-	425,471
Amortization related to outflows	-	-	-	-	-	-
Balance on September 30, 2025	**79,015**	**1,602,457**	**7,784,546**	**216,032**	**-**	**9,682,050**
Balance on January 01, 2025	**1,174,663**	**2,609,860**	**1,830,435**	**39,613**	**14,240**	**5,668,811**
Balance on September 30, 2025	**1,163,856**	**2,408,853**	**1,622,840**	**37,509**	**14,240**	**5,247,298**

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 12. Intangible assets

	Concessions, patents, licenses and trade marks	Other assets	Total
Cost			
Balance on January 01, 2026	**46,883**	**403,441**	**450,324**
Procurements	1,279	5,601	6,880
Intangible asset outputs	-	-	-
Balance on September 30, 2026	**48,162**	**409,042**	**457,204**
Amortization			
Balance on January 01, 2026	**45,512**	**384,146**	**429,658**
Amortization during the period	1,170	9,605	10,775
Amortization related to outflows	-	-	-
Balance on September 30, 2026	**46,682**	**393,751**	**440,433**
Balance on January 01, 2026	**1,371**	**19,295**	**20,666**
Balance on September 30, 2026	**1,480**	**15,291**	**16,771**

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 12. Intangible assets (continuation)

	Concessions, patents, licenses and trade marks	Other assets	Total
Cost			
Balance on January 01, 2025	**46,476**	**393,378**	**439,854**
Procurements	407	10,063	10,470
Intangible asset outputs	-	-	-
Balance on September 30, 2025	**46,883**	**403,441**	**450,324**
Amortization			
Balance on January 01, 2025	**43,649**	**324,940**	**368,589**
Amortization during the period	1,510	54,239	55,749
Amortization related to outflows	-	-	-
Balance on September 30, 2025	**45,159**	**379,179**	**424,338**
Balance on January 01, 2025	**2,827**	**68,438**	**71,265**
Balance on September 30, 2025	**1,724**	**24,262**	**25,986**

NOTE 12. Intangible assets (continuation)

Intangible assets on September 30, 2026, at the net value of 16,771 (January 01, 2026: 20,666), represent the un-amortized part of used licenses and informatics programs. The amortization period of intangible assets is 3 years.

NOTE 13. Inventories

	30.09.2026	01.01.2026
Raw materials and materials	3,464,756	3,079,244
Manufacture in progress	936,764	807,208
Finite products	4,857,636	4,853,177
Advances for stocks	599	20,466
Total inventories	**9,259,755**	**8,760,095**

For the establishment of cost on the outflow of the administration of materials, the company uses the first in, first out method (FIFO).The cost of stocks recognized as expense on September 30, 2026 year with respect to the permanent operations was 5,233,076 (2025: 4,058,738).

The company did not register discounts of the accounting value of stocks recognized as expense during the period.

NOTE 14. Trading and associated receivables, other receivables and advance expenses

	30.09.2026	01.01.2026
Trading receivables	7,782,970	5,278,035
Other non-current receivables	-	3,000
Advances paid	2,019,480	1,995,702
Current profit tax	86,230	3,109
VAT to be recovered	136,763	122,835
Non-exigible VAT	44,408	47,661
Subsidies – Non-repayable loans	37,914	-
Other receivables	1,500	-
Total	**10,109,265**	**7,450,342**
Expenses registered in advance	128,293	43,146

The trading receivables of the Company are expressed by the following foreign currencies:

	30.09.2026	01.01.2026
Foreign currency		
Euro equivalent in lei	7,766,843	5,263,991
LEI	16,127	14,044
Total	**7,782,970**	**5,278,035**

The trade receivables are registered on the rated value and are described in the analytical accountancy per each natural or legal entity. The receivables in foreign currency were evaluated based on the enforceable rate of exchange at the end of the financial year, and the differences of the exchange rate were recognized as incomes or expenses of the period.

NOTE 14. Trading and associated receivables, other receivables and advance expenses (continuation)
The structure by aging of trade receivables on the date of 30 September 2026 was:

- non past due, amounting 1,333,160
- outstanding debts between 0 and 30 days, amounting 1,398,097
- outstanding debts between 31 and 60 days, amounting 1,723,929
- outstanding debts between 61 and 90 days, amounting 148,661
- outstanding debts between 91 and 180 days, amounting 541,020
- outstanding debts between 181 and 210 days, amounting 240,544
- outstanding debts between 211 and 365 days, amounting 1,047,329
- over one year, amounting 1,350,230

The Company considers that the recognition of an adjustment for depreciation for the outstanding trading receivables is not necessary, because the sold of trading receivables corresponds to the customers with a good payment history. The advance expenses amounting 128,293 on 30.09.2026, (43,146 la 1 January 2026) mainly represent insurance premiums for civil liability insurances for administrators, insurance for the transport facilities, local taxes related to fourth year 2026 and different subscriptions.

NOTE 15. Cash and cash equivalent

	30.09.2026	01.01.2026
Cash of the cash office	4,711	5,041
The banking current accounts	134,059	412,957
Cash equivalents	217	-
Total	**138,987**	**417,998**

The current accounts opened at the banks, are permanently available to the Company and are not restricted.

NOTE 16. Capital and reserves
a. Share capital

Subscribed and paid share capital on September 30, 2026	2,284,360.06
Subscribed and paid number of shares on September 30, 2026	239,702 shares
Rated value of a share	9.53
Characteristics of issued, subscribed and paid-up shares:	Ordinary, nominative and dematerialized

The ordinary shares are classified as a part of equity.
The securities of Company (shares) are registered and traded on the second category Standard of the Stock Exchange of Bucharest. All the shares have the same voting.

On 30.09.2026, the share capital of the company was not changed concerning its adjustment or decrease. The share capital registered on September 30, 2026 is 2,284,360.06 and it is owned by 413 shareholders (2025: 411 shareholders).
The shareholding structure of the company is:

September 30, 2026	Number of shareholders	Number of shares	Amount (lei)	%
SC Lagarde Paris France	1	194,443	1,853,042	81.1186
Other shareholders, whereof:	412	45,259	431,318	18.8814
- legal entities		19,895	189,599	8.2999
- natural entities		25,364	241,719	10.5815
TOTAL	**413**	**239,702**	**2,284,360**	**100.00**

NOTE 16. Capital and reserves (continuation)

September 30, 2025	Number of shareholders	Number of shares	Amount (lei)	%
SC Lagarde Paris France	1	194,443	1,853,042	81.1186
Other shareholders, whereof:	410	45,259	431,318	18.8814
- legal entities		19,744	188,160	8.2369
- natural entities		25,515	243,158	10.6445
TOTAL	**411**	**239,702**	**2,284,360**	**100,00**

b. Revaluation reserves of tangible assets

The revaluation reserves of tangible assets on September 30, 2026 decreased compared to January 01, 2026 by 105,038, representing the revaluation surplus that transferred to the account 1175 "Carried forward result, representing the surplus by revaluation reserves".

c. Legal reserves

The legal reserves of the company, on September 30, 2026 respectively January 01, 2026 amount 456,661 consequently to the establishment of legal reserve (5% of the accounting profit, established according the Tax Code and Law 31/1990 as further amended and completed).

The legal reserves cannot be distributed to the shareholders.

d. Other reserves

The company registers on 1 **st** of January, 2026, respectively on September 30, 2026"**other reserves**" account 1068 amounting 4,080,948, including reserves representing tax incentives established in the years 2000-2003.

	30.09.2026	01.01.2026
Revaluation reserve of tangible assets	1,710,606	1,815,644
Legal reserves	456,661	456,661
Other reserves	4,080,948	4,080,948
Total	**6,248,215**	**6,353,253**

e. Financial year result	30.09.2026	30.09.2025
Exploitation profit/loss	(317,953)	(54,082)
Financial profit/loss	(67,154)	(199,560)
Gross result	**(385,107)**	**(253,642)**
Expense with the income tax	(46,272)	-
Net result	**(338,835)**	**(253,642)**

NOTE 17. Result per share

The calculation of profit per share was made relying on the profit assignable to the ordinary shareholders and number of ordinary shares.

The diluted result per share is equal to the result per basic share, because the company did not register potential ordinary shares.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 17. Result per share (continuation)

Profit/loss assignable to the shareholders	**30.09.2026**	**30.09.2025**
Term profit/loss	**(338,835)**	**(253,642)**
Number of ordinary shares	239,702	239,702
Basic share profit/loss	-1.4135	-1.058
Diluted profit/loss per share	-1.4135	-1.058

NOTE 18. Trading debts and other debts

	30.09.2026	**01.01.2026**
Customer creditors (advances cashed)	867,377	124,608
Trading debts - providers	5,294,391	3,424,725
Debts for the staff and assimilated accounts	412,671	412,606
Debts to social security and the state budget, other taxes and fees	2,049,987	1,923,528
Amounts owed to credit institutions	4,094,409	3,723,113
Provisions for employee benefits	32,463	243,215
Total current debts	**12,751,298**	**9,851,795**
Debts for the deferred tax	166,268	183,074
Debts regarding loans - credit	742,857	742,857
Total long term debts	**909,125**	**925,931**
Total debts	**13,660,423**	**10,777,726**

The payables are registered on the rated value and noted in the analytical accountancy per natural or legal entity. The payables in foreign currency were evaluated based on the currency rate of exchange enforceable at the end of the year, and the differences of the exchange rate were recognized as incomes or expenses of that period.

The Company owes the suppliers, on the date of 30.09.2026 the amount of 5,294,391.

The amount represents the equivalent value of the different issued provisions or assets received from the suppliers. On the date of 30.09.2026 their composition was mainly as follows:

- procurement suppliers, service provisions, amounting 1,172,488
- suppliers representing procurements outside EU amounting 1,601,455
- suppliers representing purchases and intra-community services in the amount of 2,317,057
- suppliers of un-arrived invoices 182,664
- providers of fixed assets 20,727

Age structure of trade payables - suppliers on 30st September 2026 paid in arrears it the amount of 2,788,372 is:

- outstanding over 30 days amount of 1,644,355
- outstanding over one year amount of 1,144,017

The payables with personnel, with the budget of social securities and the state budget represent current but also outstanding debts with the extended payment term according to the legislation in force.

NOTE 19. Provisions

From the provision for short-term employee benefits constituted on 31.12.2024 in the amount of 357,996 for 1.808 days of unpaid leave for 2024, on 30.09.2026 remained 4 days with the amount of 704.

From the provision for short-term employee benefits constituted on 31.12.2025 in the amount of 211,460 for 964 days of unpaid leave for 2025, on 30.09.2026 remained 154 days with the amount of 31,759.

On 30.09.2026 there were provisioned incomes of 210,752 as a result of the holiday leave for 2016, 2017, 2018, 2020, 2021, 2022, 2023, 2024 and 2025.

Thus the provision was diminished and on 30.09.2026 the remaining provision was in the amount of 32,463.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 20. Risk management

The main purpose of risk management is to help understanding and identifying the risks which the Company is exposed to, so that they can be anticipated and managed as not to affect the efficient fulfillment of the Company's objectives.

Since the elements of trade receivables and payables are part of the financial instruments, the Company's management reveals that understand and know the information requirements of IFRS 7 regarding the nature and extent of risks arising from financial instruments and their importance.

The Company's strategy regarding the management of significant risks provides a framework for identifying, assessing, monitoring and control of these risks, in order to maintain them at acceptable levels depending on the company's risk appetite and its ability to cover (absorb) these risks.

The objectives of the strategy related to the significant risk management are as follows:

- determination of significant risks that may arise during the normal course of business of the company and the formalization of a robust framework for their management and control, in line with the objectives of the overall business strategies of S.C. CONTED S.A.. This can be achieved by adopting the best practices, adapted to the size, risk profile and strategy of the company;
- developing the risk mapping to facilitate their identification, to structure them and to rank them depending on the possible impact on the current activity;
- promoting a culture of awareness and risk management in all company structures.

Within S.C. CONTED S.A., the risk management activity is aimed to fulfill these objectives. Within the process of risk management, the company aims to develop policies, standards and procedures by which it can identify, assess, monitor and control or mitigate the significant risks. This framework will be reviewed periodically, according to the risk profile and risk tolerance, as well as due to the changes in legislation, variations of the internal or external regulations. To this end, the identification and assessment of risks that may arise in the conduct of significant activities is an ongoing activity.

The whole personnel must understand the risks that may arise during the performance of the activity, as well as the responsibilities incumbent related to the management of these risks. Thus, the company must provide, maintain and continually develop a robust and consistent risk culture, in all structures.

a) Risk related to capital

The management of the risk related to the capital is aimed to ensure the ability to work under good conditions by optimizing the capital structure (equity and payable). Within the analysis of the capital structure the cost of the capital and the risk associated to each class is taken into account.

In order to maintain an optimal capital structure and an appropriate level of payable, the company proposes to its shareholders an appropriate dividend policy.

The Company's objectives in managing capital are to ensure the protection and the ability to reward shareholders, to maintain an optimal capital structure to reduce capital costs.

The Company monitors the volume of capital raised on indebtedness. This rate is the ratio between net debt and total equity. Net debt is calculated as total debt net of cash.

Total capital is calculated as equity plus net debt.

	30.09.2026	01.01.2026
Total liabilities	13,660,423	10,777,726
Cash and cash equivalents	138,987	417,998
Total equity	10,734,101	11,056,130
Net debt indicator	1.26	0.94

b) Currency risk

Within the business of the company, one of the risks that are frequently met is the currency risk, which is the possibility of incurring financial losses arising from variations of the rates of exchange and/or correlations between them.

On the other hand, the depreciation of the national currency against major currencies is determined by the intensity of domestic policy which has negative consequences on the financial markets, on the exchange rate and on the stock exchange.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 20. Risk management (continuation)

The receivables and payables of the company are recorded into the accounting books of the company at their nominal value. The receivables and liabilities in foreign currencies are registered into the accounting books in lei, at the rate of exchange in force at the time of operation performance.

The differences in the rate of exchange between the date of registration of receivables and of the payables in foreign currency, the date of collection, respectively the date of payment thereof shall be recorded as financial income or expenses, as appropriate.

The receivables, payables and availabilities in foreign currency were revalued at the end of each month.

Which expose the Company to currency risk is EUR. The resulting differences are included in the Statement of comprehensive income and does not affect cash flow until the liquidation of the debt. The company has at September 30, 2026 cash and cash equivalents, trade receivables and trade payables in foreign currencies.

The exchange rates of the national currency against the EUR and USD, calculated as the average rate recorded during the reporting period and the previous year and the exchange rates communicated by the National Bank of Romania on the last day of the financial were:

Currency	**Medium course**		**Spot rate at the reporting date**	
	30.09.2026	**01.01.2026**	**30.09.2026**	**01.01.2026**
EUR	5.1782	5.0415	5.2785	5,0985
USD	4.4595	4.4705	4.6474	4.3417

Sensitivity analysis

30 September 2026

	EUR 1 EUR = 5.2785	**RON 1 RON**	**TOTAL**
Cash and cash equivalents	95,067	43,920	138,987
Trade receivables and other receivables	9,786,231	323,034	10,109,265
Total	**9,881,298**	**366,954**	**10,248,252**
Trade payables and other payables	(7,708,869)	(5,009,966)	(12,718,835)
Total	**(7,708,869)**	**(5,009,966)**	**(12,718,835)**

01 ianuarie 2026

	EUR 1 EUR = 5.0985	**RON 1 RON**	**TOTAL**
Cash and cash equivalents	395,284	22,714	417,998
Trade receivables and other receivables	7,259,693	190,649	7,450,342
Total	**7,654,977**	**213,363**	**7,868,340**
Trade payables and other payables	(3,971,766)	(5,636,814)	(9,608,580)
Total	**(3,971,766)**	**(5,636,814)**	**(9,608,580)**

Sensitivity analysis of currency risk

The Company is exposed mainly to EUR. The table below details the Company's sensitivity to an increase / decrease of 5% in RON against those currencies. 5% is the sensitivity rate used by management reports on currency risk. The sensitivity analysis only includes outstanding monetary items denominated in foreign currency conversion into RON shows the change at the end of the reporting period due to a change in the exchange rate by 5% compared to the exchange rate prevailing at the time. A positive number indicates an increase in earnings and equity occurs where the functional currency to currency.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 20. Risk management (continuation)

30 September 2026

	EUR 1 EUR = 5.2785	RON 1 RON	TOTAL
Position Net Asset/(Debt)	2,172,429	(4,643,012)	(2,470,583)
Profit/(Loss)	**108,621**	**-**	**108,621**

01 ianuarie 2026

	EUR 1 EUR = 5.0985	RON 1 RON	TOTAL
Position Net Asset/(Debt)	3,683,211	(5,423,451)	(1,740,240)
Profit/(Loss)	**184,161**	**-**	**184,161**

c) Liquidity risk and cash flow

This risk results from the incapacity of the company to meet its payment liabilities at any time on short term. On the other hand, the liquidity risk is caused by increased taxation. When we talk about inland revenue, we are talking first about predictability, and the business environment is exposed to sudden changes related to the tax matters (modification, apparition of new taxes, and contributions).

Within S.C. CONTED S.A., the liquidity risk is reduced, and during the period there were no long-term credits contracted or loans with state guarantees.

d) Price reducing risk

S.C. CONTED S.A. is exposed to a risk of reducing the prices due to cheaper labor in other countries, changes in the economic, social and political.

e) Risks of lohn system

Mainly S.C. CONTED S.A. produces textiles using the lohn system (CM – cut and make) but it can produce textiles with its own fabrics (imported from France, Italy, Spain, Turkey etc.) and auxiliary, at the customer's request (CMT – cut-make-trim).

Over the time, S.C. CONTED S.A. may be more or less affected by the changes of what we call environment or external factors, certain factors of this environment may adversely affect the activity of this company. These political, legal, economic, social and cultural factors can have a negative impact, therefore creating a failure transposed in high response time into the market and delays in delivery.

Political and legal factors can influence the company's business that operates according to the lohn system by imposing regulations that may be related to import-export of goods, economic factors that influence the economy of a country which can also influence the purchasing power.

f) Political and legislative risk

Legislative changes related to the textiles market lead to a legal risk that must be managed at all times. The company's effort to adapt constantly to variating legislative requirements can generate significant additional costs and potential future amendments to the legislative framework could have negative effects on the activity and profitability of the company.

g) Risks to losing certain markets (contracts)

The decline in the market price of the competing products lead to a non-competitive position, the loss of the partner's interest for the Conted products, as a result of the introduction of new products on the market, lead to the loss of some markets (contracts).

h) Operating risks

One of the serious problems that S.C. CONTED S.A. is currently facing is that related to the recruitment and employment of staff specialized in textiles. Failure to attract a sufficient number of suitably qualified personnel, migration, incapacity to adapt to the labor market, and increased personnel costs are risks that might affect the work done by the issuer.

NOTES TO THE INDIVIDUAL INTERIM FINANCIAL STATEMENTS ACCORDING TO IFRS

NOTE 20. Risk management (continuation)

Among the uncertainty factors that could affect the Company's business we can mention:

- producing clothing that can stand on the circuit and on stock for more than one month, due to delay of supply with raw materials and auxiliary materials from customers;
- temporary suspension of activity due to unexpected circumstances;
- increasing the minimum gross salary guaranteed for payment, which will decrease the attractiveness of light industry;

The increase the minimum gross salary guaranteed for payment at the level of the country of the workers in the textile industry, may lead to loss of contracts by clothing factories in Romania and they are transferred to countries with cheaper labor force. The related industry is losing its competitiveness year after year, and the lohn system "migrates" into cheaper countries with much lower wage levels.

S.C. CONTED S.A. implements a constant supervision of operational risks in order to take measures to keep them at an acceptable level, which does not threaten its financial stability, the interests of the creditors, shareholders, employees, and partners.

NOTE 21. Associated parties

The Company has no share capital in other companies.

Trades with the management key staff

Loans granted to managers

The company did not grant advance, credits or loans to the management board, management and supervisory members, in the year ended 30 September 2026.

Benefits of the management key staff

The salary rights of the General Manager are established by the Management Board according to the legal provisions and the commission agreement. The remuneration of the Management Board members are approved by the General Assembley of the Shareholders.

Granted salary rights

	No.of persons	**30.09.2026**	**30.09.2025**
General Manager	1	132,240	86.977
Members of the Management Board	3	1761,563	1,434,734

NOTE 22. Further events

There are no further events that may influence the current financial statements.

The individual interim financial statements were approved by the Board of Directors at the meeting of 16.11.2026 and signed on behalf of it by:

Representative of the President of the Board of Directors,
Eng. HAMIDI HAISSAM

Chief Economic Office,
Ec. Mihai Elena

Statement

in accordance with the provisions to art. 69, of Law 24 of 21 March 2017

The undersigned, Hamidi Haissam, as Representative Chairman of the Board of Directors, assume responsibility for the preparation of the interim individual financial statements as of 30.09.2026 and confirm the following:

a) The financial - accounting statement for the third quarter of 2026 was prepared in accordance with the applicable accounting standards;
b) The financial - accounting statement for the third quarter of 2026 provides a correct and true picture of the assets, liabilities, financial position, overall result and other information regarding the activity carried out;
c) The Board of Directors' report for the third quarter of 2026 presents the information about S.C. CONTED S.A. Dorohoi correctly and completely;

Representative of the President of the Board of Directors
Eng. Hamidi Haissam