S.C. UAMT S.A. ORADEA
ROMANIA

Str.Uzinelor nr. 8 | Capital Social 17.766.860 lei | Telefon 40 259 451 026; 0359 401677
410605 ORADEA | Nr. Reg. Com. J 1991000173050 | Fax 40 259 462 066; 0359 401676
Jud.Bihor, ROMÂNIA | CIF RO 54620 | e-mail: uamt@office.ro

SEMESTER REPORT

for the financial year 2026
(according to ASF Regulation no. 5/2018)
Date of report 30.06.2026

Company: **"UAMT" S.A.**
Registered office: **str. Uzinelor, Nr. 8, loc. Oradea, postal code 410605**
Phone: **0259451026;**
Fax: **0259462066;**
Registration number at the Trade Register Office: **J1991000173050;**
Fiscal identification code: **RO 54620;**
Subscribed and paid-in share capital: **17,766,859.95 lei**
The regulated market on which the securities traded: **Bucharest Stock Exchange**

1. The economic and financial situation

1.1 Elements - financial position

-lei-

	30.06.2026	01.01.2026
Assets		
Non current assets		
Tangible assets	37,991,955	39,856,665
Other tangible assets	323,344	339,804
Real-estate investments	5,709,057	5,709,057
Other assets (biological, financial, etc)	0	0
Rights to use leased assets	950,328	1,009,112
Total non-current assets	**44,974,684**	**46,914,638**
Current assets		
Inventories	40,073,815	37,412,694
Trade receivables	1,287,761	1,549,578
Other receivables of which:	4,666,866	4,671,430
Current income tax receivables	0	0
Cash and cash equivalents	386,041	1,518,280
Total current assets	**46,414,483**	**45,151,982**
Advance income (grants)	**2,455,219**	**2,514,010**
Total assets	**88,933,948**	**89,552,610**
Equity and liabilities		
Equity		
Joint stock	17,766,860	17,766,860
Reserves	42,799,511	42,799,511
Reported result	-17,280,476	-17,345,156
The result of the exercise	1,525	3,448
Distribution of profit	29,510,964	29,572,196
Other reserves and own shares	1,315,366	1,315,366
Postpone receivables tax	-5,500,752	-5,510,549
Total equity	**67,297,632**	**67,286,310**
Non-current debts		
Long-term loans received	1,891,823	2,100,715
Other long-term debts	4,887,908	2,115,615
Other non-current liabilities	0	0
Total non-current debts	**6,779,731**	**4,216,330**
Total non-current liabilities		
Trade payables	1,656,913	5,284,582
Short-term loans	6,812,871	5,489,400
Short-term provisions	0	0
Advances received on account of orders		0
Current Fees	807,161	1,671,698
Other current liabilities	78,888	93,741
Deferred tax liabilities	5,500,752	5,510,549
Total current debts	**14,856,585**	**18,049,970**
Total debts	**21,636,316**	**22,266,300**
Total liabilities	**88,933,948**	**89,552,610**

1.2 Elements - global result

	30.06.2026	- lei - 30.06.2025
Income from sold production	4,014,329	6,726,174
Income of sold goods	6,480	447,652
Other incomes, including change in inventories	3,571,603	4,737,757
	7,592,412	**11,911,583**
Consumptions of raw materials and materials	1,610,430	4,096,298
The costs of goods sold	6,002	606,025
Staff expenditure	2,628,177	3,480,143
Depreciation expenses	1,950,253	1,782,198
Other expenses	1,387,914	1,611,611
	7,582,776	**11,576,275**
Operation result	**9,636**	**335,308**
Financial income	255,282	-8,261
Financial expenses	263,393	320,001
Profit before tax	**1,525**	**7,046**
Tax profit	0	4,800
Deferred income tax expenses	0	0
Deferred income tax revenue	0	0
Profit of the period and result Overall total for the period	**1,525**	**2,246**
Earnings per share		
Result per basic share (RON/share)	**0.00004**	**0.0001**
	39481911	39481911

1.3 Breakdown of the overall result - detailing

In order to fully inform investors, the expenses presented in the Accounting Statement of the Global Result are broken down below:

- lei -

	30.06.2026	30.06.2025
Total activity income	**7,592,412**	**11,911,583**
Total activity expenses	**7,582,776**	**11,576,275**
Activity result	**9,636**	**335,308**
Financial income	255,282	-8,261
Financial expenses	263,393	320,001
Profit before tax	**1,525**	**7,046**

Expense breakdown	30.06.2026	30.06.2025
Direct	1,575,838	4,370,803
Indirect	2,960,948	3,679,594
Total operational	**4,536,786**	**8,050,397**
General	3,309,383	3,845,682
Total expenses	**7,846,169**	**11,896,079**

Operational profit	**3,310,908**	**3,852,728**
Global profit	**1,525**	**7,046**

1.4 Cash-flow (degree of financial liquidity)
On 30.06.2026 UAMT SA had 386.041 lei, cash in the cash register and banks.

2. Analysis of the activity of the commercial company

Although the company estimates the continuation of the contraction on the global profile market, both as a result of the regression caused by the reorientation of the automotive industry towards non-polluting technologies, and especially as a result of the emergence of new conflict zones, no events are foreseen that could affect the company's liquidity in the current period.

The trends that manifested themselves in the first half of the year in the Romanian and international economic environment will also be maintained in the second part of 2026, leading to the maintenance of the current economic and financial situation of the company.

The main economic and financial indicators of the company on 30.06.2026 were:

Indicator	Calculation	Valori	Rezultat
1. Current liquidity	Current asssets	46,414,483	
	/Current liabilities	14,856,585	3.12
2. Indebtness	Borrowed capital	6,779,731	
	/equity x 100	67,297,632	10.07
3. Indebtness	Borrowed capital	6,779,731	
	/Employed capital x100	74,077,462	9.15
4. The speed of rotation of debits - customers	Average customer balance	1,126,889	27
	/Turnover x 180	7,592,412	(nr. de zile)
5. Asset turnover rate	Turnover	7,592,412	0.17
	/ Assets	44,974,684	(nr. de ori)

The measures to adapt the activity started at the beginning of the COVID-19 pandemic have shown their positive effects.

Also, the positive effects of the orientation policy towards new customers, from other fields of industrial production, are beginning to be visible.

Thus, the company remained in the profit zone despite the decreasing the operational profit as follows:

- lei -

	30.06.2026	30.06.2025
Operational profit	**3,310,908**	**3,852,728**
Global profit	**1,525**	**7,046**

3. Changes affecting the capital, activity and administration of the commercial company

3.1. The elements that may affect the company's activity in the future are those related to political and economic events in general and in particular those related to the global car market.
Thus, the profile market is affected both by the political orientation towards non-polluting technologies (hybrid or electric), which generates increased costs and prices, as well as by the prudence shown by the final buyer in the context of the current economic situation. The increased prices of the industry's product, which the consumer has to bear, overlapped the prudential attitude of the final buyer given the economic uncertainties of the period.
To these elements of uncertainty were added the negative aspects generated by the war in Ukraine and the Gulf region, especially the withdrawal from the Russian market of some top manufacturers in the automotive industry and the influence of global oil prices.
However, following the measures to adapt to the new conditions, the company was not unable to meet its financial obligations, nor does it estimate such a situation in the immediate following period.

3.2 The impact of the war in Ukraine and the conflict in the Gulf
The company analyzed the effects on the company's performance.
The significant impact elements identified are:
- those related to the withdrawal from the Russian market of some top manufacturers in the automotive industry
- those related to the increase in prices for a number of raw materials, energy and fuels

The company cannot currently estimate effects related to indirect impact on its activity, other than the general increase in prices in the field of raw materials and energy.

3.3 UAMT SA has a share capital of 17,766,859.95 lei, divided into 39,481,911 shares, worth 0.45 lei each, in the following structure:

Sharehoders		Number	Value*(lei)*	Procentage
TOTAL la 30.06.2026		**39,481,911**	**17,766,860**	**100.00%**
1	Stanciu Ioan	25,823,588	11,620,615	65.41%
2	Persoane fizice	8,628,777	3,882,949	21.86%
3	Persoane juridice	5,029,546	2,263,296	12.74%

4. Transactions with related parties

Transactions with related parties in the first 6 months of 2026 are made up of commercial operations with a cumulative turnover as follows:

Affiliate Part	Sales 6 months 2026	Purchases 6 months 2026
AB Com	239	0
Fortexa	0	0
AMT Investment	0	0
AMT Industries	0	0
Sibalexa	0	56,739
Tivan Plast	6,480	59,597
VISION QUALITY	0	0

The operations consisted of purchases of goods/services and re-invoicing of goods/services and sales. Their level and nature do not have a significant impact on the company's financial position or results.

5. Significant transactions

The company is not aware of any other significant transactions or subsequent to the financial reporting that lead to significant influences on the data presented and prepared on June 30, 2026. The company remains under the preventive concordat procedure.

6. Anexs

Accounting reports and explanatory notes completed on 30.06.2026.

7. Other information

The interim financial statements related to Semester I 2026 have not been audited.

Oradea, at 28.08.2026

CHAIRMAN
OF THE ADMINISTRATION BOARD
Olimpia Doina STANCIU

Head of fin.-acc. dept

Anamaria Monica MASGRAS-DENUȚ

S.C. UAMT S.A.

Interim individual financial statements
on 30.06.2026
(simplified, unaudited)

Prepared in accordance with
International Financial Reporting Standards (IFRS)

Content :

Financial situations

STATEMENT OF FINANCIAL POSITION at: 30.06.2026

- lei -

	30.06.2026	01.01.2026
Assets		
Non current assets		
Tangible assets	37,991,955	39,856,665
Other tangible assets	323,344	339,804
Real-estate investments	5,709,057	5,709,057
Other assets (biological, financial, etc)	0	0
Rights to use leased assets	950,328	1,009,112
Total non-current assets	**44,974,684**	**46,914,638**
Current assets		
Inventories	40,073,815	37,412,694
Trade receivables	1,287,761	1,549,578
Other receivables of which:	4,666,866	4,671,430
Current income tax receivables	0	0
Cash and cash equivalents	386,041	1,518,280
Total current assets	**46,414,483**	**45,151,982**
Advance income (grants)	**2,455,219**	**2,514,010**
Total assets	**88,933,948**	**89,552,610**
Equity and liabilities		
Equity		
Joint stock	17,766,860	17,766,860
Reserves	42,799,511	42,799,511
Reported result	-17,280,476	-17,345,156
The result of the exercise	1,525	3,448
Distribution of profit	29,510,964	29,572,196
Other reserves and own shares	1,315,366	1,315,366
Postpone receivables tax	-5,500,752	-5,510,549
Total equity	**67,297,632**	**67,286,310**
Non-current debts		
Long-term loans received	1,891,823	2,100,715
Other long-term debts	4,887,908	2,115,615
Other non-current liabilities	0	0
Total non-current debts	**6,779,731**	**4,216,330**
Total non-current liabilities		
Trade payables	1,656,913	5,284,582
Short-term loans	6,812,871	5,489,400
Short-term provisions	0	0
Advances received on account of orders		0
Current Fees	807,161	1,671,698
Other current liabilities	78,888	93,741
Deferred tax liabilities	5,500,752	5,510,549
Total current debts	**14,856,585**	**18,049,970**
Total debts	**21,636,316**	**22,266,300**
Total liabilities	**88,933,948**	**89,552,610**

General director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț

PROFIT OR LOSS STATEMENT AND OTHERS ELEMENTS OF THE GLOBAL RESULT
At: 30.06.2026

		- lei -
	30.06.2026	**30.06.2025**
Income from sold production	4,014,329	6,726,174
Income of sold goods	6,480	447,652
Other incomes, including change in inventories	3,571,603	4,737,757
	7,592,412	**11,911,583**
Consumptions of raw materials and materials	1,610,430	4,096,298
The costs of goods sold	6,002	606,025
Staff expenditure	2,628,177	3,480,143
Depreciation expenses	1,950,253	1,782,198
Other expenses	1,387,914	1,611,611
	7,582,776	**11,576,275**
Operation result	**9,636**	**335,308**
Financial income	255,282	-8,261
Financial expenses	263,393	320,001
Profit before tax	**1,525**	**7,046**
Tax profit	0	4,800
Deferred income tax expenses	0	0
Deferred income tax revenue	0	0
Profit of the period and result Overall total for the period	**1,525**	**2,246**
Earnings per share		
Result per basic share (RON/share)	**0.00004**	**0.0001**
	39481911	39481911

The result of the activity is detailed in the Notes to the present

General director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț

SITUATION OF CAPITAL CHANGE
At: 30.06.2026

The element's name	Joint stock	Revalution reserves	Own shares	Other reserves	Reported result	Current result	Profit distribution	Deferred profit tax	Total
Balance at 1 Jan. 2026	**17,766,860**	**30,887,562**	**1,315,366**	**42,799,511**	**-17,345,156**	**3,448**	**0**	**-5,510,549**	**67,286,310**
Income and loss	**0**	**-61,232**	**0**	**0**	**64,680**	**-1,923**	**0**	**9,797**	**11,322**
- Transfer report earnings	0	0	0	0	3,448	-3,448	0	0	**0**
- Surplus transfer from revaluation	0	-61,232	0	0	61,232	0	0	0	**0**
- Current earnings result	0	0	0	0		1,525		0	**1,525**
- Profit distribution to other reserves	0	0	0	0	0	0	0	0	0
Report.result.distrib. to other reserves	0	0	0	0	0	0	0	0	0
Distribution of corporate income tax to other reserves	0	0	0	0	0	0	0	0	0
- Reported earnings from errors	0	0	0	0	0	0	0	0	0
- Own shares	0	0	0	0	0	0	0	0	0
Other elements of global result	0	0	0	0	0	0	0	0	0
Deferred prof.tax	0	0	0	0	0	0	0	9,797	9,797
-Revaluation surplus	0	0	0	0	0	0	0	0	0
Transactions with owners	0	0	0	0	0	0	0	0	0
- Granted dividends	0	0	0	0	0	0	0	0	0
Balance at 30 jun 2026	**17,766,860**	**30,826,330**	**1,315,366**	**42,799,511**	**-17,280,476**	**1,525**	**0**	**-5,500,752**	**67,297,632**

General director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț

CASH FLOW SITUATION
At: 30.06.2026

- lei -

	30.06.2026	30.06.2025
Cash flow from operating activity		
Receipt from customers	5,296,104	8,982,177
Payments to suppliers	2,566,093	3,748,721
Payments to employees	2,424,065	3,245,632
Payments to the state budget	2,462,450	1,563,740
Net cash from operating activities	**-2,156,504**	**424,084**
Cash flow from investment activities		
Payments for the purchase of the fixed assets	34,545	325,164
Receipts from the sale of tangible assets	0	0
Loan receipts	0	0
Net cash from investment activities	**-34,545**	**-325,164**
Net cash from financing activities		
Loan receipts	1,327,533	2,836,132
Paid dividends and loan repayments	268,723	3,000,070
Paid dividends	0	0
Net cash from financing activities	**1,058,810**	**-163,938**
Net increase / (decrease) of cash	**-1,132,239**	**-65,018**
Cash and cash equivalents at the beginning of the period	1,518,280	353,218
Cash and cash equivalents at the end of the period	386,041	288,200

General director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț

NOTES
TO THE INTERIM FINANCIAL STATEMENTS
on JUNE 30, 2026

The reporting entity

SC UAMT S.A., a company established on the basis of HG 1224/23.11.1990, specializes in: "Manufacturing other parts and accessories for motor vehicles and motor vehicle engines" CAEN code - 2932.S.C. UAMT S.A., has its registered office in Oradea, Uzinelor Street no. 8, registered at the Trade Register under no. J1991000173050, fiscal identification code RO 54620.
The object of activity of SC UAMT SA is provided for in art. 5 of the Constitutive Act of the company. According to the CAEN classification, the main activity is - CAEN code 2932,"Manufacture of other parts and accessories for motor vehicles and motor vehicle engines".
The company's activity is focused on the production and sale of parts and subassemblies for means of transport, cast parts from non-ferrous alloys, injected parts from plastics, vulcanized rubber parts.

Accounting principles, policies and methods

The simplified interim financial statements for the first semester of 2025 were drawn up in accordance with IAS 34 Interim Financial Statements.
The simplified interim financial statements do not include all the information and elements published in the Annual Report and must be read together with the Company's Annual Financial Statements prepared on December 31, 2025.
The accounting policies and valuation methods used for the preparation of the simplified interim financial statements are the same as those used for the preparation of the annual financial statements of the Company prepared on December 31, 2025.
The simplified interim financial statements have not been audited by the Financial Auditor.

Foreign currency transactions

The conversion of transactions from a foreign currency into Romanian lei (RON) is carried out based on the exchange rate, in force on the date on which the transactions take place.
Assets, receivables and debts registered in a currency other than the Romanian leu, existing in the balance at the end of a financial year, are evaluated at the exchange rate communicated by the B.N.R.
Gains and losses from exchange rate differences resulting from the settlement of transactions carried out in other currencies and from the conversion of monetary assets and liabilities expressed in foreign currency are recognized in the Statement of comprehensive income.

The exchange rates of the main foreign currencies were (lei):

Currency	**30.06.2026**	**30.06.2025**
Euro (EUR)	**5.2438**	**5.0777**
Dolar american (USD)	**4.6010**	**4.3329**

Other notes

The company has established the medium and long term development strategy. The estimates foresee adjustments to the revenues as a result of the general regression of the profile field, due both to the commercial consequences of the COVID 19 pandemic and especially to the effects of the armed conflicts.
The company will act in order to reduce expenses and increase the efficiency of the use of resources.
The company records a positive cash balance.

Detailing the result of the activity

In order to fully inform investors, the expenses presented in the Accounting Statement of the Global Result are restated in detail below:

- lei -

	30.06.2026	30.06.2025
Total activity income	**7,592,412**	**11,911,583**
Total activity expenses	**7,582,776**	**11,576,275**
Activity result	**9,636**	**335,308**

Financial income	255,282	-8,261
Financial expenses	263,393	320,001
Profit before tax	**1,525**	**7,046**

Expense breakdown	**30.06.2026**	**30.06.2025**
Direct	1,575,838	4,370,803
Indirect	2,960,948	3,679,594
Total operational	**4,536,786**	**8,050,397**
General	3,309,383	3,845,682
Total expenses	**7,846,169**	**11,896,079**

Operational profit	**3,310,908**	**3,852,728**
Global profit	**1,525**	**7,046**

Subsequent events

The company is not aware of events subsequent to the date of the accounting reports that lead to significant influences on the data presented and prepared on June 30, 2026.
The company remains under the preventive concordat procedure.

Management statement

According to the best information available, we confirm that the simplified interim financial statements as of June 30, 2026 prepared in accordance with International Financial Reporting Standards give a true and fair view of the Company's position and performance, according to the applicable accounting standards.

General director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț

S.C. UAMT s.a.

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Fax:+40 259 462066; +40 359 401676
Mobil: 40 730 631737; +40 741 069069
e-mail: office@uamt.ro

STATEMENT

The undersigned STANCIU Ioan as General Manager and MASGRAS-DENUȚ Anamaria-Monica as Head of Financial Accounting Department at SC UAMT SA, declare the following:

- The interim individual financial statements on 30.06.2026 were drawn up in accordance with the International Financial Reporting Standards ("IFRS") adopted by the European Union.
- The accounting policies used in the preparation of the Interim Financial Statements on 30.06.2026 are in accordance with the applied accounting regulations;
- The interim financial statements as of 30.06.2026, drawn up in accordance with the International Financial Reporting Standards ("IFRS") provide a true picture of the financial position, financial performance and other information related to the activity;
- We are not aware, at the date of this statement, of any other information, events, circumstances that would significantly alter the statements above.

General Director
Ioan STANCIU

Head of Fin. Acc. Dept.
Anamaria-Monica MASGRAS-DENUȚ