

BIOFARM S.A.**INDIVIDUAL FINANCIAL STATEMENTS**
for the period of 6 months concluded as at 30 June 2026

Prepared in accordance with the Order of the Minister of Public Finance no. 2844/2016 for the approval of the accounting regulations compliant with International Financial Reporting Standards as adopted by the European Union

1 Statement of Individual Comprehensive Income

	For the 6 -month period ending on	
	30 June 26	30 June 25
Income from sales	137,827,692	162,908,450
Other operating income	2,518,956	449,386
Changes in inventories	11,911,802	550,581
Raw materials, consumables and goods	(27,941,222)	(24,398,766)
Personnel expenses	(43,292,365)	(28,350,211)
Depreciation	(10,476,875)	(8,620,539)
Other operating expenses	(45,928,596)	(49,477,008)
Operating profit/(loss)	24,619,392	53,061,893
Financial income	5,902,610	3,767,501
Financial costs	-	-
Profit/(loss) before tax	30,522,002	56,829,394
Corporate tax expenses	(4,092,194)	(8,018,915)
Profit / (Loss)	26,429,808	48,810,479

1. Individual Statement of Financial Position

Assets	30 June 2026	31 December 2025
Tangible assets	193,844,897	194,143,591
Investment property	-	-
Intangible assets	2,849,454	2,385,694
Other fixed assets	9,095	9,095
Deferred tax assets	12,275,528	10,614,057
Fixed assets	208,978,974	207,152,437
Inventories	76,371,543	63,689,563
Assets held for sale	-	23,598,383
Trade receivables	111,848,229	172,186,318
Term bank deposits	-	55,000,000
Cash and cash equivalents	208,018,788	115,246,135
Current assets	396,238,560	429,720,399
TOTAL ASSETS	605,217,534	636,872,836
Liabilities		
Commercial debts and similar	206,237,897	81,800,315
Corporate tax debts	-	-
Subsidies for short-term investments	51,875	51,875
Other provisions	2,120,382	5,019,668
Current liabilities	208,410,154	86,871,858
Long-term debts	1,134,198	1,134,198
Subsidies for long-term investments	492,812	518,750
Long-term debts	1,627,010	1,652,948
TOTAL DEBTS	210,037,164	88,524,806
NET ASSETS	395,180,370	548,348,030
Equity	30 June 2026	31 December 2025
Share capital	98,537,535	98,537,535
Own shares	(813)	(813)
Premiums related to the issuance/redemption of own shares	(173,154)	(173,154)
Revaluation reserves	10,622,423	10,622,423
Reserves	23,350,438	23,350,438
Retained earnings	236,414,133	315,378,390
Current result	26,429,808	100,633,210
Profit Distribution	-	-
TOTAL EQUITY	395,180,370	548,348,030

The 2026 1rd Semester report can be accessed at the link below: