SEMESTRIAL REPORT

2026

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A. HALF-YEAR FINANCIAL STATEMENTS

INDIVIDUAL

&

CONSOLIDATED

SIMPLIFIED

Prepared in accordance with the international accounting standards applicable to interim financial reports adopted according to the procedure provided for in Article 6 of the EC Regulation (European Council) no. 1606/2002

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UNCONSOLIDATED FINANCIAL POSITION AS OF JUNE 30, 2026

(all amounts are expressed in lei, unless otherwise specified)

Assets	Note	30 June 2026	December 31, 2025
Fixed assets:			
Tangible assets	4.1	314,761,571	326,987,653
Real estate investments	4.2	47,595,368	47,595,368
Intangible assets	5	5,277,307	5,864,776
Other receivables (Subsidies and settlements from joint ventures)	6	0	87,492
Other fixed receivables	7	4,457,824	4,539,536
Financial investments	20	24,145,500	24,145,500
Fixed assets - total		**396,237,570**	**409,220,325**
Current assets:			
Stocks	8	115,768,049	107,216,582
Trade and other receivables	6	163,033,735	122,371,588
Other receivables (Subsidies and settlements from joint ventures)	6	883,791	1,916,814
Cash and cash equivalents	9	2,214,105	572,783
Current Assets - Total		**281,899,680**	**232,077,767**
Total assets		**678,137,250**	**641,298,092**
Equity:			
Issued capital	11	21,882,104	21,882,104
Share capital adjustment	11	-343,247	-343,247
Reserves	11	402,858,614	407,482,463
Reserve adjustment	11	23,122,057	23,122,057
Retained earnings	11	67,209,472	67,209,472
Current Result	11	148,266	-4,782,538
Profit distribution	11		0
Equity - total		**514,877,266**	**514,570,311**
Liabilities			
Long-term debts:			
Financial debts	12	32,275,677	17,558,584
Advance income (advance income, subsidies)	13	11,325,621	12,543,377
Supplies	14	7,789,572	4,542,582
Long-term liabilities - total		**51,390,870**	**34,644,543**
Current liabilities:			
Financial debts	12		3,679,961
Commercial and similar debts;	13	63,526,407	51,598,330
Debts from customer contracts	13	30,124,937	16,415,692
Other liabilities	13	14,112,015	14,615,116
Current tax liabilities	10,13	667,908	1,328,203
Advance income (advance income, subsidies)	13	3,437,847	4,445,936
Current liabilities - total		**111,869,114**	**92,083,238**
Total liabilities		**163,259,984**	**126,727,781**
Total equity and liabilities		**678,137,250**	**641,298,092**

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UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME AS AT 30 JUNE 2026

(all amounts are expressed in lei. unless otherwise specified)

	Note	30 June 2026	30 June 2025
Revenue from sales of finished goods	**15**	268,307,362	258,931,679
Income from the provision of services	**15**	925,519	719,510
Revenue from the sale of goods	**15**	3,301,396	2,981,231
Income from other activities	**15**	3,034,225	3,473,124
Other operating income	15	4,085,588	3,336,732
Total revenue		**279,654,090**	**269,442,276**
Variation of finished product stocks and running production	16	7,051,427	-1,427,013
Raw materials and consumables used	16	-141,592,928	-138,881,004
Utility expenses	16	-14,803,538	-15,181,165
Employee benefits expenses	17	-74,010,114	-76,419,112
Depreciation and amortization expenses	4 ,5, 16	-21,997,121	-20,941,037
Transportation expenses	16	-6,882,887	-6,313,675
Third-party services	16	-16,204,748	-7,611,742
Other expenses	16	-9,653,830	-3,258,139
Total expenditure		**-278,093,739**	**-270,032,887**
Operating result		**1,560,351**	**-590,611**
Financial income	18	38,824	49,496
Financial expenditure	18	-476,215	-514,653
Other financial gains/losses	18	-34,280	200,796
Net financing costs		**-471,671**	**-264,361**
Profit before tax		**1,088,680**	**-854,972**
(Expenses) / Deferred income tax	**10**	**403,924**	**-948,306**
Current corporate income tax expense	**10**	**-1,344,338**	**-2,623,535**
Net profit for the period		**148,266**	**-4,426,813**
Other elements of the overall result:			
Of which other comprehensive income items that will not be subsequently reclassified as profit or loss:			
Corporate income tax on other comprehensive income	10	158,690	194,328
Other income from the global result, net of tax		**158,690**	**194,328**
Total overall result for the year		**306,956**	**-4,232,485**
Unconsolidated earnings per basic share / diluted	**19**	**0.0007**	**-0.0202**

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UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2026

(all amounts are expressed in lei. unless otherwise specified)

Equity Statement at: December 31, 2025

Element of equity	Share capital	Share capital adjustments	Legal reservations	Legal reserve adjustments	Reserve revaluation	Other reserves	Adjustments to other reserves	Retained earnings	Total
Balance on January 1, 2025	**21,882,104**	**-265,638**	**4,376,421**	**22,679,066**	**97,200,738**	**303,212,242**	**442,991**	**70,200,578**	**519,728,502**
Profit of the year								-4,782,538	**-4,782,538**
Other elements of the overall result, including:	0	0	0	0	-333,355	366,849	0	333,355	366,849
Revaluation of tangible assets					0				0
Transfer of reserves to result					-333,355			333,355	0
Corporate income tax on other comprehensive income						366,849			366,849
Transactions with shareholders, recorded directly in equity, of which:	0	-77,609	0	0	0	2,659,569	0	-3,324,462	-742,502
Share shares for free		-77,609				0			-77,609
Profit distribution		0				2,659,569		-3,324,462	-664,893
Balance as of December 31, 2025	**21,882,104**	**-343,247**	**4,376,421**	**22,679,066**	**96,867,383**	**306,238,660**	**442,991**	**62,426,933**	**514,570,311**

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Equity Statement at: June 30, 2026

Element of equity	Share capital	Share capital adjustments	Legal reservations	Legal reserve adjustments	Reserve revaluation	Other reserves	Adjustments to other reserves	Retained earnings	Total
Balance as of January 1, 2026	**21,882,104**	**-343,247**	**4,376,421**	**22,679,066**	**96,867,383**	**306,238,660**	**442,991**	**62,426,933**	**514,570,311**
Profit of the year								**148,266**	**148,266**
Other elements of the overall result, including:	**0**	**0**	**0**	**0**	**0**	**158,689**	**0**	**0**	**158,689**
Corporate income tax on other comprehensive income						158,689			158,689
Transfer of reserves to result					0			0	
Transactions with shareholders, recorded directly in equity, of which:	**0**	**0**	**0**	**0**	**0**	**-4,782,539**	**0**	**4,782,539**	**0**
Profit distribution		0				-4,782,539		4,782,539	0
Balance as of June 30, 2026	**21,882,104**	**-343,247**	**4,376,421**	**22,679,066**	**96,867,383**	**301,614,810**	**442,991**	**67,357,738**	**514,877,266**

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UNCONSOLIDATED STATEMENT OF CASH FLOWS AS OF JUNE 30, 2026

(all amounts are expressed in lei. unless otherwise specified)

Explanations	30 June 2026	30 June 2025
Cash flows from operating activities:		
Profit before tax	1,088,680	-854,972
Expenses with depreciation and depreciation of fixed assets	22,435,011	23,136,442
(Increases) / Stock decreases	-8,551,467	1,444,881
(Increases) / Decreases receivables	-39,459,920	-16,405,495
Increases/ (Debt decreases)	24,473,926	11,928,316
Adjustment of other non-monetary items	715,634	-6,888,611
Net cash generated from operations	**701,864**	**12,360,561**
Cash flows from investment activity:		
Acquisitions of tangible assets and real estate investments	-9,393,820	-13,297,680
Acquisitions of intangible assets	-227,639	-304,842
Net cash generated from investment activities	**-9,621,459**	**-13,602,522**
Cash flows from financial activity		
(Increases) / Decreases in bank loans	11,037,132	-7,978,415
Interest payments	-476,215	-514,653
Net cash generated from financial activity	**10,560,917**	**-8,493,068**
Net cash generated from total activity	**1,641,322**	**-9,735,029**
Cash and cash equivalents at the beginning of the period	**572,783**	**14,732,068**
Cash and cash equivalents at the end of the period	**2,214,105**	**4,997,039**

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CONSOLIDATED FINANCIAL POSITION AS OF JUNE 30, 2026

(all amounts are expressed in lei, unless otherwise specified)

	Note	30 June 2026	December 31, 2025
Assets:			
Fixed assets:			
Tangible assets	4.1.	394,541,844	408,311,697
Real estate investments	4.2.	43,646,711	43,646,711
Intangible assets	5	5,373,758	6,014,962
Other receivables (Subsidies and settlements from joint ventures)	6	0	87,492
Other fixed receivables	7	321,576	152,792
Deferred tax receivables	11	0	0
Fixed assets - total		**443,883,889**	**458,213,654**
Current assets:			
Stocks	9	116,200,002	107,664,046
Trade and other receivables	6	166,348,141	124,791,413
Other receivables (Subsidies and settlements from joint ventures)	6	914,803	1,916,814
Cash and cash equivalents	10	5,229,697	4,875,499
Current Assets - Total		**288,692,643**	**239,247,772**
Total assets		**732,576,532**	**697,461,426**
Equity:			
Issued capital	12	21,882,104	21,882,104
Share capital adjustment	12	-343,247	-343,247
Reserves	12	406,911,610	411,535,459
Reserve adjustment	12	23,150,986	23,150,986
Retained earnings	12	57,882,432	57,421,090
Current Result	12	-43,712	-4,321,195
Minority interests	12	32,938	31,918
Equity - total		**509,473,111**	**509,357,115**
Long-term debts:			
Financial debts	13	72,438,849	59,085,856
Advance income (advance income, subsidies)	14	24,172,782	25,681,101
Supplies	15	8,189,526	5,034,800
Long-term liabilities - total		**104,801,157**	**89,801,757**
Current liabilities:			
Financial debts	13	4,147,551	7,707,189
Commercial and similar debts;	14	63,801,237	52,257,803
Other liabilities	14	15,537,892	15,507,651
Debts from customer contracts		30,124,937	16,415,692
Current tax liabilities	11	675,265	1,380,709
Advance income (advance income, subsidies)	15	4,015,382	5,033,510
Current liabilities - total		**118,302,264**	**98,302,554**
Total liabilities		**223,103,421**	**188,104,311**
Total equity and liabilities		**732,576,532**	**697,461,426**

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CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME AS AT JUNE 30, 2026

(all amounts are expressed in lei. unless otherwise specified)

	Note	30 June 2026	30 June 2025
Revenue from sales of finished goods	15	268,235,038	258,829,380
Income from the provision of services	15	10,662,354	9,704,533
Revenue from the sale of goods	15	7,078,350	6,665,157
Income from other activities	15	2,955,798	3,370,751
Other operating income	15	4,522,986	3,784,117
Total revenue		**293,454,526**	**282,353,938**
Variation of finished product stocks and running production	16	7,051,427	-1,427,013
Raw materials and consumables used	16	-144,485,892	-141,855,807
Utility expenses		-15,586,576	-15,959,428
Employee benefits expenses	18	-79,145,552	-81,448,688
Depreciation and amortization expenses	10,11	-23,681,325	-22,751,136
Transportation expenses		-5,364,787	-4,447,679
Third-party services	16	-18,850,705	-10,657,097
Other expenses	16	-10,214,974	-3,949,722
Total expenditure		**-290,278,384**	**-282,496,570**
Operating result	**17**	**3,176,142**	**-142,632**
Financial income	19	45,422	24,169
Financial expenditure	19	-907,699	-991,042
Other financial gains/losses	19	-1,393,713	-852,887
Net financing costs		**-2,255,990**	**-1,819,760**
Profit before tax		**920,152**	**-1,962,392**
(Expenses) / Deferred income tax	**10**	**393,387**	**-962,232**
Current corporate income tax expense	**10**	**-1,356,232**	**-2,629,691**
Net profit for the period, of which:		**-42,693**	**-5,554,315**
Attributable to non-controlling interests		1,019	-18,898
Attributable to the mother company		-43,712	-5,535,417
Other elements of the overall result:			
Of which, other items of the comprehensive result that will not be subsequently reclassified into profit or loss:	10	158,690	194,328
Other income from the global result, net of tax		**158,690**	**194,328**
Total overall result for the year, of which:		**115,997**	**-5,359,987**
Attributable to non-controlling interests	**20**	**1,019**	**-18,898**
Attributable to the mother company	**20**	**114,978**	**-5,341,089**
Unconsolidated earnings per basic share / diluted	**20**	**-0.0002**	**-0.0253**

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CONSOLIDATED STATEMENT OF CHANGES IN EQUITY AS OF JUNE 30, 2026

(all amounts are expressed in lei, unless otherwise specified)

Element of equity	Share capital	Share capital adjustments	Legal reserves	Legal reserve adjustments	Revaluation reserves	Other reserves	Adjustments to other reserves	Retained earnings	Total attributable to the company's shareholders	Interests that do not control	Total
Balance on January 1, 2025	**21,882,104**	**-376,509**	**4,957,516**	**22,679,066**	**97,200,737**	**306,695,903**	**471,920**	**60,673,960**	**514,184,697**	**185,124**	**514,369,821**
Profit of the year								**-4,321,195**	**-4,321,195**	**-65,736**	**-4,386,931**
Other elements of the overall result, including:	**0**	**0**	**0**	**0**	**-333,355**	**3,030,898**	**0**	**333,355**	**3,030,898**		**3,030,898**
Revaluation of tangible assets									**0**		**0**
Transfer of reserves to result					-333,355			**333,355**	**0**		**0**
Corporate income tax on other comprehensive income						3,030,898			3,030,898		3,030,898
Transactions with shareholders, recorded directly in equity, of which:	**0**	**33,262**	**-14,000**	**0**	**0**	**-2,240**	**0**	**-3,586,225**	**-3,569,203**	**-87,470**	**-3,656,673**
Recover shares of the affiliated company		33,262							33,262		33,262
Cancellation of reserve from affiliate liquidation			-14,000			-2,240			-16,240		-16,240
Affiliate liquidation profit distribution								-261,761	-261,761	-87,470	-349,231
Profit distribution								-3,324,464	-3,324,464		-3,324,464
Balance as of December 31, 2025	**21,882,104**	**-343,247**	**4,943,516**	**22,679,066**	**96,867,382**	**309,724,561**	**471,920**	**53,099,895**	**509,325,197**	**31,918**	**509,357,115**

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Element of equity	Share capital	Share capital adjustments	Legal reserve	Legal reserve adjustments	Revaluation reserves	Other reserves	Adjustments to other reserves	Retained earnings	Total attributable to the company's shareholders	Interests that do not control	Total
Balance as of January 1, 2026	**21,882,104**	**-343,247**	**4,943,516**	**22,679,066**	**96,867,382**	**309,724,561**	**471,920**	**53,099,895**	**509,325,197**	**31,918**	**509,357,115**
Profit of the year								-43,713	-43,713	1,020	-42,693
Other elements of the overall result, including:	0	0	0	0	0	0	0	0	0		0
Transfer of reserves to result					0			0			
Corporate income tax on other comprehensive income						0			0		0
Transactions with shareholders, recorded directly in equity, of which:	0	0	0	0	0	-4,623,849	0	4,782,538	158,689	0	158,689
Profit distribution						-4,623,849		4,782,538	158,689		158,689
Balance as of June 30, 2026	**21,882,104**	**-343,247**	**4,943,516**	**22,679,066**	**96,867,382**	**305,100,712**	**471,920**	**57,838,720**	**509,440,173**	**32,938**	**509,473,111**

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CONSOLIDATED STATEMENT OF CASH FLOWS AS OF JUNE 30, 2026

(all amounts are expressed in lei, unless otherwise specified)

Explanations	30 June 2026	30 June 2025
Cash flows from operating activities:		
Profit before tax	920,152	-1,962,392
Expenses with depreciation and depreciation of fixed assets	24,119,215	24,946,541
(Increases) / Stock decreases	-8,535,956	1,474,122
(Increases) / Decreases receivables	-40,467,225	-16,697,031
Increases/ (Debt decreases)	24,577,476	10,074,411
Adjustment of other non-monetary items	20,169,353	-4,488,274
Net cash generated from operations	**20,783,015**	**13,347,377**
Cash flows from investment activity:		
Acquisitions of tangible assets and real estate investments	-9,480,517	-13,563,637
Acquisitions of intangible assets	-227,639	-304,842
Net cash generated from investment activities	**-9,708,156**	**-13,868,479**
Cash flows from financial activity		
(Increases) / Decreases in bank loans	-9,793,355	-8,630,732
Interest payments	-927,306	-1,034,586
Net cash generated from financial activity	**-10,720,661**	**-9,665,318**
Net cash generated from total activity	**354,198**	**-10,186,420**
Cash and cash equivalents at the beginning of the period	**4,875,499**	**18,977,030**
Cash and cash equivalents at the end of the period	**5,229,697**	**8,790,610**

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B. HALF-YEARLY REPORT OF THE BOARD OF DIRECTORS

1. INTRODUCTION

1.1. LEGAL FRAMEWORK, PURPOSE AND NECESSITY OF PREPARING CONSOLIDATED HALF-YEARLY FINANCIAL REPORTS

COMPA S.A. Sibiu, whose securities are admitted to trading on the regulated market of the Bucharest Stock Exchange, has been applying International Financial Reporting Standards (IFRS) since 2012.

In accordance with the accounting regulations in accordance with Directive VII of the European Economic Community, COMPA S.A. Sibiu (parent company) meets the conditions according to point 12. Based on point 3 of these regulations, the consolidated half-yearly financial reports were prepared.

The set of rules for the accounting recording of the economic and financial operations for the preparation, approval and statutory auditing of the consolidated annual financial statements of companies are provided for in the "Accounting Regulations in accordance with IFRS" approved by OMFP 2844/2018.

All these normative acts constituted the legal basis necessary for the preparation of the Group's consolidated half-yearly financial reports.

The consolidated report of the COMPA Group has as its main objective to inform investors and business partners of the parent company, as well as of the affiliated companies.

1.2 CONSOLIDATION METHODS APPLIED

According to the legal regulations, the preparation of the consolidated financial statements is carried out by the entity hereinafter referred to as the parent company (company), which holds shares in another entity, called subsidiary or affiliated company.

In this context, the company COMPA S.A.Sibiu in its capacity as parent company has the control, respectively the share of its participations in the share capital of the affiliated companies is greater than 50% in the following affiliated entities:

COMPA I.T. SRL	100,00 %
TRANS C.A.S. SRL	99,00 %
ARINI HOSPITALITY SRL	100,00 %

COMPA SA Sibiu, the parent company, exercises effective power, having a dominant influence, respectively it has control over the Group's companies. Taking into account the accounting regulations as well as the existing recommendations in this field, the consolidation method used with these firms is *the "Global Integration Method".*

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2. THE IMPORTANT EVENTS PRODUCED IN SEM. I 2026 AND MANAGEMENT'S VISION FOR THE FUTURE OF THE BUSINESS

As important events recorded in the activity of the Compa Group during the 1st semester – year 2026, we can highlight the meetings of the company's Board of Directors and the General Meetings of Shareholders, as follows:

06.02.2026 – At the meeting of 06.02.2026, the Board of Directors:

- It took note of the presentation of the situation of the own shares acquired by the company, namely a number of 898,523 shares.
- It took note of the proposal to reduce the share capital within the limit of own shares held by the company. The Extraordinary General Meeting has the power to approve the share capital reduction.
- It took note of the state of preparation of the consolidated Sustainability Report for 2025.
- Approved the power of attorney for the persons to sign in the name and on behalf of the company COMPA S.A. the preliminary sale-purchase contracts in authentic form for apartments and commercial spaces in the constructions (G1, G2, G3, G4) that are built on the basis of building permits no. 285/19.09.2022, 286/19.09.2022, 148/28.05.2025, 149/28.05.2025 issued by the City Hall of Sibiu, on the land registered in CF Sibiu 128907,128908 located in Sibiu, 42-44 Victoriei Blvd.:

26.02.2026 – At the meeting of 26.02.2026, the Board of Directors:

- Approves the preliminary individual and consolidated financial results for the financial year ended December 31, 2025 and the main economic and financial indicators for the financial year ended December 31, 2025.
- Approves the mandate of the General Manager-Member of the Board of Directors – Dan Băiașu and the Vice-Chairman of the Board of Directors – Economic Director – Mihaela Dumitrescu to sign, on behalf of and for the Board of Directors, the preliminary individual and consolidated financial results for the financial year ended December 31, 2025 and the main economic and financial indicators for the financial year ended December 31, 2025.
- Takes note of the presentation of the Internal Auditor's Activity Program for 2026.
- Takes note of the state of preparation of the Consolidated Sustainability Report for 2025.

24.03.2026 – The Board of Directors of Compa S.A. was convened to approve the proposal to convene the Ordinary General Meeting of Shareholders (OGMS) for 07.05.2026 first call (15:00) and 08.05.2026, second call (15:00) as well as the proposal to convene the Extraordinary General Meeting of Shareholders (EGMS) for 07.05.2026 first call (16:00) and 08.05.2026, the second call (16:00).

The Board of Directors approved the agenda of the OGMS convened on 7/8.05.2026, in which a number of 10 points were recorded (according to the convening notice) as well as the 11 points included in the Convening Notice related to the EGMS of 7/8.05.2026.

The Board of Directors also approved 22.04.2026 as the reference date for the OGMS and the EGMS of 7/8.05.2026, respectively.

The Board of Directors also took note of and approved the "*Apply or Explain*" *Statement* in accordance with the provisions of the new BVB 2025 Governance Code.

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At the same time, the meeting took note of the Report of the Internal Auditor on the activity carried out within the Maintenance Department.

03.04.2026 – At the meeting held on 03.04.2026, the Board of Directors approved the Individual and Consolidated Financial Statements for the financial year 2025 prepared in accordance with the International Financial Reporting Standards accompanied by the Financial Auditor's Report, as well as the Annual Report of the Directors which also includes the Consolidated Sustainability Report prepared in accordance with the European Reporting Standards on Sustainability for the financial year 2025 accompanied by the Financial Auditor's Limited Assurance Report.

Also during this meeting, the Income and Expenditure Budget for 2026 and the Investment Program for 2026 were approved.

The Board of Directors approved the appointment of the Technical Secretary for the Ordinary and Extraordinary General Meeting convened for May 7/8, 2026 in the person of Mrs. Sabina Rotari, legal advisor.

The Board of Directors approved the completion and updating of the object of activity for the affiliated company ARINI HOSPITALITY SRL with the NACE code 9623.

Also, during the meeting, it was approved the restriction, unification and updating of the object of activity of the affiliated company COMPA IT SRL, in order to align it with the NACE codes Revised Edition 3.

22.04.2026 - At the meeting of 22.04.2026, the Board of Directors approved:

- updating the values and indicators regarding the project entitled "*Installation of photovoltaic system on the roof of the COMPA S.A. building*." which will be submitted under the measure Supporting investments in new capacities for the production of electricity produced from renewable sources for self-consumption related to the Fund for Modernization in Romania - Key Program 1: Renewable Energy Sources and Energy Storage, project approved by the Board of Directors Decision no. 68/19.09.2025.

- updating the budget of SC COMPA SA, which represents the financial resources necessary for co-financing the project with the title **"***Installation of photovoltaic system on the roof of the COMPA S.A. building.*"

- maintaining the total value of the project with the title "*Installation of photovoltaic system on the roof of the COMPA S.A. building."* in the amount of 3,959,883.14 lei including VAT, of which:

  -Discounted Eligible Value in the amount of 2,237,998.81 lei

  -Ineligible value updated in the amount of 1,721,884.33 lei

  -The value of the non-reimbursable financing updated in the amount of 1,799,999.99 lei

- updating the own contribution to the project of SC COMPA SA representing the payment of ineligible expenses in the amount of RON 1,034,631.88, VAT value in the amount of RON 687,252.45, as well as updating the contribution to eligible expenses in the amount of RON 437,998.82. The company's updated total contribution within the project "*Installation of a photovoltaic system on the roof of the COMPA S.A. building."* is in the amount of 2,159,883.15 lei.

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- project implementation indicators (I.1 – I.6), related to the capacity taken into account of the photovoltaic plant:

1. Indicator 1 "New installed FMS04_Capacitate of renewable wind, solar or hydro (MW) energy production" = Target: 1 MW
2. Indicator 2 "Greenhouse gas MS05_Reducerea: estimated annual decrease in greenhouse gases (Tonnes of CO2 equivalent/year)" = Target: 806.78 tonnes of CO2 equivalent/year
3. Indicator 3 "Average FMS06_Producţia of energy from renewable sources (MWh/year)" = Target: 1,318.49 MWh/year
4. Indicator 4 "Total FMS07_Producția of renewable energy for the reference period (MWh)" = Target: 26,369.75 MWh
5. Indicator 5 'FMS08_Procentul of total renewable energy production estimated to be used for own consumption (%)' = Target: 91,000 %
6. Indicator 6 "Plant capacity MS09_Factorul (%)" = Target: 15.05%

- empowerment of Mr. BĂIAȘU DAN NICOLAE to sign all the necessary documents and the financing contract on behalf of SC COMPA SA
- empowerment of Mrs. ȘERBAN ANCUȚA MIOARA with the right to administer in the MySMIS2021 system the profile of the legal entity: SC COMPA SA
- the designation of the project manager as the contact person who will ensure the permanent exchange of information with the Ministry of Energy.

07.05.2026 - The Ordinary General Meeting of Shareholders (OGMS) took place, which decided:

- election of the secretary of the meeting from among the shareholders present;
- approves the individual financial statements, for the financial year 2025, based on the Annual Report for 2025 presented by the Board of Directors, accompanied by the Report of the financial auditor QUANTUM EXPERT S.R.L. in accordance with the International Financial Reporting Standards;
- approves the consolidated financial statements, for the financial year 2025, based on the Annual Report for 2025 presented by the Board of Directors, accompanied by the Report of the financial auditor QUANTUM EXPERT S.R.L. in accordance with the International Financial Reporting Standards;
- approves the Directors' Annual Report containing the consolidated Sustainability Report prepared in accordance with the European Sustainability Reporting Standards for the financial year 2025, accompanied by the Financial Auditor's Limited Assurance Report;
- approves the result of the financial year 2025, namely:

- net accounting loss in the amount of RON 4,782,538 as of 31.12.2025 at individual level and its coverage from the "Other reserves" account according to the legal provisions.

- net accounting loss in the amount of RON 4,386,931 at consolidated level;

- approves discharge to the administrators for the financial year 2025
- approves the Income and Expenditure Budget for 2026 and the investment program for 2026;
- approves the remuneration of the directors for the current year, starting from 01.05.2026 to 30.04.2027, as follows: 25,000 lei gross/month, for the Chairman of the Board of Directors, 18,000 lei gross/month for the Vice-Chairman of the Board of Directors and 13,000 lei gross/month for non-executive directors, members of the Board of Directors;
- approves the extension until 30.04.2027 of the mandate of the external financial auditor S.C. QUANTUM EXPERT S.R.L. headquartered in Deva, Mărăşti Street, Bl. D3, sc. 4, ap. 44, Hunedoara County, having registration code 12600149 registered with the Trade Register under no. J20/40/2000, a company authorized by the Chamber of Financial Auditors of Romania based on the authorization no. 118/28.11.2001, in order to carry out the Statutory Audit for 2026 and the audit for the Sustainability Report for 2026;

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- approves the remuneration report of the company's management prepared for the financial year 2025;
- approves the date of 27.05.2026 as the registration date for the identification of the shareholders on whom the effects of the decisions of the Ordinary General Meeting of Shareholders are reflected, in accordance with the provisions of art. 87 of Law no.24/2017 on issuers of financial instruments and market operations and of the date of 26.05.2026 as *ex data* according to the provisions of art.176(1) of ASF Regulation no.5/2018;
- empowering the natural persons who will carry out the formalities of publicity and registration of the decisions of the meeting, including their signing

07.05.2026 – The Extraordinary General Meeting of Shareholders (EGMS) took place, which decided:

- election of the secretary of the meeting of the Extraordinary General Meeting of Shareholders from among the shareholders present;
- approves the contracting and/or extension for 2026 and 2027 until the annual EGMS, of investment loans, credit lines, leasing, bank letters of guarantee, and other financial and banking products, within a total cumulative ceiling of EUR 40 million and the constitution of the related movable and immovable guarantees with assets from the company's patrimony;
- approves the delegation of the Board of Directors by the Extraordinary General Meeting of Shareholders to commit and/or extend investment loans, credit lines, leasing, bank letters of guarantee and other financial banking products to the Board of Directors, within the total cumulative ceiling of EUR 40 million approved in point 2, as well as to constitute movable and immovable guarantees related to assets from the company's patrimony;
- approves the empowerment of the persons to represent the Company on the occasion of the negotiation and signing of the credit agreements, guarantee agreements and any other documents necessary in order to carry out the decision in points 2 and 3;
- approves the delegation of the Board of Directors by the Extraordinary General Meeting of Shareholders for the appointment of the representative of COMPA S.A. in relation to the Managing Authority/Financing Authorities and for empowering the person/persons to sign in the name and on behalf of the Company the financing contracts that will run starting with 2026 and further until the next EGMS in April 2027;
- approves the mandate of the persons empowered to sign in the name and on behalf of the Company, the contract with the financial auditor, appointed according to the decision no. 7 a A.G.O.A.
- approves the reduction of the subscribed and paid-up share capital of COMPA SA, pursuant to art. 207 para. (1) letter c) of Law no. 31/1990 on commercial companies, from RON 21,882,103.8 to RON 21,792,251.5, 5 lei, respectively with the amount of RON 89,852.3, as a result of the cancellation of a number of 898,523 own shares acquired by the company as follows: 454,370 shares by direct transfer as a result of the liquidation of the affiliated company Recaserv SRL, liquidation approved by the EGMS of 24.04.2025 and 444,153 shares as a result of their non-distribution within the Share Allocation Program concluded in December 2022, a program carried out on the basis of the shares repurchased under the Treasury Share Buyback Program approved by the EGMS on 27.04.2020. After the reduction, the subscribed and paid-up share capital of COMPA SA will have the value of RON 21,792,251.5 divided into 217,922,515 shares with a nominal value of RON 0.10/share. The reduction of the subscribed share capital will be effective after the fulfillment of the legal conditions, namely: (i) the publication of the resolution of the Extraordinary General Meeting of Shareholders approving the reduction of the share capital in the Official Gazette of Romania, Part IV —a; (ii) the authorization of the amendments regarding item VII of the company's articles of incorporation by the Financial Supervisory Authority; (iii) the registration of the decision of the Extraordinary General Meeting of shareholders approving the reduction of the share capital in the Trade Register.
- approves the amendment of point VII subpoint (1) of the Articles of Incorporation of Compa S.A. as a result of the reduction of the share capital, so that the amended text will have the following content:

VII. SHARE CAPITAL. ACTIONS. ISSUANCE OF BONDS

(1) **The total private share capital**, subscribed and paid in full, in the amount of RON 21,792,251.5 is divided into a number of 217,922,515 registered shares with a nominal value of RON 0.10/share, distributed among the shareholders as follows: Dumitrescu Mihaela – natural person owns 41,945,252 shares, respectively 19.2478% of the share capital, Transilvania Investments Alliance S.A. – legal entity holds 30,915,137 shares, respectively 14.1863% of the share capital, Băiașu Voichița-Maria – individual owns 25,002,625 shares, respectively 11.4732% of the share capital, other individuals holding 95,028,158 shares, respectively 43.6064% of the share capital and legal entities holding 25,031,343 shares, respectively 11.4863% of the share capital, based on the consolidated synthetic structure of the holders of financial instruments on 22.04.2026, communicated through the address issued by Depozitarul Central S.A. Bucharest on 29.04.2026

- approves the empowerment of Mr. Ioan Deac, Chairman of the Board of Directors of Compa SA, to sign the updated Articles of Association of Compa. S.A.
- approves the date of 27.05.2026 as the registration date for the identification of the shareholders on whom the effects of the resolutions of the Extraordinary General Meeting of Shareholders are reflected, in accordance with the provisions of art. 87 of Law no. 24/2017 on issuers of financial instruments and market operations and the date of 26.05.2026 as *ex data* according to the provisions of art. 176(1) of ASF Regulation no. 5/2018.
- approves the empowerment of the individuals who will carry out the formalities of publicity and registration of the decisions of the meeting, including their signing.

13.05.2026 - At the meeting of 13.05.2026, the Board of Directors:

- approves the Consolidated Report for the First Quarter - year 2026.
- approves the mandate of the General Manager – Dan Băiașu and the Economic Director – Mihaela Dumitrescu to sign, on behalf of and for the Board of Directors, the Consolidated Report for the 1st Quarter – year 2026.
- approves the financial statements for 2025 regarding the affiliated companies Trans Cas SRL, Arini Hospitality SRL and Compa IT SRL.
- approves the mandate of the Chairman of the Board of Directors – Ioan Deac to sow the decisions of the affiliated companies approving the annual financial statements together with the management of these companies.

02.06.2026- During the meeting of 02.06.2026, the Board of Directors:

- approves the unification of the following lands administratively located within the built-up area of the municipality of Sibiu , 42-44 Victoriei Blvd., Sibiu County:

- partially fenced inner-city land, having the category of use for construction yards with a total area of 7,644 sqm, administratively located in the built-up area of Sibiu, 42-44 Victoriei Blvd., Sibiu County, registered in CF no. 128905 Sibiu, with cad. no. 128905 from A.1

- unfenced inner-city land, having the category of use for construction yards with a total area of 271 sqm, administratively located in the built-up area of Sibiu, 42-44 Victoriei Blvd., Sibiu County, registered in CF no. 130169 Sibiu, with cad. no. 130169 from A.1

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- unfenced inner-city land, having the category of use for construction yards with a total area of 288 sqm, administratively located in the built-up area of Sibiu, 42-44 Victoriei Blvd., Sibiu County, registered in CF no. 130264 Sibiu, with cad. no. 130264 from A.1

In a single **partially fenced plot of land, having the category of use of construction yards with a total area of 8,203 sqm, having a new cadastral number 143769 with unchanged ownership status.**

- approves the mandate of the General Manager – Dan Nicolae Băiașu to sign the act of unification of the lands administratively located in the inner city of Sibiu Victoriei Blvd. no. 42-44, Sibiu county registered in CF no. 128905, CF no. 130169 and CF no. 130264, as well as any other necessary documents.

2.1. EVENTS SUBSEQUENT TO THE REPORTING PERIOD

09.07.2026 - During the meeting of 09.07.2026, the Board of Directors:

- approves the constitution of a right of way of passage by car and the underground and above-ground foot on the building with cadastral number 128908 and on the building with cadastral number 128907 as servient funds, in favor of the building with cadastral number 128909 as dominant fund, located in Sibiu Bd. Victoriei no. 42-44.
- approves the constitution of an easement of passage by car and the underground and above-ground foot on the building having cadastral number 128909 as a servant fund, in favor of the building having cadastral number 128907 and in favor of the building having cadastral number 128908 as dominant funds, located in Sibiu Bd. Victoriei no. 42-44 .
- approves the mandate of the General Manager – Dan Nicolae Băiașu, as legal representative, to sign in the name and on behalf of COMPA SA the notarial deed as well as any other documents necessary in this regard.

2.2. CHANGES IN MANAGEMENT

2.1.1. Board of Directors

On **24.04.2025**, following the expiry of the term of office of the members of the Board of Directors, the Ordinary General Meeting of Shareholders approved the election of a new Board of Directors for a period of four years, starting with 28.04.2025, consisting of the following members:

DEAC Ioan	- Non-Executive Director / Chairman of the Board of Directors
DUMITRESCU Mihaela	- Executive Director / Vice-President of the Board
BĂIAȘU Dan - Nicolae	- Executive Director
BALTEŞ Nicolae	- Non-executive director
NEACȘU Vlad-Nicolae	- Independent non-executive director

2.1.2. Audit Committee

By the Board of Directors Decision dated 01.08.2025, the Board of Directors approved, for the period of the new mandate, the election of the members of the Audit Committee. Thus, the Committee is made up of the following members:

BALȚES Nicolae	- Non-Executive Director i/ Chairman of the Audit Committee
NEACȘU Vlad-Nicolae	- Independent Non-Executive Director / Member of the Audit Committee

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2.1.3. Executive management

In accordance with the provisions of Law no. 31/1990, by Decision no. 3 of 28.04.2025, the Board of Directors approved the appointment of Mr. **Băiașu Dan - Nicolae** as **General Manager** of COMPA S.A. with the delegation of management duties in this regard. The mandate is for a duration of 4 years starting with 29.04.2025.

In accordance with the provisions of Law no. 31/1990, by Decision no. 4 of 28.04.2025, the Board of Directors approved the appointment of Mrs. **DUMITRESCU Mihaela** as **Economic Director** of COMPA S.A. with the delegation of the company's management duties. The mandate is for a duration of 4 years starting with 29.04.2025.

3.1 General information:

Societatea COMPA S.A.

Registered office	Sibiu, str. Henri Coandă nr.8
Registration number in the Trade Register	J32/129/1991
Unique Registration Code	TO 788767
Main object of activity	2932 "Manufacture of other parts and accessories for motor vehicles and for motor vehicle engines"
Share capital	21,882,103.8 lei

Form of ownership: COMPA S.A. is a 100% private equity firm. It was privatized in September 1999, through the purchase of the majority stake by the Compa Sibiu Employees' Association (PAS), which became the main shareholder of the company.

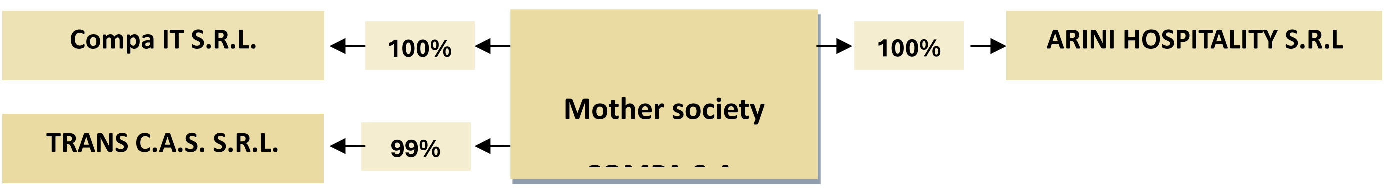
In 2018, the Compa Sibiu Employees' Association (PAS) was dissolved, the shares being transferred to the members of the association, depending on the number of shares owned and bought by each one.

As presented in detail in ***the Individual Half-Year Report***, the parent company is organized on Profit Centers, integrated units without legal personality with a decentralized activity, structured for the production of products intended for a single customer or for the production of similar products for several customers, such as: Forging, Heat treatments, Galvanizing, Pressed – drawn parts, Mechanical - welded subassembly.

Relationship Company – Parent and Affiliated Companies

The parent company Compa has prepared and published consolidated financial statements in accordance with the applicable accounting regulations for the reference period.

In this context, the parent company Compa has the control, respectively the share of its participations in the share capital of the affiliated companies is greater than 50% in the following affiliated entities:



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The financial investments of the parent company COMPA, consisting of participation securities and shares, in the other 4 affiliated companies, as follows:

The company to which the securities are held	Registered office	Value ofshares held by COMPA	% in share capital
COMPA I.T. SRL	8 Henri CoandStreet . Sibiu	200,000	100,00
TRANS .C.A.S. SRL	12 Henri CoandStreet . Sibiu	742,500	99,00
ARINI HOSPITALITY SRL	8 Henri CoandStreet . Sibiu	23,203,,000	100,00
TOTAL		**24,215,500**	

The management of the parent company COMPA, as well as of the entire Compa Group, is ensured by the Board of Directors elected by the Ordinary General Meeting of Shareholders, for a period of 4 years.

Societatea COMPA I.T. SRL

The purpose of the establishment was to design and implement an *integrated information system* for the parent company, at the existing international standards and to ensure the requirements imposed by the way of organization on profit centers of the COMPA company, as well as to ensure an extended computer network throughout the COMPA company.

By implementing the integrated system in the parent company, COMPA-IT ensures the operation of this system at the higher parameters, prepares reports and presents the new facilities of the system in order to capitalize at the highest possible level of the opportunities that this very complex and competitive system can offer.

Registered office	Sibiu, Str,Henri Coandă Nr,8
No., registration in the Trade Register	J2001000017320,
Unique Registration Code	TO 13656016
Main object of activity	6210 "Custom-made software development activities"
Share capital (lei)	200,000
Sole shareholder	Societatea COMPA S,A

Societatea TRANS CAS SRL

The reason for the establishment of the company was to outsource the car transport activity initially existing within COMPA, in order to expand and develop this activity different from the activity profile of COMPA.

TRANS C.A.S. SRL currently owns a number of over 60 vehicles, of which an important share is held by Mercedes trailer tractors, with a capacity of over 20 tons of payload, intended for the transport of materials and finished products both for COMPA and for other customers.

The overwhelming share of TRANS C.A.S.'s transports is held by international freight transports in almost all of Europe.

Registered office	Sibiu, Str,Henri Coandă Nr,12
No., registration in the Trade Register	J2002000633325
Unique Registration Code	TO WHOM 14836511
Main object of activity	4941 "Road transport of goods"
Share capital, of which:	750,000 lei
Shareholders: COMPA S,A,Sibiu	742,500 lei
Maxim Mircea Florin and Mihăilă Daniela	7,500 lei

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Societatea ARINI HOSPITALITY SRL

The purpose of setting up the company was to outsource from the parent company COMPA S,A, activities different from its main activity profile, activities such as: Hotels and other similar accommodation facilities,

Registered office	Sibiu, bd. Victoriei, nr. 48, Sibiu County
No., registration in the Trade Register	J2021000077328
Unique Registration Code	TO WHOM 43581594
Main object of activity	5510 Hotels and similar accommodation facilities
Share capital, of which:	23,203,000 lei
Sole shareholder COMPA SA Sibiu	100%

On 09.01.2023, the EGMS approved the increase of the share capital of the affiliated company ARINI HOSPITALITY SRL by the amount of 3,500,000 lei, by cash contribution. In March 2023, the share capital was paid, increasing from RON 19,703,000 to RON 23,203,000.

3. INTRA TRANSACTIONS – SEM GROUP. I 2026

During H1 2026, COMPA did not carry out major transactions either with the affiliated companies within the Group to which it belongs or with other companies holding shares in the share capital of COMPA.S.A. The entities affiliated to COMPA S.A. Sibiu were established over time, as a result of the need to outsource from COMPA S.A. specific activities such as: software design, domestic and international car transport, public catering, etc., outsourcing carried out to streamline these activities as well as to be able to benefit from some facilities granted by the state to some activities (IT activity; transport licenses, etc.).

Most of the transactions, contracts with these affiliated entities represent the provision by COMPA (the owner of the special and specific installations) of utilities such as: electricity, heat, drinking water, telephone services, compressed air, rental of spaces and equipment necessary for carrying out the activity as well as contracts for the supply of goods and services.

On the other hand, these affiliated entities provide COMPA with goods and services that are their object of activity and for which outsourcing was required.

The transactions carried out in the first 6 months of 2026 with the affiliated companies are highlighted in the table below:

Explanations	30 June 2026			30 June 2025		
THE COMPANY IN WHICH THE SECURITIES ARE HELD	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES
TRANSCAS S.R.L.		3,091,335	188,359		3,481,086	227,005
COMPA IT S.R.L.		1,778,216	50,475		1,705,032	63,585
RECASERV S.R.L.		0	0		0	0
ARINI HOSPITALITY S.R.L.	4,138,612	46,755	0	4,736,711	13,809	0

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Receivables to be collected by COMPA SA from:

Explanations	30 June 2026	30 June 2025
TRANSCAS S.R.L.	111,994	93,447
COMPA IT S.R.L.	6,240	8,157
RECASERV S.R.L.	0	0
ARINI HOSPITALITY S.R.L.	4,140,428	4,736,711

Debts to be paid by COMPA SA to:

Explanations	30 June 2026	30 June 2025
TRANSCAS S.R.L.	1,438,139	1,770,450
COMPA IT S.R.L.	589,512	569,296
RECASERV S.R.L.	0	
ARINI HOSPITALITY S.R.L.	1,121	808

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4. FINANCIAL-ACCOUNTING STATEMENT

4.1 Financial accounting statement of COMPA SA

Main economic and financial indicators:

INDICATOR	30 June 2026	30 June 2025
Current liquidity	2.52	2.17
Indebtedness	0.09	0.04
Flow rotation speed – customers	87.53	66.09
Rotation speed of fixed assets	0.7	0.63
Volume of investments	9,621,459	13,602,522
EBITDA	23,999,905	22,796,123

Current liquidity: assets	Current assets/current liabilities
Degree of indebtedness:	borrowed capital/committed capital
Flow rotation speed – customers	Average customer balance / Turnover x 90
Rotation speed of fixed assets	Turnover / Fixed assets
EBITDA:	net profit + chelt. with interest + chelt. with taxes + chelt. with depreciation and depreciation

Main balance sheet elements:

In order to analyze the economic and financial situation for the first semester of 2026, we present the following indicators:

INDICATOR NAME	30 June 2026	30 June 2025
Fixed assets	396,237,570	422,938,723
Current assets	283,699,680	212,342,454
Debts of less than one year	111,869,114	97,756,063
Debts of more than one year	51,390,870	22,693,990
Capital and reserves	514,877,266	514,831,124

Statement of income and expenses

INDICATOR NAME	30 June 2026	30 June 2025
Operating income	279,654,090	269,442,276
Operating expenses	278,093,740	270,032,887
Operating result	1,560,350	-590,611
Financial income	3,334,929	2,652,725
Financial expenditure	3,806,600	2,917,086
Financial result	-471,671	-264,361
Total revenue	282,989,019	272,095,001
Total expenditure	281,900,340	272,949,973
Gross result	1,088,679	-854,972
Corporate income tax	940,414	3,571,841
Net result	148,265	-4,426,813

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Cash flow situation

INDICATOR NAME	30 June 2026	30 June 2025
Net cash generated from operations	701,864	12,360,561
Net cash generated from investment activities	-9,621,459	-13,602,522
Net cash generated from financial activity	10,560,918	-8,493,068
Net Cash Flow	1,641,322	-9,735,029
Cash availability at the beginning of the period	572,783	14,732,068
Cash availability at the end of the period	2,214,105	4,997,039

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4.2 Financial and accounting statement of COMPA GROUP

The main economic and financial indicators of the COMPA GROUP

Indicator	30 June 2026	30 June 2025
Current liquidity	2.44	2.09
Indebtedness	0.17	0.13
Flow rotation speed – customers	86.23	66.19
Rotation speed of fixed assets	0.65	0.59
Volume of investments	9,708,156	13,868,479
EBITDA	25,966,673	24,018,735

Current liquidity: assets	Current assets/current liabilities
Degree of indebtedness:	borrowed capital/committed capital
Flow rotation speed – customers	Average customer balance / Turnover x 180
Rotation speed of fixed assets	Turnover / Fixed assets
EBITDA:	net profit + chelt. with interest + chelt. with taxes + chelt. with cushioning. and depreciation

Main balance sheet elements

The main balance sheet items and their evolution in the first half of 2026 compared to the same period last year are presented below:

INDICATOR	30 June 2026	30 June 2025	% June 30, 2026 vs.June 30, 2025
FIXED ASSETS	443,883,889	473,245,509	93.80
CURRENT ASSETS	288,692,643	219,247,940	131.67
DEBTS LESS THAN ONE YEAR	118,302,264	104,899,183	112.78
DEBTS GREATER THAN ONE YEAR	104,801,157	79,249,325	132.24
CAPITAL AND RESERVES	509,473,111	508,344,941	100.22

Statement of income and expenditure

The situation of income and expenses as of June 30, 2026 compared to the same period of last year is presented:

INDICATOR NAME	30 June 2026	30 June 2025	% June 30, 2026 vs.June 30, 2025
TURNOVER	288,931,540	278,569,821	103.72
GROSS PROFIT	920,152	-1,962,392	-46.89
PROFIT NET	-42,693	-5,555,314	0.77

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Cash flow statement

The situation of cash flows is summarized below:

Indicator	30 June 2026	30 June 2025
Net cash generated from operations	20,783,015	13,347,377
Net cash generated from investment activities	-9,708,156	-13,868,479
Net cash generated from financial activity	-10,720,661	-9,665,318
Net Cash Flow	354,198	-10,186,420
Cash availability at the beginning of the period	4,875,499	18,977,030
Cash availability at the end of the period	5,229,697	8,790,610

Comparison of the main indicators GRUP COMPA versus COMPA SA

INDICATORS	COMPA-S1 2026	Group-S1 2026	COMPA-H1 2025	Group-H1 2025
Fixed assets	396,237,570	443,883,889	422,938,723	473,245,509
Current assets	281,899,680	288,692,643	212,342,454	219,247,940
Current liabilities	111,869,114	118,302,264	97,756,063	104,899,183
Long-term debts	51,390,870	104,801,157	22,693,990	79,249,325
Equity	514,877,266	509,473,111	514,831,124	508,344,941
Operating result	1,560,351	3,176,142	-590,611	-142,632
Financial result	-471,671	-2,255,990	-264,361	-1,819,760
Gross result	1,088,680	920,152	-854,972	-1,962,392
Corporate income tax	-940,414	-962,845	-3,571,841	-3,591,923
Net result	148,266	-42,693	-4,426,813	-5,554,315

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5 ANALYSIS OF THECOMPANY'S ACTIVITY

PRODUCTS, PROCESSES

Organizational structure for managing the production activity in COMPA

COMPA manufactures a very wide range of products and operates with various processes. Their grouping, in order to quantify the value of the production manufactured both in the Annual Reports of the Board of Directors and for various statistical reports, are based on a certain functional similarity of them, branches or industrial sectors, etc.

The production activity within the parent company Compa is organized on profit centers representing production sections/workshops where families of similar products are made from a constructive and technological point of view.

The products made are addressed to a single customer, or to a small number of customers. The economic activity is organized in such a way that in each profit center the profit and loss account is prepared monthly, a document that is particularly important for the knowledge of income and expenses, so that by summing up the profit and loss accounts of the Profit Centers, the Profit and Loss Account is obtained at the level of COMPA.

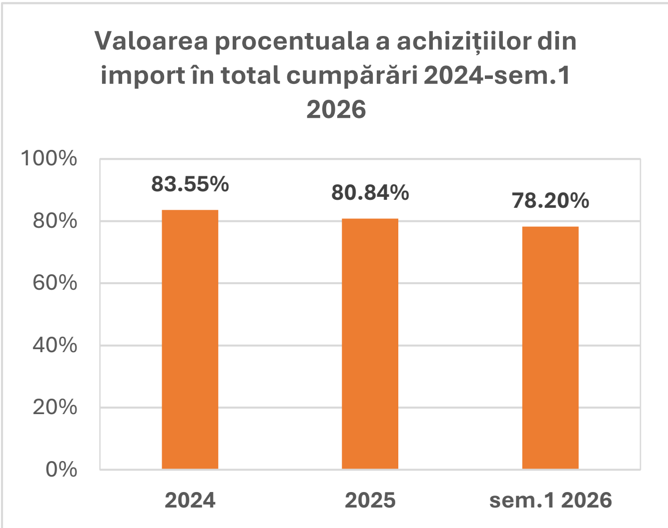
The managers, together with the multifunctional teams, have the obligation to make each product at the level of profitability included in the price negotiated with the business partner. In this direction it is oto fit into the established standard costs, to permanently reduce costs, to obtain the planned profit of each manufactured product.

Thus, the organizational and logistical structure is coherent and can be understood by COMPA's shareholders and investors, business partners, etc.

PROCUREMENT-SUPPLIERS - Evaluation of the purchasing activity and indicators by department:

Evaluation of purchasing activity and indicators by department:

The purchasing activity has developed continuously in recent years with the development of the company. The company's focus on large customers in the automotive industry, but also on those in the non-automotive industry, has led to the considerable expansion of the supplier database as well as to the increase in the share of imported suppliers, in total purchases. This is due to the high level of specialization required of suppliers.



Also, in the next period, it is estimated that the value of semi-finished products in total purchases will decrease, in favor of basic materials, largely due to the development of new processes in COMPA for both the automotive and non-automotive sectors with a high degree of integration, for which most of the operations are executed internally.

The main objectives of the department are:

In the context of market globalization – the need to align the market with the stock market quotations for most products by obtaining a price index with 100% classification in MEPS (Management Engineering and Production Services – indicator prices on the metallurgical market, which provides price estimates). Finding sources of supply to ensure a

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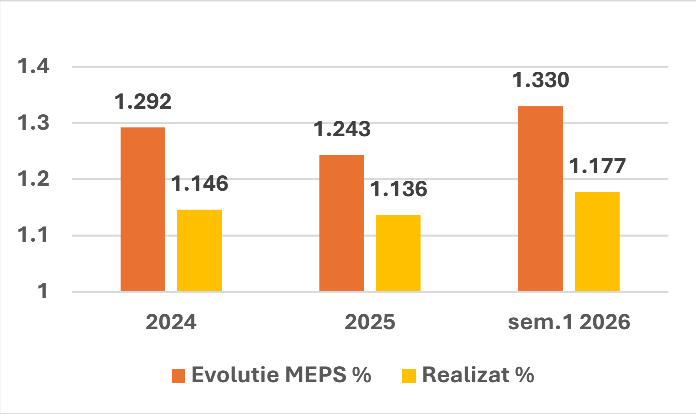
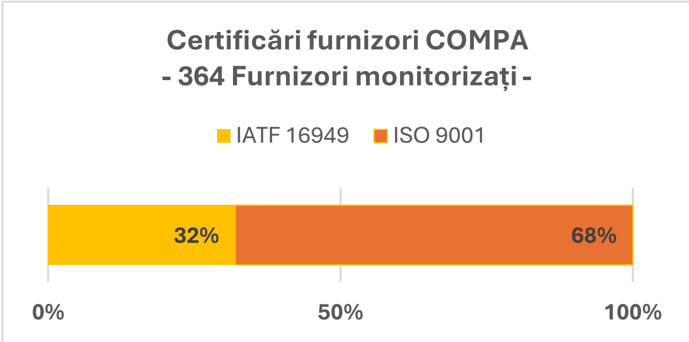
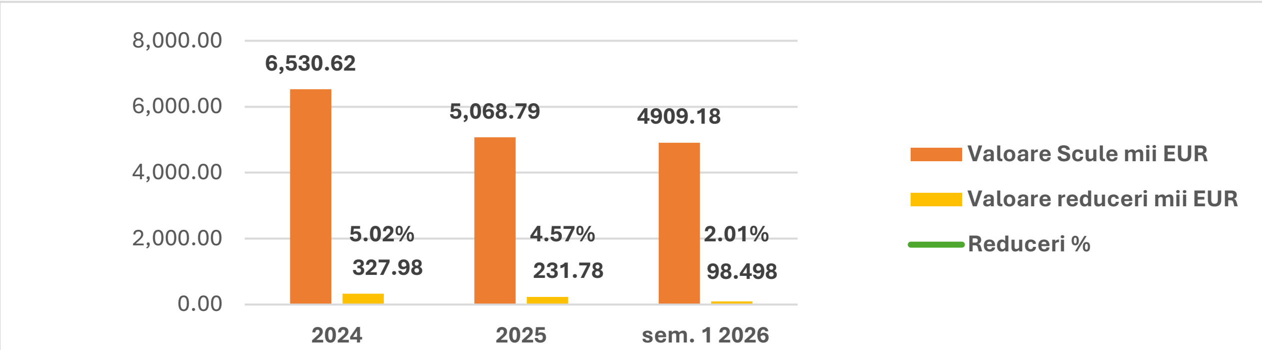
the highest possible competitiveness of the prices of raw materials and supplied materials, the stability and sustainability of the supply chain.



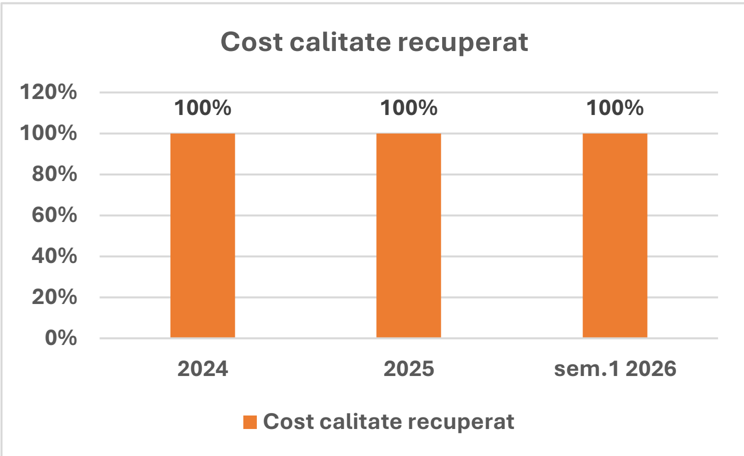
Prospecting the market and finding new supply solutions as well as developing suppliers with whom there are collaborations in order to obtain the best level of price and quality in the products supplied by collaborating only with certified suppliers. COMPA monitors and evaluates on a monthly basis all suppliers whose products are incorporated into or influence COMPA products. This category includes a number of over 360 suppliers who are evaluated according to criteria related to the quality of the delivered products and logistical criteria.



The improvement of the performance of cutting tools (e.g. drills, reamers, milling cutters, inserts, etc.) is achieved by testing and implementing new and innovative solutions that lead to a reduction in the cost per part.



Recovery of the costs generated with the non-quality of the supplied products. The costs generated by non-compliant products delivered by suppliers are monitored and recovered every year.



Establishing a responsible supply chain by collaborating with suppliers that comply with COMPA's principles and vision in the field of quality, environment and occupational health and safety by adhering to and implementing policies and regulations aimed at these aspects, by adhering, certifying and aligning with regulations/standards aimed at these aspects.

COMPA maintains and requires its suppliers to take a proactive approach in managing environmental impact, social responsibility and adopting progressive labour, health and safety policies. COMPA encourages and supports the local business environment through existing commercial relations, existing contracts and new/future projects in which its partners are/will be involved. It prioritizes where possible the development of business with local partners and encourages its suppliers to do the same.

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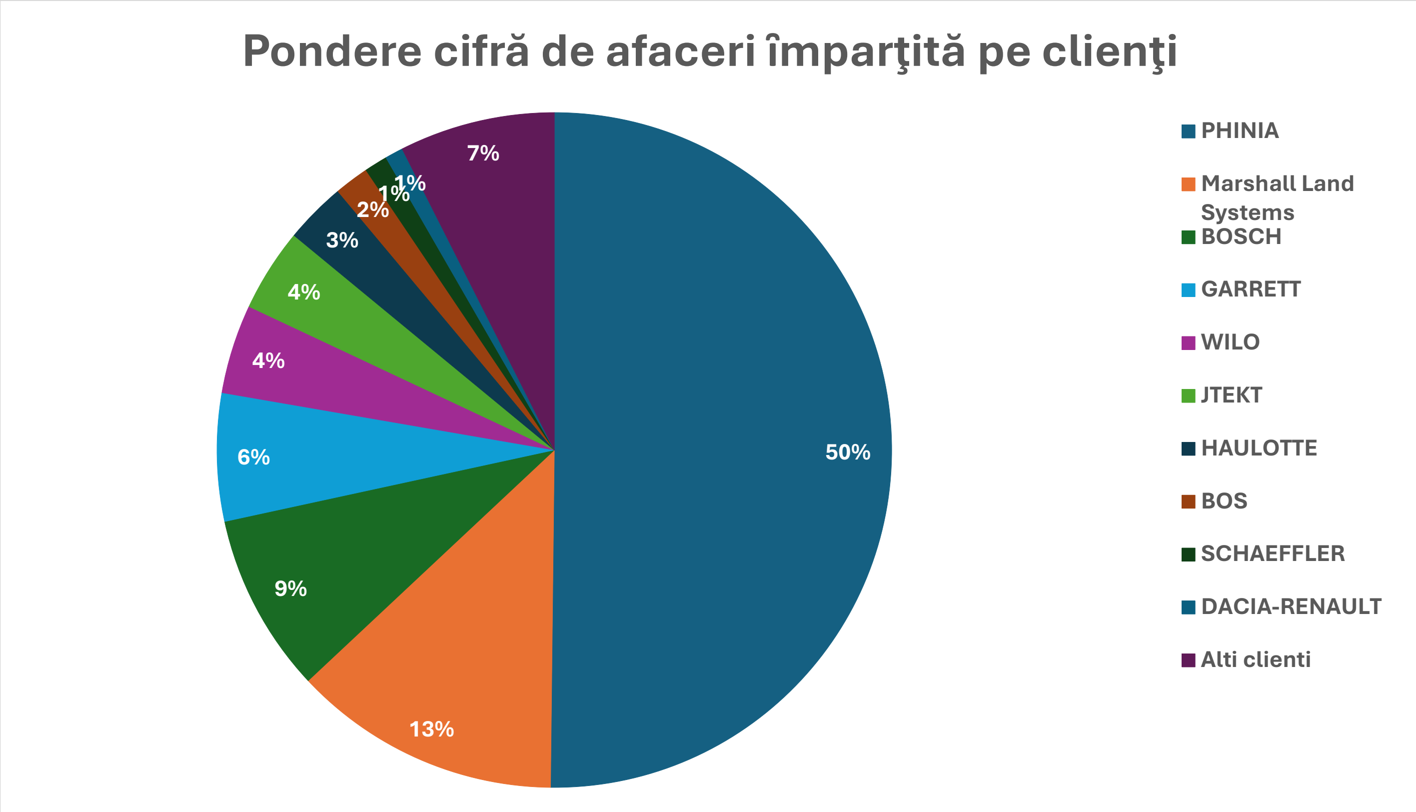
Sales -CUSTOMERS Evaluation of sales activity and indicators by department

In the first half of 2026, the department's activity focused on identifying new customers from various industrial sectors by participating in various national and international industrial fairs (Global Industrie Lyon, Hannover Messe, etc.), and on the other hand, it intensified discussions with potential national and international customers in the defense industry.
Various marketing activities were also undertaken in order to promote the company's capabilities and identify new markets.

The share held by COMPA's main customers in the turnover for the first half of 2026 is highlighted in the following graph:



Medium-long term objectives, trends and strategies:
- Development of new projects for the defense industry;
- Development of new projects for non-automotive customers;
- Strengthening commercial relationships with existing customers;
- Active promotion of all COMPA processes in order to develop the portfolio of customers from various industries;
- Assimilation of products with as much added value as possible;
- Developing Compa as an integrated supplier by using as many processes as possible in the portfolio;

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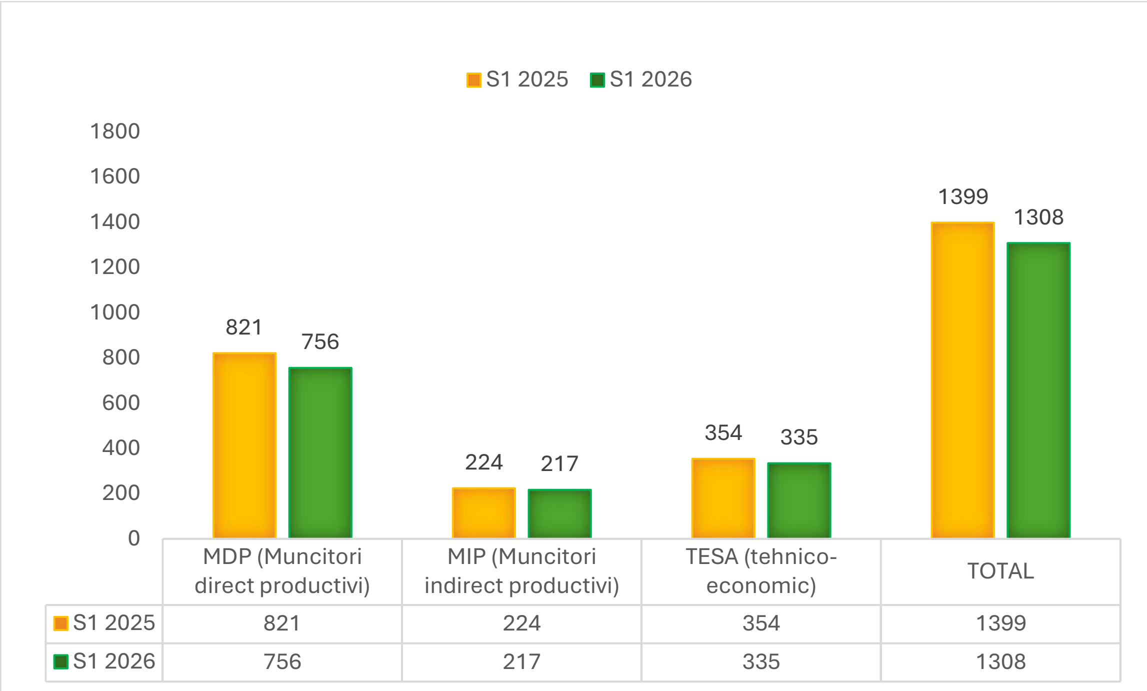
HUMAN RESOURCES – Evaluation of the human resources activity and indicators by department

Average written number of staff

In the first half of 2026, the average number of staff decreased from 1,399 employees in the first half of 2026 to 1,308 employees. The decrease was influenced by the reduction in the volume of activity, as a result of the decrease in orders, but also by the measures implemented to increase labor productivity. At the same time, the company aimed to maintain qualified personnel and ensure the continuity of human resources, so that it could respond effectively to operational needs.

The graph below shows the evolution of the average scriptural number by categories of personnel:



	H1 2026	%	H1 2025	%
MDP (Directly Productive Workers)	756	57.80%	821	58.68%
MIP (Indirectly Productive Workers)	217	16.59%	224	16.01%
TESA (Technico - economic)	335	25.61%	354	25.30%
TOTAL	1308	**100,00%**	1399	100,00%

Staff turnover

The staff turnover, calculated as the ratio between the number of voluntary departures and the total number of employees, recorded the following evolution during this period:

	H1 2026	H1 2025
Staff turnover (%)	3.68	4.38

Staff turnover registered a favorable evolution in the first half of 2026, decreasing from 4.43% in the first half of 2025 to 3.68%, which represents a decrease of approximately 17%. This evolution reflects the effectiveness of the measures implemented to increase staff retention and strengthen the stability of the workforce.

The reduction in staff turnover in the first half of 2026 reflects the efficiency of the measures implemented by COMPA to strengthen the stability of the workforce. These aimed at maintaining a competitive salary and benefits package, developing professional skills through qualification and retraining programs, promoting apprenticeships, facilitating the

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transport of employees, improving working conditions through investments in infrastructure and the working environment, as well as completing the personnel needs by recruiting qualified workers from abroad.

RISK MANAGEMENT

General aspects of Risk Management in Compa

Risk management is one of the key concepts in Compa's management system, for achieving the strategy and medium and long-term objectives of the company's activity in all areas.

Within Compa there is a permanent concern for a pragmatic, proactive approach to risk management in order to identify all categories of risks that can act in achieving the company's objectives. An important step in risk management in the company as a whole is the identification at all organizational levels of the company of the types of risks that we know exist, as well as the consequences that may occur in achieving the objectives set at each level.

At the same time, responsibilities have been established at all levels in order to take specific measures to solve the problems arising as a result of the action of those risks.

In order to achieve the objectives set at all levels in the risk management process, Compa's Top Management took into account the following specific aspects for H1 2026:

- **Risk assessment is a permanent activity, at the level of all management members within the company on all levels oriented especially to:**

- Identify all categories of risks acting at each level, including new risks that have not previously occurred.
- Focusing the activity on the action of the risks that persist and that act on objectives of major importance in the company's activity
- Quantifying the impact of risk action and guiding actions to counteract or mitigate their effects

- **Delegation of responsibility by Compa's Top Management to all levels of management within Compa's organizational structure:**

- Responsibilities established by decentralization at the level of the profit centers organized within the company and which consist in the management of the related risks, strictly to the production sectors for which they are responsible. In this context, the operations managers of these profit centers have obligations in managing production risks
- Responsibilities at the level of the central departments of the company, with an area of responsibility at the level of the entire company in areas such as: Research and development; Marketing – sales; Purchases; Human Resources; Quality – environment; Financial-Accounting and Controling.

- **Permanent monitoring of the impact of the action of each risk category on the economic and financial activity of the company**
- **Half-yearly analyses of the Compa Top Management**, with the responsible factors within the company, in which the different categories of risks are also analyzed, in order to establish the causes and impact of the risks in the financial activity, as well as the measures to be taken to avoid or limit the economic effects generated by those risks

INVESTMENTS, NEW PRODUCTS AND RESEARCH AND DEVELOPMENT

In the investment activity, funds were used for:

- arrangement of production spaces.
- purchase of machinery;
- modernization of existing machinery and installations;

The funds necessary to carry out the investment activity in the amount of **-9,621,459** lei for the first half of 2026 were provided from own sources and from European funds. The economic effects through the purchase of new machinery and technological lines are:

- increasing labor productivity;
- reduction of repair costs;
- improving the technological flow;
- increasing the quality of manufactured parts and reducing scraps;
- reducing energy consumption;
- increasing the precision of machining parts;
- increasing the operational safety of machinery;
- reducing the costs of non-quality;
- increasing the efficiency of the activity through operativity, etc.

NEW PRODUCTS

The main objective of the technical and R&D function is the development of new products, being deeply involved in actions to define and adopt the most efficient technological processes, so that the price offers presented to customers are as attractive as possible in order to win as many projects as possible.

In this activity there are important requests for quotations for products specific to Compa's manufacturing profile. In this context, the concerns of recent years are oriented towards offering non-diesel or even non-automotive products, in order to ensure a portfolio of new, diversified products, less vulnerable to the profound changes of the last period, in the automotive field and beyond.

These are the reasons why Compa has also focused its concerns on the execution of complex, value-added components in the machine tool manufacturing industry. The transition to the production of complex products, respectively to the manufacture of cabs for CNC machines delivered to machine tool manufacturers, is a positive, promising element in the development of the business in this new field for COMPA.

In H1 - 2025, the manufacture of new products continued, for which the necessary production capacities were ensured, with an impact on production andin the next period. The premises for the development and realization of new products have also been created.
Among these products we mention:

- Components in the defense industry, Elmet customer
- Crimping pliers assembly, Novopress customer
- Containers for the defense industry, Marshall customer
- Tanks for cooling installations, Interlit customer

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RESEARCH AND DEVELOPMENT ACTIVITY

In Compa was îEstablished îYet of year 2019 a Research and Development Center îwithin which the foundations are laid for the production of products of a high technical and qualitative level.

Also, in this R&D Center, new projects and processes are carried out with applicability both within the company, but also projects with advanced technology that can be made available to other companies.

For example, we mention some projects within the Research and Development Center:

- Development of combination tools with a positive impact on the quality of Phinia customer products
- The use of ferrous waste for the production of components/spare parts with a positive impact on the consumption of raw materials
- Development of processes for the reconditioning of subassemblies within machine tools, using the reverse engineering method
- Assault Weapons Components

In Compa there is a Research and Development Center within which the foundations are laid for the production of products of a high technical and qualitative level.

Also, in this R&D Center, new projects and processes are carried out with applicability both within the company, but also projects with advanced technology that can be made available to other companies.

For example, we mention some projects within the Research and Development Center:

- Development of processes for the production of components in the defense industry
- Process for making the shell tail
- Process for making the component within the tail of the shell
- Process for making a shell body
- Development of processes for the production of products in the non-automotive industry
- Process for making crimping pliers
- Development of combination tools with a positive impact on the quality of the products made in Compa
- Design and manufacture of combination tooling for machining center
- The use of ferrous waste for the production of components/spare parts with a positive impact on the consumption of raw materials
- Design and manufacture of the special turning tool
- Development of processes for the reconditioning of subassemblies within machine tools, using the reverse engineering method

The evolution of R&D expenses in H1 2025 compared to the same period last year is presented below:

INDICATOR	30 June 2026	30 June 2025
Research and development	8.74	7.35
Turnover	275.57	266.11
Weighting	3.17	2.76

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5.1 UNCONSOLIDATED INTERIM FINANCIAL REPORT COMPA SA

EXPLANATORY NOTES TO THE NON-CONSOLIDATED INTERIM FINANCIAL REPORT AS AT 30 JUNE 2026

5.1.1 GENERAL INFORMATION

COMPA is a joint-stock company. based in Sibiu. str. Henri Coandă no.8. CP 550234.

Field of activity

The main activity according to NACE is 2932 - Manufacture of other parts and accessories for motor vehicles and for motor vehicle engines.

Form of ownership of the company

COMPA S.A. has been privatized 100% since September 1999.

The company is listed on the stock exchange, the shares have been traded on the Bucharest Stock Exchange since June 1997, and are currently traded in the Standard category, symbol CMP.

The evolution of the company

By Government Decision no. 1296/13.12.1990 the company became the Commercial Company COMPA S.A. coming from the **Sibiu Auto Parts Company (I.P.A**. Sibiu). **I.P.A.**Sibiu was founded in 1969 by the unification of two units: the Elastic Plant and the Sibiu Automechanical Plant. Since 1991. COMPA has organized itself into factories / workshops. constituted by product families. as a cost center. which over time have become profit centers. for the purpose of decentralization and facilitating the establishment of joint ventures.

5.1.2 BASICS OF PREPARATION

Declaration of conformity

The UNCONSOLIDATED financial statements have been prepared in accordance with the International Financial Reporting Standards adopted by the European Union and with the Order of the Minister of Public Finance no. 2844/2016. The Company has adopted IFRS reporting starting with the financial statements for 2012.

Business continuity principle

The UNCONSOLIDATED financial statements were prepared on the basis of the business continuity principle. which implies that the Company will be able to carry out its activity under normal conditions.

Basis of assessment

The UNCONSOLIDATED financial statements have been prepared on the basis of historical cost. except for certain property, plant and equipment that is measured at revalued value or fair value as explained in the accounting policies. The historical cost is generally based on the fair value of the consideration made in exchange for the assets.

Presentation currency and functional currency

The Creator is the Creator of the Universe and the Creator of the Universe.

Using Estimates and Judgments

The preparation of UNCONSOLIDATED financial statements in accordance with IFRS adopted by the European Union involves the use of estimates by management. judgments and assumptions affecting the application of accounting policies as well as the reported value of assets. debts. income and expenditure. Estimates and judgments are generally based on

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historical information and any other sources considered representative of the situations encountered. Actual results may differ from these estimates.

Estimates and assumptions are reviewed periodically. Revisions to accounting estimates are recognised during the period in which the estimate is revised and in future periods if they are affected.

Changing the estimates does not affect previous periods and does not correct an error.

Information on critical judgments in the application of the Company's accounting policies. The effects of which are material on the amounts recognised in the financial statements are included in the notes on:

Tangible and intangible assets — Useful life of tangible assets

Tangible and intangible assets are depreciated during their useful life. The Company's management uses professional reasoning in determining the useful lifespan. and the evidence used to determine it includes the technical specifications of the machines. information from the commercial contracts that the company has concluded with customers. the history of the products sold. market information related to the company's products and the adaptability of the machines.

Property, plant and equipment and intangible assets — Impairment adjustments to property, plant and equipment

Intangible and tangible assets are analyzed to identify whether they show impairment indicators at the date of the financial statements. If the net carrying amount of an asset is greater than its recoverable amount. An impairment loss is recognised to reduce the net carrying amount of that asset to the level of recoverable value. If the reasons for recognizing the impairment loss disappear in the following periods. the net carrying amount of the asset is increased to the level of the net carrying amount. which would have been determined if no impairment loss had been recognised. Evidence that may cause impairment includes a decrease in utility to the company. excessive physical wear and tear. the emergence of new production technologies.

Deferred taxes

Deferred tax claims are recognised as assets. to the extent that it is likely that there will be a taxable profit from which the losses can be covered. The Company's management uses professional reasoning in determining the value of deferred tax claims that can be recognized as assets.

The management's decisions are based on information from the commercial contracts that the Company has concluded with customers. forecasts related to the automotive market and automotive components.

Supplies

Provisions are recognized when the Company has a current, legal or implied obligation generated by a past event. It is likely that an outflow of resources incorporating economic benefits will be necessary for the settlement of the obligation, and a reliable estimate of the value of the obligation may be achievable. The amount recognised as a provision is the best estimate of the expenditure required to settle the current obligation at the end of the reporting period.

Recoverable value of assets

The impairment measurement of receivables is performed on a NON-consolidated basis and is based on management's best estimate of the present value of cash flows expected to be received. The Company reviews its trade and other receivables at each financial position date. to assess whether to record an impairment in the profit and loss account. In particular, professional management reasoning is necessary for estimating value and coordinating future cash flows when impairment loss is determined. An impairment loss is recognised if the carrying amount of a cash-generating asset or unit exceeds the estimated recoverable amount. These estimates are based on assumptions about several factors. and the actual results may be different. leading to future adjustments changes.

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Fair value measurement of financial instruments

When the fair value of financial assets and liabilities reflected in the statement of financial position cannot be measured on the basis of prices quoted on active markets. Their fair value is measured using valuation techniques. including the updated cash flow model. The assumptions in these models are taken from available market information. but when it is not possible. Reasoning is needed to determine fair value. The reasoning includes determining assumptions such as credit risk and volatility.

5.1.3 SIGNIFICANT ACCOUNTING POLICIES

The UNCONSOLIDATED financial statements have been prepared in accordance with the International Financial Reporting Standards adopted by the European Union ("EU")

The significant accounting policies applied by the Company are those presented in the Financial Statements ended 31.12.2025 and have not changed during the interim report period.

5.1.4.1. TANGIBLE ASSETS

The evolution of tangible assets from January 1, 2026 to June 30, 2026 is as follows:

Explanations	30 June 2026	1 January 2026
Land	51,157,922	51,157,922
Construction	103,088,494	106,171,960
Equipment & Motor Vehicles	142,211,467	158,752,238
Other tangible assets	682,312	734,905
Tangible assets in progress	17,621,376	10,170,628
Total	**314,761,571**	**326,987,653**

Tangible assets representing "Property, plant and equipment in progress" are measured at historical cost. The company has chosen the fair value revaluation model for the valuation of tangible assets of the nature of land and buildings. The constructions and land were re-evaluated on 31.12.2019 by an authorized independent evaluator. In the fair value hierarchy, the revaluation of buildings and land of the fair value company is classified as level 2 data. In the fair value hierarchy, the revaluation of buildings and land of the fair value company is classified as level 2 data.

The valuation techniques used in Tier 2 fair value measurement is the method of price comparison. Prices comparable to nearby buildings and constructions are adjusted according to specific characteristics, such as the size of the property, etc. The most important input data for this valuation method is the price per square meter. There were no carry-overs between the level at which fair value valuations are classified during 2026. The depreciation of all tangible assets is determined by the linear method. Fixed assets were reduced in 2025 through depreciation, sale and scrapping.

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5.1.4.2. REAL ESTATE INVESTMENTS

The evolution of real estate investments from January 1, 2026 to June 30, 2026 is as follows:

Explanations	30 June 2026	1 January 2026
Real estate investments	47,588,021	47,588,021
Real estate investments in progress	7,347	7,347
Total	**47,595,368**	**47,595,368**

Real estate investments are valued at fair value. A gain or loss generated by a change in the fair value of the real estate investment is recognized in the profit or loss of the period in which it occurs.
"Real estate investments in progress" fixed assets are valued at historical cost.

5.1.5. INTANGIBLE ASSETS

The evolution of intangible assets was as follows:

Explanations	30 June 2026	1 January 2026
R&D expenses	1,945,542	2,221,831
Computer programs and soft licenses	3,331,765	3,642,945
Total	**5,277,307**	**5,864,776**

5.1.6. COMMERCIAL AND OTHER RECEIVABLES

The situation of the receivables held by the Company is as follows:

Explanations	30 June 2026	1 January 2026
Trade receivables	152,989,142	114,597,240
Advances paid to suppliers	6,993,314	4,695,707
Claims related to staff	5,932	2,002
Receivables related to the consolidated state budget and the local budget	2,078,284	2,133,391
Miscellaneous debtors	124,546	38,250
Advance expenses	842,517	904,998
Subsidies to be collected (European funds projects, subsidies for personnel expenses)	883,791	2,004,306
Total	**163,917,526**	**124,375,894**

Receivables in foreign currency are valued in lei at the official exchange rate of the NBR on June 30, 2026.

The statement of adjustments for the impairment of receivables is presented as follows:

Balance as of January 1, 2026	**482,670**
Adjustments constituted 6 months 2026	480
Reverse adjustments 6 months 2026	-370,341
Balance as of June 30, 2026	**112,809**

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The Company's commercial policy requires the recording of impairment adjustments for receivables exceeding 365 days, except for those receivables registered with partners to which the Company is also a debtor, the debts registering approximately the same age as the uncollected receivables.

5.1.7. OTHER FIXED RECEIVABLES

The fixed receivables held by the Company are presented in the table below:

Explanations	30 June 2026	1 January 2026
Customs guarantee for customs clearance at home	103,000	103,000
Other guarantees	216,212	46,380
Amounts owed by subsidiaries	4,119,005	4,369,415
Interest on amounts owed by subsidiaries	19,607	20,741
Total Other Assets	**4,457,824**	**4,539,536**

5.1.8. STOCKS

The structure of the stocks held by the Company is presented in the table below:

Explanations	30 June 2026	1 January 2026
Raw materials	31,811,763	30,817,509
Materials and packaging	16,717,792	16,211,061
Semi-finished products and ongoing production	49,068,861	38,399,058
Finished products and goods	18,169,633	21,788,954
Total	**115,768,049**	**107,216,582**

5.1.9. CASH AND CASH EQUIVALENTS

The cash availabilities and cash equivalents are presented as follows:

Explanations	30 June 2026	1 January 2026
Bank accounts in RON	1,592,592	244,305
Bank accounts in foreign currency	613,845	325,274
Cash Equivalent	0	0
House in RON	7,668	3,204
Total	**2,214,105**	**572,783**

The company holds accounts in lei and foreign currency with the following banking institutions: BRD GSG, ING BANK, TREASURY.

5.1. 10 CORPORATE TAX

The Company's current profit ratio is determined on the basis of the statutory profit, adjusted for non-deductible expenses and non-taxable income, at a rate of 16%.

In 2024, a new minimum turnover tax (IMCA) was introduced at the rate of 1% for companies whose turnover exceeds EUR 50,000,000 million in the previous year, this tax from 2026 has decreased to 0.5%.

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On June 30, 2026 and June 30, 2025, the corporate income tax consists of:

Explanations	30 June 2026	30 June 2025
Current corporate income tax expense	0	0
Minimum turnover tax expense	-1,344,338	-2,623,535
Deferred Corporate Tax Expense/Income	403,924	-948,306
Total	**-940,414**	**-3,571,841**

5.1.11 EQUITY

The shareholding structure as of June 30, 2026 is as follows:

Explanations	No. of Shares	% of total share capital
DUMITRESCU MIHAELA	41,945,252	19.17%
TRANSILVANIA INVESTMENTS ALLIANCE SA	30,915,137	14.13%
BAIASU VOICHITA MARIA	25,002,625	11.43%
Romanian and foreign shareholders (legal entities)	27,048,711	12.36%
Romanian and foreign shareholders (individuals)	93,909,313	42.92%
Total number of shares	**218,821,038**	**100.00%**

The Company's shares have a nominal value of 0.1 RON / share. Since June 1997, the Company's shares have been traded on the Bucharest Stock Exchange, and since July 2001 it has been in the standard category.

The Company's equity includes the following:

Explanations	30 June 2026	1 January 2026
Subscribed and paid-up capital	21,882,104	21,882,104
Own shares	-343,247	-343,247
Revaluation reserves	96,867,382	96,867,382
Legal reservations	4,376,421	4,376,421
Legal reserve adjustment	22,679,066	22,679,066
Other non-distributable reserves - buyback of own shares	265,652	265,652
Other reserves	306,690,985	311,473,523
Adjusting other reserves	442,991	442,991
Current and deferred corporate income tax recognised on account of equity	-5,341,825	-5,500,515
Retained earnings - profit from the previous year not distributed	59,127,449	59,127,449
Retained earnings representing the surplus realized from revaluation reserves	29,144	29,144
Rez.rep.of the adopt.for the first time IAS,m.slightly IAS 29	8,611,538	8,611,538
Retained earnings from the adoption of IAS for the first time, less IAS 29	89,693	89,693
Rez report prov from the modification. accounting policies	-648,352	-648,352
Result. deferred from the first application of IAS29	148,266	
Profit distribution		-4,782,538
Total	**514,877,267**	**514,570,311**

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5.1.12 FINANCIAL DUTIES

The long-term and short-term financial debts are as follows:

			EUR
Credit institution	**Loan type**	30 June 2026	1 January 2026
BRD GROUP -ROMANIA	Production credit line	2,678,983	2,060,181
BRD GROUP -ROMANIA	Investment loan		376,938
ING BANK-SIBIU	Production credit line	3,476,034	0
ING BANK-SIBIU	Investment loan	0	344,835
Total		**6,155,017**	**2,781,954**

			LEI
Credit institution	Loan type	30 June 2026	1 January 2026
BRD GROUP -ROMANIA	Production credit line	14,048,049	10,503,832
BRD GROUP -ROMANIA	Investment loan		1,921,822
ING BANK-SIBIU	Production credit line	18,227,628	4,340,487
ING BANK-SIBIU	Production credit line	0	2,714,265
ING BANK-SIBIU	Investment loan		1,758,139
Total		32,275,677	**21,238,545**

Financial liabilities in foreign currency are valued in lei at the official exchange rate of the NBR on June 30, 2026.

5.1.13 TRADE AND OTHER LIABILITIES

Explanations	**30 June 2026**	**1 January 2026**
Suppliers	62,036,249	50,051,613
Advances received from customers	1,490,158	1,546,717
Debts from customer contracts	30,124,937	16,415,692
Liabilities related to personnel	5,732,021	5,148,415
Debts to the general consolidated state budget and the local budget	8,225,797	9,303,341
Current corporate income tax liabilities	667,908	1,328,203
Payout dividends	154,082	163,164
Miscellaneous creditors	115	196
Advance revenue	349,108	825,547
Subsidies for investments from AMPOSDRU AND AMPOSCEE contracts	14,414,360	16,163,766
Total	**123,194,735**	**100,946,654**

Debts in foreign currency are valued in lei at the official exchange rate of the NBR on June 30, 2026.

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5.1.14. SUPPLIES

The situation of the provisions constituted by the Company is presented in the table below:

Explanations	Provisions for guarantees granted to customers	Provisions for employee benefits	High provisions	Total provisions
Balance as of 01.01.2026	**26,945**	**2,846,341**	**1,669,296**	**4,542,582**
provisions constituted 6 months 2026	0	3,072,438	1,672,542	**4,744,980**
Provisions reversed 6 months 2026	0	-384,486	-1,113,504	**-1,497,990**
Balance as of 30.06.2026	**26,945**	**5,534,293**	**2,228,334**	**7,789,572**

5.1.15 REVENUES AND BUSINESS SEGMENTS

The structure of the Company's revenues is as follows:

Explanations	30 June 2026	30 June 2025
Total turnover, of which:	**275,568,502**	**266,105,544**
Revenue from sales of finished goods	268,307,362	258,931,679
Income from the provision of services	925,519	719,510
Revenue from the sale of goods	3,301,396	2,981,231
Income from other activities (rents, sales of materials, waste, semi-finished products, packaging)	2,557,786	2,932,416
Revenues from subsidies related to turnover (AMSOPHDR projects and partnership contracts)	476,439	540,708
Other operating income	**4,085,588**	**3,336,732**
Total operating income	**279,654,090**	**269,442,276**

Other operating income consists of:

Explanations	30 June 2026	30 June 2025
Income from the production of fixed assets	2,155,177	1,099,476
Income from investment subsidies (projects and partnership contracts for AMPOSDRU and AMPOSCEE projects)	1,749,407	1,763,091
Other operating income	181,004	474,165
Total Other Operating Income	**4,085,588**	**3,336,732**

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Business segments:

The Company's management regularly evaluates the company's activity in order to identify the activity segments for which information must be reported separately. The company operates in Romania. The company's income presented above is entirely attributable to the country of residence. Fixed assets, other than financial instruments, deferred tax claims, post-employment benefits claims and rights arising from insurance contracts are located in Romania in their entirety. The company does not have such fixed assets located in other countries.

The revenues are attributable to the activity in Romania.

5.1.16 EXPENSES BY NATURE

The operating expenses according to their nature, incurred in the first 6 months of 2026 and 2025, are presented in the table below:

Explanations	30 June 2026	30 June 2025
Material expenses	141,592,928	138,881,004
Stock differences	-7,051,427	1,427,013
Energy and water expenses	14,803,538	15,181,165
Employee benefits expenses	74,010,114	76,419,112
Value adjustments on fixed assets	22,435,011	23,136,442
Value adjustments on current assets	-437,890	-2,195,405
Transportation expenses	6,882,887	6,313,675
Expenses with services provided by third parties	16,204,748	7,611,742
Expenses with other taxes, fees and similar payments	2,408,728	2,281,846
Other operating expenses	7,245,102	976,293
Total operating expenses	**278,093,739**	**270,032,887**

5.1.17 EMPLOYEE BENEFITS EXPENSES

Employee benefits expenses include salaries, allowances, and social security contributions. Short-term benefits are recognized as expenses as services are provided.

Explanations	30 June 2026	30 June 2025
Salaries and allowances	72,516,342	74,865,031
Insurance and social protection expenditure	1,493,772	1,554,081
Total	**74,010,114**	**76,419,112**

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5.1.18 FINANCIAL LOSSES (GAINS)

The structure of financial losses (gains) is presented below:

Explanations	30 June 2026	30 June 2025
Exchange rate gains related to foreign currency currency currencies	-45,461	234,259
Interest losses	-437,391	-465,157
Other financial gains	11,181	-33,463
Total Loss/Profit	-471,671	-264,361

5.1.19 EARNINGS PER SHARE

The calculation of earnings per share for the years ended June 30, 2026 and June 30, 2025 is presented below:

Explanations	30 June 2026	30 June 2025
Number of shares at the beginning of the year	218,821,038	218,821,038
Number of shares at the end of the year	**218,821,038**	**218,821,038**
Net profit	**148,266**	**-4,426,813**
Earnings per share (in RON per share) basic / diluted:	**0.0007**	**-0.0202**

In 2022, following the redemption of own shares and the free distribution to employees of a number of 6,060,000 shares, a number of 444,153 shares remained undistributed. These shares do not have voting rights and are not entitled to dividends.

Also, a number of 649,100 shares, with a nominal value of RON 64,910, are held by the affiliated company Recaserv SRL, as a result of which these shares do not have voting rights and the right to dividends.

The calculation of the gain/share with voting rights and right to dividend is as follows:

Explanations	30 June 2026	30 June 2025
Total number of shares	218,821,038	218,821,038
Non-voting and dividend shares	-898,523	-1,093,253
Number of shares with voting rights and dividend rights At the end of the year	**217,922,515**	**217,727,785**
Net profit	**148,266**	**-4,426,813**
Earnings per share with voting rights and dividend rights (in RON per share) basic / diluted:	**0.0007**	**-0.0203**

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5.1.20. AFFILIATED PARTIES

The affiliated entities of COMPA SA are the following:

The company in which the securities are held	Registered office	% in share capital	Value of securities	Main object of activity
COMPA IT SRL	8 Henri Coanda Street, Sibiu, Sibiu county. Sibiu	100.00	200,000	Custom software development activities
TRANS CAS SRL	12 Henri Coanda Street, Sibiu, Sibiu county. Sibiu	99.00	742,500	Road freight transport
ARINI HOSPITALITY SRL	48 Victoriei Blvd., Sibiu, Sibiu county. Sibiu	100.00	23,203,000	Hotels and similar accommodation facilities
TOTAL			**24,145,500**	

On 09.01.2023, the EGMS approved the increase of the share capital of the affiliated company ARINI HOSPITALITY SRL by the amount of 3,500,000 lei, by cash contribution. In March 2023, the share capital was paid, increasing from RON 19,703,000 to RON 23,203,000

The transactions carried out with the companies in which COMPA holds shares were the following (the amounts contain VAT):

Explanations	30 June 2026			30 June 2025		
THE COMPANY IN WHICH THE SECURITIES ARE HELD	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES
TRANSCAS S.R.L.		3,091,335	188,359		3,481,086	227,005
COMPA IT S.R.L.		1,778,216	50,475		1,705,032	63,585
RECASERV S.R.L.		0	0		0	0
ARINI HOSPITALITY S.R.L.	4,138,612	46,755	0	4,736,711	13,809	0

Yes

Receivables to be collected by COMPA SA from:

Explanations	30 June 2026	30 June 2025
TRANSCAS S.R.L.	111,994	93,447
COMPA IT S.R.L.	6,240	8,157
RECASERV S.R.L.	0	0
ARINI HOSPITALITY S.R.L.	4,140,428	4,736,711

The reciprocal debts and receivables registered on June 30, 2026 and June 30, 2025 are as follows:

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Debts to be paid by COMPA SA to:

Explanations	30 June 2026	30 June 2025
TRANSCAS S.R.L.	1,438,139	1,770,450
COMPA IT S.R.L.	589,512	569,296
RECASERV S.R.L.	0	
ARINI HOSPITALITY S.R.L.	1,121	808

On behalf of the Board of Directors,

General Manager/Member of the Board of Directors, Vice-PresidentşBoard of Directors/Economic Director

Dan Băiașu Mihaela Dumitrescu

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5.2 CONSOLIDATED INTERIM FINANCIAL REPORT OF THE COMPA GROUP

EXPLANATORY NOTES TO THE CONSOLIDATED INTERIM FINANCIAL REPORT AS AT 30 JUNE 2026

(all amounts are expressed in **lei**, unless otherwise specified)

5.2.1 GENERAL INFORMATION

COMPA is a joint stock company, headquartered in Sibiu, str. 8 Henri Coanda, CP 550234.

The company's field of activity: design, production and marketing of components for the manufacture of cars, transport vehicles, buses, trailers, tractors, wagons, locomotives and various industrial equipment, services and technical assistance.

The main object of activity, according to the NACE code is 2932 "Manufacture of other parts and accessories for motor vehicles and for motor vehicle engines".

Form of ownership of the company

COMPA S.A. has been privatized 100% since September 1999, the Company is listed, the shares are traded on the Bucharest Stock Exchange in the Standard category, symbol CMP.

Group Evolution

By Government Decision no. 1296/13.12.1990 the company became S.C.COMPA S.A., coming from **the Sibiu Auto Parts Enterprise (I.P.A.Sibiu).** I.P.A. Sibiu was founded in 1969 by the unification of two units: the Elastic Plant and the Sibiu Automechanical Plant.

Since 1991. COMPA has organized itself into factories / workshops. constituted by product families as cost centers. which over time have become profit centers. for the purpose of decentralization and facilitating the establishment of joint ventures.

Financial investments of COMPA S.A. as parent company. representing shareholdings held in shares or shares in commercial entities are presented in the table below:

The company in which the securities are held	Registered office	Value of securities held by COMPA	% in share capital
COMPA IT SRL	8 Henri Coanda Street, Sibiu, Sibiu county. Sibiu	200,000	100.00
TRANS CAS SRL	12 Henri Coanda Street, Sibiu, Sibiu county. Sibiu	742,500	99.00
ARINI HOSPITALITY SRL	8 Henri Coanda Street, Sibiu, Sibiu county. Sibiu	23,203,000	100.00
TOTAL		**24,145,500**	

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5.2.2 BASICS OF PREPARATION

Declaration of conformity

The consolidated interim financial report was prepared in accordance with the International Financial Reporting Standards adopted by the European Union ("EU") and the Order of the Minister of Public Finance no. 2844/ 2016.

The Group has adopted IFRS reporting since the 2012 financial statements.

5.2.3 SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied by the Group are those presented in the Financial Statements ended 31.12.2025 and have not changed during the period of the interim report.

5.2.4. FIXED ASSETS

5.2.4.1 TANGIBLE ASSETS

The evolution of tangible assets from January 1, 2026 to June 30, 2026 is as follows:

Explanations	30 June 2026	1 January 2026
Land	60,292,922	60,292,922
Construction	167,914,793	171,902,818
Equipment & Motor Vehicles	145,595,078	162,630,169
Other tangible assets	3,113,398	3,315,158
Tangible assets in progress	17,625,653	10,170,630
Total	**394,541,844**	**408,311,697**

The tangible assets representing "Tangible assets in progress" are measured at historical cost, the Group has chosen the fair value revaluation model for the valuation of tangible assets of the nature of land and buildings.

In the fair value hierarchy, the revaluation of buildings and land in the fair value group is classified as level 2 data. The valuation technique used in Tier 2 fair value measurement is the price comparison method. Prices comparable to nearby buildings and constructions are adjusted according to specific characteristics, such as the size of the property, etc. The most important entry date for this valuation method is the price per square meter.

There were no transfers between the level at which fair value valuations are classified during 2026, Depreciation of all property, plant and equipment is determined by the straight-line method.

The impaired assets were reduced through depreciation, sale and scrapping.

5.2.4.2. REAL ESTATE INVESTMENTS

The evolution of real estate investments from January 1, 2026 to June 30, 2026 is as follows:

Explanations	30 June 2026	1 January 2026
Real estate investments	43,639,362	43,639,362
Real estate investments in progress	7,349	7,349
Total	**43,646,711**	**43,646,711**

Real estate investments are measured at fair value, A gain or loss generated by a change in the fair value of the real estate investment is recognised in profit or loss for the period in which it occurs,

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Fixed assets were reduced in 2025 through depreciation, sale and scrapping.

5.2.5. INTANGIBLE ASSETS

The evolution of intangible assets was as follows:

Explanations	30 June 2026	1 January 2026
Incorporation expenses	0	3,077
R&D expenses	1,945,542	2,221,832
Computer programs and soft licenses	3,428,216	3,790,053
Total	**5,373,758**	**6,014,962**

5.2.6 TRADE AND OTHER RECEIVABLES

The situation of other receivables held by the Group is as follows:

Explanations	30 June 2026	1 January 2026
Trade receivables	155,292,596	116,625,604
Advances paid to suppliers	7,005,187	4,707,893
Claims related to staff	5,932	2,002
Receivables related to the consolidated state budget and the local budget	2,264,832	2,273,739
Miscellaneous debtors	158,918	53,583
Advance expenses	1,620,676	1,128,592
Subsidies to be collected (European funds projects, subsidies for personnel expenses)	914,803	2,004,306
Total	**167,262,944**	**126,795,719**

The Group's commercial policy requires the recording of impairment adjustments for receivables exceeding 365 days, except for those receivables registered with partners to which the Company is also a debtor, the debts being approximately the same age as the uncollected receivables.

Receivables in foreign currency are valued in lei at the official exchange rate of the NBR on June 30, 2026.

5.2.7 OTHER FIXED RECEIVABLES

The fixed receivables held by the Group are as follows:

Explanations	30 June 2026	1 January 2026
Customs guarantee for customs clearance at home	103,000	103,000
Other guarantees	218,576	49,792
Total Other Assets	**321,576**	**152,792**

5.2.8 STOCKS

The structure of the Group's stocks is presented in the table below:

Explanations	30 June 2026	1 January 2026
Raw materials	31,811,763	30,817,509
Materials and packaging	16,964,867	16,463,661
Semi-finished products and ongoing production	49,068,861	38,399,058
Finished products and goods	18,354,511	21,983,818

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Total	**116,200,002**	**107,664,046**

5.2.9 CASH AND CASH EQUIVALENTS

Explanations	30 June 2026	1 January 2026
Bank accounts in RON	3,230,175	3,261,851
Bank accounts in foreign currency	1,968,057	1,566,398
Cash Equivalent	0	0
House in RON	30,959	23,679
House in currency	506	23,571
Total	**5,229,697**	**4,875,499**

The Group holds accounts in lei and foreign currency with the following banking institutions: BRD GROUP SOCIETE GENERALE, ING BANK, TREASURY, BANCA TRANSILVANIA.

5.2.10 CORPORATE TAX

The Group's current profit/income ratio is determined on the basis of the statutory profit, adjusted for non-deductible expenses and non-taxable income, at a rate of 16% for 6 months 2026 and 6 months 2025.

Explanations	30 June 2026	30 June 2025
The Current Corporate Income Tax Challenge	-11,894	-6,156
Minimum turnover tax expense	-1,344,338	-2,623,535
Cheituia/Income with deferred corporate income tax	393,387	-962,232
Total	**-962,845**	**-3,591,923**

5.2.11 EQUITY

The Company's shares have a nominal value of 0.1 RON / share. Since June 1997, the Company's shares have been traded on the Bucharest Stock Exchange, and since July 2001 it has been in the standard category.

The Group's equity includes the following:

Explanations	30 June 2026	1 January 2026
Subscribed and paid-up capital	21,882,104	21,882,104
Own shares	-343,247	-343,247
Revaluation reserves	96,867,382	96,867,382
Legal reservations	4,943,516	4,943,516
Legal reserve adjustment	22,679,066	22,679,066
Other reserves	305,100,712	309,724,561
Adjusting other reserves	471,920	471,920
Current year profit	-43,712	-4,321,195
Profit distribution		0
Result carried forward	57,882,432	57,421,090
Minority interests	32,938	31,918
Total	**509,473,111**	**509,357,115**

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5.2.12 FINANCIAL DUTIES

The long-term and short-term financial debts are as follows:

Credit institution	Loan type	30 June 2026	1 January 2026
BRD GROUP SG-ROMANIA	Production credit line	14,048,049	10,503,832
BRD GROUP SG-ROMANIA	Investment loan	0	1,921,822
ING BANK-SIBIU	Production credit line	18,227,628	4,340,487
ING BANK-SIBIU	Production credit line	0	2,714,265
ING BANK-SIBIU	Investment loan	0	1,758,139
BANCA TRANSILVANIA SIBIU	Investment loan	39,401,901	39,822,477
BANCA TRANSILVANIA SIBIU	Investment loan	4,692,364	5,356,947
IMPULS-Leasing Romania I.F.N. SA	Financial leasing contracts	216,458	375,076
Total		**76,586,400**	**66,793,045**

Financial liabilities in foreign currency are valued in lei at the official exchange rate of the NBR on June 30, 2026.

5.2.13 TRADE AND OTHER LIABILITIES

The situation of commercial and other debts is as follows:

Explanations	30 June 2026	1 January 2026
Suppliers	62,185,312	50,588,736
Advances received from customers	1,615,925	1,669,069
Debts from customer contracts	30,124,937	16,415,692
Liabilities related to personnel	6,128,802	5,563,151
Debts to the general consolidated state budget and the local budget	9,240,955	9,772,496
Current corporate income tax liabilities	675,265	1,380,709
Payout dividends	154,082	163,164
Miscellaneous creditors	14,053	8,838
Advance revenue	349,108	835,586
Subsidies for investments from AMPOSDRU AND AMPOSCEE contracts	27,839,056	29,879,025
Total	**138,327,495**	**116,276,466**

Debts in foreign currency are valued in lei at the official exchange rate of the NBR on June 30, 2026.

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5.2.14 SUPPLIES

Explanations	Provisions for guarantees granted to customers	Provisions for employee benefits	High provisions	Total provisions
1 January 2026	**26,945**	**3,338,559**	**1,669,296**	**5,034,800**
provisions constituted 6 months 2026	0	3,234,151	1,672,542	**4,906,693**
Provisions reversed 6 months 2026	0	-638,463	-1,113,504	**-1,751,967**
30 June 2026	**26,945**	**5,934,247**	**2,228,334**	**8,189,526**

5.2.15 REVENUES AND BUSINESS SEGMENTS

The structure of the Group's revenues is as follows:

Explanations	30 June 2026	30 June 2025
Total turnover, of which:	**288,931,540**	**278,569,821**
Revenue from sales of finished goods	268,235,038	258,829,380
Income from the provision of services	10,662,354	9,704,533
Revenue from the sale of goods	7,078,350	6,665,157
Income from other activities (rents, sales of materials, waste, semi-finished products, packaging)	2,479,359	2,830,043
Revenues from subsidies related to turnover (AMSOPHDR projects and partnership contracts)	476,439	540,708
Other operating income	**4,522,986**	**3,784,117**
Total operating income	**293,454,526**	**282,353,938**

Other operating income consists of:

Explanations	30 June 2026	30 June 2025
Income from the production of fixed assets	2,155,177	1,099,476
Income from investment subsidies (projects and partnership contracts for AMPOSDRU and AMPOSCEE projects)	1,749,407	2,051,858
Other operating income	618,402	632,783
Total Other Operating Income	**4,522,986**	**3,784,117**

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Activity segments

The Group's management regularly evaluates its activity in order to identify the activity segments for which information must be reported separately.

The Group operates in Romania, the Group Revenues presented above are entirely attributed to the country of residence.

Fixed assets, other than financial instruments, deferred tax claims, post-employment benefit claims and rights arising from insurance contracts are located in Romania in their entirety, the Group does not have such fixed assets located in other countries.

5.2.16 EXPENDITURE BY NATURE

The operating expenses by their nature, incurred in the first 6 months of 2026 and 2025 are presented in the table below:

Explanations	**30 June 2026**	**30 June 2025**
Stock differences	-7,051,427	1,427,013
Material expenses	144,485,892	141,855,807
Energy and water expenses	15,586,576	15,959,428
Employee benefits expenses	79,145,552	81,448,688
Value adjustments on fixed assets	24,119,215	24,946,541
Value adjustments on current assets	-437,890	-2,195,405
Transportation expenses	5,364,787	4,447,679
Expenses with services provided by third parties	18,850,705	10,657,097
Expenses with other taxes, fees and similar payments	3,022,387	2,883,402
Other operating expenses	**7,192,587**	**1,066,320**
Total operating expenses	290,278,384	**282,496,570**

5.2.17 EMPLOYEE BENEFITS EXPENSES

Employee benefits expenses include salaries, allowances, and social security contributions, Short-term benefits are recognized as expenses as services are provided.

Explanations	**30 June 2026**	**30 June 2025**
Salaries and allowances	77,545,809	79,787,095
Insurance and social protection expenditure	1,599,743	1,661,593
Total	**79,145,552**	**81,448,688**

5.2.18 FINANCIAL LOSSES (GAINS)

The structure of financial losses (gains) is presented below:

Explanations	**30 June 2026**	**30 June 2025**
Gains from exchange rate differences related to monetary items denominated in foreign currency	-1,270,550	-702,277
Interest losses	-862,277	-966,873
Other financial gains	-123,163	-150,610
Total Loss/Profit	**-2,255,990**	**-1,819,760**

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5.2.19 EARNINGS PER SHARE

Explanations	30 June 2026	30 June 2025
Number of shares at the beginning of the year	218,821,038	218,821,038
Number of shares at the end of the period	218,821,038	218,821,038
Net profit	**-42,693**	**-5,554,315**
Earnings per share (in RON per share) basic / diluted:	**-0.0002**	**-0.0254**

Following the redemption of own shares and the free distribution to employees of a number of 6,060,000 shares, a number of 444,153 shares remained undistributed. These shares do not have voting rights and are not entitled to dividends.

Also, a number of 454,370 shares, with a nominal value of RON 45,437, were returned to Compa by the affiliated company Recaserv SRL, which was liquidated in December 2025 as a result of which these shares do not have voting rights and the right to dividends
Calculation of earnings per share for sem. I 2026 and sem. I 2025 can be summarized as follows:

Explanations	30 June 2026	30 June 2025
Total number of shares	218,821,038	218,821,038
Non-voting and dividend shares	-898,523	-1,093,253
Number of shares with voting rights and dividend rights End of period	217,922,515	217,727,785
Net profit	**-42,693**	**-5,554,315**
Earnings per share with voting rights and dividend rights (in RON per share) basic / diluted:	**-0.0002**	**-0.0255**

5.2.20. RELATED PARTY TRANSACTIONS

The transactions carried out with the companies in which COMPA holds shares were the following (VAT account amounts):

Explanations	30 June 2026			30 June 2025		
THE COMPANY IN WHICH THE SECURITIES ARE HELD	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES
TRANSCAS S.R.L.		3,091,335	188,359		3,481,086	227,005
COMPA IT S.R.L.		1,778,216	50,475		1,705,032	63,585
RECASERV S.R.L.		0	0		0	0
ARINI HOSPITALITY S.R.L.	4,138,612	46,755	0	4,736,711	13,809	0

The mutual debts and receivables registered on June 30, 2026 and June 30, 2025 are as follows:
Receivables to be collected by COMPA SA from:

Explanations	30 June 2026	30 June 2025
TRANSCAS S.R.L.	111,994	93,447
COMPA IT S.R.L.	6,240	8,157

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RECASERV S.R.L.	0	0
ARINI HOSPITALITY S.R.L.	4,140,428	4,736,711

Debts to be paid by COMPA SA to:

Explanations	30 June 2026	30 June 2025
TRANSCAS S.R.L.	1,438,139	1,770,450
COMPA IT S.R.L.	589,512	569,296
RECASERV S.R.L.	0	
ARINI HOSPITALITY S.R.L.	1,121	808

6. CHANGES AFFECTING THE ISSUER'S CAPITAL AND MANAGEMENT (INDIVIDUAL AND CONSOLIDATED)

During the reference period, there were no cases in which the issuer or the group companies were unable to meet their financial obligations. At the same time, there were no changes regarding the rights of significant holders of securities issued by the issuer.

7. SIGNIFICANT TRANSACTIONS

During the reference period, there were no transactions concluded by the issuer with the persons with whom it acts in concert or in which these persons were involved.

On behalf of the Board of Directors,

General Manager/Member of the Board of Directors

Dan Băiașu

DAN-NICOLAE BAIASU

Digitally signed by DAN-NICOLAE BAIASU
Date: 2026.08.12 15:20:33 +03'00'

Vice-President Board of Directors/Economic Director

Mihaela Dumitrescu

DUMITRESCU MIHAELA

Digitally signed by DUMITRESCU MIHAELA
Date: 2026.08.10 12:04:09 +03'00'

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C. STATEMENT OF RESPONSIBLE PERSONS WITHIN THE ISSUER AUDIT NOTICE

DECLARATION
in accordance with the provisions of Article 30 of the Accounting Law no. 82/1991 and the provisions of Article 67 paragraph 2 of Law 24/2017

The half-yearly consolidated financial reports as of June 30, 2026 have been prepared for the

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Entity: COMPA SA
County: SIBIU
Address: SIBIU locality, str. HENRI COANDA, nr. 8, tel. 0269/239400
Trade register number: J1991000129321
Form of ownership: Joint Stock Companies
Predominant activity
(NACE class code and designation): 2932 Fabric.other parts and accessories for motor vehicles and for motor vehicle engines
Unique registration code: RO788767

The undersigned DUMITRESCU MIHAELA

According to art.10 para. (1) of the Accounting Law no. 82/1991, as economic director, I assume responsibility for the preparation of the half-yearly consolidated financial reports as of June 30, 2026 and confirm the following:

a) The accounting policies used to prepare the quarterly financial reports are in accordance with the applicable accounting regulations.

b) The quarterly financial reports provide a true picture of the financial position, financial performance and other information related to the activity carried out.

c) The legal entity carries out its activity in conditions of continuity.

According to Article 67 paragraph 2 of Law 24/2017 on issuers of financial instruments and market operations, I declare that from my point of view, the simplified half-year financial statements that have been prepared in accordance with the applicable accounting standards provide a correct and realistic picture of the assets, obligations, financial position, profit and loss account of the issuer or its affiliates included in the process of consolidating the financial statements and that the directors' report accurately and completely presents the information about the issuer.

The financial statements contained in this report are not audited.

DUMITRESCU MIHAELA
DIRECTOR ECONOMIC

DUMITRESCU MIHAELA Digitally signed by DUMITRESCU MIHAELA
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