



PREBET AIUD S.A.
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No. 1013 / 27.02.2026

To,
Bucharest Stock Exchange
Financial Supervisory Authority

CURRENT REPORT

Pursuant to the provisions of the EU Regulation no. 596/2014 regarding the market abuse, of the FSA Regulation no.5 / 2018 of FSA on Issuers of Financial Instruments and Market Operations, respectively of Law no. 24/2017 on issuers of financial instruments and market operations

Report date: **27.02.2026**

Company name: **PREBET AIUD S.A.**

Address: **Aiud, 10 Arenei Street, Alba County – Romania, 515200**

Phone/fax no: **004-0258-861661 / 004-0258-861454**

Fiscal Code: **RO 1763841**

LEI Code: **254900R0KBC9MDTF1V33**

Trade Register registration number: **J1991000121019**

Subscribed and paid in share capital: **25.200.000 RON**

Regulated market where the issued securities are traded: **Bucharest Stock Exchange (BVB)**

Important event :

Preliminary situation of financial results on December 31, 2025.

General Manager

Cosmin Porutiu

PREBET AIUD S.A.

Individual financial statements prepared in accordance with International Financial Reporting Standards – for the year ended 31 December 2025

(amounts are expressed in RON, unless otherwise specified)

PRELIMINARY FINANCIAL POSITION AS OF 31 DECEMBER 2025

	Balance at	
	31.12.2024	31.12.2025 preliminary
A	1	2
A. FIXED ASSETS		
I. INTANGIBLE ASSETS	119,327	119,327
II. TANGIBLE ASSETS	66,640,617	108,050,223
III. FINANCIAL ASSETS	62,667,724	67,270,435
FIXED ASSETS - TOTAL (lines 01 + 02 + 03)	129,427,668	175,439,985
B. CURRENT ASSETS	-	-
I. INVENTORIES	9,821,260	11,237,338
II. RECEIVABLES	18,730,062	19,828,705
III. SHORT-TERM INVESTMENTS	4,552,997	212,400
IV. HOUSE AND BANK ACCOUNTS	12,481,874	5,008,242
CURRENT ASSETS - TOTAL	45,586,193	36,286,684
C. PREPAID EXPENSES	38,908	36,534
D. LIABILITIES: AMOUNTS PAYABLE WITHIN ONE YEAR	48,237,000	79,491,713
E. NET CURRENT ASSETS/NET CURRENT LIABILITIES	- 2,890,322	-49,647,524
F. TOTAL ASSETS MINUS CURRENT LIABILITIES	126,537,346	125,792,461
G. LIABILITIES: AMOUNTS PAYABLE IN MORE THAN ONE YEAR	52,170,947	50,017,842
H. PROVISIONS	550,532	402,517
I. PREPAID INCOME	660,166	6,750,269
Investment subsidies	660,166	6,750,269
J. CAPITAL AND RESERVES	-	-
I. CAPITAL	79,415,859	77,430,683
1. Subscribed paid-up capital	25,200,000	25,200,000
4. Assets of national research and development institutes	56,075,081	56,075,081
5. Other equity items	-1,859,222	-3,844,398
II. CAPITAL PREMIUMS	-	-
III. REVALUATION RESERVES	6,654,050	6,654,050
IV. RESERVES	29,569,706	34,408,004
III. REVALUATION RESERVES	-	-
V. RETAINED EARNINGS OR LOSSES Profit	13,358,030	13,358,030
V. PROFIT OR LOSS CARRIED FORWARD	60,401,818	60,401,818
VI. PROFIT OR LOSS AT THE END OF THE REPORTING PERIOD Profit	4,838,298	3,651,915
EQUITY - TOTAL	73,434,125	75,100,863
CAPITAL - TOTAL	73,434,125	75,100,863

General Manager

Porutiu Cosmin

Deputy General Manager

Morutan Dan

PREBET AIUD S.A.

Individual financial statements prepared in accordance with International Financial Reporting Standards – for the year ended 31 December 2025

(amounts are expressed in RON, unless otherwise specified)

PROFIT AND LOSS ACCOUNT – PRELIMINARY AS OF 31 DECEMBER 2025

	Achievements for the reporting period	
	31.12.2024	31.12.2025 preliminary
A	1	2
Net turnover	57,338,770	69,658,232
Revenue related to the cost of production in progress	-	-
Balance C	5,396,444	-
Balance D	-	4,957,620
Revenue from the production of intangible and tangible assets	4,827,880	3,612,038
Other operating income	264,304	1,974,741
-of which, income from investment subsidies	261,764	190,076
-of which, income from negative goodwill	-	-
OPERATING INCOME – TOTAL	67,827,398	70,287,391
Expenses with raw materials and consumables	27,850,814	27,864,328
Other material expenses	231,299	182,507
Other external expenses (energy and water)	2,291,094	2,326,451
Expenses related to goods	1,565	1,413
Trade discounts received	163,172	293,355
Personnel expenses	20,753,993	22,227,474
Value adjustments on tangible and intangible assets	2,478,522	4,077,603
Value adjustments on current assets	-1,002,942	-34,240
Other operating expenses (lines 32 to 37)	7,871,521	8,502,632
Expenses related to external services	5,961,612	7,056,356
Expenses related to other taxes, fees and similar payments;	586,284	577,142
Environmental protection expenses	29,857	73,306
Other expenses	1,293,768	795,827
Adjustments to provisions	-128,114	-148,015
OPERATING EXPENSES – TOTAL	60,183,910	64,706,799
OPERATING PROFIT OR LOSS:		-
Profit	7,643,488	5,580,593
FINANCIAL INCOME – TOTAL	786,111	1,359,935
FINANCIAL EXPENSES – TOTAL	2,451,792	2,778,748
FINANCIAL PROFIT OR LOSS:		-
Loss	1,665,681	1,418,813
TOTAL REVENUE (lines 16 + 52)	68,613,509	71,647,327
TOTAL EXPENSES (lines 42 + 59)	62,635,702	67,485,547
GROSS PROFIT OR LOSS:		-
Profit	5,977,807	4,161,779
Income tax	1,139,509	509,864
NET PROFIT OR LOSS FOR THE REPORTING PERIOD:		-
Profit	4,838,298	3,651,915

General Manager

Porutiu Cosmin

Deputy General Manager

Morutan Dan



Statement of PREBET AIUD S.A. Board of Administration

PREBET AIUD S.A. Board of Administration states hereby that it is liable for the preliminary financial statements issued on December 31th, 2025.

Subject to the preliminary financial statements issued on December 31th, 2025, PREBET AIUD S.A. Board of Administration confirms the followings :

- a) The preliminary financial statements at December 31th, 2025 are issued according to the International Financial Reporting Standards as they were adopted for European Union.
- b) The accounting policies used to issuing the preliminary financial statement at December 31th, 2025 according to the applicable accounting regulations.
- c) The preliminary financial statement issued on December 31th, 2025 offer an accurate image about financial position, financial performance and other information subject to the activity performed.
- d) The company perform its activity under continuity conditions.
- e) We mention that the preliminary Financial Statement issued on December 31th, 2025, have not been audited.

This statement is in accordance with the provisions of the Order of the Minister of Public Finance no. 2844/2016 with subsequent amendments.

Administrator,

Name and surname : DECEANU LIVIU DANIEL
Position : Chairman of the Board of Directors

Signature

Company stamp

Prepared by,

Name and surname : MORUTAN DAN
Position : Deputy general manager

Signature