No. 786/18.08.2026

To:

The Financial Supervisory Authority

The Bucharest Stock Exchange

CURRENT REPORT

Prepared in accordance with Law no. 24/2017 on issuers of financial instruments and market operations and Financial Supervisory Authority Regulation no. 5/2018 on issuers of financial instruments and market operations.

Date of the report: 18 August 2026
Issuer Name: SIPEX COMPANY S.A.
Headquarters: Aricești Rahtivani, DN 72, KM 8, Prahova county
Phone number/ fax: (+40) 244.434.039 / 0244.434.038
Trade Register number: J2007001802295
LEI code: 787200HYX0GJQ2PE7065
Unique registration code at the Trade Registry Office: 9813422
Subscribed and paidshare capital: 39.989.348,10 lei
The Market on which the issued securities are traded: BVB, MTS, AeRO Premium, symbol: SPX.

Important events to report: Availability of the Financial Results for H1 2026

SIPEX COMPANY S.A. informs the shareholders and the market about the availability of the Financial Results for H1 2026. The report is available starting from 18.08.2026:

- In written form on paper - at the registered office of the company in Aricești Rahtivani, DN 72, KM8, Crângul lui Bot Industrial Park, Prahova county;

- In electronic format – on the www.sipex.ro website, in the “Investor Information” section, and on the www.bvb.ro website, under the symbol SPX.

The financial statements as of 30.06.2026 are not audited.

SIPEX, one of the largest distributors of construction and finishes materials from Romania, listed on the Bucharest Stock Exchange, on the AeRO market (symbol SPX), with 29-year presence in this segment, closed the first half of 2026 with a turnover of RON 159.5 million, up 2% compared to the same period last year, and a net profit of RON 2.8 million, an increase of over 28%. The results were supported by positive sales dynamics in the B2B channel and more efficient resource management, through tighter control of operating costs. The measures implemented focused primarily on monitoring and optimizing expenses related to repairs and maintenance of the vehicle fleet, as well as fuel consumption, areas that continued to face cost pressures.

Irinel Gheorghe, CEO SIPEX:

"The first half of the year was a challenging period for SIPEX, but the results recorded in the second quarter brought a significant improvement in both sales and profitability. In the second quarter of 2026, the company recorded a net profit of RON 5.2 million, compared to a net loss of RON 2.4 million in the first quarter, supported by a more than 42% increase in turnover. This performance provides us with a solid foundation for the second half of the year, when our objective is to maintain the sales momentum while placing greater focus on collections and operational discipline. We continue to develop our commercial activities and expand our portfolio with products and solutions tailored to demand in the construction and infrastructure sectors, including solutions that help improve efficiency in project execution."

Sales performance in the first half of 2026 reflected different dynamics across the three distribution channels, with a positive contribution from the B2B channel. **B2B sales** increased by 13.5% compared to the same period last year, reaching RON 69.9 million, while the **Retail channel** recorded a moderate decline of nearly 6%, to RON 85.9 million. **The Store & Online division** recorded a 44% decrease compared to H1 2025, reflecting the specific nature of this division and its role as an anchor channel for B2B commercial activities.

Key elements of the profit and loss account and balance sheet for H1 2026 compared to H1 2025:

- **Operating revenues** reached RON 163.8 million, up 2.6% compared to H1 2025, supported by the increase in turnover and other operating income.
- **Operating expenses** amounted to RON 160.3 million, 2.8% above the level recorded in the same period last year. This evolution was also influenced by higher personnel expenses, in the context of the company's employee attraction and retention policy, as well as by increased energy and utility costs. In line with SIPEX's business model, the cost of goods sold represents the main component of operating expenses.
- **Gross result** amounted to RON 3.7 million, down 3.23% compared to H1 2025, as operating expenses increased at a slightly faster pace than revenues.

- **Net profit** recorded in H1 2026 amounted to approximately RON 2.8 million, up over 28% compared to H1 2025.
- **Total assets** reached RON 183 million, up 19% compared to the beginning of the year.
- **Total liabilities** amounted to approximately RON 64.9 million, up approximately 70% compared to the beginning of the year, mainly due to the increase in inventories and related trade payables. This evolution reflects the seasonality of the business, with the company increasing its procurement levels during the peak season to support demand and ensure product availability.

CEO

Constantin Irinel Gheorghe

Contact person
Irinel Constantin Gheorghe
Tel: 0722 398 858
E-mail: investitori@sipex.ro