



 Nr.Reg.Com. J05/173/1991
 Capital Social
 Tel: +40 259 451026; +40 359 401677
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 C.I.F. RO 54620
 17.766.860,00 lei
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#### **QUARTERLY REPORT IN ACCORDANCE WITH A.S.F. REGULATION no. 5/2018**

Quarterly report according to::Regulamentului ASF nr.5/2018Report Date:15.05.2024Company mane:UAMT SA ORADEASocial headquarter:ORADEA, Str. Uzinelor Nr.8, jud. BihorNumărul de telefon/fax:0259 451026; 0359 401677ORC registration code:J05/173/1991Subscribed and paid-up share capital:17.766.860 leiThe regulated market on which the securities are traded: Bucharest Stock Exchange

This Quarterly Report includes:

**1**) The interim financial statements as at 31.03.2024, prepared according to the International Financial Reporting Standards (IFRS).

- Statement of financial position as at 31.03.2024
- The situation of the global result on 31.03.2024
- The situation of the capital change on 31.03.2024
- Statement of cash flows on 31.03.2024
- 2) The explanatory notes to the Interim Financial Statements on 31.03.2024
- 3) The economic-financial indicators mentioned in Regulation no. 5/2018
- 4) Press release on the availability of the Quarterly Report

We mention that the financial statements per quarter. I 2024 were not audited.

Chairman of the Administration Board Olimpia Doina Stanciu



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#### STATEMENT OF FINANCIAL POSITION at: 31.03.2024

-	lei	-

Dther intangibles assets         674,701         820,66           Real estate investments         435,722         435,722           Other assets (biological, financial, etc.)         0         0           Total non current addets         54,303,985         54,707,03           Eurrent         25,330,906         23,291,05           Total non current addets         5,646,474         5,456,474           Systems         276,936         276,936           Other receivables of which:         2,641,251         2,414,33           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,72           Total current assets         35,862,683         35,559,42           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,57           Total assets         89,739,762         89,839,57           Total assets         17,766,860         17,766,860           Total assets         89,739,762         89,839,57           Total assets         89,739,762         89,839,57           Total assets         17,766,860         17,766,860           Total assets         17,766,860         17,766,860			- iei -
Dther intangibles assets         674,701         820,66           Real estate investments         435,722         435,722           Other assets (biological, financial, etc.)         0         0           Total non current addets         54,303,985         54,707,03           Eurrent         25,330,906         23,291,05           Total non current addets         5,646,474         5,456,474           Systems         276,936         276,936           Other receivables of which:         2,641,251         2,414,33           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,72           Total current assets         35,862,683         35,559,42           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,57           Total assets         89,739,766         17,766,860     <		31.03.2024	01.01.2024
Real estate investments         435,722         435,722           Other assets (biological, financial, etc.)         0         0           Right to use leased assets         0         0           Current addets         54,303,985         54,707,00           Current         25,330,906         23,291,06           Trade receivables         5,646,474         5,495,33           Prepayments         276,936         2           Other receivables of which:         2,641,251         2,414,30           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,72           Total current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906           Total assets         39,739,762         89,839,57           Total assets         89,739,762         89,839,57           Total assets         17,766,860         17,766,860           Total assets         30,272,35         30,272,35           Diver reserves and own shares, in which:         30,235,591         30,272,35           Duer receivables tax         -5,616,693         -5,622,57           Total equrent         9,850,208         11,772,96	Tangibles assets	53,193,562	53,450,622
Dther assets (biological, financial, etc.)         0           Night to use leased assets         0           Fotal non current addets         54,303,985           Current         25,330,906         23,291,05           Inventoriesi         25,646,674         5,495,32           Prepayments         276,6936         20           Other receivables of which:         2,641,251         2,414,33           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,77           Fotal current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906           Cotal assets         89,739,762         89,839,57           Non- current destes         17,766,860         17,766,860           Reported result         -17,803,002         -17,924,67           Chint stock         17,766,860         13,289         84,90           Other reserves and own shares, in which:         30,235,591         30,272,33           Durner debts         13,153,566         17,726,56         5,737,638           Non-current debts         10,337,766         12,215,96         22,215,96           Current laes         378,667         <	Other intangibles assets	674,701	820,666
Night to use leased assets         0           Total non current addets         54,303,985         54,707,02           Current         25,330,906         23,291,05           Trade receivables         5,646,474         5,495,33           Prepayments         276,936         276,936           Other receivables of which:         2,641,251         2,414,30           Current income tax receivables         0         0           Lash and cash equivalents         1,967,116         4,358,72           Total current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906           Total current assets         89,739,762         89,839,57           Total assets         89,739,762         89,839,57           Ibint stock         17,766,860         17,766,860         17,766,860           Reserves         42,799,511         42,799,51         42,799,51           Reported result         17,766,860         13,15,36         1,315,366           The result of the exercise         13,289         84,90         0           Other reserves and own shares, in which:         30,223,591         30,272,35         0         0           Dynen surrent debts	Real estate investments	435,722	435,722
Fotal non current addets         54,303,985         54,707,01           Current         25,330,906         23,291,05           inventoriesi         276,936         23,291,05           Prepayments         276,936         276,936           Other receivables of which:         2,641,251         2,414,30           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,72           Total current assets         33,862,683         35,559,47           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,57           Nonit stock         17,766,860         17,766,860         17,792,464           The result of the exercise         13,289         84,900           Deher reserves and own shares, in which:         30,235,591         30,272,33           Open shares         1,315,366         1,315,366         1,315,366           Open serves         9,850,208         11,772,92         11,772,92           Total equity         67,395,555         67,376,32         10,337,766         12,215,96           Current debts         0         0         10,337,766         12,215,96           Current deb	Other assets (biological, financial, etc.)	0	0
Current         25,330,906         23,291,05           nventoriesi         25,330,906         23,291,05           Orepayments         276,936         276,936           Other receivables of which:         2,641,251         2,414,30           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,72           Total current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,57           Noint stock         17,766,860         17,766,860           Preves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,64           The result of the exercise         13,289         84,97           Other reserves and own shares, in which:         30,235,591         30,272,33           Own shares         1,315,366         1,315,366         1,315,366           Ipate equity         67,395,555         67,376,38           Non-current debts         10,337,766         12,215,96           Current debts         0         5,622,57           Fotal equity         67,375,83         442,96	Right to use leased assets	0	0
nventoriesi         25,330,906         23,291,05           Trade receivables         5,646,474         5,495,34           Prepayments         276,936         0           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,72           Fotal current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906           Total current assets         89,739,762         89,839,57           Advance income (grants)         426,906         427,99,511           Noint stock         17,766,860         17,766,860         17,766,860           Reserves         42,799,511         42,799,51         42,799,51           Reported result         -17,803,002         -17,924,64           The result of the exercise         13,289         84,90           Other reserves and own shares, in which:         30,272,35         13,15,366         1,315,366           Spipspone receivables tax         -5,616,693         -5,622,57         Total equity         67,395,556         67,376,33           Non-current debts         10,337,766         12,215,960         11,772,95         142,960           Total non current debts         10,337,766 <td>Total non current addets</td> <td>54,303,985</td> <td>54,707,010</td>	Total non current addets	54,303,985	54,707,010
Trade receivables         5,646,474         5,495,34           Prepayments         276,936           Other receivables of which:         2,641,251         2,414,30           Current income tax receivables         0         0           Zash and cash equivalents         1,967,116         4,358,72           Total current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906           Total current assets         89,739,762         89,839,57           Advance income (grants)         427,99,511         42,799,51           For all assets         89,739,762         89,839,57           Noint stock         17,766,860         17,766,860         17,766,860           Reserves         42,799,511         42,799,51         42,799,51           Reported result         -17,803,002         -17,924,64           The reserves and own shares, in which:         30,325,591         30,272,33           Down shares         1,315,366         1,315,36           Spisptone receivables tax         -5,616,693         -5,622,557           Total on current debts         10,337,766         12,215,96           Ong term loans received         9,850,208         11,772,95           Total	Current		
Parepayments         276,936           Other receivables of which:         2,641,251         2,414,30           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,72           Fotal current assets         35,862,683         35,559,43           Advance income (grants)         426,906         426,906           fotal assets         89,739,762         89,839,57           Noint stock         17,766,860         17,766,860           Reported result         17,766,860         17,766,860           The result of the exercise         42,799,511         42,799,511           Other reserves and own shares, in which:         30,235,591         30,272,33           Other reserves and own shares, in which:         30,235,591         30,272,33           Other reserves and own shares, in which:         30,235,591         30,272,33           Other reserves and own shares, in which:         30,235,591         30,272,33           Own shares         1,315,366         1,315,366         1,315,366           (pstpone receivables tax         -5,616,693         -5,622,57           Total equity         67,395,556         67,376,38           Non-current debts         10,337,766         12,215,96	Inventoriesi	25,330,906	23,291,092
Dther receivables of which:         2,641,251         2,414,30           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,77           Total current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,57           Noint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,51           Reported result         -17,803,002         -17,24,66           The result of the exercise         13,289         84,900           Other reserves and own shares, in which:         30,235,591         30,272,33           Own shares         1,315,366         1,315,366           Ipstpone receivables tax         -5,616,693         -5,622,57           Fotal equity         67,395,556         67,376,382           Non-current debts         10,337,766         12,215,966           Current debts         0         0           Trade payables         5,846,853         3,972,04           Short term loans         0         0           Current debts         0         0           Cu	Trade receivables	5,646,474	5,495,345
Current income tax receivables         0           Cash and cash equivalents         1,967,116         4,358,72           Total current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,557           Ioint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         17,803,002         -17,924,64           The result of the exercise         13,289         84,900           Other reserves and own shares, in which:         30,235,591         30,272,33           Own shares         1,315,366         1,315,366         1,315,366           Ipstpone receivables tax         -5,616,693         -5,622,57         67,362,853           Non-current debts	Prepayments	276,936	0
Cash and cash equivalents         1,967,116         4,358,72           Total current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,57           Noint stock         17,766,860         17,766,86           Reserves         42,799,511         42,799,51           Reported result         -17,803,002         -17,924,64           The result of the exercise         13,289         84,900           Other reserves and own shares, in which:         30,235,591         30,273,591           Own shares         1,315,366         1,315,366         1,315,366           Other reserves and own shares, in which:         30,235,591         30,272,333         30,723,335,556         67,376,382           Own shares         1,315,366         1,315,366         1,315,366         1,315,366         1,315,366         1,215,962           Cotal equity         67,395,556         67,376,382         10,337,766         12,215,962         11,772,953         142,965         12,215,962         12,215,962         12,215,962         12,215,962         12,2215,962         12,2215,962         12,2215,962         12,2215,962         12,2215,962         12,2215,962         12,22,964,247 </td <td>Other receivables of which:</td> <td>2,641,251</td> <td>2,414,308</td>	Other receivables of which:	2,641,251	2,414,308
Total current assets         35,862,683         35,559,47           Advance income (grants)         426,906         426,906         426,906           Total assets         89,739,762         89,839,57         89,839,57           Ioint stock         17,766,860         17,766,860         17,766,860           Reserves         42,799,511         42,799,51         42,799,51           Reported result         -17,803,002         -17,924,64           The result of the exercise         13,289         84,900           Dther reserves and own shares, in which:         30,235,591         30,272,335           Dynn shares         1,315,366         1,315,366         1,315,366           (pstpone receivables tax         -5,616,693         -5,622,57         Fotal equity         67,395,556         67,376,382           Non-current debts	Current income tax receivables	0	0
Advance income (grants)         426,906         426,906         426,906           Total assets         89,739,762         89,839,57           Ioint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,64           The result of the exercise         13,289         84,90           Other reserves and own shares, in which:         30,235,591         30,272,33           Dwn shares         1,315,366         1,315,36           (pstpone receivables tax         -5,616,693         -5,622,57           Total equity         67,395,556         67,376,38           Non-current debts         -10,337,766         12,215,96           Current debts         0         -12,225,97           Trade payables         5,846,853         3,972,04           Short term loans         0         -           Current debts         0         -           Current taxes         378,667         477,57           Other current debts         164,227         175,03           Current taxes         378,667         477,57           Other current debts         164,227         175,03           Current ta	Cash and cash equivalents	1,967,116	4,358,726
Total assets         89,739,762         89,839,57           Ioint stock         17,766,860         17,766,860         17,766,860           Reserves         42,799,511         42,799,51         42,799,51           Reported result         -17,803,002         -17,924,64           The result of the exercise         13,289         84,90           Other reserves and own shares, in which:         30,235,591         30,272,33           Dwn shares         1,315,366         1,315,366           Ipstpone receivables tax         -5,616,693         -5,622,57           Total equity         67,395,556         67,376,38           Non-current debts	Total current assets	35,862,683	35,559,471
loint stock       17,766,860       17,766,860         Reserves       42,799,511       42,799,51         Reported result       -17,803,002       -17,924,64         The result of the exercise       13,289       84,90         Other reserves and own shares, in which:       30,235,591       30,272,33         Dwn shares       1,315,366       1,315,366         Ipstpone receivables tax       -5,616,693       -5,622,57         Total equity       67,395,556       67,376,38         Non-current debts       10,337,766       12,215,96         Long term loans received       9,850,208       11,772,95         Trade payables       487,558       442,96         Total non current debts       10,337,766       12,215,96         Current debts       0       0       0         Short-term provisions       0       0       0         Current taxes       378,667       477,57       0         Deferred income tax       5,616,693       5,622,57       15,02       0         Current debts       164,227       175,03       0       0         Current debts       164,227       175,03       0,622,57       0       0,247,22         Total current debts	Advance income (grants)	426,906	426,906
Reserves       42,799,511       42,799,511         Reported result       -17,803,002       -17,924,64         The result of the exercise       13,289       84,90         Other reserves and own shares, in which:       30,235,591       30,272,33         Dwn shares       1,315,366       1,315,366       1,315,366         (pstpone receivables tax       -5,616,693       -5,622,57         Total equity       67,395,556       67,376,38         Non-current debts       -5,616,693       -5,622,57         Total equity       67,395,556       67,376,38         Non-current debts       -5,616,693       -5,622,57         Trade payables       487,558       442,96         Total non current debts       10,337,766       12,215,96         Current debts       0       -5,622,67         Trade payables       5,846,853       3,972,04         Short term loans       0       -0         Current taxes       378,667       477,57         Other current debts       164,227       175,03	Total assets	89,739,762	89,839,575
Reserves       42,799,511       42,799,511         Reported result       -17,803,002       -17,924,64         The result of the exercise       13,289       84,90         Other reserves and own shares, in which:       30,235,591       30,272,33         Dwn shares       1,315,366       1,315,366       1,315,366         (pstpone receivables tax       -5,616,693       -5,622,57         Total equity       67,395,556       67,376,38         Non-current debts       -5,616,693       -5,622,57         Total equity       67,395,556       67,376,38         Non-current debts       -5,616,693       -5,622,57         Trade payables       487,558       442,96         Total non current debts       10,337,766       12,215,96         Current debts       0       -5,622,67         Trade payables       5,846,853       3,972,04         Short term loans       0       -0         Current taxes       378,667       477,57         Other current debts       164,227       175,03			
Reported result       -17,803,002       -17,924,64         The result of the exercise       13,289       84,90         Other reserves and own shares, in which:       30,235,591       30,272,33         Own shares       1,315,366       1,315,366         (pstpone receivables tax       -5,616,693       -5,622,57         Total equity       67,395,556       67,376,38         Non-current debts       9,850,208       11,772,99         Long term loans received       9,850,208       11,772,99         Trade payables       487,558       442,96         Total non current debts       10,337,766       12,215,96         Current debts       0       0       0         Short term loans       0       0       0         Current taxes       378,667       477,57       0         Other current debts       164,227       175,03       0         Current taxes       5,616,693       5,622,57       0       0         Short-term provisions       0       0       0       0       0         Current taxes       378,667       477,57       0       0       0       0       0       0       0       0       0       0       0       0 <td>Joint stock</td> <td></td> <td>17,766,860</td>	Joint stock		17,766,860
The result of the exercise       13,289       84,90         Other reserves and own shares, in which:       30,235,591       30,272,33         Own shares       1,315,366       1,315,366         (pstpone receivables tax       -5,616,693       -5,622,57         Total equity       67,395,556       67,376,38         Non-current debts       9,850,208       11,772,99         Inde payables       487,558       442,96         Total non current debts       10,337,766       12,215,96         Current debts       0       5,846,853       3,972,04         Short term loans       0       0       0         Current taxes       378,667       477,57       164,227       175,035         Other current debts       164,227       175,035       10,247,227         Other current debts       10,247,227       10,247,227       10,247,227         Total current debts       12,006,440       10,247,227       10,247,227         Total debts       22,344,206       22,463,18       10,247,227	Reserves		42,799,511
Dther reserves and own shares, in which:       30,235,591       30,272,33         Dwn shares       1,315,366       1,315,366         Ipstpone receivables tax       -5,616,693       -5,622,57         Total equity       67,395,556       67,376,382         Non-current debts       9,850,208       11,772,995         Long term loans received       9,850,208       11,772,995         Trade payables       487,558       442,967         Total non current debts       10,337,766       12,215,967         Current debts       5,846,853       3,972,045         Short term loans       0       0         Current taxes       378,667       477,575         Other current debts       164,227       175,035         Deferred income tax       5,616,693       5,622,57         Total current debts       12,2006,440       10,247,22         Total debts       12,206,440       10,247,22	Reported result		-17,924,649
Dwn shares         1,315,366         1,2,215,966         1,315,366         1,2,215,966         1,315,366         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,3,37,766         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,2,215,966         1,			84,903
Ipstpone receivables tax        5,616,693        5,622,57           Total equity         67,395,556         67,376,38           Non-current debts         9,850,208         11,772,99           Inde payables         487,558         442,96           Total non current debts         10,337,766         12,215,96           Current debts         5,846,853         3,972,04           Short term loans         0         5           Short term provisions         0         7           Current taxes         378,667         477,57           Other current debts         164,227         175,03           Deferred income tax         5,616,693         5,622,57           Total debts         22,344,206         22,463,18	Other reserves and own shares, in which:		30,272,335
Fotal equity         67,395,556         67,376,38           Non-current debts         9,850,208         11,772,99           Long term loans received         9,850,208         11,772,99           Trade payables         487,558         442,96           Total non current debts         10,337,766         12,215,96           Current debts         5,846,853         3,972,04           Short term loans         0         0           Short term loans         0         0           Current taxes         378,667         477,57           Other current debts         164,227         175,03           Deferred income tax         5,616,693         5,622,57           Total current debts         12,006,440         10,247,22           Total debts         22,344,206         22,463,18	Own shares	1,315,366	1,315,366
Non-current debts           Long term loans received         9,850,208         11,772,99           Trade payables         487,558         442,96           Total non current debts         10,337,766         12,215,96           Current debts         10,337,766         12,215,96           Trade payables         5,846,853         3,972,04           Short term loans         0         0           Short-term provisions         0         0           Current taxes         378,667         477,57           Other current debts         164,227         175,03           Deferred income tax         5,616,693         5,622,57           Total current debts         12,006,440         10,247,22           Total debts         22,344,206         22,463,18	{pstpone receivables tax	-5,616,693	-5,622,572
Long term loans received         9,850,208         11,772,99           Trade payables         487,558         442,96           Total non current debts         10,337,766         12,215,96           Current debts         5,846,853         3,972,04           Trade payables         5,846,853         3,972,04           Short term loans         0         0           Short term provisions         0         0           Current debts         164,227         175,03           Other current debts         164,227         175,03           Deferred income tax         5,616,693         5,622,57           Total debts         12,006,440         10,247,22           Total debts         22,344,206         22,463,18	Total equity	67,395,556	67,376,388
Trade payables       487,558       442,96         Total non current debts       10,337,766       12,215,96         Current debts       5,846,853       3,972,04         Trade payables       5,846,853       3,972,04         Short term loans       0       0         Short-term provisions       0       0         Current taxes       378,667       477,57         Other current debts       164,227       175,03         Deferred income tax       5,616,693       5,622,57         Total debts       12,006,440       10,247,22	Non-current debts		
Total non current debts         10,337,766         12,215,96           Current debts         5,846,853         3,972,04           Trade payables         5,846,853         3,972,04           Short term loans         0         0           Short-term provisions         0         0           Current taxes         378,667         477,57           Other current debts         164,227         175,03           Deferred income tax         5,616,693         5,622,57           Total current debts         12,006,440         10,247,22           Total debts         22,344,206         22,463,18	Long term loans received	9,850,208	11,772,994
Current debts       5,846,853       3,972,04         Trade payables       5,846,853       3,972,04         Short term loans       0       0         Short-term provisions       0       0         Current taxes       378,667       477,57         Other current debts       164,227       175,03         Deferred income tax       5,616,693       5,622,57         Total current debts       12,006,440       10,247,22         Total debts       22,344,206       22,463,18	Trade payables	487,558	442,968
Trade payables       5,846,853       3,972,04         Short term loans       0         Short term provisions       0         Current taxes       378,667       477,57         Other current debts       164,227       175,03         Deferred income tax       5,616,693       5,622,57         Total current debts       12,006,440       10,247,22         Total debts       22,344,206       22,463,18	Total non current debts	10,337,766	12,215,962
Short term loans       0         Short term provisions       0         Current taxes       378,667       477,57         Other current debts       164,227       175,03         Deferred income tax       5,616,693       5,622,57         Total current debts       12,006,440       10,247,22         Total debts       22,344,206       22,463,18	Current debts		
Short-term provisions       0         Current taxes       378,667       477,57         Other current debts       164,227       175,03         Deferred income tax       5,616,693       5,622,57         Total current debts       12,006,440       10,247,22         Total debts       22,344,206       22,463,18	Trade payables	5,846,853	3,972,045
Current taxes       378,667       477,57         Other current debts       164,227       175,03         Deferred income tax       5,616,693       5,622,57         Total current debts       12,006,440       10,247,22         Total debts       22,344,206       22,463,18	Short term loans	0	0
Other current debts       164,227       175,03         Deferred income tax       5,616,693       5,622,57         Total current debts       12,006,440       10,247,22         Total debts       22,344,206       22,463,18	Short-term provisions	0	0
Deferred income tax         5,616,693         5,622,57           Total current debts         12,006,440         10,247,22           Total debts         22,344,206         22,463,18	Current taxes	378,667	477,578
Total current debts         12,006,440         10,247,22           Total debts         22,344,206         22,463,18	Other current debts	164,227	175,030
Total current debts         12,006,440         10,247,22           Total debts         22,344,206         22,463,18	Deferred income tax	5,616,693	5,622,572
	Total current debts	12,006,440	10,247,225
Fotal liabilities         89,739,762         89,839,57	Total debts	22,344,206	22,463,187
	Total liabilities	89,739,762	89,839,575

General Director Ioan STANCIU Head of fin.-acc. Dept. Anamaria MASGRAS-DENUŢ



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#### PROFIT OR LOSS STATEMENT AND OTHERS ELEMENTS OF THE GLOBAL RESULT at: 31.03.2024

		- lei -
	31.03.2024	31.03.2023
Income from sold production	7,926,346	12,582,529
Income from sale of goods	204,943	140,383
Other income, including variation of inventories	2,126,182	305,364
	10,257,471	13,028,276
Consumption of raw material and materials	6,009,592	8,621,079
Cost of sold goods	176,905	123,880
Staff expenditure	2,348,055	2,520,481
Depreciation expenses	927,037	1,040,424
Other expenses	605,762	420,294
	10,067,351	12,726,158
Operational result	190,120	302,118
Financial income	5,825	58,206
Financial expenses	182,656	272,208
Profit before tax	13,289	88,116
Profit tax	0	0
Deferred income tax expense	0	0
Deferred income tax revenue	0	0
Net profit for the period and result		
overall total for the period	13,289	88,116
Result per share		
Basic earnings per share (RON/share)	0.000	0.002

General Director Ioan STANCIU

Head of.fin.-acc.dept. Anamaria MASGRAS-DENUŢ



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#### SITUATION OF CAPITAL MODIFICATION at: 31.03.2024

									- lei -
The element's name	Joint stock	Revaluatio n reserves	Own shares	Other reserves	Reported result	Current result	Profit distribution	Deferred profit tax	Total
Balance at 1 Jan. 2024	17,766,860	31,587,701	1,315,366	42,799,511	-17,924,649	84,903	0	-5,622,572	67,376,388
Income and loss	0	-36,744	0	0	121,647	-71,614	0	5,879	19,168
- Transfer report earnings	0	0	0	0	84,903	-84,903	0	0	0
- Surplus transfer from revaluation	0	-36,744	0	0	36,744	0	0	0	0
<ul> <li>Current</li> <li>earnings result</li> </ul>	0	0	0	0		13,289		0	13,289
- Profit distribution to other reserves	0	0	0	0	0	0	0	0	0
report.result.dis trib. to other reserves			-			-		-	
	0	0	0	0	0	0	0	0	0
- Reported earnings from errors	0	0	0	0	0	0	0	0	0
- Own shares	0	0	0	0	0	0	0	0	0
Other elements of global result	0	0	0	0	0	0	0	0	0
deferred prof.tax	0	0	0	0	0	0	0	5,879	5,879
-Revaluation surplus	0	0	0	0	0	0	0	0	0
Transactions with owners	0	0	0	0	0	0	0	0	0
- Granted dividends	0	0	0	0	0	0	0	0	0
Balance at 31 march 2024	17,766,860	31,550,957	1,315,366	42,799,511	-17,803,002	13,289	0	-5,616,693	67,395,556

General Director Ioan STANCIU Head of fin.-acc.dept. Anamaria MASGRAS-DENUŢ





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#### CASH-FLOW SITUATION at: 31.03.2024

	31.03.2024	- lei - 31.03.2023
Cash flow from operating activity		
Receipt from customers	9,513,869	15,719,014
Payments to suppliers	5,936,185	10,071,540
Payments to employees	1,232,335	1,374,735
Payments to the state budget	1,678,366	2,393,703
Net cash from operating activities	666,983	1,879,036
Cash flow from investment activities		
Payments for the purchase of the fixed assets	956,139	444,414
Receipts from the sale of tangible assets	0	0
Loan receipts	0	0
Net cash from investment activities	-956,139	-444,414
Net cash from financing activities		
Loan receipts	0	0
Paid dividends and loan repayments	2,102,454	915,568
Paid dividends	0	0
Net cash from financing activities	-2,102,454	-915,568
Net increase / (decrease) of cash	-2,391,610	519,054
Cash and cash equivalents at the beginning of the period	4,358,726	8,631,513
Cash and cash equivalents at the end of the period	1,967,116	9,150,567

General director Ioan STANCIU Head of fin.-acc.dept. Anamaria MASGRAS-DENUŢ

# Explanatory notes to the financial statements concluded on 31.03.2024

#### **Reporting entity**

SC UAMT SA has its registered office in Oradea, str. Uzinelor no. 8, registration no. At the Trade Register J / 05/173/1991. It is a joint stock company and operates in Romania in accordance with the provisions of Law no. 31/1990 on companies.

The main activity of the company is the manufacture of other parts and accessories for motor vehicles and motor vehicles - CAEN code 2932.

The company's shares are listed on the Bucharest Stock Exchange, category II, with the code UAM.

As of this date, the company is owned by the following shareholders:

	Sharehoders	Number	Value <i>(lei)</i>	Procentage
	TOTAL at 31.03.2024	39,481,911	17,766,860	100.00%
1	Stanciu Ioan	25,823,588	11,620,615	65.41%
1	Individuals	8,706,214	3,917,796	22,05%
2	Companies	4,952,109	2,228,449	12,54%

The record of shares and shareholders is kept in accordance with the law by S.C. Central Depository S.A. Bucharest.

#### **Presentation of financial statements**

The individual financial statements are presented in accordance with the requirements of International Financial Reporting Standards (IFRS).

#### Functional and presentation currency

The functional currency chosen is the Romanian RON (leu). The financial statements are presented in lei.

#### Significant accounting policies

The company organizes and manages the financial accounting, according to the Accounting Law no. 82/1991 republished, with subsequent amendments and completions and of the I.F.R.S.

Financial accounting ensures the chronological and systematic recording, processing, publication and storage of information on financial position, financial performance and other information related to the activity carried out.

#### Foreign currency transactions

Foreign currency transactions are recorded in lei at the exchange rate at the settlement date of the transactions. At the end of each period, the foreign currency debts are valued at the exchange rate of the foreign exchange market, communicated by the National Bank of Romania from the last banking day of the period in question.

#### **Financial instruments**

The Company holds as non-derivative financial assets: trade receivables, and cash and cash equivalents.

(All amounts are in lei (RON), unless otherwise indicated)

#### Tangible fixed assets

Property, plant and equipment are assets that:

□ are owned by a company for use in the production of goods or services, for rent to third parties or for administrative purposes; and

 $\Box$  are used for a period of more than one year.

The cost of production of fixed assets includes direct production costs such as direct materials, energy consumed for technological purposes, costs representing employees' salaries, legal contributions and other related expenses, which result directly from the construction of tangible assets, site development costs, costs initial delivery and handling costs, installation and assembly costs, costs of testing the correct operation of the asset, professional fees and commissions paid in connection with the asset, the cost of designing the products and obtaining the necessary authorizations;

Subsequent expenses related to property, plant and equipment are recognized as follows:

- as expenses during the period in which they were incurred if they are considered repairs or the purpose of these expenses is to ensure the continuous use of the asset while maintaining the initial technical parameters; or
- as a component of the asset, in the form of subsequent expenses, if the conditions are met to be considered investments in fixed assets.

Amortisation / Depreciation of property, plant and equipment is calculated from commissioning to full recovery of their input value.

The company calculates and records in the accounting the depreciation of the tangible fixed assets leased, rented or given in management location.

Land is not subject to amortization.

#### Intangible assets

Intangible assets include:

- $\Box$  set-up expenses;
- $\Box$  development expenses;

□ concessions, patents, licenses, trademarks, rights and similar assets, except those created internally by the company;

□ goodwill;

 $\Box$  other intangible assets;

□ advances granted for intangible assets;

□ intangible assets under construction.

Depreciation of intangible assets is allocated on a systematic basis over the best estimate of its useful life.

The depreciation method of intangible assets is the straight-line method.

#### Elements of the nature of stocks

The entry of inventories is recorded in the accounts at the date of the transfer of risks and rewards.

Trade discounts granted by the supplier and recorded on the purchase invoice reduce the purchase cost of the goods.

The standard cost method is used to determine the production cost, taking into account the normal levels of materials and consumables, labor, efficiency and production capacity. Levels considered normal for material consumption are reviewed every 12 months.

(All amounts are in lei (RON), unless otherwise indicated)

#### Income

Revenues represent increases in economic benefits, which occurred during the year, which generated an increase in equity in other forms than those that express new contributions from the owners of the enterprise.

Revenue is recognized on an accrual basis.

#### Expenditure

The company's expenses represent the amounts paid or payable.

Expenditure accounting is kept by types of expenses, as follows:

Synthetic expense accounts comprising several items with different tax deductibility arrangements are developed in analytics, so that each analyst reflects the specific content.

#### Company debts

The company's debts are recorded in the accounts on behalf of third party accounts. The accounts of suppliers and other liabilities are kept by category, as well as by each natural or legal person.

Personnel rights are recorded in the accounting with withholding contributions

The profit tax payable must be recognized as a debt up to the unpaid amount.

The valuation of the debts expressed in foreign currency and of those with settlement in lei according to the exchange rate of a currency is made at the exchange rate communicated by the National Bank of Romania, valid at the end of the financial year.

#### Trade and financial reductions

The commercial discounts granted by the supplier and entered on the purchase invoice adjust in the sense of reducing the purchase cost of the goods.

Trade discounts granted to customers are adjusted to reduce the amount of revenue related to the transaction.

#### Contingent assets and liabilities

Contingent assets and liabilities are presented in the explanatory notes in the event that there are probable inflows of economic benefits.

#### Events subsequent to the preparation of the financial statements

Events subsequent to the date of the financial statements are those favorable or unfavorable events that occur between the balance sheet date and the date on which the annual financial statements are authorized for publication. These are presented in the notes when they are considered significant.

### SC UAMT SA **EXPLANATORY NOTES - Financial Reports for the first quarter of 2024** (All amounts are in lei (RON), unless otherwise indicated)

#### Presentation of the economic - financial situation based on the balance sheet elements -lei-

31.03.2024         01.01.2024           Tangibles assets         53,193,562         53,450,622           Other intangibles assets         674,701         820,666           Real estate investments         435,722         435,722           Other assets (biological, financial, etc.)         0         0           Right to use leased assets         0         0           Total non current addets         53,030,066         23,291,092           Trade receivables         5,646,474         5,495,345           Prepayments         2,641,251         2,414,308           Current income tax receivables         0         0           Other receivables of which:         2,642,623         35,559,471           Advance income (grants)         426,906         426,906           Total arcent assets         38,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Preserves and own shares, in which:         30,23,559         30,272,335           Own shares         5,516,633         5,52,572			- lei -
Other intangibles assets         674,701         820,666           Real estate investments         435,722         435,722           Other assets (biological, financial, etc.)         0         0           Right to use leased assets         0         0           Otati non current addets         54,303,985         54,707,010           Current         1         1           Inventoriesi         25,330,906         23,291,092           Trade receivables         5,646,474         5,495,345           Prepayments         2,76,936         0           Other receivables of which:         2,641,251         2,414,308           Current income tax receivables         0         0         0           Cash and cash equivalents         1,967,116         4,358,726           Total assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         35,862,683         35,559,471           Joint stock         17,766,860         17,766,860           Reported result         17,86,860         17,766,860           The result of the exercise         13,83,666         1,315,366           Other reserves and own shares, in which:         30,235,513		31.03.2024	01.01.2024
Real estate investments         435,722         435,722           Other assets (biological, financial, etc.)         0         0           Right to use leased assets         0         0           Total non current addets         54,303,985         54,707,010           Current         25,330,905         23,291,092           Trade receivables         5,646,474         5,495,345           Prepayments         276,936         0           Other receivables of which:         2,641,251         2,414,308           Current income tax receivables         0         0         0           Cash and cash equivalents         1,967,115         4,358,726         7042,6906           Total current assets         35,862,683         35,559,471         4,243,87,726           Advance income (grants)         426,906         704 current assets         35,862,683         35,559,471           Joint stock         17,766,860         17,766,860         17,766,860         17,766,860           Reserves         42,799,511         42,799,511         42,799,511         42,799,511           The result of the exercise         13,289         84,903         30,272,335           Own shares         1,315,366         1,315,366         1,315,366         1,315,36	Tangibles assets	53,193,562	53,450,622
Other assets (biological, financial, etc.)         0         0           Right to use leased assets         0         0           Total non current addets         54,303,985         54,707,010           Current         25,330,906         23,291,092           Trade receivables         5,646,474         5,495,345           Prepayments         276,936         0           Other receivables of which:         2,641,251         2,414,308           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,726           Total assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         39,739,762         89,839,755           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reserves         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366         1,315,366           (pather bassets)         1,363,366         1,772,94         1,772,94           Trade payables         487,55	Other intangibles assets	674,701	820,666
Right to use leased assets       0       0         Total non current addets       54,303,985       54,707,010         Current       25,330,906       23,291,092         Trade receivables       5,646,474       5,495,345         Prepayments       276,936       0         Other receivables of which:       2,641,251       2,414,308         Current income tax receivables       0       0         Cash and cash equivalents       1,967,116       4,358,726         Total current assets       35,862,683       35,559,471         Advance income (grants)       426,906       426,906         Total assets       89,739,762       89,839,575         Joint stock       17,766,860       17,766,860         Reserves       42,799,511       42,799,511         Reported result       17,783,002       -17,924,649         The result of the exercise       13,289       84,903         Other reserves and own shares, in which:       30,235,551       30,272,335         Our starce       13,289       13,15,366         Non-current debts       12,315,366       13,15,366         Non-current debts       10,33,776       54,26,533         Total expayables       5,846,853       3,972,045	Real estate investments	435,722	435,722
Total non current addets         54,303,985         54,707,010           Current	Other assets (biological, financial, etc.)	0	0
Current         Inventoriesi         25,330,906         23,291,092           Trade receivables         5,646,474         5,495,345           Prepayments         2,76,935         0           Other receivables of which:         2,641,251         2,414,308           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,726           Total current assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,272,335         30,272,335           Other receivables tax         -5,616,693         -5,622,572           Total aguity         67,395,556         67,376,388           Non-current debts         10,337,766         12,215,962           Current debts         0         0         0           Trade payables <t< td=""><td>Right to use leased assets</td><td>0</td><td>0</td></t<>	Right to use leased assets	0	0
Inventoriesi         25,330,906         23,291,092           Trade receivables         5,646,474         5,495,345           Prepayments         276,935         0           Other receivables of which:         2,641,251         2,414,308           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,726           Total current assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Advance income (grants)         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366         1,315,366           (pstpone receivables tax         -5,516,693         -5,522,572           Total equity         67,395,556         67,376,388           Non-current debts         10,337,766         12,215,962           Current noans received         3,8,672	Total non current addets	54,303,985	54,707,010
Trade receivables         5,646,474         5,495,345           Prepayments         276,936         0           Other receivables of which:         2,641,251         2,414,308           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,726           Total current assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366           (pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,555         67,376,388           Non-current debts         10,221,592         12,215,962           Total equity         0         0         0           Short term loans         0         0 <td>Current</td> <td></td> <td></td>	Current		
Prepayments         276,936         0           Other receivables of which:         2,641,251         2,414,308           Current income tar receivables         0         0           Cash and cash equivalents         1,967,116         4,358,726           Total current assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366           (pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,556         67,376,388           Non-current debts         12,215,962           Current debts         12,215,962           Total equity         6,9850,208         11,772,94           Trade payables         5,846,853         3,972,045           Short term pr	Inventoriesi	25,330,906	23,291,092
Other receivables of which:         2,641,251         2,414,308           Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,726           Total current assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366           (pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,556         67,376,388           Non-current debts         10,337,765         12,215,962           Current debts         10,337,765         12,215,962           Current debts         0         0         0           Short term loans         0         0         0           Short term loans         0	Trade receivables	5,646,474	5,495,345
Current income tax receivables         0         0           Cash and cash equivalents         1,967,116         4,358,726           Total current assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,551         30,272,335           Own shares         1,315,366         1,315,366           (pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,556         67,376,388           Non-current debts         11,772,994         11,772,994           Trade payables         9,850,208         11,772,994           Trade payables         5,846,853         3,972,045           Short term loans         0         0         0           Current debts         0         0         0           Chared payables         5,846,853	Prepayments	276,936	0
Cash and cash equivalents         1,967,116         4,358,726           Total current assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,724,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366           (pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,556         67,376,388           Non-current debts         U         U         U           Long term loans received         9,850,208         11,772,994           Trade payables         9,850,208         11,772,994           Trade payables         9,850,208         3,972,045           Short-term provisions         0         0         0           Other current debts         0         0         0           Short-term provisions </td <td>Other receivables of which:</td> <td>2,641,251</td> <td>2,414,308</td>	Other receivables of which:	2,641,251	2,414,308
Total current assets         35,862,683         35,559,471           Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860         17,766,860           Reserves         42,799,511         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649         30,235,591         30,272,335           Other reserves and own shares, in which:         30,235,591         30,272,335         30,272,335         30,272,335           Own shares         1,315,366         1,315,366         1,315,366         1,315,366         1,315,366           (pstpone receivables tax         -5,616,693         -5,622,572         Total equity         67,395,556         67,376,388           Non-current debts         10,337,766         12,215,962         11,772,994         13,72,994           Trade payables         487,558         442,968         10,337,766         12,215,962           Current debts         0         0         0         0         0         0           Short term provisions         0         0         0         0         0         0         0         0         0 <t< td=""><td>Current income tax receivables</td><td>0</td><td>0</td></t<>	Current income tax receivables	0	0
Advance income (grants)         426,906         426,906           Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366         1,315,366           (pstpone receivables tax         -5,616,693         -5,622,572         Total equity         67,395,556         67,376,388           Non-current debts	Cash and cash equivalents	1,967,116	4,358,726
Total assets         89,739,762         89,839,575           Joint stock         17,766,860         17,766,860           Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366           {pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,556         67,376,388           Non-current debts         -5,622,572         10,337,766           Long term loans received         9,850,208         11,772,994           Trade payables         487,558         442,968           Total non current debts         10,337,766         12,215,962           Current debts         0         0         0           Trade payables         5,846,853         3,972,045         Short term loans         0         0           Short term provisions         0         0         0         0         0         0           Current taxes         378,667         477,578         378,667         477,578         0ther	Total current assets	35,862,683	35,559,471
Joint stock       17,766,860       17,766,860         Reserves       42,799,511       42,799,511         Reported result       -17,803,002       -17,924,649         The result of the exercise       13,289       84,903         Other reserves and own shares, in which:       30,235,591       30,272,335         Own shares       1,315,366       1,315,366         {pstpone receivables tax       -5,616,693       -5,622,572         Total equity       67,395,556       67,376,388         Non-current debts        10,337,766       12,215,962         Long term loans received       9,850,208       11,772,994         Trade payables       487,558       442,968         Total non current debts       10,337,766       12,215,962         Current debts       0       0       0         Short term loans       0       0       0         Short term loans       0       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       12,006,440 </th <th>Advance income (grants)</th> <th>426,906</th> <th>426,906</th>	Advance income (grants)	426,906	426,906
Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366           {pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,556         67,376,388           Non-current debts         -         -           Long term loans received         9,850,208         11,772,994           Trade payables         442,768         442,968           Total on current debts         10,337,766         12,215,662           Current debts         -         -         -           Trade payables         5,846,853         3,972,045           Short term loans         0         0         0           Short term provisions         0         0         0           Current taxes         378,667         477,578         -           Other current debts         164,227         175,030         -           Deferred income tax         5,616,693         5,622,572         -           Total curre	Total assets	89,739,762	89,839,575
Reserves         42,799,511         42,799,511           Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366           {pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,556         67,376,388           Non-current debts         -         -           Long term loans received         9,850,208         11,772,994           Trade payables         442,768         442,968           Total on current debts         10,337,766         12,215,662           Current debts         -         0         0           Trade payables         5,846,853         3,972,045           Short term loans         0         0         0           Short term provisions         0         0         0           Current taxes         378,667         477,578         0           Other current debts         164,227         175,030         0         0         0         0         0         0         0         0         0         0			
Reported result         -17,803,002         -17,924,649           The result of the exercise         13,289         84,903           Other reserves and own shares, in which:         30,235,591         30,272,335           Own shares         1,315,366         1,315,366           {pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,556         67,376,388           Non-current debts         9,850,208         11,772,994           Long term loans received         9,850,208         11,772,994           Trade payables         487,558         442,968           Total non current debts         10,337,766         12,215,962           Current debts         0         0         0           Trade payables         5,846,853         3,972,045         5,846,853         3,972,045           Short term loans         0	Joint stock	17,766,860	17,766,860
The result of the exercise       13,289       84,903         Other reserves and own shares, in which:       30,235,591       30,272,335         Own shares       1,315,366       1,315,366         {pstpone receivables tax       -5,616,693       -5,622,572         Total equity       67,395,556       67,376,388         Non-current debts       9,850,208       11,772,994         Trade payables       487,558       442,968         Total non current debts       10,337,766       12,215,962         Current debts       10,337,766       12,215,962         Trade payables       5,846,853       3,972,045         Short term loans       0       0         Short term loans       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Reserves	42,799,511	42,799,511
Other reserves and own shares, in which:       30,235,591       30,272,335         Own shares       1,315,366       1,315,366         {pstpone receivables tax       -5,616,693       -5,622,572         Total equity       67,395,556       67,376,388         Non-current debts       9,850,208       11,772,994         Trade payables       487,558       442,968         Total non current debts       10,337,766       12,215,962         Current debts       0       0         Trade payables       5,846,853       3,972,045         Short term loans       0       0         Short term loans       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total debts       12,006,440       10,247,225	-	-17,803,002	-17,924,649
Own shares         1,315,366         1,315,366           {pstpone receivables tax         -5,616,693         -5,622,572           Total equity         67,395,556         67,376,388           Non-current debts         9,850,208         11,772,994           Long term loans received         9,850,208         11,772,994           Trade payables         487,558         442,968           Total non current debts         10,337,766         12,215,962           Current debts         5,846,853         3,972,045           Short term loans         0         0           Short term loans         0         0           Current taxes         378,667         477,578           Other current debts         164,227         175,030           Deferred income tax         5,616,693         5,622,572           Total debts         12,006,440         10,247,225           Total debts         22,463,187         10,247,225	The result of the exercise	13,289	84,903
{pstpone receivables tax      5,616,693      5,622,572         Total equity       67,395,556       67,376,388         Non-current debts	Other reserves and own shares, in which:	30,235,591	30,272,335
Total equity         67,395,556         67,376,388           Non-current debts         9,850,208         11,772,994           Long term loans received         9,850,208         11,772,994           Trade payables         487,558         442,968           Total non current debts         10,337,766         12,215,962           Current debts         5,846,853         3,972,045           Trade payables         5,846,853         3,972,045           Short term loans         0         0           Short-term provisions         0         0           Current taxes         378,667         477,578           Other current debts         164,227         175,030           Deferred income tax         5,616,693         5,622,572           Total debts         12,006,440         10,247,225           Total debts         22,344,206         22,463,187	Own shares	1,315,366	1,315,366
Non-current debts           Long term loans received         9,850,208         11,772,994           Trade payables         487,558         442,968           Total non current debts         10,337,766         12,215,962           Current debts         Trade payables         5,846,853         3,972,045           Short term loans         0         0         0           Short-term provisions         0         0         0           Current debts         378,667         477,578         0           Other current debts         164,227         175,030         22,344,206         10,247,225           Total current debts         12,006,440         10,247,225         22,463,187	{pstpone receivables tax	-5,616,693	-5,622,572
Long term loans received       9,850,208       11,772,994         Trade payables       487,558       442,968         Total non current debts       10,337,766       12,215,962         Current debts       5,846,853       3,972,045         Short term loans       0       0         Short-term provisions       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Total equity	67,395,556	67,376,388
Trade payables       487,558       442,968         Total non current debts       10,337,766       12,215,962         Current debts           Trade payables       5,846,853       3,972,045         Short term loans       0       0         Short-term provisions       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total debts       12,006,440       10,247,225	Non-current debts		
Total non current debts       10,337,766       12,215,962         Current debts           Trade payables       5,846,853       3,972,045         Short term loans       0       0         Short-term provisions       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Long term loans received	9,850,208	11,772,994
Current debts       Trade payables       5,846,853       3,972,045         Short term loans       0       0         Short-term provisions       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Trade payables	487,558	442,968
Trade payables       5,846,853       3,972,045         Short term loans       0       0         Short-term provisions       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Total non current debts	10,337,766	12,215,962
Short term loans       0       0         Short-term provisions       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Current debts		
Short-term provisions       0       0         Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Trade payables	5,846,853	3,972,045
Current taxes       378,667       477,578         Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Short term loans	0	0
Other current debts       164,227       175,030         Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Short-term provisions	0	0
Deferred income tax       5,616,693       5,622,572         Total current debts       12,006,440       10,247,225         Total debts       22,344,206       22,463,187	Current taxes	378,667	477,578
Total current debts         12,006,440         10,247,225           Total debts         22,344,206         22,463,187	Other current debts	164,227	175,030
Total debts         22,344,206         22,463,187	Deferred income tax	5,616,693	5,622,572
	Total current debts	12,006,440	10,247,225
Total liabilities         89,739,762         89,839,575	Total debts	22,344,206	22,463,187
	Total liabilities	89,739,762	89,839,575

(All amounts are in lei (RON), unless otherwise indicated)

## Presentation of the financial - accounting statement based on the profit and loss account

		-lei-
		- lei -
	31.03.2024	31.03.2023
Income from sold production	7,926,34	6 12,582,529
Income from sale of goods	204,943	3 140,383
Other income, including variation of inventories	2,126,183	2 305,364
	10,257,47	1 13,028,276
Consumption of raw material and materials	6,009,593	2 8,621,079
Cost of sold goods	176,90	5 123,880
Staff expenditure	2,348,05	5 2,520,481
Depreciation expenses	927,03	7 1,040,424
Other expenses	605,762	2 420,294
	10,067,35	1 12,726,158
Operational result	190,120	0 302,118
Financial income	5,82	5 58,206
Financial expenses	182,65	6 272,208
Profit before tax	13,28	9 88,116
Profit tax		0 0
Deferred income tax expense		0 0
Deferred income tax revenue	(	0 0
Net profit for the period and result		
overall total for the period	13,28	9 88,116
Result per share		
Basic earnings per share (RON/share)	0.00	0 0.002

#### Detailing the result of the activity

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

#### SC UAMT SA EXPLANATORY NOTES - Financial Reports for the first quarter of 2024 (All amounts are in lei (RON), unless otherwise indicated)

<b>RETREATMENT OF THE SITUATION OF TH</b>	- lei -	
	31.03.2024	31.03.2023
Total income activity	10,263,296	13,086,482
Total expenses activity	10,250,007	12,998,366
Result activity	13,289	88,116
Financial income	5,825	58,206
Financial expenses	182,656	272,208
Profit vefore tax	-163,542	-125,886

Detailing the expenses	31.03.2024	31.03.2023
Direct	5,700,891	7,990,224
Indirect	1,525,138	2,663,548
Total operational	7,226,029	10,653,772
General	3,206,634	2,616,802
Total expenses	10,432,663	13,270,574
Operational profit	3,043,092	2,490,916
Global profit	-163,542	-125,886

#### **Economic and financial indicators**

Indicator	Calculation	Value	Result
1. Current liquidity indicator	Current assets	35,862,683	2.99
	/Current debts	12,006,440	
2. Indicator degree of indebtedness	Loan capital	9,850,208	14.62
	/Equity capital x 100	67,395,556	
3. Indicator degree of indebtedness	Loan capital	9,850,208	12.75
	/Employee capital x100	77,245,764	
4. Flow rate speed - customers	Average customers balance	5,346,748	178
	/Turnover profit x 90	8,131,289	(nr. de zile)
5. Rate speed of fixed assets	Turnover profit	8,131,289	0.15
	/ Fixed assets	54,303,985	(nr. de ori)

(All amounts are in lei (RON), unless otherwise indicated)

#### Events or factors of uncertainty that affect or could affect the company's activity

The company's main field of activity - the automotive industry - has been severely affected by the COVID-19 pandemic. At the present date, the negative effects continued in the first quarter of 2024.

This affected the company's deliveries, the gradual return of which is slower than initial estimates.

The effects of the COVID-19 pandemic of previous years (syncope in supply flows, general increase in commodity and energy prices, slow return to demand) are compounded by uncertainties about the market as a result of Russia-Ukraine and Israel-Pakistane.

In addition, the prudent behavior of car buyers continued during the period shown.

The products of the automotive industry have a high degree of technicality and complexity, which is reflected in their high price, and the decision to purchase this type of expensive product is influenced both by policies to encourage / discourage consumption and the individual perception of customers on the general situation.

All this does not affect the company's ability to access new loans and refinance existing loans, on the terms and conditions of previous transactions or more favorable.

The company's borrowers may be affected by the low level of liquidity available, which could affect their ability to repay their outstanding debts, which will have an impact on their ability to forecast cash flows.

The company cannot predict all the events that would have an impact on the profile or financial sector nor the effects that would have an impact on the financial statements.

The company cannot estimate the effects on the financial statements of the future fluctuations of the profile market, of the future decreases of the liquidities on the financial market, of the devaluation of the financial assets, or the contraction of the credit market, or the increase of the currency volatility.

However, the company considers that, in the specific conditions of the market in which it operates, characterized by a strong specialization of participants and a small number of them, risk assessment and management can be achieved by daily monitoring of cash inflows and outflows. and by making short-term forecasts of net liquidity.

The company is not subject to externally imposed capital requirements

General Director Ioan STANCIU Head of Fin. Acc. Dept. Anamaria MASGRAS-DENUŢ



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## INDICATORS at 31.03.2024

Indicator	Calculation	Value	Result
1. Current liquidity indicator	Current assets	35,862,683	2.99
	/Current debts	12,006,440	
2. Indicator degree of indebtedness	Loan capital	9,850,208	14.62
	/Equity capital x 100	67,395,556	
3. Indicator degree of indebtedness	Loan capital	9,850,208	12.75
	/Employee capital x100	77,245,764	
4. Flow rate speed - customers	Average customers balance	5,346,748	178
	/Turnover profit x 90	8,131,289	(nr. de zile)
5. Rate speed of fixed assets	Turnover profit	8,131,289	0.15
	/ Fixed assets	54,303,985	(nr. de ori)

General Director Ioan STANCIU Head of fin.-acc.dept. Anamaria MASGRAS-DENUŢ