

BIOFARM S.A.

INDIVIDUAL FINANCIAL STATEMENTS for the period of 9 months concluded as at 30 September 2025

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

1. Individual Statement of Comprehensive Income

	30 September 25	30 September 24
Sales income	263,261,718	231,142,160
Other operating income	451,677	172,348
Changes in inventories	(3,453,613)	(419,886)
Raw materials and consumables	(36,706,285)	(36,058,310)
Personnel expenses	(42,754,563)	(39,003,185)
Depreciation and amortisation	(13,038,109)	(12,701,072)
Other operating expenses	(71,784,830)	(61,953,796)
Operating profit/(loss)	95,975,995	81,178,259
Net financial income/(expenses)	6,468,548	4,902,798
	-	-
Profit/(loss) before tax	102,444,543	86,081,057
Corporate tax	(15,381,177)	(12,826,947)
Profit / (Loss)	87,063,366	73,254,110

2. Individual Statement of Financial Position

Assets	30 September 25	31 December 2024
Tangible assets	196,233,052	199,170,107
Investment property	12,814,967	12,777,700
Intangible assets	1,489,298	1,218,765
Other fixed assets	9,095	9,095
Deferred tax assets	12,445,397	13,829,393
Fixed assets	222,991,809	227,005,060
Inventories	42,770,207	53,171,622
Trade receivables	164,250,080	151,460,706
Term bank deposits	30,000,000	62,000,000
Cash and cash equivalents	155,759,338	61,843,963
Current assets	392,779,625	328,476,291
TOTAL ASSETS	615,771,434	555,481,351
Liabilities		
Commercial debts and similar	74,055,132	69,363,224
Contractual debts	-	1,130,308
Subsidies for short-term investments	51,875	51,875
Other provisions	5,342,011	5,091,352
Current liabilities	79,449,018	75,636,759
Long-term debts	1,012,510	1,012,510
Subsidies for long-term investments	531,719	570,625
Long-term debts	1,544,229	1,583,135
TOTAL DEBTS	80,993,247	77,219,894
NET ASSETS	534,778,187	478,261,457
Equity	30 September 25	31 December 2024
Share capital	98,537,535	98,537,535
Own shares	(813)	(813)
Premiums related to the issuance/redemption of own shares	(173,154)	(173,154)
Revaluation reserves	10,622,424	10,622,424
Reserves	23,350,438	23,350,438
Retained earnings	315,378,391	271,528,060
Current result	87,063,366	74,396,967
Profit Distribution	-	-
TOTAL EQUITY	534,778,187	478,261,457

The 2025 3st Trimester report can be accessed at the link below: