



**compa**  
*beyond expectations*

# TRIMESTRIAL REPORT

**31.03.2026**

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## TABLE OF CONTENTS

- A. SIMPLIFIED INDIVIDUAL/CONSOLIDATED QUARTERLY FINANCIAL STATEMENTS**
- B. QUARTERLY REPORT OF THE BOARD OF DIRECTORS**
  - 1. INTRODUCTION**
    - 1.1. LEGAL FRAMEWORK, PURPOSE AND NECESSITY OF PREPARING THE CONSOLIDATED QUARTERLY FINANCIAL STATEMENTS
    - 1.2. CONSOLIDATION METHODS APPLIED
  - 2. IMPORTANT EVENTS OCCURRED IN THE FOURTH QUARTER. I 2026 INDIVIDUAL AND CONSOLIDATED**
  - 3. INFORMATION AND INTRA - GROUP TRANSACTIONS**
  - 4. ECONOMIC AND FINANCIAL SITUATION**
    - 4.1. INDIVIDUAL
    - 4.2. CONSOLIDATED
  - 5. ANALYSIS OF THE ISSUER'S ACTIVITY**
    - 5.1 INDIVIDUAL
    - 5.2. CONSOLIDATED
  - 6. CHANGES AFFECTING THE ISSUER'S CAPITAL AND MANAGEMENT (INDIVIDUAL AND CONSOLIDATED)**
  - 7. SIGNIFICANT TRANSACTIONS**
- C. STATEMENT OF RESPONSIBLE PERSONS WITHIN THE ISSUER AUDIT NOTICE**





**A. QUARTERLY FINANCIAL STATEMENTS**

**INDIVIDUAL  
&  
CONSOLIDATED**

**SIMPLIFIED**

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





Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

UNCONSOLIDATED FINANCIAL POSITION AS OF MARCH 31, 2026

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

	Note	March 31, 2026	December 31, 2025
<b>Assets</b>			
<b>Fixed assets:</b>			
Tangible assets	4.1	318,405,482	326,987,653
Real estate investments	4.2	47,595,368	47,595,368
Intangible assets	5	5,584,432	5,864,776
Other receivables (Subsidies and settlements from joint ventures)	6	0	87,492
Other fixed receivables	7	4,536,968	4,539,536
Financial investments	20	24,145,500	24,145,500
<b>Fixed assets - total</b>		<b>400,267,750</b>	<b>409,220,325</b>
<b>Current assets:</b>			
Stocks	8	110,201,209	107,216,582
Trade and other receivables	6	157,009,954	122,371,588
Other receivables (Subsidies and settlements from joint ventures)	6	1,105,547	1,916,814
Cash and cash equivalents	9	1,256,539	572,783
<b>Current Assets - Total</b>		<b>269,573,249</b>	<b>232,077,767</b>
<b>Total assets</b>		<b>669,840,999</b>	<b>641,298,092</b>
<b>Equity:</b>			
Issued capital	11	21,882,104	21,882,104
Share capital adjustment	11	-343,247	-343,247
Reserves	11	407,559,025	407,482,463
Reserve adjustment	11	23,122,057	23,122,057
Retained earnings	11	62,426,934	67,209,472
Current Result	11	108,054	-4,782,538
Profit distribution	11		0
<b>Equity - total</b>		<b>514,754,927</b>	<b>514,570,311</b>
<b>Liabilities</b>			
<b>Long-term debts:</b>			
Financial debts	12	21,284,468	17,558,584
Advance income (advance income, subsidies)	13	11,623,894	12,543,377
Supplies	14	6,939,766	4,542,582
<b>Long-term liabilities - total</b>		<b>39,848,128</b>	<b>34,644,543</b>
<b>Current liabilities:</b>			
Financial debts	12		3,679,961
Commercial and similar debts;	13	66,225,635	51,598,330
Debts from customer contracts	13	27,161,392	16,415,692
Other liabilities	13	15,615,679	14,615,116
Current tax liabilities	10,13	2,004,633	1,328,203
Advance income (advance income, subsidies)	13	4,230,605	4,445,936
<b>Current liabilities - total</b>		<b>115,237,944</b>	<b>92,083,238</b>
<b>Total liabilities</b>		<b>155,086,072</b>	<b>126,727,781</b>
<b>Total equity and liabilities</b>		<b>669,840,999</b>	<b>641,298,092</b>



**Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited**
**UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME AS AT MARCH 31, 2026**

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

	<u>Note</u>	<u>March 31,</u> <u>2026</u>	<u>March 31,</u> <u>2025</u>
Revenue from sales of finished goods	15	134,839,597	125,289,712
Income from the provision of services	15	452,885	361,643
Revenue from the sale of goods	15	1,615,539	1,317,456
Income from other activities	15	1,526,859	1,678,507
Other operating income	15	2,141,015	1,766,529
<b>Total revenue</b>		<b>140,575,895</b>	<b>130,413,847</b>
Variation of finished product stocks and running production	16	2,948,600	1,153,644
Raw materials and consumables used	16	-71,226,046	-67,924,711
Utility expenses	16	-8,488,068	-8,379,559
Employee benefits expenses	17	-35,999,305	-37,794,573
Depreciation and amortization expenses	4 , 5, 16	-11,036,618	-10,369,531
Transportation expenses	16	-3,088,610	-2,839,240
Third-party services	16	-7,828,316	-2,816,766
Other expenses	16	-4,725,366	-3,185,016
<b>Total expenditure</b>		<b>-139,443,729</b>	<b>-132,155,752</b>
<b>Operating result</b>		<b>1,132,166</b>	<b>-1,741,905</b>
<b>Financial income</b>	<b>18</b>	<b>19,153</b>	<b>23,301</b>
Financial expenditure	18	-244,580	-280,828
Other financial gains/losses	18	-182,237	53,838
<b>Net financing costs</b>		<b>-407,664</b>	<b>-203,689</b>
<b>Profit before tax</b>		<b>724,502</b>	<b>-1,945,594</b>
<b>(Expenses) / Deferred income tax</b>	<b>10</b>	<b>59,982</b>	<b>-526,942</b>
<b>Current corporate income tax expense</b>	<b>10</b>	<b>-676,430</b>	<b>-1,212,498</b>
<b>Net profit for the period</b>		<b>108,054</b>	<b>-3,685,034</b>
Other elements of the overall result:			
Of which other comprehensive income items that will not be subsequently reclassified as profit or loss:			
Corporate income tax on other comprehensive income	10	76,562	60,218
<b>Other income from the global result, net of tax</b>		<b>76,562</b>	<b>60,218</b>
<b>Total overall result for the year</b>		<b>184,616</b>	<b>-3,624,816</b>
<b>Unconsolidated earnings per basic share / diluted</b>	<b>19</b>	<b>0.0005</b>	<b>-0.0168</b>



**Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited**
**UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026**

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

Equity Statement at: December 31, 2025

Element of equity	Share capital	Share capital adjustments	Legal reservations	Legal reserve adjustments	Reserve revaluation	Other reserves	Adjustments to other reserves	Retained earnings	Total
Balance as of January 01, 2025	21,882,104	-265,638	4,376,421	22,679,066	97,200,738	303,212,242	442,991	70,200,578	519,728,502
Profit of the year	0	0	0	0	0	0	0	-4,782,538	-4,782,538
Other elements of the overall result, including:	0	0	0	0	-333,355	366,849	0	333,355	366,849
Revaluation of tangible assets					0				0
Transfer of reserves to result					-333,355			333,355	0
Corporate income tax on other comprehensive income						366,849			366,849
Transactions with shareholders, recorded directly in equity, of which:	0	-77,609	0	0	0	2,659,569	0	-3,324,462	-742,502
Share shares for free		-77,609				0			-77,609
Profit distribution						2,659,569		-3,324,462	-664,893
<b>Balance as of December 31, 2025</b>	<b>21,882,104</b>	<b>-343,247</b>	<b>4,376,421</b>	<b>22,679,066</b>	<b>96,867,383</b>	<b>306,238,660</b>	<b>442,991</b>	<b>62,426,933</b>	<b>514,570,311</b>



**Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited**

Statement of Equity at: March 31, 2026

Element of equity	Share capital	Share capital adjustments	Legal reservations	Legal reserve adjustments	Reserve revaluation	Other reserves	Adjustments to other reserves	Retained earnings	Total
Balance as of January 01, 2026	21,882,104	-343,247	4,376,421	22,679,066	96,867,383	306,238,660	442,991	62,426,933	514,570,311
Profit of the year								108,054	108,054
Other elements of the overall result, including:	0	0	0	0	0	76,562	0	0	76,562
Corporate income tax on other comprehensive income						76,562			76,562
Transfer of reserves to result					0			0	
Transactions with shareholders, recorded directly in equity, of which:	0	0	0	0	0	0	0	0	0
Profit distribution		0				0		0	0
Balance as of March 31, 2026	21,882,104	-343,247	4,376,421	22,679,066	96,867,383	306,315,222	442,991	62,534,987	514,754,927



**UNCONSOLIDATED STATEMENT OF CASH FLOWS AS OF MARCH 31, 2026**

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

<b>Explanations</b>	<b>March 31, 2026</b>	<b>March 31, 2025</b>
<b>Cash flows from operating activities:</b>		
Profit before tax	724,502	-1,945,594
Expenses with depreciation and depreciation of fixed assets	11,456,020	11,683,385
(Increases) / Stock decreases	-2,984,627	2,774,562
(Increases) / Decreases receivables	-33,737,038	-17,301,473
Increases/ (Debt decreases)	27,049,998	14,682,529
Adjustment of other non-monetary items	967,064	9,829,355
<b>Net cash generated from operations</b>	<b>3,475,919</b>	<b>19,722,764</b>
<b>Cash flows from investment activity:</b>		
Acquisitions of tangible assets and real estate investments	-2,466,666	-7,607,660
Acquisitions of intangible assets	-126,839	-135,094
<b>Net cash generated from investment activities</b>	<b>-2,593,505</b>	<b>-7,742,754</b>
<b>Cash flows from financial activity</b>		
(Increases) / Decreases in bank loans	45,922	1,603,321
Interest payments	-244,580	-280,828
<b>Net cash generated from financial activity</b>	<b>-198,658</b>	<b>1,322,493</b>
<b>Net cash generated from total activity</b>	<b>683,756</b>	<b>13,302,503</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>572,783</b>	<b>2,137,995</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>1,256,539</b>	<b>15,440,498</b>



**Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited**
**CONSOLIDATED FINANCIAL POSITION AS AT MARCH 31, 2026**

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

	Note	March 31, 2026	December 31, 2025
<b>Assets:</b>			
<b>Fixed assets:</b>			
Tangible assets	4.1.	398,997,420	408,311,697
Real estate investments	4.2.	43,646,711	43,646,711
Intangible assets	5	5,706,211	6,014,962
Other receivables (Subsidies and settlements from joint ventures)	6	0	87,492
Other fixed receivables	7	151,853	152,792
Deferred tax receivables	10	0	0
<b>Fixed assets - total</b>		<b>448,502,195</b>	<b>458,213,654</b>
<b>Current assets:</b>			
Stocks	9	110,626,153	107,664,046
Trade and other receivables	6	160,568,314	124,791,413
Other receivables (Subsidies and settlements from joint ventures)	6	1,105,547	1,916,814
Cash and cash equivalents	9	4,221,606	4,875,499
<b>Current Assets - Total</b>		<b>276,521,620</b>	<b>239,247,772</b>
<b>Total assets</b>		<b>725,023,815</b>	<b>697,461,426</b>
<b>Equity:</b>			
Issued capital	11	21,882,104	21,882,104
Share capital adjustment	11	-343,247	-343,247
Reserves	11	406,829,483	411,535,459
Reserve adjustment	11	23,150,986	23,150,986
Retained earnings	11	57,882,432	57,421,090
Current Result	11	219,411	-4,321,195
Minority interests	11	31,111	31,918
<b>Equity - total</b>		<b>509,652,280</b>	<b>509,357,115</b>
<b>Long-term debts:</b>			
Financial debts	12	61,791,284	59,085,856
Advance income (advance income, subsidies)	13	24,615,438	25,681,101
Supplies	14	7,219,069	5,034,800
<b>Long-term liabilities - total</b>		<b>93,625,791</b>	<b>89,801,757</b>
<b>Current liabilities:</b>			
Financial debts	12	4,079,637	7,707,189
Commercial and similar debts;	13	66,420,011	52,257,803
Other liabilities	13	17,203,000	15,507,651
Debts from customer contracts	13	27,161,392	16,415,692
Current tax liabilities	13	2,073,564	1,380,709
Advance income (advance income, subsidies)	13	4,808,140	5,033,510
<b>Current liabilities - total</b>		<b>121,745,744</b>	<b>98,302,554</b>
<b>Total liabilities</b>		<b>215,371,535</b>	<b>188,104,311</b>
<b>Total equity and liabilities</b>		<b>725,023,815</b>	<b>697,461,426</b>



**Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited**
**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME AS AT MARCH 31, 2026**

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

	<b>Note</b>	<b>March 31, 2026</b>	<b>March 31, 2025</b>
Revenue from sales of finished goods	15	134,790,655	125,219,605
Income from the provision of services	15	4,910,263	4,218,875
Revenue from the sale of goods	15	3,551,994	3,031,238
Income from other activities	15	1,487,475	1,632,633
Other operating income	15	2,351,973	1,938,704
<b>Total revenue</b>		<b>147,092,360</b>	<b>136,041,055</b>
Variation of finished product stocks and running production	16	2,948,600	1,153,644
Raw materials and consumables used	16	-72,635,797	-69,385,934
Utility expenses	16	-8,965,545	-8,798,245
Employee benefits expenses	17	-38,690,798	-40,196,868
Depreciation and amortization expenses	16	-11,879,550	-11,268,206
Transportation expenses	16	-2,427,026	-2,006,918
Third-party services	16	-9,040,392	-4,235,449
Other expenses	16	-4,868,681	-3,478,374
<b>Total expenditure</b>		<b>-145,559,189</b>	<b>-138,216,350</b>
<b>Operating result</b>		<b>1,533,171</b>	<b>-2,175,295</b>
Financial income	18	18,938	11,441
Financial expenditure	18	-451,975	-523,605
Other financial gains/losses	18	-216,704	3,501
<b>Net financing costs</b>		<b>-649,741</b>	<b>-508,663</b>
<b>Profit before tax</b>		<b>883,430</b>	<b>-2,683,958</b>
<b>(Expenses) / Deferred income tax</b>	<b>10</b>	<b>28,028</b>	<b>-556,688</b>
<b>Current corporate income tax expense</b>	<b>10</b>	<b>-692,855</b>	<b>-1,216,772</b>
<b>Net profit for the period, of which:</b>		<b>218,603</b>	<b>-4,457,418</b>
Attributable to non-controlling interests		-808	-60,811
Attributable to the mother company		219,411	-4,451,337
<b>Other elements of the overall result:</b>			
Of which, other items of the comprehensive result that will not be subsequently reclassified into profit or loss:	10	76,562	60,218
<b>Other income from the global result, net of tax</b>		<b>76,562</b>	<b>60,218</b>
<b>Total overall result for the year, of which:</b>		<b>295,165</b>	<b>-4,397,200</b>
Attributable to non-controlling interests		-808	-6,081
Attributable to the mother company		295,973	-4,391,119
<b>Unconsolidated earnings per basic share / diluted</b>		<b>0.0010</b>	<b>-0.0203</b>



**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY AS OF MARCH 31, 2026**

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

Element of equity	Share capital	Share capital adjustments	Reserves Legal	Adjustments reserves Legal	Reserves from Re-evaluation	Other reserves	Adjustments to other reserves	Retained earnings	Total attributable to the company's shareholders	Interests that do not control	Total
Balance as of January 01, 2025	21,882,104	-376,509	4,957,516	22,679,066	97,200,737	306,695,903	471,920	60,673,960	514,184,697	185,124	514,369,821
Profit of the year								-4,321,195	-4,321,195	-65,736	-4,386,931
Other elements of the overall result, including:	0	0	0	0	-333,355	3,030,898	0	333,355	3,030,898	0	3,030,898
Revaluation of tangible assets					0				0		0
Transfer of reserves to result					-333,355			333,355	0		0
Corporate income tax on other comprehensive income						3,030,898	0		3,030,898		3,030,898
Transactions with shareholders, recorded directly in equity, of which:	0	33,262	-14,000	0	0	-2,240	0	-3,586,225	-3,569,203	-87,470	-3,656,673
Recover shares of the affiliated company		33,262						0	33,262		33,262
Cancellation of reserve from affiliate liquidation			-14,000			-2,240			-16,240		-16,240
Affiliate liquidation profit distribution								-261,761	-261,761	-87,470	-349,231
Profit distribution								-3,324,464	-3,324,464		-3,324,464
Balance as of December 31, 2025	21,882,104	-343,247	4,943,516	22,679,066	96,867,382	309,724,561	471,920	53,099,895	509,325,197	31,918	509,357,115





Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

Element of equity	Share capital	Share capital adjustments	Reserves Legal	Legal reserve adjustments	Revaluation reserves	Other reserves	Adjustments to other reserves	Retained earnings	Total attributable to the company's shareholders	Interests that do not counteract	Total
Balance as of January 01, 2026	21,882,104	-343,247	4,943,516	22,679,066	96,867,382	309,724,561	471,920	53,099,895	509,325,197	31,918	509,357,115
Profit of the year								219,411	219,411	-807	218,604
Other elements of the overall result, including:	0	0	0	0	0	0	0	0	0		0
Corporate income tax on other comprehensive income						0			0		0
Transactions with shareholders, recorded directly in equity, of which:	0	0	0	0	0	-4,705,976	0	4,782,537	76,561	0	76,561
Profit distribution						-4,705,976		4,782,537	76,561		76,561
Balance as of March 31, 2026	21,882,104	-343,247	4,943,516	22,679,066	96,867,382	305,018,585	471,920	58,101,843	509,621,169	31,111	509,652,280



**Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited**
**CONSOLIDATED STATEMENT OF CASH FLOWS AS OF MARCH 31, 2026**

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

<b>Explanations</b>	<b>March 31, 2026</b>	<b>March 31, 2025</b>
<b>Cash flows from operating activities:</b>		
Profit before tax	883,430	-2,683,958
Expenses with depreciation and depreciation of fixed assets	12,298,952	12,582,060
(Increases) / Stock decreases	-2,962,107	2,803,032
(Increases) / Decreases receivables	-34,878,142	-17,325,925
Increases/ (Debt decreases)	27,296,112	14,661,333
Adjustment of other non-monetary items	776,741	-1,171,724
<b>Net cash generated from operations</b>	<b>3,414,986</b>	<b>8,864,818</b>
<b>Cash flows from investment activity:</b>		
Acquisitions of tangible assets and real estate investments	-2,549,086	-7,623,095
Acquisitions of intangible assets	-126,839	-207,728
<b>Net cash generated from investment activities</b>	<b>-2,675,925</b>	<b>-7,830,823</b>
<b>Cash flows from financial activity</b>		
(Increases) / Decreases in bank loans	-922,124	-851,679
Interest payments	-470,830	-536,832
<b>Net cash generated from financial activity</b>	<b>-1,392,954</b>	<b>-1,388,511</b>
<b>Net cash generated from total activity</b>	<b>-653,893</b>	<b>-354,516</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>4,875,499</b>	<b>18,977,030</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>4,221,606</b>	<b>18,622,514</b>



## B. QUARTERLY REPORT OF THE BOARD OF DIRECTORS

### 1. INTRODUCTION

#### 1.1. LEGAL FRAMEWORK, PURPOSE AND NECESSITY OF PREPARING CONSOLIDATED QUARTERLY FINANCIAL REPORTS

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

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

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

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

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

#### 1.2 CONSOLIDATION METHODS APPLIED

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

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

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

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



## 2. IMPORTANT EVENTS OCCURRED IN THE FOURTH QUARTER. I 2026 AND MANAGEMENT'S VISION FOR THE FUTURE OF THE BUSINESS

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

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

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

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

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

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

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

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





## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

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

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



## 2.2 EVENTS SUBSEQUENT TO THE REPORTING PERIOD

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

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

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

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

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

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

- updating the values and indicators regarding the project entitled "*Installation of photovoltaic system on the roof of the COMPA S.A. building.*" which will be submitted under the measure Supporting investments in new capacities for the production of electricity produced from renewable sources for self-consumption related to the Fund for Modernization in Romania - Key Program 1: Renewable Energy Sources and Energy Storage, project approved by the Board of Directors Decision no. 68/19.09.2025.
- updating the budget of SC COMPA SA, which represents the financial resources necessary for co-financing the project with the title "*Installation of photovoltaic system on the roof of the COMPA S.A. building.*"
- maintaining the total value of the project with the title "*Installation of photovoltaic system on the roof of the COMPA S.A. building.*" in the amount of RON 3,959,883.14 including VAT, of which:
  - Discounted Eligible Value in the amount of 2,237,998.81 lei
  - Ineligible value updated in the amount of 1,721,884.33 lei
  - The value of the non-reimbursable financing updated in the amount of 1,799,999.99 lei
- updating the own contribution to the project of SC COMPA SA representing the payment of ineligible expenses in the amount of RON 1,034,631.88, VAT value in the amount of RON 687,252.45, as well as updating the contribution to eligible expenses in the amount of RON 437,998.82. The company's updated total contribution within the project "*Installation of a photovoltaic system on the roof of the COMPA S.A. building.*" is in the amount of 2,159,883.15 lei.
- project implementation indicators (I.1 – I.6), related to the capacity taken into account of the photovoltaic plant:
  1. Indicator 1 "New installed FMS04\_Capacitate of renewable wind, solar or hydro (MW) energy production" = Target: 1 MW
  2. Indicator 2 "Greenhouse gas MS05\_Reducerea: estimated annual decrease in greenhouse gases (Tonnes of CO2 equivalent/year)" = Target: 806.78 tonnes of CO2 equivalent/year



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

3. Indicator 3 "Average FMS06\_Producția of energy from renewable sources (MWh/year)" = Target: 1,318.49 MWh/year
  4. Indicator 4 "Total FMS07\_Producția of renewable energy for the reference period (MWh)" = Target: 26,369.75 MWh
  5. Indicator 5 'FMS08\_Procentul of total renewable energy production estimated to be used for own consumption (%)' = Target: 91,000 %
  6. Indicator 6 "Plant capacity MS09\_Factorul (%)" = Target: 15.05%
- empowerment of Mr. BĂIAȘU DAN NICOLAE to sign all the necessary documents and the financing contract on behalf of SC COMPA SA
  - empowerment of Mrs. ȘERBAN ANCUȚA MIOARA with the right to administer in the MySMIS2021 system the profile of the legal entity: SC COMPA SA
  - the designation of the project manager as the contact person who will ensure the permanent exchange of information with the Ministry of Energy.

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

- election of the secretary of the meeting from among the shareholders present;
- approves the individual financial statements, for the financial year 2025, based on the Annual Report for 2025 presented by the Board of Directors, accompanied by the Report of the financial auditor QUANTUM EXPERT S.R.L. in accordance with the International Financial Reporting Standards;
  
- approves the consolidated financial statements, for the financial year 2025, based on the Annual Report for 2025 presented by the Board of Directors, accompanied by the Report of the financial auditor QUANTUM EXPERT S.R.L. in accordance with the International Financial Reporting Standards;
  
- approves the Directors' Annual Report containing the consolidated Sustainability Report prepared in accordance with the European Sustainability Reporting Standards for the financial year 2025, accompanied by the Financial Auditor's Limited Assurance Report;
- approves the result of the financial year 2025, namely:
  - net accounting loss in the amount of RON 4,782,538 as of 31.12.2025 at individual level and its coverage from the "Other reserves" account according to the legal provisions.
  
  - net accounting loss in the amount of RON 4,386,931 at consolidated level;
  
- approves discharge to the administrators for the financial year 2025
- approves the Income and Expenditure Budget for 2026 and the investment program for 2026;
- approves the remuneration of the directors for the current year, starting from 01.05.2026 to 30.04.2027, as follows: 25,000 lei gross/month, for the Chairman of the Board of Directors, 18,000 lei gross/month for the Vice-Chairman of the Board of Directors and 13,000 lei gross/month for non-executive directors, members of the Board of Directors;
- approves the extension until 30.04.2027 of the mandate of the external financial auditor S.C. QUANTUM EXPERT S.R.L. headquartered in Deva, Mărăști Street, Bl. D3, sc. 4, ap. 44, Hunedoara County, having registration code 12600149 registered with the Trade Register under no. J20/40/2000, a company authorized by the Chamber of Financial Auditors of Romania based on the authorization no. 118/28.11.2001, in order to carry out the Statutory Audit for 2026 and the audit for the Sustainability Report for 2026;
- approves the remuneration report of the company's management prepared for the financial year 2025;



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

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

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

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

### VII. SHARE CAPITAL. ACTIONS. ISSUANCE OF BONDS



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

(1) **The total private share capital**, subscribed and fully paid-up, in the amount of RON 21,792,251.5 shall be divided into a number of 217,922,515 registered shares with a nominal value of RON 0.10/share, distributed among the shareholders as follows:

- Dumitrescu Mihaela – individual owns 41,945,252 shares, respectively 19.2478% of the share capital,
- Transilvania Investments Alliance S.A. – legal entity holds 30,915,137 shares, respectively 14.1863% of the share capital,
- Băiașu Voichița-Maria – individual owns 25,002,625 shares, respectively 11.4732% of the share capital,
- other individuals holding 95,028,158 shares, respectively 43.6064% of the share capital and legal entities holding 25,031,343 shares, respectively 11.4863% of the share capital,

based on the consolidated synthetic structure of the holders of financial instruments on 22.04.2026, communicated through the address issued by Depozitarul Central S.A. Bucharest on 29.04.2026

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



**3. INTRA INFORMATION & TRANSACTIONS – GROUP Q1 2026**
**3.1 General information GROUP:**
**Societatea COMPA S.A.**

Registered office	Sibiu, str. Henri Coandă nr.8
Registration number in the Trade Register	J1991000129321
Unique Registration Code	RO 788767
Main object of activity	2932 "Manufacture of other parts and accessories for motor vehicles and for motor vehicle engines"
Share capital	21,882,103.8 lei

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

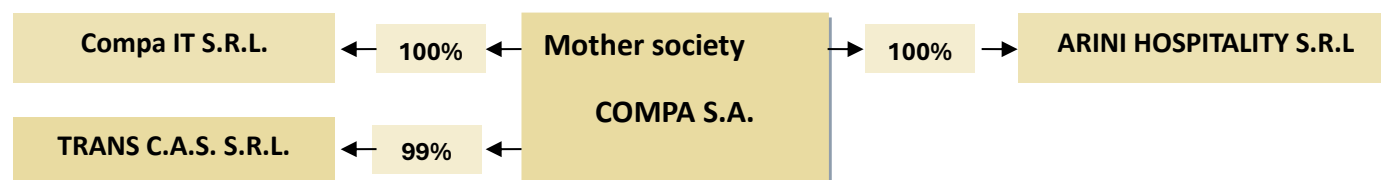
In 2018, the Compa Sibiu Employees' Association (PAS) was dissolved, the shares being transferred to the members of the association, depending on the number of shares owned and bought by each one.

As presented in detail in *the Quarterly Report*, the parent company is organized by Profit Centers, integrated units without legal personality with a decentralized activity, structured for the production of products for a single customer or for the production of similar products for several customers, such as: Forging, Heat treatments, Galvanizing, Pressed-drawn parts, mechanical-welded subassemblies.

**Relationship Company – Parent and Affiliated Companies**

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

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



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

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



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

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

### Societatea COMP A I.T. SRL

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

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

Registered office	Sibiu, Str, Henri Coandă Nr,8
No., registration in the Trade Register	J2001000017320,
Unique Registration Code	TO 13656016
Main object of activity	6201 "Custom-made software development activities"
Share capital (lei)	200,000
Sole shareholder	Societatea COMP A S,A

### Societatea TRANS CAS SRL

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

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

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

Registered office	Sibiu, Str, Henri Coandă Nr,12
No., registration in the Trade Register	J32/633/2002
Unique Registration Code	TO WHOM 14836511
Main object of activity	4941 "Road transport of goods"
Share capital, of which:	750,000 lei
Shareholders: COMP A S,A, Sibiu	742,500 lei
Maxim Mircea Florin and Mihăilă Daniela	7,500 lei

### Societatea ARINI HOSPITALITY SRL

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

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



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

Sole shareholder COMPA SA Sibiu 100%

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

### 3.2 INTRA-GROUP TRANSACTIONS Q1 2026

During the 1st quarter of 2026, COMPA did not carry out major transactions either with the affiliated companies within the Group to which it belongs, or with other companies holding shares in the share capital of COMPA.S.A. The entities affiliated to COMPA S.A. Sibiu were established over time, as a result of the need to outsource from COMPA S.A. specific activities such as: software design, domestic and international car transport, public catering, etc., outsourcing carried out to streamline these activities as well as to be able to benefit from some facilities granted by the state to some activities (IT activity; transport licenses, etc.).

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

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

The transactions carried out in the first 3 months of 2026 with the affiliated companies are highlighted in the table below:

Explanations	March 31, 2026			March 31, 2025		
	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES
TRANSCAS S.R.L.		1,491,330	111,919		1,580,306	131,562
COMP A IT S.R.L.		893,948	31,868		851,564	31,107
RE CASERV S.R.L.		0	0		35,118	0
ARINI HOSPITALITY S.R.L.	4,388,527	8665	0	4,998,577	8737	0

Receivables to be collected by COMPA SA from:

Explanations	March 31, 2026	March 31, 2025
TRANSCAS S.R.L.	146,513	130,643
COMP A IT S.R.L.	9,489	12,990
RE CASERV S.R.L.	0	0
ARINI HOSPITALITY S.R.L.	4,388,527	4,998,577

Debts to be paid by COMPA SA to:

Explanations	March 31, 2026	March 31, 2025
TRANSCAS S.R.L.	0	1,676,250
COMP A IT S.R.L.	0	559,776





RECASERV S.R.L.

0

35,118



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24



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RO788767  
J1991000129321

**4. FINANCIAL-ACCOUNTING STATEMENT**
**4.1 Financial accounting statement of COMPA SA**
**Main economic and financial indicators:**

INDICATOR	March 31, 2026	March 31, 2025
Current liquidity	2.34	2.14
Indebtedness	0.07	0.06
Flow rotation speed – customers	85.89	68.28
Rotation speed of fixed assets	0.35	0.3
Volume of investments	2,593,505	7,742,754
EBITDA	12,425,102	10,018,619

**Current liquidity: assets**

Current assets/current liabilities

**Degree of indebtedness:**

borrowed capital/committed capital

**Flow rotation speed – customers**

Average customer balance / Turnover x 90

**Rotation speed of fixed assets**

Turnover / Fixed assets

**EBITDA:**

net profit + chelt. with interest + chelt. with taxes + chelt. with depreciation and depreciation

**Main balance sheet elements:**

In order to analyze the economic and financial situation for the 1st quarter of 2026, we present the following indicators:

INDICATOR NAME	March 31, 2026	March 31, 2025
Fixed assets	400,267,750	428,119,558
Current assets	269,573,249	221,860,845
Debts of less than one year	115,237,944	103,579,631
Debts of more than one year	39,848,128	30,297,086
Capital and reserves	514,754,927	516,103,686

**Statement of income and expenses**

INDICATOR NAME	March 31, 2026	March 31, 2025
Operating income	140,575,895	130,413,847
Operating expenses	139,443,729	132,155,752
Operating result	1,132,166	-1,741,905
Financial income	271,470	344,989
Financial expenditure	679,134	548,678
Financial result	-407,664	-203,689
Total revenue	140,847,365	130,758,836
Total expenditure	140,122,863	132,704,430
Gross result	724,502	-1,945,594
Corporate income tax	616,448	1,739,440
Net result	108,054	-3,685,034





Cash flow situation

INDICATOR NAME	March 31, 2026	March 31, 2025
Net cash generated from operations	3,475,919	19,722,764
Net cash generated from investment activities	-2,593,505	-7,742,754
Net cash generated from financial activity	-198,658	1,322,493
Net Cash Flow	683,757	13,302,503
Cash availability at the beginning of the period	572,783	2,137,995
Cash availability at the end of the period	1,256,539	15,440,498



## 4.2 Financial and accounting statement of COMPA GROUP

### The main economic and financial indicators of the COMPA GROUP

Indicator	31/03/2026	31/03/2025
Current liquidity	2.27	2.01
Indebtedness	0.16	0.14
Flow rotation speed – customers	90.92	46.31
Rotation speed of fixed assets	0.29	0.28
Volume of investments	2,675,925	7,830,823
EBITDA	12,988,385	8,661,474

**Current liquidity: assets**

**Degree of indebtedness:**

**Flow rotation speed – customers**

**Rotation speed of fixed assets**

**EBITDA:**

**Main balance sheet elements**

Current assets/current liabilities  
 borrowed capital/committed capital  
 Average customer balance / Turnover x 270  
 Turnover / Fixed assets  
 net profit + chelt. with interest + chelt.  
 with taxes + chelt. with cushioning. and  
 depreciation

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

INDICATOR	March 31, 2026	March 31, 2025	% March 31, 2026 vs. March 31, 2025
FIXED ASSETS	448,502,195	478,818,609	93.67
CURRENT ASSETS	276,521,620	228,185,448	121.18
DEBTS LESS THAN ONE YEAR	121,745,744	113,404,125	107.36
DEBTS GREATER THAN ONE YEAR	93,625,791	83,627,311	111.96
CAPITAL AND RESERVES	509,652,280	509,972,621	99.94

### Statement of income and expenditure

The statement of income and expenses as of March 31, 2026 compared to the same period of last year is as follows:

INDICATOR NAME	March 31, 2026	March 31, 2025	% March 31, 2026 vs. March 31, 2025
TURNOVER	144,740,387	134,102,351	107.93
GROSS PROFIT	883,430	-2,683,958	-32.92
PROFIT NET	218,603	-4,457,418	-4.90



**Cash flow statement**

The situation of cash flows is summarized below:

Indicator	31/03/2026	31/03/2025
Net cash generated from operations	3,414,986	8,864,818
Net cash generated from investment activities	-2,675,925	-7,830,823
Net cash generated from financial activity	-1,392,954	-1,388,511
Net Cash Flow	-653,893	-354,516
Cash availability at the beginning of the period	4,875,499	18,977,030
Cash availability at the end of the period	4,221,606	18,622,514

**Comparison of the main indicators GRUP COMPA versus COMPA SA**

INDICATORS	COMPA-03.2026	Group-03.2026	COMPA-03.2025	Group-03.2025
Fixed assets	400,267,750	448,502,195	428,119,558	478,818,609
Current assets	269,573,249	276,521,620	221,860,845	228,185,448
Current liabilities	115,237,944	121,745,744	103,579,631	113,404,125
Long-term debts	39,848,127	93,625,791	30,297,086	83,627,311
Equity	514,754,927	509,652,280	516,103,686	509,972,621
Operating result	1,132,166	1,533,171	-1,741,905	-2,175,295
Financial result	-407,664	-649,741	-203,689	-508,663
Gross result	724,502	883,430	-1,945,594	-2,683,958
Corporate income tax	-616,448	-664,827	-1,739,440	-1,773,460
Net result	108,054	218,603	-3,685,034	-4,457,418



**5 ANALYSIS OF THE COMPANY'S ACTIVITY**

**PRODUCTS, PROCESSES**

**Organizational structure for managing the production activity in COMPA**

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

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

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

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

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

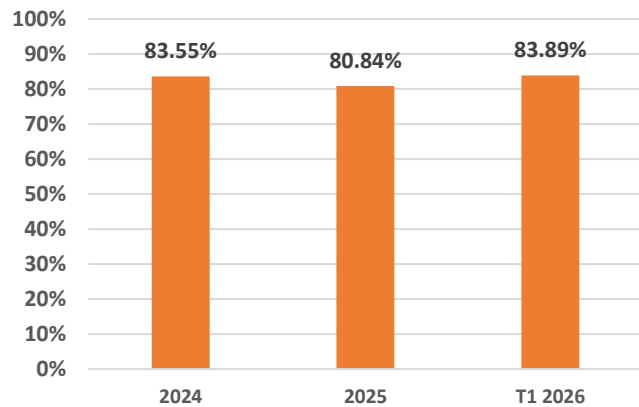
**PROCUREMENT – SUPPLIERS**

**Evaluation of purchasing activity and indicators by department:**

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

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

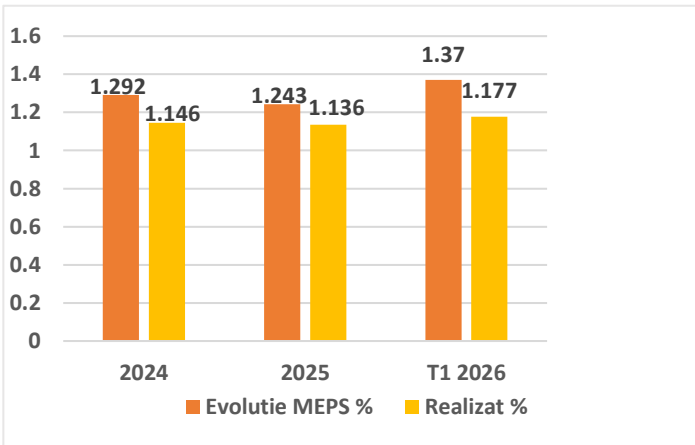
**Valoarea procentuala a achizițiilor din import în total cumpărări 2024-T1 2026**



The of

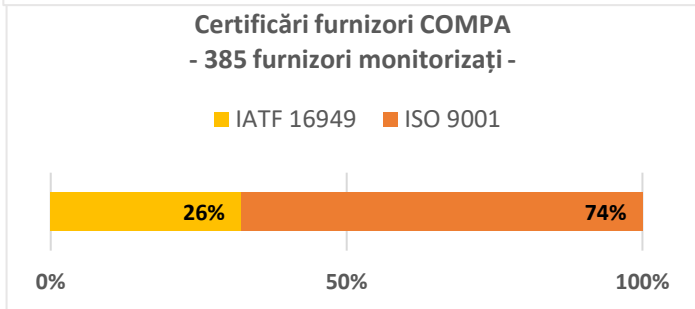
**The main objectives of the department are:**

**Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited**

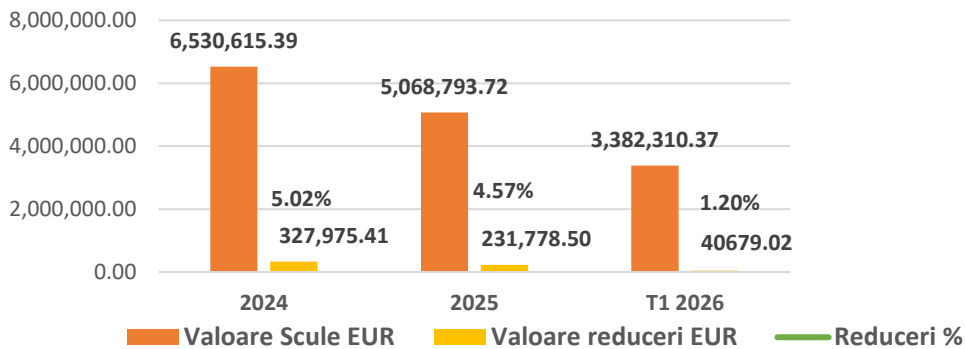


In the context of market globalization – the need to align the market with the stock market quotations for most products by obtaining a price index with 100% inclusion in MEPS (Management Engineering and Production Services – price indicator on the metallurgical market, which provides price estimates). Finding sources of supply that ensure the highest possible competitiveness of the prices of raw materials and materials supplied, the stability and sustainability of the supply chain.

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



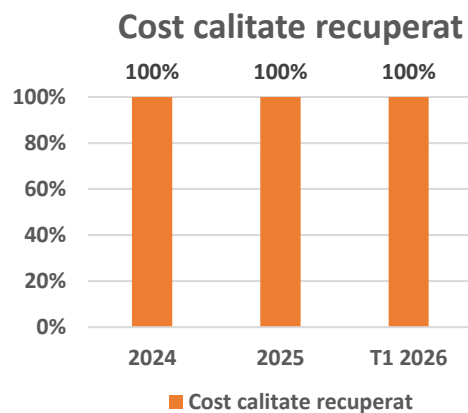
The improvement of the performance of cutting tools (e.g. drills, reamers, milling cutters, inserts, etc.) is achieved by testing and implementing new and innovative solutions that lead to a reduction in the cost per part.



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

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

COMP A maintains and requires its suppliers to take a proactive approach in managing environmental impact, social responsibility and adopting progressive labour, health and safety policies. COMP A encourages and supports the local



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

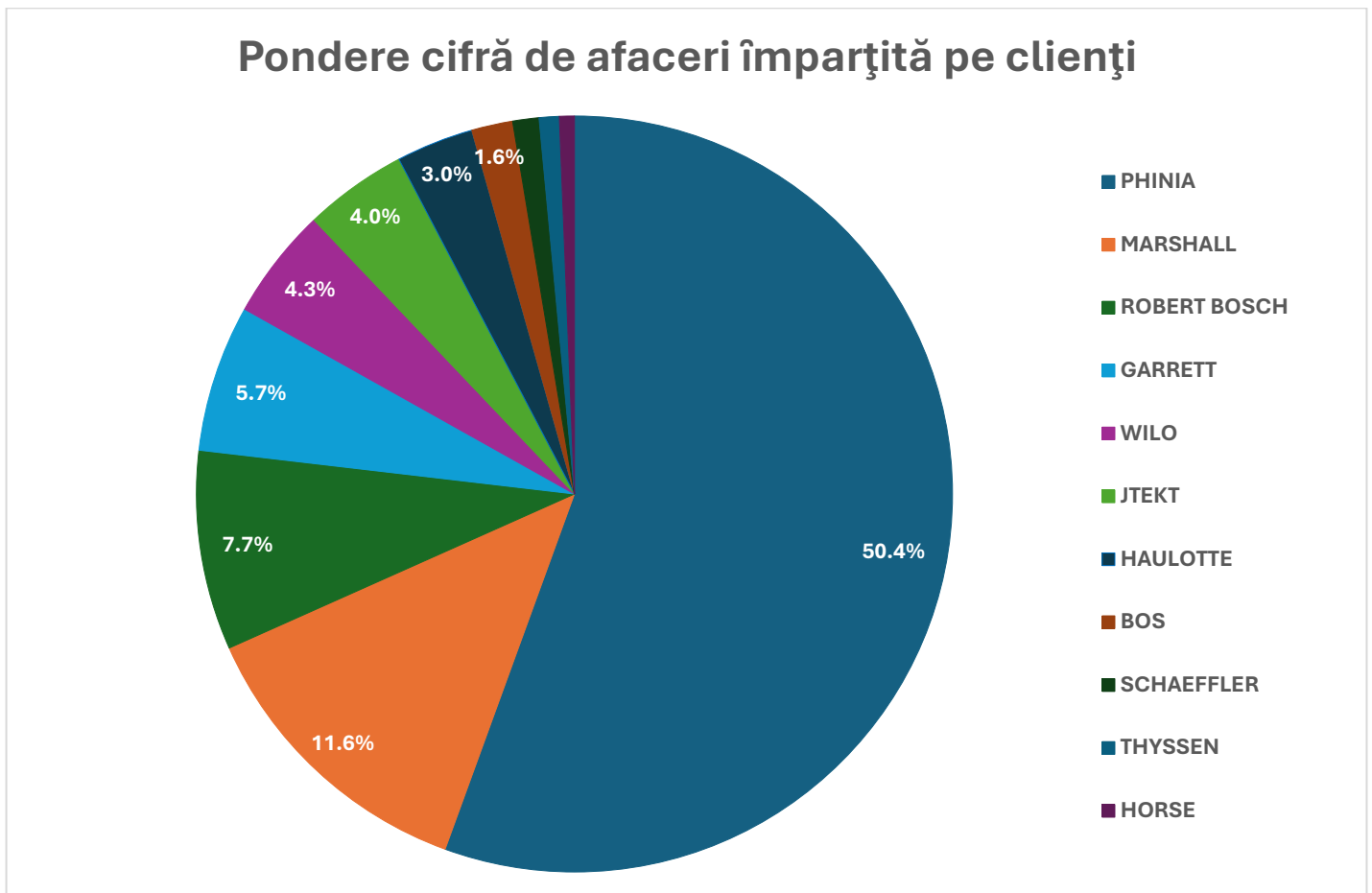
business environment through existing commercial relations, existing contracts and new/future projects in which its partners are/will be involved. It prioritizes where possible the development of business with local partners and encourages its suppliers to do the same.

### Sales -CUSTOMERS Evaluation of sales activity and indicators by department

During Q1-Q3 2026, the department's activity focused on the one hand on identifying new customers from various industrial sectors by participating in various national and international industrial fairs (Global Industrie Lyon, Hannover Messe, etc.), and on the other hand, efforts were made to intensify discussions with potential national and international customers in the defense industry, including by participating in various events and fairs (e.g. Defence and Security Equipment International in the UK, SEASOF Tg. Mures, etc.)

Various marketing activities were also undertaken in order to promote the company's capabilities and identify new markets.

The share held by COMPA's main customers in the turnover for the first 3 months of 2026 is highlighted in the following graph:



### Medium-long term objectives, trends and strategies:

- Development of new projects for the defense industry;
- Development of new projects for non-automotive customers;
- Strengthening commercial relationships with existing customers;
- Active promotion of all COMPA processes in order to develop the portfolio of customers from various industries;

- Assimilation of products with the highest possible added value;
- Developing Compa as an integrated supplier by using as many processes as possible in the portfolio;

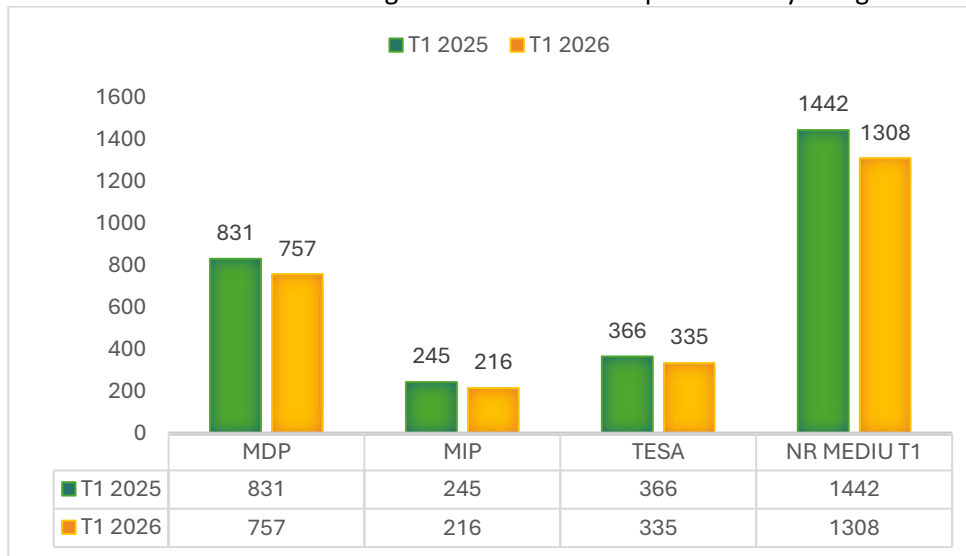
**HUMAN RESOURCES – Evaluation of the human resources activity and indicators by department**

**Average written number of staff**

In the first quarter of 2026, the average number of staff was 1,308 employees, down by 134 employees compared to the same period of 2025, when an average number of 1,442 employees was registered. The decrease represents a reduction of approximately 9.3% and reflects both the adjustment of the personnel requirement in the context of the decrease in orders, and the effects of the measures to make it more efficient and increase labor productivity.

During this period, the company aimed to maintain the availability and continuity of the workforce, with a focus on preserving the key competencies and professional values existing in the organization.

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



	Q1 2025	%	Q1 2026	%
CDM (Directly Productive Workers)	831	57.63%	757	57.87%
MIP (Indirectly Productive Workers)	245	16.99%	216	16.51%
TESA (Technico - economic)	366	25.38%	335	25.61%
<b>TOTAL</b>	<b>1442</b>	<b>100,00%</b>	<b>1308</b>	<b>100,00%</b>

**Staff turnover**

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

	Q1 2025	Q1 2026
<b>Staff turnover (%)</b>	<b>2.17</b>	<b>2.07</b>

The analysis of the evolution of staff turnover showed a decrease in this indicator. In order to support the continuity and availability of human resources, the company has applied a set of measures aimed at both retaining existing personnel and covering the skills needs.

In order to reduce staff turnover, the company considered applying additional measures, such as systematic analysis of the causes of departure, monitoring the integration of new employees in the first months of activity, developing

mentoring and onboarding programs, as well as increasing the role of direct coordinators in the retention process. Also, dedicated actions have been implemented for critical or hard-to-fill positions, through professional development measures, internal mobility, polyqualification and performance recognition. These steps have contributed to increasing the stability of the teams, to the preservation of key competencies and to the reduction of the costs generated by the recruitment and integration of new staff.

## **RISK MANAGEMENT**

### **General aspects of Risk Management in Compa**

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

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

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

In order to achieve the objectives set at all levels in the risk management process, Compa's Top Management took into account the following aspects specific to Q1 2026:

- **Risk assessment is a permanent activity, at the level of all management members within the company on all levels oriented especially to:**
  - Identify all categories of risks acting at each level, including new risks that have not previously occurred.
  - Focusing the activity on the action of the risks that persist and that act on objectives of major importance in the company's activity
  - Quantifying the impact of risk action and guiding actions to counteract or mitigate their effects
- **Delegation of responsibility by Compa's Top Management to all levels of management within Compa's organizational structure:**
  - Responsibilities established by decentralization at the level of the profit centers organized within the company and which consist in the management of the related risks, strictly to the production sectors for which they are responsible.

In this context, the operations managers of these profit centers have obligations in managing production risks

- Responsibilities at the level of the central departments of the company, with an area of responsibility at the level of the entire company in areas such as: Research and development; Marketing – sales; Purchases; Human Resources; Quality – environment; Financial-Accounting and Controlling.

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

## **INVESTMENTS, NEW PRODUCTS AND RESEARCH AND DEVELOPMENT**

In the investment activity, funds were used for:

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



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

The funds necessary to carry out the investment activity in the amount of -18,149,729 lei for Q1 2026 were provided from own sources and from European funds. The economic effects through the purchase of new machinery and technological lines are:

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

### NEW PRODUCTS

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

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

These are the reasons why Compa has also focused its concerns on the execution of complex, value-added components in the machine tool manufacturing industry.

Also, taking into account the international conjuncture, Compa has also turned to the manufacture of components for the defense industry.

In the first quarter - 2026, the manufacture of new products continued, for which the necessary production capacities were ensured, with an impact on production and in the next period.

Among these products we mention:

- Components in the defense industry, Elmet customer
- Benchmarks for the VCST customer
- Containers for the defense industry, Marshall customer

### RESEARCH AND DEVELOPMENT ACTIVITY

This activity has been developed a lot in recent years also as a result of the Compa opportunity created by accessing European funds allocated to this sector of activity.

The areas of Research and Development in Compa are structured on two components:

- fundamental research that is mainly oriented through the development of new products and processes with applicability within the Compa company, and depending on the opportunities and requirements that will arise, it can be extended with projects for other companies besides Compa.

This field of fundamental research has important opportunities for application in Compa, knowing that within the company was built the Research Center equipped with state-of-the-art machines and equipment for making samples, prototypes for new products, offered to Compa's business partners



- the applied research that is decentralized at the level of the company, on the profit centers organized within the company, being assigned to these entities specialists in the technical field, empowered with concrete attributions for the implementation of the processes and works that are required, for the approval and validation of products and processes with customers.

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

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

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

- Development of combination tools with a positive impact on product quality for different customers
- Development of processes for the reconditioning of subassemblies within machine tools, using the reverse engineering method
- Development of processes for the manufacture of components for the defense industry (example: Herstall customer).

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

The evolution of R&D expenses in the first quarter of 2026 compared to the same period last year is presented below:

INDICATOR	March 31, 2026	March 31, 2025
Research and development	3.47	3.7
Turnover	138.43	128.6
Weighting	2.51	2.88



## 5.1 UNCONSOLIDATED INTERIM FINANCIAL REPORT COMPA SA

### EXPLANATORY NOTES TO THE NON-CONSOLIDATED INTERIM FINANCIAL REPORT AS AT 31 MARCH 2026

#### 5.1.1 GENERAL INFORMATION

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

##### Field of activity

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

##### Form of ownership of the company

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

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

##### The evolution of the company

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

#### 5.1.2 BASICS OF PREPARATION

##### Declaration of conformity

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

##### Business continuity principle

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

##### Basis of assessment

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

##### Presentation currency and functional currency

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

##### Using Estimates and Judgments

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



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

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

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

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

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

### **Tangible and intangible assets — Useful life of tangible assets**

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

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

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

### **Deferred taxes**

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

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

### **Supplies**

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

### **Recoverable value of assets**

The impairment measurement of receivables is performed on a NON-consolidated basis and is based on management's best estimate of the present value of cash flows expected to be received. The Company reviews its trade and other receivables at each financial position date, to assess whether to record an impairment in the profit and loss account. In particular, professional management reasoning is necessary for estimating value and coordinating future cash flows when impairment loss is determined. An impairment loss is recognised if the carrying amount of a cash-generating asset



or unit exceeds the estimated recoverable amount. These estimates are based on assumptions about several factors, and the actual results may be different, leading to future adjustments changes.

#### Fair value measurement of financial instruments

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

#### 5.1.3 SIGNIFICANT ACCOUNTING POLICIES

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

The significant accounting policies applied by the Company are those presented in the Financial Statements ended on 31.12.2024 and have not changed during the period of the interim report.

#### 5.1.4.1. TANGIBLE ASSETS

The evolution of tangible assets from January 1, 2026 to March 31, 2026 is as follows:

Explanations	March 31, 2026	1 January 2026
Land	51,157,922	51,157,922
Construction	104,623,801	106,171,960
Equipment & Motor Vehicles	149,829,961	158,752,238
Other tangible assets	702,874	734,905
Tangible assets in progress	12,090,924	10,170,628
<b>Total</b>	<b>318,405,482</b>	<b>326,987,653</b>

Tangible assets representing "Property, plant and equipment in progress" are measured at historical cost. The company has chosen the fair value revaluation model for the valuation of tangible assets of the nature of land and buildings. The buildings and land were reassessed on 31 March 2025 by an authorised independent appraiser. In the fair value hierarchy, the revaluation of buildings and land of the fair value company is classified as level 2 data. In the fair value hierarchy, the revaluation of buildings and land of the fair value company is classified as level 2 data.

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



**5.1.4.2. REAL ESTATE INVESTMENTS**

The evolution of real estate investments from January 1, 2026 to March 31, 2026 is as follows:

Explanations	March 31, 2026	March 31, 2026
Real estate investments	47,588,022	47,588,021
Real estate investments in progress	7,347	7,347
<b>Total</b>	<b>47,595,369</b>	<b>47,595,368</b>

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

"Real estate investments in progress" fixed assets are valued at historical cost.

**5.1.5. INTANGIBLE ASSETS**

The evolution of intangible assets was as follows:

Explanations	March 31, 2026	1 January 2026
R&D expenses	2,083,686	2,221,831
Computer programs and soft licenses	3,500,746	3,642,945
<b>Total</b>	<b>5,584,432</b>	<b>5,864,776</b>

**5.1.6. COMMERCIAL AND OTHER RECEIVABLES**

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

Explanations	March 31, 2026	1 January 2026
Trade receivables	148,995,172	114,597,240
Advances paid to suppliers	4,703,440	4,695,707
Claims related to staff	4,110	2,002
Receivables related to the consolidated state budget and the local budget	1,829,647	2,133,391
Miscellaneous debtors	85,187	38,250
Advance expenses	1,392,398	904,998
Subsidies to be collected (European funds projects, subsidies for personnel expenses)	1,105,547	2,004,306
<b>Total</b>	<b>158,115,501</b>	<b>124,375,894</b>

Receivables in foreign currency are valued in lei at the official exchange rate of the NBR on March 31, 2026.

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

<b>Balance as of January 01, 2026</b>	<b>482,670</b>
Adjustments constituted 3 months 2026	156
Reverse adjustments 3 months 2026'	-135,977
<b>Balance as of March 31, 2026</b>	<b>346,849</b>



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

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

### 5.1.7. OTHER FIXED RECEIVABLES

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

Explanations	March 31, 2026	1 January 2026
Customs guarantee for customs clearance at home	103,000	103,000
Other guarantees	45,441	46,380
Amounts owed by subsidiaries	4,369,672	4,369,415
Interest on amounts owed by subsidiaries	18,855	20,741
<b>Total Other Assets</b>	<b>4,536,968</b>	<b>4,539,536</b>

### 5.1.8. STOCKS

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

Explanations	March 31, 2026	1 January 2026
Raw materials	30,600,579	30,817,509
Materials and packaging	16,464,202	16,211,061
Semi-finished products and ongoing production	42,868,428	38,399,058
Finished products and goods	20,268,000	21,788,954
<b>Total</b>	<b>110,201,209</b>	<b>107,216,582</b>

### 5.1.9. CASH AND CASH EQUIVALENTS

The cash availabilities and cash equivalents are presented as follows:

Explanations	March 31, 2026	1 January 2026
Bank accounts in RON	751,645	244,305
Bank accounts in foreign currency	490,207	325,274
Cash Equivalent	0	0
House in RON	14,687	3,204
<b>Total</b>	<b>1,256,539</b>	<b>572,783</b>

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

### 5.1. 10 CORPORATE TAX

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



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

In 2024, a new minimum turnover tax (IMCA) was introduced at the rate of 1% for companies whose turnover exceeds EUR 50,000,000 million in the previous year and from 01.01.2026 the rate of 0.5% for companies whose turnover exceeds EUR 50,000,000 million in the previous year

On March 31, 2026 and March 31, 2025, the corporate income tax consists of:

Explanations	March 31, 2026	March 31, 2025
Current corporate income tax expense	0	0
Minimum Turnover Tax Expenditure (IMCA)	-676,430	-1,212,498
Deferred Corporate Tax Expense/Income	59,982	-526,942
<b>Total</b>	<b>-616,448</b>	<b>-1,739,440</b>

### 5.1.11 EQUITY

The shareholding structure as of March 31, 2026 is as follows:

Explanations	No. of Shares	% of total share capital
DUMITRESCU MIHAELA	41,945,252	19.17%
TRANSILVANIA INVESTMENTS ALLIANCE SA	30,915,137	14.13%
BAIASU VOICHITA MARIA	25,002,625	11.43%
Romanian and foreign shareholders (legal entities)	25,957,259	11.86%
Romanian and foreign shareholders (individuals)	95,000,765	43.41%
<b>Total number of shares</b>	<b>218,821,038</b>	<b>100.00%</b>

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

The Company's equity includes the following:

Explanations	March 31, 2026	1 January 2026
Subscribed and paid-up capital	21,882,104	21,882,104
Own shares	-343,247	-343,247
Revaluation reserves	96,867,382	96,867,382
Legal reservations	4,376,421	4,376,421
Legal reserve adjustment	22,679,066	22,679,066
Other non-distributable reserves - buyback of own shares	265,652	265,652
Other reserves	311,473,523	311,473,523
Adjusting other reserves	442,991	442,991
Current and deferred corporate income tax recognised on account of equity	-5,423,953	-5,500,515
Retained earnings representing the surplus realized from revaluation reserves	59,127,449	59,127,449
Rez.rep.of the adopt.for the first time IAS,m.slightly IAS 29	29,144	29,144
Retained earnings from the adoption of IAS for the first time, less IAS 29	8,611,538	8,611,538
Rez report prov from the modification. accounting policies	89,693	89,693
Result. deferred from the first application of IAS29	-648,352	-648,352
Current profit	108,054	





Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

Profit distribution	-4,782,538	-4,782,538
<b>Total</b>	<b>514,754,927</b>	<b>514,570,311</b>



**5.1.12 FINANCIAL OBLIGATIONS**

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

Credit institution	Loan type	EUR	
		March 31, 2026	1 January 2026
BRD GROUP -ROMANIA	Production credit line	3,143,248	2,060,181
BRD GROUP -ROMANIA	Investment loan		376,938
ING BANK-SIBIU	Production credit line	954,098	
ING BANK-SIBIU	Investment loan	0	344,835
<b>Total</b>		<b>4,097,346</b>	<b>2,781,954</b>

Credit institution	Loan type	LEI	
		March 31, 2026	1 January 2026
BRD GROUP -ROMANIA	Production credit line	16,026,792	10,503,832
BRD GROUP -ROMANIA	Investment loan		1,921,822
ING BANK-SIBIU	Production credit line	4,864,756	4,340,487
ING BANK-SIBIU	Production credit line	392,920	2,714,265
ING BANK-SIBIU	Investment loan		1,758,139
<b>Total</b>		<b>21,284,468</b>	<b>21,238,545</b>

Financial liabilities in foreign currency are valued in lei at the official exchange rate of the NBR on March 31, 2026.

**5.1.13 TRADE AND OTHER LIABILITIES**

Explanations	March 31, 2026	1 January 2026
Suppliers	64,711,620	50,051,613
Advances received from customers	1,514,015	1,546,717
Debts from customer contracts	27,161,392	16,415,692
Liabilities related to personnel	6,370,530	5,148,415
Debts to the general consolidated state budget and the local budget	9,085,475	9,303,341
Current corporate income tax liabilities	2,004,633	1,328,203
Payout dividends	159,554	163,164
Miscellaneous creditors	120	196
Advance revenue	610,216	825,547
Subsidies for investments from AMPOSDRU AND AMPOSCEE contracts	15,244,283	16,163,766
<b>Total</b>	<b>126,861,838</b>	<b>100,946,654</b>

Debts in foreign currency are valued in lei at the official exchange rate of the NBR on March 31, 2026.



**5.1.14. SUPPLIES**

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

Explanations	Provisions for guarantees granted to customers	Provisions for employee benefits	High provisions	Total provisions
<b>Balance as of 01.01.2025</b>	<b>26,945</b>	<b>4,104,187</b>	<b>3,164,184</b>	<b>7,295,316</b>
provisions constituted 6 months 2025	0	1,520,518	293,820	<b>1,814,338</b>
Provisions reversed 6 months 2025	0	-257,579	-1,766,205	<b>-2,023,784</b>
<b>Balance as of 30.06.2025</b>	<b>26,945</b>	<b>5,367,126</b>	<b>1,691,799</b>	<b>7,085,870</b>

**5.1.15 REVENUES AND BUSINESS SEGMENTS**

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

Explanations	March 31, 2026	March 31, 2025
<b>Total turnover, of which:</b>	<b>138,434,880</b>	<b>128,647,318</b>
Revenue from sales of finished goods	134,839,597	125,289,712
Income from the provision of services	452,885	361,643
Revenue from the sale of goods	1,615,539	1,317,456
Income from other activities (rents, sales of materials, waste, semi-finished products, packaging)	1,311,528	1,401,055
Revenues from subsidies related to turnover (AMSOPHDR projects and partnership contracts)	215,331	277,452
<b>Other operating income</b>	<b>2,141,015</b>	<b>1,766,529</b>
<b>Total operating income</b>	<b>140,575,895</b>	<b>130,413,847</b>

Other operating income consists of:

Explanations	March 31, 2026	March 31, 2025
Income from the production of fixed assets	1,152,654	721,297
Income from investment subsidies (projects and partnership contracts for AMPOS DRU and AMPOSCEE projects)	919,484	881,302
Other operating income	68,877	163,930
<b>Total Other Operating Income</b>	<b>2,141,015</b>	<b>1,766,529</b>



**Business segments:**

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

The revenues are attributable to the activity in Romania.

**5.1.16 EXPENSES BY NATURE**

The operating expenses by their nature, made in the first 3 months of 2026 and 2025, are presented in the table below:

<b>Explanations</b>	<b>March 31, 2026</b>	<b>March 31, 2025</b>
Material expenses	71,226,046	67,924,711
Stock differences	-2,948,600	-1,153,644
Energy and water expenses	8,488,068	8,379,559
Employee benefits expenses	35,999,305	37,794,573
Value adjustments on fixed assets	11,456,020	11,683,385
Value adjustments on current assets	-419,402	-1,313,854
Transportation expenses	3,088,610	2,839,240
Expenses with services provided by third parties	7,828,316	2,816,766
Expenses with other taxes, fees and similar payments	1,232,820	1,106,283
Other operating expenses	3,492,546	2,078,733
<b>Total operating expenses</b>	<b>139,443,729</b>	<b>132,155,752</b>

**5.1.17 EMPLOYEE BENEFITS EXPENSES**

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

<b>Explanations</b>	<b>March 31, 2026</b>	<b>March 31, 2025</b>
Salaries and allowances	35,273,197	37,041,572
Insurance and social protection expenditure	726,108	753,001
<b>Total</b>	<b>35,999,305</b>	<b>37,794,573</b>

**5.1.18 FINANCIAL LOSSES (GAINS)**


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

Explanations	March 31, 2026	March 31, 2025
Exchange rate gains related to foreign currency currencies	-126,467	117,669
Interest losses	-225,427	-257,527
Other financial gains	-55,770	-63,831
<b>Total Loss/Profit</b>	<b>-407,664</b>	<b>-203,689</b>

#### 5.1.19 EARNINGS PER SHARE

The calculation of earnings per share for the years ended March 31, 2026 and March 31, 2025 is presented below:

Explanations	March 31, 2026	March 31, 2025
Number of shares at the beginning of the year	218,821,038	218,821,038
Number of shares at the end of the year	218,821,038	218,821,038
<b>Net profit</b>	<b>108,054</b>	<b>-3,685,034</b>
<b>Earnings per share (in RON per share) basic / diluted:</b>	<b>0.0005</b>	<b>-0.0168</b>

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

Also, a number of 454,370 shares, with a nominal value of RON 45,437, were returned to Compa by the affiliated company Recaserv SRL, which was liquidated in December 2025 as a result of which these shares do not have voting rights and the right to dividends.

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

Explanations	March 31, 2026	March 31, 2025
Total number of shares	218,821,038	218,821,038
Non-voting and dividend shares	-898,523	-1,093,253
<b>Number of shares with voting rights and dividend rights At the end of the year</b>	<b>217,922,515</b>	<b>217,727,785</b>
<b>Net profit</b>	<b>108,054</b>	<b>-3,685,034</b>
<b>Earnings per share with voting rights and dividend rights (in RON per share) basic / diluted:</b>	<b>0.0005</b>	<b>-0.0169</b>



**5.1.20. AFFILIATED PARTIES**

The affiliated entities of COMPA SA are the following:

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

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

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

Explanations	March 31, 2026			March 31, 2025		
	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES
TRANSCAS S.R.L.		1,491,330	111,919		1,580,306	131,562
COMPA IT S.R.L.		893,948	31,868		851,564	37,107
RECASERV S.R.L.		0	0		35,118	0
ARINI HOSPITALITY S.R.L.	4,388,527	8665	0	4,998,577	8737	0

The mutual debts and receivables recorded on March 31, 2026 and March 31, 2025 are as follows:

**Receivables to be collected by COMPA SA from:**

Explanations	March 31, 2026	March 31, 2025
TRANSCAS S.R.L.	146,513	130,643
COMPA IT S.R.L.	9,489	12,990
RECASERV S.R.L.	0	0
ARINI HOSPITALITY S.R.L.	4,388,527	4,998,577





**Debts to be paid by COMPA SA to:**

<b>Explanations</b>	<b>March 31, 2026</b>	<b>March 31, 2025</b>
TRANSCAS S.R.L.	1,477,514	1,676,250
COMPACT S.R.L.	893,948	559,776
RECASERV S.R.L.	0	35,118
ARINI HOSPITALITY S.R.L.	0	6,497

**On behalf of the Board of Directors,**

President of the Board of Directors.,  
Ioan DEAC

Vice-President Board of Directors/Economic Director  
Mihaela Dumitrescu



## 5.2 CONSOLIDATED INTERIM FINANCIAL REPORT OF THE COMPA GROUP

### EXPLANATORY NOTES TO THE CONSOLIDATED INTERIM FINANCIAL REPORT AS AT 31 MARCH 2026

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

#### 5.2.1 GENERAL INFORMATION

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

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

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

#### Form of ownership of the company

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

#### Group Evolution

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

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

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

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



## 5.2.2 BASICS OF PREPARATION

### Declaration of conformity

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

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

## 5.2.3 SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied by the Group are those presented in the Financial Statements ended on 31.12.2024 and have not changed during the period of the interim report.

## 5.2.4. FIXED ASSETS

### 5.2.4.1 TANGIBLE ASSETS

The evolution of tangible assets from January 1, 2026 to March 31, 2026 is as follows:

Explanations	March 31, 2026	1 January 2026
Land	60,292,922	60,292,922
Construction	169,866,520	171,902,818
Equipment & Motor Vehicles	153,499,709	162,630,169
Other tangible assets	3,247,345	3,315,158
Tangible assets in progress	12,090,924	10,170,630
<b>Total</b>	<b>398,997,420</b>	<b>408,311,697</b>

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

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

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

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

### 5.2.4.2. REAL ESTATE INVESTMENTS

The evolution of real estate investments from January 1, 2026 to March 31, 2026 is as follows:

Explanations	March 31, 2026	1 January 2026
Real estate investments	43,639,362	43,639,362
Real estate investments in progress	7,349	7,349
<b>Total</b>	<b>43,646,711</b>	<b>43,646,711</b>

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

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



**5.2.5. INTANGIBLE ASSETS**

The evolution of intangible assets was as follows:

Explanations	March 31, 2026	1 January 2026
Incorporation expenses	0	3,077
R&D expenses	2,099,750	2,221,832
Computer programs and soft licenses	3,606,461	3,790,053
<b>Total</b>	<b>5,706,211</b>	<b>6,014,962</b>

**5.2.6 TRADE AND OTHER RECEIVABLES**

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

Explanations	March 31, 2026	1 January 2026
Trade receivables	151,319,623	116,625,604
Advances paid to suppliers	4,708,929	4,707,893
Claims related to staff	4,110	2,002
Receivables related to the consolidated state budget and the local budget	2,009,287	2,273,739
Miscellaneous debtors	118,765	53,583
Advance expenses	2,407,600	1,128,592
Subsidies to be collected (European funds projects, subsidies for personnel expenses)	1,105,547	2,004,306
<b>Total</b>	<b>161,673,861</b>	<b>126,795,719</b>

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

Receivables in foreign currency are valued in lei at the official exchange rate of the NBR on March 31, 2026.

**5.2.7 OTHER FIXED RECEIVABLES**

The fixed receivables held by the Group are as follows:

Explanations	March 31, 2026	1 January 2026
Customs guarantee for customs clearance at home	103,000	103,000
Other guarantees	48,853	49,792
<b>Total Other Assets</b>	<b>151,853</b>	<b>152,792</b>

**5.2.8 STOCKS**

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

Explanations	March 31, 2026	1 January 2026
Raw materials	30,600,579	30,817,509
Materials and packaging	16,710,540	16,463,661
Semi-finished products and ongoing production	42,868,428	38,399,058
Finished products and goods	20,446,606	21,983,818
<b>Total</b>	<b>110,626,153</b>	<b>107,664,046</b>



**5.2.9 CASH AND CASH EQUIVALENTS**

Explanations	March 31, 2026	1 January 2026
Bank accounts in RON	2,469,212	3,261,851
Bank accounts in foreign currency	1,709,526	1,566,398
Cash Equivalent	0	0
House in RON	42,274	23,679
House in currency	594	23,571
<b>Total</b>	<b>4,221,606</b>	<b>4,875,499</b>

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

**5.2.10 CORPORATE TAX**

The Group's current profit/income ratio is determined on the basis of the statutory profit, adjusted for non-deductible expenses and non-taxable income, at a rate of 16% for 3 months 2026 and 3 months 2025.

Explanations	March 31, 2026	March 31, 2025
The Current Corporate Income Tax Challenge	-16,425	-4,274
Minimum turnover tax expense	-676,430	-1,212,498
Cheituia/Income with deferred corporate income tax	28,028	-556,688
<b>Total</b>	<b>-664,827</b>	<b>-1,773,460</b>

**5.2.11 EQUITY**

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

The Group's equity includes the following:

Explanations	March 31, 2026	1 January 2026
Subscribed and paid-up capital	21,882,104	21,882,104
Own shares	-343,247	-343,247
Revaluation reserves	96,867,382	96,867,382
Legal reservations	4,943,516	4,943,516
Legal reserve adjustment	22,679,066	22,679,066
Other reserves	305,018,585	309,724,561
Adjusting other reserves	471,920	471,920
Current year profit	219,411	-4,321,195
Profit distribution		0
Result carried forward	57,882,432	57,421,090
Minority interests	31,111	31,918
<b>Total</b>	<b>509,652,280</b>	<b>509,357,115</b>



**5.2.12 FINANCIAL DUTIES**

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

Credit institution	Loan type	March 31, 2026	1 January 2026
BRD GROUP SG-ROMANIA	Production credit line	16,026,792	10,503,832
BRD GROUP SG-ROMANIA	Investment loan	0	1,921,822
ING BANK-SIBIU	Production credit line	4,864,756	4,340,487
ING BANK-SIBIU	Production credit line	392,920	2,714,265
ING BANK-SIBIU	Investment loan	0	1,758,139
BANCA TRANSILVANIA SIBIU	Investment loan	39,077,192	39,822,477
BANCA TRANSILVANIA SIBIU	Investment loan	5,216,033	5,356,947
IMPULS-Leasing Romania I.F.N. SA	Financial leasing contracts	293,228	375,076
<b>Total</b>		<b>65,870,921</b>	<b>66,793,045</b>

Financial liabilities in foreign currency are valued in lei at the official exchange rate of the NBR on March 31, 2026.

**5.2.13 TRADE AND OTHER LIABILITIES**

The situation of commercial and other debts is as follows:

Explanations	March 31, 2026	1 January 2026
Suppliers	64,526,893	50,588,736
Advances received from customers	1,893,118	1,669,069
Debts from customer contracts	27,161,392	16,415,692
Liabilities related to personnel	6,798,654	5,563,151
Debts to the general consolidated state budget and the local budget	10,274,123	9,772,496
Current corporate income tax liabilities	2,037,675	1,380,709
Payout dividends	159,554	163,164
Miscellaneous creditors	6,558	8,838
Advance revenue	610,216	835,586
Subsidies for investments from AMPOSDRU AND AMPOSCEE contracts	28,813,362	29,879,025
<b>Total</b>	<b>142,281,545</b>	<b>116,276,466</b>

Liabilities in foreign currency are valued in lei at the official exchange rate of the NBR on March 31, 2026.



**5.2.14 SUPPLIES**

Explanations	Provisions for guarantees granted to customers	Provisions for employee benefits	High provisions	Total provisions
<b>1 January 2026</b>	<b>26,945</b>	<b>3,338,559</b>	<b>1,669,296</b>	<b>5,034,800</b>
Provisions made for 3 months 2026	0	2,041,851	694,521	<b>2,736,372</b>
Provisions reversed 3 months 2026	0	-253,977	-298,126	<b>-552,103</b>
<b>March 31, 2026</b>	<b>26,945</b>	<b>5,126,433</b>	<b>2,065,691</b>	<b>7,219,069</b>

**5.2.15 REVENUES AND BUSINESS SEGMENTS**

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

Explanations	March 31, 2026	March 31, 2025
<b>Total turnover, of which:</b>	<b>144,740,387</b>	<b>134,102,351</b>
Revenue from sales of finished goods	134,790,655	125,219,605
Income from the provision of services	4,910,263	4,218,875
Revenue from the sale of goods	3,551,994	3,031,238
Income from other activities (rents, sales of materials, waste, semi-finished products, packaging)	1,272,144	1,355,181
Revenues from subsidies related to turnover (AMSOPHDR projects and partnership contracts)	215,331	277,452
<b>Other operating income</b>	<b>2,351,973</b>	<b>1,938,704</b>
<b>Total operating income</b>	<b>147,092,360</b>	<b>136,041,055</b>

Other operating income consists of:

Explanations	March 31, 2026	March 31, 2025
Income from the production of fixed assets	1,152,654	721,297
Income from investment subsidies (projects and partnership contracts for AMPOSDRU and AMPOSCEE projects)	1,065,664	1,025,686
Other operating income	133,655	191,721
<b>Total Other Operating Income</b>	<b>2,351,973</b>	<b>1,938,704</b>

**Activity segments**

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



## Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

The Group operates in Romania, the Group Revenues presented above are entirely attributed to the country of residence. Fixed assets, other than financial instruments, deferred tax claims, post-employment benefits claims and rights arising from insurance contracts are located in Romania in their entirety, the Group does not have such fixed assets located in other countries.

### 5.2.16 EXPENDITURE BY NATURE

The operating expenses according to their nature, incurred in the first 3 months of 2026 and 2025 are presented in the table below:

Explanations	March 31, 2026	March 31, 2025
Stock differences	-2,948,600	-1,153,644
Material expenses	72,635,797	69,385,934
Energy and water expenses	8,965,545	8,798,245
Employee benefits expenses	38,690,798	40,196,868
Value adjustments on fixed assets	12,298,952	12,582,060
Value adjustments on current assets	-419,402	-1,313,854
Transportation expenses	2,427,026	2,006,918
Expenses with services provided by third parties	9,040,392	4,235,449
Expenses with other taxes, fees and similar payments	1,543,837	1,390,534
<b>Other operating expenses</b>	<b>3,324,844</b>	<b>2,087,840</b>
<b>Total operating expenses</b>	<b>145,559,189</b>	<b>138,216,350</b>

### 5.2.17 EMPLOYEE BENEFITS EXPENSES

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

Explanations	March 31, 2026	March 31, 2025
Salaries and allowances	37,908,869	39,390,378
Insurance and social protection expenditure	781,929	806,490
<b>Total</b>	<b>38,690,798</b>	<b>40,196,868</b>

### 5.2.18 FINANCIAL LOSSES (GAINS)

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

Explanations	March 31, 2026	March 31, 2025
Gains from exchange rate differences related to monetary items denominated in foreign currency	-159,310	72,326
Interest losses	-433,037	-512,164
Other financial gains	-57,394	-68,825
<b>Total Loss/Profit</b>	<b>-649,741</b>	<b>-508,663</b>



**5.2.19 EARNINGS PER SHARE**

Explanations	March 31, 2026	March 31, 2025
Number of shares at the beginning of the year	218,821,038	218,821,038
Number of shares at the end of the period	218,821,038	218,821,038
<b>Net profit</b>	<b>218,603</b>	<b>-4,457,418</b>
<b>Earnings per share (in RON per share) basic / diluted:</b>	<b>0.0010</b>	<b>-0.0204</b>

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

Also, a number of 454,370 shares, with a nominal value of RON 45,437, were returned to Compa by the affiliated company Recaserv SRL, which was liquidated in December 2025 as a result of which these shares do not have voting rights and the right to dividends

The calculation of earnings per share for the first 3 months of 2026 and 2025 can be summarized as follows:

Explanations	March 31, 2026	March 31, 2025
Total number of shares	218,821,038	218,821,038
Non-voting and dividend shares	-898,523	-1,093,253
Number of shares with voting rights and dividend rights End of period	217,922,515	217,727,785
<b>Net profit</b>	<b>218,603</b>	<b>-4,457,418</b>
<b>Earnings per share with voting rights and dividend rights (in RON per share) basic / diluted:</b>	<b>0.0010</b>	<b>-0.0205</b>

**5.2.20. RELATED PARTY TRANSACTIONS**

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

Explanations	March 31, 2026			March 31, 2025		
	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES	LOANS GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES
TRANSCAS S.R.L.		1,491,330	111,919		1,580,306	131,562
COMPA IT S.R.L.		893,948	31,868		851,564	31,107
RECASERV S.R.L.		0	0		35,118	0
ARINI HOSPITALITY S.R.L.	4,388,527	8665	0	4,998,577	8737	0

**The mutual debts and receivables recorded on March 31, 2026 and March 31, 2025 are as follows:**

Receivables to be collected by COMPA SA from:

Explanations	March 31, 2026	March 31, 2025
TRANSCAS S.R.L.	146,513	130,643





Quarterly Report of the Board of Directors as of 31.03.2026 - Unaudited

COMP A IT S.R.L.	9,489	12,990
RECASERV S.R.L.	0	0
ARINI HOSPITALITY S.R.L.	4,388,527	4,998,577

Debts to be paid by COMP A SA to:

Explanations	March 31, 2026	March 31, 2025
TRANSCAS S.R.L.	1,477,514	1,676,250
COMP A IT S.R.L.	893,948	559,776
RECASERV S.R.L.	0	35,118





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

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

## 7. SIGNIFICANT TRANSACTIONS

There were no significant transactions during the period under review

On behalf of the Board of Directors,

President of the Board of Directors,

Ioan DEAC

Vice-President of Board of Directors/ Economic Director

Mihaela Dumitrescu



**C. STATEMENT OF RESPONSIBLE PERSONS WITHIN THE ISSUER AUDIT NOTICE****DECLARATION**

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

The quarterly consolidated financial reports as of March 31, 2026 were prepared for the

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

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The undersigned DUMITRESCU MIHAELA

According to art.10 para. (1) of the Accounting Law no. 82/1991, as economic director, I assume responsibility for preparing the quarterly consolidated financial reports as of March 31, 2026 and confirm the following:

- a) The accounting policies used to prepare the quarterly financial reports are in accordance with the applicable accounting regulations.
- b) The quarterly financial reports provide a true picture of the financial position, financial performance and other information related to the activity carried out.
- c) The legal entity carries out its activity in conditions of continuity.

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

The financial statements contained in this report are not audited.

**DUMITRESCU MIHAELA**  
**DIRECTOR ECONOMIC**



