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TRIMESTRIAL REPORT

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A. QUARTERLY FINANCIAL STATEMENTS

INDIVIDUAL FINANCIAL STATEMENTS
&
CONSOLIDATED

SIMPLIFIED

Prepared in accordance with international accounting standards applicable to interim financial reports adopted according to the procedure laid down in Art. 6 of EC (European Council) Regulation No. 1606/2002

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Quarterly Report of the Board of Directors as of September 30, 2026 - Unaudited

UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

(all amounts are expressed in lei unless otherwise specified)

	Note	30 Septembrie 2026	31 decembrie 2025
Assets :			
Fixed assets:			
Tangible fixed assets	4.1	309,056,472	326,987,653
Real estate investments	4.2	47,595,620	47,595,368
Intangible fixed assets	5	5,223,340	5,864,776
Other receivables (Grants and settlements from joint ventures)	6	0	87,492
Other fixed assets receivables	7	4,483,175	4,539,536
Financial investments	20	24,145,500	24,145,500
Fixed assets - total		**390,504,107**	**409,220,325**
Current assets:			
Inventories	8	136,135,049	107,216,582
Trade and other receivables	6	118,473,668	122,371,588
Other receivables (Grants and settlements from joint ventures)	6	665,887	1,916,814
Cash and cash equivalents	9	2,192,337	572,783
Current assets - total		**257,466,941**	**232,077,767**
Total assets		**647,971,048**	**641,298,092**
Equity :			
Issued capital	11	21,882,104	21,882,104
Share capital adjustments	11	-343,247	-343,247
Reserves	11	402,940,444	407,482,463
Reserve adjustment	11	23,122,057	23,122,057
Retained result	11	67,209,472	67,209,472
Current result	11	-1,398,388	-4,782,538
Profit distribution	11		0
Equity - total		**513,412,442**	**514,570,311**
Debts			
Long-term liabilities :			
Financial liabilities	12	30,074,230	17,558,584
Deferred income (advance revenue, subsidies)	13	10,538,985	12,543,377
Provisions	14	2,837,713	4,542,582
Long-term liabilities - total		**43,450,928**	**34,644,543**
Current liabilities:			
Financial liabilities	12		3,679,961
Trade and similar payables;	13	42,581,849	51,598,330
Debts from contracts with customers	13	30,118,550	16,415,692
Other debts	13	14,728,488	14,615,116
Current tax liabilities	10,13	404,193	1,328,203
Deferred income (advance revenue, subsidies)	13	3,274,598	4,445,936
Current debts - total		**91,107,678**	**92,083,238**
Total debts		**134,558,606**	**126,727,781**
Total equity and liabilities		**647,971,048**	**641,298,092**

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Quarterly Report of the Board of Directors as of September 30, 2026 - Unaudited

UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME AT 30 SEPTEMBER 2026

(all amounts in lei. unless otherwise specified)

	Note	30 Septembrie 2026	30 Septembrie 2025
Revenue from sales of finished products	**15**	348,116,979	375,200,345
Revenue from services rendered	**15**	1,343,069	1,217,925
Revenue from sale of goods	**15**	4,661,290	4,458,929
Income from other activities	**15**	4,384,929	6,163,648
Other operating revenues	15	6,156,561	5,144,530
Total revenues		**364,662,828**	**392,185,377**
Change in stocks of finished goods and work in progress	16	29,179,720	13,119,643
Raw materials and consumables used	16	-193,533,630	-208,441,687
Utility expenses	16	-19,776,118	-22,483,576
Employee benefits expenses	17	-106,087,209	-110,398,081
Amortization and depreciation expenses	4 ,5, 16	-30,432,800	-32,319,742
Transportation expenses	16	-9,015,777	-9,767,848
Services rendered by third parties	16	-25,805,782	-16,649,331
Other expenses	16	-7,037,016	-4,388,543
Total expenses		**-362,508,612**	**-391,329,165**
Operating result		**2,154,216**	**856,212**
Financial income	18	57,122	71,998
Financial expenses	18	-847,387	-694,199
Other financial gains/losses	18	-229,567	83,417
Net financing costs		**-1,019,832**	**-538,784**
Profit before tax		**1,134,384**	**317,428**
Deferred income tax (expense)/income	**10**	**-784,241**	**-1,458,148**
Current income tax expense	**10**	**-1,748,531**	**-3,831,948**
Net profit for the period, of which:		**-1,398,388**	**-4,972,668**
Other comprehensive income:			
Of which, other comprehensive income that will not subsequently be reclassified to profit or loss:			
Income tax on other comprehensive income	10	240,519	277,356
Other comprehensive income, net of tax		**240,519**	**277,356**
Attributable to mother's estate		**-1,157,869**	**-4,695,312**
Non-consolidated basic / diluted earnings per share	**19**	**-0.0064**	**-0.0227**

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Quarterly Report of the Board of Directors as of September 30, 2026 - Unaudited

NON-CONSOLIDATED STATEMENT OF CHANGES IN EQUITY AT 30 SEPTEMBER 2026

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

Statement of own capital at: 31 December 2025

Element of equity	Capital social	Share capital adjustments	Legal reserves	Adjustments to legal reserves	Revaluation reserves	Other reserves	Adjustments other reserves	Retained result	Total
Balance as of January 1, 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								-4,782,538	**-4,782,538**
Other comprehensive income, of which:	0	0	0	0	-333,355	366,849	0	333,355	366,849
Revaluation of tangible fixed assets					0				0
Transfer reserves to result					-333,355			333,355	0
Income tax on other comprehensive income						366,849			366,849
Transactions with shareholders recognized directly in equity, of which:	0	-77,609	0	0	0	2,659,569	0	-3,324,462	-742,502
Distribution of shares for free		-77,609				0			-77,609
Profit distribution		0				2,659,569		-3,324,462	-664,893
Balance as of December 31, 2025	**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**

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Quarterly Report of the Board of Directors as of September 30, 2026 - Unaudited

Statement of equity as at: 30 September 2026

Element of equity	Capital social	Share capital adjustments	Legal reserves	Adjustments to legal reserves	Revaluation reserves	Other reserves	Adjustments other reserves	Retained result	Total
Balance as of January 1, 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								**-1,398,388**	**-1,398,388**
Other comprehensive income, of which:	**0**	**0**	**0**	**0**	**0**	**240,519**	**0**	**0**	**240,519**
Income tax on other comprehensive income						240,519			240,519
Transfer reserves to result					0			0	
Transactions with shareholders recognized directly in equity, of which:	**0**	**0**	**0**	**0**	**0**	**-4,782,539**	**0**	**4,782,539**	**0**
Profit distribution		0				-4,782,539		4,782,539	0
Balance as of September 30, 2026	**21,882,104**	**-343,247**	**4,376,421**	**22,679,066**	**96,867,383**	**301,696,640**	**442,991**	**65,811,084**	**513,412,442**

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Quarterly Report of the Board of Directors as of September 30, 2026 - Unaudited

NON-CONSOLIDATED STATEMENT OF CASH FLOWS AS AT 30 SEPTEMBER 2026

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

Explanations	30 Septembrie 2026	30 Septembrie 2025
Cash flows from operating activities:		
Profit before tax	1,134,384	317,428
Depreciation and amortization of fixed assets	32,926,037	34,553,809
(Increase) / Decrease in inventories	-28,918,467	-13,985,497
(Increases) / Decreases receivables	5,292,701	-7,980,555
Increases/ (Decreases in liabilities)	3,875,739	10,517,097
Adjustment other non-monetary items	11,345,905	-10,000,820
Net cash generated from operating activities	**25,656,299**	**13,421,462**
Cash flows from investing activities:		
Acquisitions of tangible fixed assets and investment property	-13,733,396	-17,660,021
Purchases of intangible fixed assets	-620,276	-489,708
Net cash generated from investing activities	**-14,353,672**	**-18,149,729**
Cash flows from financial activity		
(Increases) / Decreases bank loans	-8,835,685	-6,297,919
Interest payments	-847,388	-694,199
Net cash generated from financial activity	**-9,683,073**	**-6,992,118**
Net cash generated from total activity	**1,619,554**	**-11,720,385**
Cash and cash equivalents at beginning of period	**572,783**	**14,732,068**
Cash and cash equivalents, end of period	**2,192,337**	**3,011,683**

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Quarterly Report of the Board of Directors as of September 30, 2026 - Unaudited

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AT 30 SEPTEMBER 2026

(all amounts in lei, unless otherwise stated)

	Note	30 September 2026	31 December 2025
Assets:			
Fixed assets:			
Tangible fixed assets	4.1.	0	408,311,697
Real estate investments	4.2.	0	43,646,711
Intangible fixed assets	5	0	6,014,962
Other receivables (Grants and settlements from joint ventures)	6	0	87,492
Other fixed assets receivables	7	0	152,792
Financial investments	11	0	0
Fixed assets - total		**0**	**458,213,654**
Current assets:			
Inventories	9	0	107,664,046
Trade and other receivables	6	0	124,791,413
Other receivables (Grants and settlements from joint ventures)	6	0	1,916,814
Cash and cash equivalents	10	0	4,875,499
Current assets - total		**0**	**239,247,772**
Total assets		**0**	**697,461,426**
Equity :			
Issued capital	12	0	21,882,104
Share capital adjustments	12	0	-343,247
Reserves	12	0	411,535,459
Reserve adjustment	12	0	23,150,986
Retained result	12	0	57,421,090
Current result	12	0	-4,321,195
Minority interests	12	0	31,918
Equity - total		**0**	**509,357,115**
Long-term liabilities :			
Financial liabilities	13	0	59,085,856
Deferred income (advance revenue, subsidies)	14	0	25,681,101
Provisions	15	0	5,034,800
Long-term liabilities - total		**0**	**89,801,757**
Current liabilities:			
Financial liabilities	13	0	7,707,189
Trade and similar payables;	14	0	52,257,803
Other debts	14	0	15,507,651
Debts from contracts with customers		0	16,415,692
Current tax liabilities	11	0	1,380,709
Deferred income (advance revenue, subsidies)	15	0	5,033,510
Current debts - total		**0**	**98,302,554**
Total debts		**0**	**188,104,311**
Total equity and liabilities		**0**	**697,461,426**

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Quarterly Report of the Board of Directors as of September 30, 2026 - Unaudited

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME AT 30 SEPTEMBER 2026

(all amounts in lei unless otherwise stated)

	Note	30 September 2026	30 September 2025
Revenue from sales of finished products	15	348,032,684	375,075,571
Income from services rendered	15	16,964,439	15,796,928
Income from the sale of goods	15	10,383,385	10,140,879
Income from other activities	15	4,267,490	6,015,736
Other operating income	15	6,748,232	5,749,670
Total revenues		**386,396,230**	**412,778,784**
Change in stocks of finished goods and work in progress	16	29,179,720	13,119,643
Raw materials and consumables used	16	-197,782,450	-212,844,947
Utility expenses		-20,898,994	-23,590,401
Employee benefits expenses	18	-113,654,272	-117,848,997
Amortization and depreciation expenses	10,11	-32,946,167	-35,022,542
Transportation expenses		-7,042,576	-7,034,685
Services rendered by third parties	16	-30,071,737	-21,349,209
Other expenses	16	-7,596,341	-5,568,692
Total expenses		**-380,812,817**	**-410,139,830**
Operating result	**17**	**5,583,413**	**2,638,954**
Financial income	19	78,103	-60,645
Financial expenses	19	-1,503,144	-1,285,632
Other financial gains/losses	19	-1,896,202	-1,018,496
Net financing costs		**-3,321,243**	**-2,364,773**
Profit before tax		**2,262,170**	**274,181**
Deferred income tax (expense)/income	**10**	**-800,793**	**-1,450,966**
Current income tax expense	**10**	**-1,820,625**	**-3,842,865**
Net profit for the period, of which:		**-359,248**	**-5,019,650**
Attributable to non-controlling interests		929	-20,868
Attributable to the parent company		-360,177	-4,998,782
Other comprehensive income:			
Of which, other comprehensive income that will not subsequently be reclassified to profit or loss:	10	240,519	277,356
Other comprehensive income, net of tax		**240,519**	**277,356**
Total comprehensive result for the year, of which:		**-118,729**	**-4,742,294**
Attributable to non-controlling interests	**20**	**929**	**-20,868**
Attributable to the parent company	**20**	**-119,658**	**-4,721,426**
Non-consolidated basic / diluted earnings per share	**20**	**-0.0016**	**-0.0228**

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Quarterly Report of the Board of Directors as of September 30, 2026 - Unaudited

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY AS AT 30 SEPTEMBER 2026

(all amounts are expressed in lei unless otherwise stated)

Element of equity	Share capital	Share capital adjustments	Legal reserves	Adjustments to legal reserves	Revaluation reserves	Other reserves	Other reserves	Retained result	Total attributable to equity holders of the company	Non-controlling interests	Total
Balance as of January 1, 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 for the year								**-4,321,195**	**-4,321,195**	**-65,736**	**-4,386,931**
Other comprehensive income, of which:	**0**	**0**	**0**	**0**	**-333,355**	**3,030,898**	**0**	**333,355**	**3,030,898**		**3,030,898**
Revaluation of tangible assets									**0**		**0**
Transfer reserves to the result					-333,355			**333,355**	**0**		**0**
Income tax relating to other comprehensive income						3,030,898			3,030,898		3,030,898
Transactions with shareholders, recognised 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**
Recovery of affiliate company shares		33,262							33,262		33,262
Cancellation of affiliate liquidation reserve			-14,000			-2,240			-16,240		-16,240
Affiliated 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**

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Element of equity	Share capital	Share capital adjustments	Legal reserves	Adjustments to legal reserves	Revaluation reserves	Other reserves	Other reserves	Retained result	Total attributable to equity holders of the company	Non-controlling interests	Total
Balance at as of January 1, 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 for the year								**0**	**0**	**0**	**0**
Other comprehensive income, of which:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**0**
Transfer reserves to the result					**0**			**0**			
Income tax relating to other comprehensive income						0			0		0
Transactions with shareholders, recognised directly in equity, of which:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Profit distribution						0		0	0		0
Balance as of September 30, 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**

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Quarterly Report of the Board of Directors as of September 30, 2026 - Unaudited

CONSOLIDATED STATEMENT OF CASH FLOWS AT 30 SEPTEMBER 2026

(all amounts are expressed in lei unless otherwise stated)

Explanations	30 September 2026	30 September 2025
Cash flows from operating activities:		
Profit before tax	0	274,181
Depreciation and amortization of fixed assets	0	37,256,609
(Increase) / Decrease in inventories	0	-13,956,012
(Increases) / Decreases receivables	0	-8,722,307
Increases/ (Decreases in liabilities)	0	11,934,532
Adjustment other non-monetary items	0	-9,704,962
Net cash generated from operating activities	**0**	**17,082,041**
Cash flows from investing activities:		
Acquisitions of tangible fixed assets and investment property	0	-17,994,479
Purchases of intangible fixed assets	0	-489,708
Net cash generated from investing activities	**0**	**-18,484,187**
Cash flows from financial activity		
(Increases) / Decreases bank loans	0	7,776,274
Interest payments	0	1,455,034
Net cash generated from financial activity	**0**	**9,231,308**
Net cash generated from total activity	**0**	**7,829,162**
Cash and cash equivalents at beginning of period	**0**	**18,977,030**
Cash and cash equivalents, end of period	**0**	**8,343,576**

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B. QUARTERLY REPORT OF THE BOARD OF DIRECTORS

1. INTRODUCTION

1.1. LEGAL FRAMEWORK, PURPOSE AND NECESSITY OF CONSOLIDATED SEMESTRAL FINANCIAL REPORTS

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

In accordance with the accounting regulations in compliance with the Seventh Directive of the European Economic Community, COMPA S.A. Sibiu (parent company) fulfills the conditions set out in paragraph 12. On the basis of point 3 of these regulations, consolidated half-yearly financial reports have been prepared.

The set of rules for the accounting recording of the economic - financial operations for the preparation, approval and statutory audit of the consolidated annual financial statements of the companies are set out in the "Accounting regulations in compliance with IFRS" approved by OMFP 2844/2018.

All these regulations provided the legal basis for the preparation of the Group's consolidated half-yearly financial reports.

The COMPA Group's consolidated report is mainly intended to inform investors and business partners of the parent company, as well as affiliated companies.

1.2 **CONSOLIDATION METHODS APPLIED**

In accordance with legal regulations, the consolidated financial statements are prepared by the entity hereinafter referred to as the parent company (company), which holds equity interests in another entity, referred to as a subsidiary or affiliated company.

In this context, the company COMPA S.A. Sibiu, in its capacity as parent company, controls, i.e. the proportion of its shareholdings in the share capital of affiliated companies is greater than 50% in the following affiliated entities:

COMPA I.T. SRL	100,00 %
TRANS C.A.S. SRL	99,00 %
RECASERV SRL	70,00 %
ARINI HOSPITALITY SRL	100,00 %

The company COMPA SA Sibiu, the parent company, exercises effective power, having a dominant influence, i.e. it has control over the Group's companies. Considering the accounting regulations as well as the existing recommendations in this field, the consolidation method used with these companies is the *"Global integration method".*

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2. SIGNIFICANT EVENTS IN THE FIRST 9 MONTHOF 2026 AND MANAGEMENT'S VISION FOR THE FUTURE DEVELOPMENT OF THE BUSINESS

For the first nine month of 2026, we can highlight the meetings of the Company's Board of Directors and General Meetings of Shareholders as follows:

14.02.2025 -In the meeting held on 14.02.2025, the Board of Directors approved:

- The disposal of tangible and intangible fixed assets
- The write-off of certain inventories of materials/finished goods, the recording of inventory write-downs offset by inventory additions, the recording of impairment adjustments to accounts receivable and other uncollected accounts receivable
- Recording of income from the statute-barring of debts
- Taking steps to dissolve/liquidate the company RECASERV SRL based in Sibiu str. Henri Coandă nr.51

14.02.2025 - During the meeting of February 14, 2025, the Board of Directors took note of :

- The presentation of the results of the revaluation of tangible fixed assets as at 12/31/2024 following the revaluation.
- Status of preparation of the Consolidated Sustainability Report for the year 2024.
- New Corporate Governance Code.

27.02.2025 - At its meeting on 14.02.2025, the Board of Directors approved:

- Preliminary individual and consolidated financial results for the financial year ended December 31, 2024 and the main economic and financial indicators for the financial year ended December 31, 2024.
- Mandate the Chairman of the Board of Directors - General Manager - Ioan Deac and the Vice-Chairman of the Board of Directors - Chief Economic Officer - 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, 2024 and the main economic and financial indicators for the financial year ended December 31, 2024.

07.03.2025 - The Board of Directors of Compa S.A. was convened to approve the proposal to convene the Ordinary General Meeting of Shareholders (AGOA) for 24.04.2025 first call (15:00) and 25.04.2025, second call (15:00) as well as the proposal to convene the Extraordinary General Meeting of Shareholders (AGEA) for 24.04.2025 first call (16:00) and 25.04.2025, second call (16:00).

The Board of Directors approved the agenda of the AGM convened on 24/25.04.2025, in which a total of 12 items (as per the convening notice) as well as the 15 items included in the Convening Notice for the AGM of 24/25.04.2024 were included.

The Board of Directors also approved 09.04.2025 as the record date for the AGM and AGEA of 24/25.04.2025 respectively.

21.03.2025 - At the meeting held on 21.03.2025, the Board of Directors approved the Individual and Consolidated Annual Report for the financial year 2024 prepared in accordance with International Financial Reporting Standards accompanied by the Financial Auditor's Report and the Directors' Annual Report comprising of Consolidated Sustainability Report

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prepared in accordance with European Sustainability Reporting Standards for the financial year 2024 , accompanied by the Financial Auditor's Assurance of Compliance.

Also at this meeting, the 2025 Income and Expenditure Budget and the 2025 Investment Program were approved.

21.03.2025 - In the Compa affiliated companies, namely TRANS CAS SRL, COMPA IT SRL, RECASERV SRL and ARINI HOSPITALITY SRL, the annual financial statements were approved and the discharge for the year 2024 was approved.

24.04.2025 - The Ordinary General Meeting of the Shareholders (AGOA) was held and decided :

- To elect the meeting secretary from the shareholders present;
- **Approve** the individual financial statements, for the financial year 2024, based on the Annual Report for the year 2024 presented by the Board of Directors, accompanied by the Report of the financial auditor QUANTUM EXPERT S.R.L. in accordance with International Financial Reporting Standards;
- **approves** the consolidated financial statements, for the financial year 2024, on the basis of the Annual Report for the year 2024 presented by the Board of Directors, accompanied by the Report of the financial auditor QUANTUM EXPERT S.R.L. in accordance with International Financial Reporting Standards;
- **Approves** the Trustees' Annual Report comprising the consolidated Sustainability Report prepared in accordance with the European Sustainability Reporting Standards for the financial year 2024, accompanied by the Financial Auditor's Assurance of Compliance;
- **Approves** the distribution of the net profit, of the financial year for the financial year 2024, in the total amount of RON 3,324,462, as follows:

- to own development sources - amount of 2,659,570 lei
- - for the payment of dividends to shareholders - the amount of 664,892 lei with a gross dividend per share of 0.00305 lei.

- **Approves** June 13, 2025 as the payment date for dividend payment. The dividend payment will be made in RON. The method of payment of dividends will be notified to the shareholders prior to the starting date of payment. The expenses incurred for the payment of dividends shall be borne by the shareholders;
- **approve the** discharge of the Directors for the financial year 2024;
- **approves** the Revenue and Expenditure Budget for the year 2025 and the investment program for the year 2025;
- **approves** the renewal of the mandate of Mr. Deac Ioan domiciled in Sibiu, in the position of director on the Board of Directors of COMPA S.A. for a term of office of 4 years, starting on 28.04.2025;
- **approves** the renewal of the mandate of Ms. Dumitrescu Mihaela Dumitrescu, domiciled in Sibiu, as a director on the Board of Directors of COMPA S.A. for a term of office of 4 years, starting on 28.04.2025;
- **approves** the renewal of the mandate of Mr. Balteș Nicolae, domiciled in Sibiu, as a director on the Board of Directors of COMPA S.A. for a term of office of 4 years, starting on 28.04.2025;
- **approves** the renewal of the mandate of Mr. Neacșu Vlad-Nicolae, domiciled in Bucharest, as a director on the Board of Directors of COMPA S.A. for a term of office of 4 years, starting on 28.04.2025;
- **approves** the election and appointment of Mr. Băiașu Dan - Nicolae, domiciled in Sibiu, as a director on the Board of Directors of COMPA S.A. for a term of office of 4 years, starting on 28.04.2025;
- **approves** the remuneration of the directors for the current financial year, starting from 01.05.2025 until 30.04.2026, 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 the non-executive directors, members of the Board of Directors;

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- **approves** the extension until 30.04.2026 of the mandate of the external financial auditor S.C. QUANTUM EXPERT S.R.L. with registered office in Deva, str. Mărăști, Bl. D3, sc. 4, ap. 44, Jud. Hunedoara, with registration code 12600149 registered with the Trade Register under no. J20/40/2000, a company authorized by the Chamber of Financial Auditors of Romania on the basis of authorization no. 118/28.11.2001, in order to carry out the Statutory Audit for the year 2025 and the audit for the Sustainability Report for the year 2025;
- **approves** the Remuneration Report of the Company's Management prepared for the financial year 2024;

- **approves** the date of May 23, 2025 as the record date for the identification of the shareholders on whom the effects of the resolutions of the Ordinary General Meeting of Shareholders are to be reflected, in accordance with the provisions of Article 87 of Law no. 24/2017 on issuers of financial instruments and market operations and the date of May 22, 2025 as the *ex-date* in accordance with the provisions of Article 176(1) of ASF Regulation no. 5/2018;
- Empowering the individuals who will carry out the formalities for publicizing and recording the resolutions of the meeting, including their signature

24.04.2025 - The Extraordinary General Meeting of Shareholders (EGSM) was held and decided :

- To elect the secretary of the Extraordinary General Meeting of Shareholders from among the shareholders present;
- **approves** the contracting and/or extension for the year 2025 and the year 2026 until the annual AGEA, of investment loans, lines of credit, leasing, bank letters of guarantee, and other financial banking products, within a total cumulative ceiling of EUR 40 million and the constitution of the related movable and immovable collateral with assets from the company's assets;
- **approves** the delegation to the Board of Directors by the Extraordinary General Meeting of Shareholders to commit and/or extend investment loans, lines of credit, leasing, bank letters of guarantee and other financial banking products from the date of the resolution of the EGM until the next Extraordinary General Meeting in April 2026, within a total aggregate ceiling of EUR 40 million approved in point 2, and to constitute related movable and immovable collateral with assets from the company's assets;
- **approves** the empowerment of the Managing Director and the Chief Financial Officer to represent the Company in the negotiation and signature of credit agreements, guarantee agreements and any other documents necessary to implement the decision in points 2 and 3;
- **approves** the delegation of the Board of Directors by the Extraordinary General Meeting of Shareholders to designate the representative of COMPA S.A. in relations with the Management Authority/ Financing Authorities and to empower the person/persons to sign in the name and on behalf of the Company the financing contracts to be executed from 2025 and continuing until the next AGM in April 2026;
- **Approves** the authorization of the Managing Director and the Economic Director to sign, in the name and on behalf of the Company, the contract with the financial auditor, appointed in accordance with resolution no. 9 of the A.G.O.A.
- **Approves** the empowerment of the Chairman of the Board of Directors of the Company, to sign, in the name and on behalf of the Company, the management contracts to be entered into by the Company with the elected directors as per resolution under item 7 of the AGOA agenda and the empowerment of the elected Vice-Chairman to sign the management contract to be entered into in the name and on behalf of the Company with the Chairman of the Board of Directors;
- **approves** the dissolution and liquidation of the affiliated company RECASERV S.R.L. with registered office in Sibiu, str. Henri Coandă nr. 51, Jud. Sibiu, J32/704/2004, CUI 16408228, pursuant to art. 235 et seq. of Law no. 31/1990 on Companies, republished, with subsequent amendments and additions, and the division of assets, if any, to the associates of RECASERV S.R.L. according to their share capital ownership quotas;
- **approves** the authorization of the General Manager of Compa S.A. to sign on behalf of Compa S.A. the resolution of the affiliated company RECASERV S.R.L. regarding the dissolution and liquidation of this company, the

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division of assets, the appointment of liquidator, as well as other documents necessary for the dissolution/liquidation;

- **approves** the amendment of the Articles of Association of Compa S.A. by adding to item. IX sub-item 16 of the possibility according to which the Chairman of the Board of Directors of the Company may also be appointed as General Manager, so that the amended text will read as follows:

IX. ADMINISTRATION AND REPRESENTATION OF THE COMPANY

(16) The Board of Directors shall delegate the management of the Company to one or more Directors, appointing one of them as Managing Director. The Chairman of the Board of Directors may also be appointed Managing Director.

- **Approves** the restriction, unification and completion of the Company's object of activity, in order to align it with the CAEN codes Revised Edition 3, established by Order of the National Institute of Statistics No. 377/2024 on the updating of the classification of activities in the national economy, corresponding to the economic activities carried out by the Company,and the updating of the Articles of Incorporation and the powers of the persons signing the updated Articles of Incorporation;
- **approves** the mandate of Mr. Ioan Deac, Chairman of the Board of Directors of Compa SA, to sign in the name and on behalf of the Company the resolutions of the General Shareholders' Meeting and the Articles of Association updating the object of activity according to the CAEN codes REV 3 edition, of the affiliated companies: TRANS C.A.S SRL - CUI 14836511, RECASERV S.R.L. - CUI 16408228, COMPA IT S.R.L.- CUI 13656016 and ARINI HOSPITALITY S.R.L - CUI 43581594., all having their registered office in Sibiu;
- **approves** the date of **23.05.2025 as the record date** for the identification of the shareholders on whom the effects of the resolutions of the ordinary general meeting of shareholders will be reflected, in accordance with the provisions of Article 87 of Law no.24/2017 on issuers of financial instruments and market operations and the date of **22.05.2025 as the *ex-date*** in accordance with the provisions of Article 176(1) of ASF Regulation no.5/2018;
- To authorize the individuals who will carry out the formalities for publicizing and recording the resolutions of the meeting, including their signature.

28.04.2025- During the meeting held on 28.04.2025, the Board of Directors :

- **approves** the election of Mr. Ioan Deac as Chairman of the Board of Directors of Compa S.A. for a 4-year term of office, starting 28.04.2025;
- **approves** the election of Mrs. Mihaela Dumitrescu as Vice-Chairwoman of the Board of Directors of Compa S.A. for a 4-year term of office, starting on 28.04.2025;
- **approves** the appointment of Mr. Băiașu Dan - Nicolae as General Manager of Compa S.A. with the delegation of the management attributions in this respect, for a term of office of 4 years, starting from 29.04.2025;
- **approves** the appointment of Mrs. Dumitrescu Mihaela Dumitrescu as Economic Director of Compa S.A. with the delegation of the management attributions in this regard for a term of office of 4 years starting from 29.04.2025;
- **Approves** the remuneration of the General Manager and the Economic Director, subject to annual indexation by the percentage established following negotiations with the Trade Union and the granting of the benefits provided for in the Compa CCM;
- **approves** the empowerment of the Chairman of the Board of Directors to sign the contracts of mandate with the General Manager and the Economic Director;
- **approves** the start of construction works for the construction of 4 apartment buildings (in total 68 apartments) on the Arsenal site, the General Manager, the Economic Director and the Commercial Director being responsible for the implementation of this decision;
- **Approves** the conclusion of the necessary contracts for the construction of the 4 apartment buildings, the Director-General and the Director of Economic Affairs being responsible for the implementation of this decision;

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- **approves** the conclusion of the pre-contracts of sale-purchase and subsequently of the contracts of sale-purchase in respect of the apartments built, the Director-General and the Director of Economic Affairs being responsible for the implementation of this decision;
- **approves** the authorization of the General Manager and the Economic Director to represent the company at the signing of the sale-purchase contracts for the 68 apartments to be built on the basis of the building permits to be issued by the Sibiu City Hall;
- **approves** the election of the Secretary of the Board of Directors

06.05.2025- During the meeting of 06.05.2025, the Board of Directors :

- **approves** the empowerment of the persons within the Company to sign in lettered format the bank documents representing operations carried out by Compa S.A. through the accounts opened with the banking companies, namely payment operations, in lei and in foreign currency, constitution of term deposits, currency exchanges, cash withdrawals, signing of checks and promissory notes, requests for the issuance of bank letters of guarantee and other operations**;**
- **approves** the empowerment of persons within the Company to electronically sign operations carried out through internet banking systems made available by banking companies (payments in lei, payments in foreign currency, deposits, etc.)
- **approves** the empowerment of the General Manager -Băiașu Dan-Nicolae Dan-Nicolae and the Economic Director -Dumitrescu Mihaela Dumitrescu to sign bank forms and any documents necessary in relations with banking institutions, to empower/revoke persons with the right to sign on the company's accounts.

14.05.2025- In the meeting held on 14.05.2025, the Board of Directors :

- **Approves** the Consolidated Report for the First Quarter- Year 2025.
- **approves** the mandate of the General Manager - Dan Băiașu and the Economic Director - Mihaela Dumitrescu to sign, on behalf of and for the Board of Directors, the Consolidated Report for Quarter 1 - year 2025.
- **Approves** the Communiqué on the payment of dividends for the financial year 2023, which also includes the Dividend Distribution Procedure for the financial year 2023, taking into account the provisions of art. 3 and art. 4 of the Resolution of the General Shareholders' Meeting of Compa S.A. No. 49/ 25.04.2024.
- **Approves** the authorization of the Chairman of the Board of Directors - Ioan Deac and the Vice-Chairman of the Board of Directors - Mihaela Dumitrescu to sign the Communiqué on the payment of dividends for the financial year 2024 and the Procedure for the distribution of dividends for the financial year 2024.
- **Approves** to mandate the Chairman of the Board of Directors - Ioan Deac and the Vice-Chairman of the Board of Directors - Mihaela Dumitrescu to sign the resolutions of the Board of Directors taken at the meeting convened for May 14, 2025.

30.06.2025- In the affiliated company **RECASERV SRL** held the General Meeting of Shareholders (AGM) which decided :

- The dissolution of the company RECASERV SRL, as of 30.06.2025, in accordance with art. 227 paragraph 1 letter d) and art. 235 of Law no. 31/1990 on Companies, republished with subsequent amendments.

- Distribution to the shareholders of the 649,100 (six hundred and six hundred and sixty-four hundred and ninety-nine) shares held

of the company at COMPA S.A. Sibiu with registered office in Sibiu, str. Henri Coandă nr. 8, Jud. Sibiu, J1991991000129321, CUI RO788767, in accordance with the quotas of participation in the share capital, namely 70% representing 454,370 (four hundred and fifty-fifty-five hundred and seventy three hundred and seventy seven) shares will be distributed to COMPA

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SA and 30% representing 194,730 (one hundred and ninety nine hundred and seventy three hundred and seventy five) shares will be distributed to BOROȘ DANIELA, followed by the transfer of these shares in accordance with the Code of the Central Depository S.A.

2.1. EVENTS SUBSEQUENT TO THE REPORTING PERIOD

1.08.2025- During the meeting held on 01.08.2025, the Board of Directors :

- takes note of the presentation of the Internal Auditor's Reports, namely: Report on the verification of the procedures ensuring the protection of the assets, Report on the verification of the procedures within the Utilities Department
- **Approves** the Investor Communications Policy.
- **Approves** the Dividend Policy of COMPA SA.
- Approves the appointment of the members of the Audit Committee, consisting of Mr. Nicolae Balteș (non-executive member) and Mr. Vlad Neacșu (independent non-executive member).
- **approves** the election of Mr. Nicolae Baltes as Chairman of the Audit Committee.
- **approves** the amended and supplemented Rules of the Audit Committee - version 2025.3.

Reduction in contractual value with the same counterparty

We anticipate a significant reduction in the production of Diesel components, particularly in relation to the client Phinia—a reduction that will exceed 10% of the net turnover reported in the most recent annual financial statements.

2.2. MANAGEMENT CHANGES

2.1.1. Board of Directors

On **April 24, 2025**, following the expiry of the term of office of the members of the Board of Directors, the Ordinary General Meeting of Shareholders approved the election of a new Board of Directors for a term of four years, starting from April 28, 2025, consisting of the following members:

DEAC Ioan - Non-Executive Director / Chairman of the BoD
DUMITRESCU Mihaela DUMITRESCU - Executive Administrator /Vice-Chairman of the BoD
BĂIAȘU Dan - Nicolae - Executive Administrator
BALTEȘ Nicolae - Non-Executive Director
NEACȘU Vlad-Nicolae - Independent Non-Executive Director

2.1.2. Audit Committee

By Decision of the Board of Directors dated August 1, 2025, the Board of Directors approved, for the new term of office, the election of the members of the Audit Committee. Thus, the Committee is composed of the following members:

BALȚES Nicolae - Non-Executive Director i/ Chairman of the Audit Committee
NEACȘU Vlad-Nicolae NEACȘU Vlad-Nicolae - Independent Non-Executive Director/ Member of the Audit Committee

2.1.3. Executive Management

In accordance with the provisions of Law no. 31/1990, by Decision no. 3 dated 28.04.2025, the Board of Directors approved the appointment of Mr. **Băiașu Dan - Nicolae** as **General Manager** of COMPA S.A. with the delegation of management powers in this respect. The mandate is for a term of 4 years starting from April 29, 2025.

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In accordance with the provisions of Law no. 31/1990, by Decision no. 4 dated 28.04.2025, the Board of Directors approved the appointment of Ms. **DUMITRESCU Mihaela DUMITRESCU** in the position of **Economic Director** of COMPA S.A. with the delegation of the management attributions of the company. The mandate is for a term of 4 years starting from 29.04.2025.

3.1 General information:

Company COMPA S.A.

Registered office	Sibiu, str.Henri Coandă nr.8
Trade Register No.	J32/129/1991
Unique Registration Code	CUI 788767
Main activity	2932 "Manufacture of other parts and accessories for motor vehicles and motor vehicle engines"
Share capital	21,882,103.8 lei

Form of ownership: COMPA S.A. is a 100% privately owned company. 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.

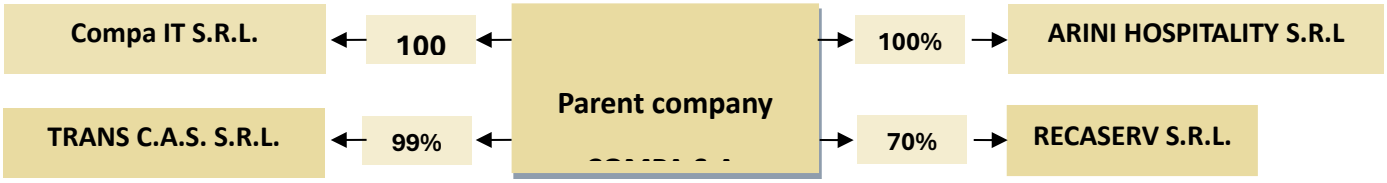
In 2018, the Compa Sibiu Employees' Association (PAS) was dissolved and the shares were transferred to the members of the association, according to the number of shares held and purchased by each.

As presented in detail in the ***Individual Half-Year Report***, the parent company is organized on Profit Centres, integrated units without legal personality with a decentralized activity, structured for the production of products intended for a single customer or for the production of similar products intended for several customers, such as: forging, heat treatments, galvanizing, pressed - stamped parts, mechanically - welded sub-assemblies.

Relationship between the **parent company and affiliated companies**

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

In this context, the Parent Company Compa has control, i.e. the proportion of its shareholdings in the share capital of affiliated companies is greater than 50%, in the following affiliated entities:



The financial investments of the parent company COMPA consisting of equity investments in the other 4 affiliated companies, as follows:

Company in which the securities are held	Registered office	Value of securities held by COMPA	% of share capital
COMPA I.T. SRL	Str.Henri Coandă nr.8. Sibiu	200,000	100,00

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Company in which the securities are held	Registered office	Value of securities held by COMPA	% of share capital
TRANS .C.C.A.S. SRL	Str.Henri Coandă nr.12. Sibiu	742,500	99,00
RECASERV SRL	Str.Henri Coandă nr.51. Sibiu	70,000	70,00
ARINI HOSPITALITY SRL	Str.Henri Coandă nr.8. Sibiu	23,203,,000	100,00
TOTAL		**24,215,500**	

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

Company COMPA I.T. S RL

The purpose of the establishment was to design and implement an *Integrated Information System* for the parent company, in accordance with the existing international standards and ensuring the requirements imposed by the COMPA's profit center organization, as well as to ensure an extensive computer network throughout the COMPA company.

Through the implementation of the integrated system in the parent company, COMPA-IT ensures the system's superior functioning, reports and presents the new system facilities in order to maximize the opportunities that this highly complex and competitive system can offer.

Head Office	Sibiu, Str,Henri Coandă Nr,8
Trade Register No.	J32/17/2001,
Unique Registration Code	CUI 13656016
Main object of activity	6201 'Custom software development activities'
Share capital (lei)	200,000
Sole shareholder	COMPA S,A

TRANS CAS S RL

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

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

The overwhelming share of TRANS C.A.S.'s transportation is international transportation of goods almost all over Europe.

Headquarters	Sibiu, Str,Henri Coandă Nr,12
Trade Register No.	J32/633/2002
Unique Registration Code	CUI 14836511
Main object of activity	4941 "Road transportation of goods"
Share capital, of which:	750,000 lei
Shareholders: COMPA S,A,Sibiu	742,500 lei
Maxim Mircea Florin and Mihăilă Daniela	7,500 lei

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Company RECASERV SRL

The **purpose of** setting up the company was to outsource from the parent company COMPA S,A, some activities different from its main activity profile, activities such as: public catering through the canteen and micro-canteens that operate within the premises of COMPA.

By setting up RECASERV SRL, the conditions for the development of this activity have been ensured by supplementing it with secondary services: catering and cleaning services.

Registered office	Sibiu, Str,Henri Coandă Nr,51
Trade Register No	J32/704/2004
Unique Registration Code	CUI 164408228
Main activity	5629 "Other food service activities n.e.c."
Share capital, of which:	100,000 lei
Shareholders: COMPA SA Sibiu	70%
Boroș Daniela (individual)	30%

Company ARINI HOSPITALITY SRL

The purpose of the establishment of the company was to outsource from the parent company COMPA S.A., some activities different from its main activity profile, activities such as: Hotels and other similar accommodation facilities,

Headquarters	Sibiu, bd. Victoriei, nr. 48, Jud. Sibiu
Trade Register No	J32/77/2021
Unique Registration Code	CUI 43581594
Main object of activity	5510 Hotels and similar accommodation
Share capital, of which:	23,203,000 lei
Sole shareholder COMPA SA Sibiu	100%

On 09.01.2023 the AGEA 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 in, increasing from 19,703,000 lei to 23,203,000 lei.

3. INTRA - GROUP TRANSACTIONS SEM.I 2026

During H1 2026, COMPA did not carry out any major transactions either with affiliated companies within the Group to which it belongs or with other companies holding stakes in the share capital of COMPA. The entities affiliated to COMPA S.A. Sibiu were set up 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, catering, etc., outsourcing carried out to make these activities more efficient and to benefit from certain facilities granted by the State for certain activities (IT activity; transport licenses, etc.).

Most of the transactions, contracts with these affiliated entities represent the provision by COMPA (owner of the special and specific facilities) of utilities such as: electricity, thermal energy, drinking water, telephone services, compressed air,

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rental of premises and equipment necessary for the conduct of business 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 constitute their object of activity and for which outsourcing was required.

The transactions carried out in the first 9 months of 2026 with affiliated companies are highlighted in the table below:

Explanations	30 September 2026			30 September 2025		
COMPANY IN WHICH THE SECURITIES ARE HELD	LOAN GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES	LOAN GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES
TRANSCAS S.R.L.		0	0		5,217,324	304,498
COMPA IT S.R.L.		0	0		2,575,796	80,513
RECASERV S.R.L.		0	0		0	0
ARINI HOSPITALITY S.R.L.	0	0	0	4,738,612	22,698	0

Receivables receivable by COMPA SA from:

Explanations	30 September 2026	30 September 2025
TRANSCAS S.R.L.	87,062	75,859
COMPA IT S.R.L.	5,826	8,256
RECASERV S.R.L.	0	0
ARINI HOSPITALITY S.R.L.	4,164,551	0

Debts payable by COMPA SA to:

Explanations	30 September 2026	30 September 2025
TRANSCAS S.R.L.	938,553	1,626,323
COMPA IT S.R.L.	862,972	331,540
RECASERV S.R.L.	0	
ARINI HOSPITALITY S.R.L.	0	6,103

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4. FINANCIAL - ACCOUNTING STATEMENT

4.1 Financial and accounting situation of COMPA SA

Main economic and financial indicators :

INDICATOR	30 Septembrie 2026	30 Septembrie 2025
Current liquidity: assets	2.83	2.39
Indebtedness ratio:	0.08	0.05
Turnover rate - customers	55.75	63.66
Turnover - fixed assets	0.92	0.93
Investment volume	14,353,672	18,149,729
EBITDA	34,907,808	35,565,436

Current liquidity: assets	current assets/current liabilities
Indebtedness ratio:	capital borrowed/capital employed
Turnover rate - customers	Average trade receivables outstanding / Turnover x90
Turnover - fixed assets	Turnover / Fixed assets
EBITDA:	net profit+interest expenses+tax expenses

Main balance sheet items :

In order to analyze the economic and financial situation for the first semester of 2026, we present below the following indicators:

INDICATOR	30 Septembrie 2026	30 Septembrie 2025
Current liquidity	390,504,106	414,677,087
Degree of indebtedness	257,466,941	217,870,755
Turnover turnover - customers	91,107,679	91,049,471
Turnover rate - fixed assets	43,450,928	27,130,074
Investment volume	513,412,441	514,368,297

Statement of income and expenditure

INDICATOR	30 Septembrie 2026	30 Septembrie 2025
Operating revenues	364,662,828	392,185,377
Operating expenses	362,508,612	391,329,165
Operating result	2,154,216	856,212
Financial income	4,143,787	3,382,896
Financial expenses	5,163,619	3,921,680
Financial result	-1,019,832	-538,784
Total revenues	368,806,615	395,568,273
Total expenses	367,672,231	395,250,845
Gross result	1,134,384	317,428
Corporate income tax	2,532,772	5,290,096
Net result	-1,398,388	-4,972,668

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Cash flow statement

INDICATOR	30 Septembrie 2026	30 Septembrie 2025
Net cash generated from operating activities	7,984,929	13,421,462
Net cash generated from investing activities	-14,353,672	-18,149,729
Net cash generated from financial activity	7,988,297	-6,992,118
Net cash flow	1,619,554	-11,720,385
Cash at beginning of period	572,783	14,732,068
Cash at the end of the period	2,192,337	3,011,683

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4.2 Financial and accounting situation of the COMPA GROUP

Main economic and financial indicators of the COMPA GROUP

Indicator	30 September 2026	30 September 2025
Current liquidity	0.00	2.39
Degree of indebtedness	0.00	0.14
Turnover turnover - customers	0.00	63.60
Turnover rate - fixed assets	0.00	0.87
Investment volume	0	18,484,187
EBITDA	0	38,985,824

Current liquidity: assets	current assets/current liabilities
Indebtedness ratio:	capital borrowed/capital employed
Turnover turnover - customers	Average customer balance / Turnover x 270
Turnover rate - fixed assets	Turnover / Fixed assets
EBITDA:	net profit+interest expenses+tax expenses + depreciation and amortization

Main balance sheet items

The main balance sheet items and their evolution in H1 2026 compared to the same period last year are shown below:

INDICATOR	30 September 2026	30 September 2025	% 30 September 2026 vs.30 September 2025
FIXED ASSETS	437,295,325	464,111,373	94.22
CURRENT ASSETS	264,698,182	226,765,762	116.73
DEBTS LESS THAN ONE YEAR	97,409,621	98,987,295	98.41
DEBTS OVER A YEAR	95,345,500	82,927,206	114.97
CAPITAL AND RESERVES	509,238,386	508,962,634	100.05

Income and Expenditure Statement

The statement of revenues and expenses as of 30 September 2026 compared to the same period last year is as follows :

INDICATOR	30 September 2026	30 September 2025	% 30 September 2026 vs.30 September 2025
TURNOVER	379,647,998	407,029,114	93.27
GROSS PROFIT	2,262,170	274,181	825.06
NET PROFIT	-359,248	-5,019,650	7.16

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Cash Flow Statement

The statement of cash flows is summarized below:

Indicator	30 September 2026	30 September 2025
Net cash generated from operating activities	23,297,378	17,082,041
Net cash generated from investing activities	-14,440,369	-18,484,187
Net cash generated from financial activity	-7,626,570	-9,231,308
Net cash flow	1,230,439	-10,633,454
Cash at beginning of period	4,875,499	18,977,030
Cash at the end of the period	6,105,938	8,343,576

Comparison of main indicators COMPA GROUP versus COMPA SA

INDICATOR	COMPA-09.2026	Group-09.2026	COMPA-09.2025	Group-09.2025
Fixed assets	390,504,107	437,295,325	414,677,087	464,111,373
Current assets	257,466,941	264,698,182	217,870,755	226,765,762
Current liabilities	91,107,678	97,409,621	91,049,471	98,987,295
Long-term debts	43,450,928	95,345,500	27,130,074	82,927,206
Equity	513,412,442	509,238,386	514,368,297	508,962,634
Operating result	2,154,216	5,583,413	856,212	2,638,954
Financial result	-1,019,832	-3,321,243	-538,784	-2,364,773
Gross result	1,134,384	2,262,170	317,428	274,181
Corporate income tax	-2,532,772	-2,621,418	-5,290,096	-5,293,831
Net result	-1,398,388	-359,248	-4,972,668	-5,019,650

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5 ANALYSIS OF COMPANY ACTIVITIES

PRODUCTS, PROCESSES

Organizational structure of production activity management in COMPA

COMPA realizes a wide range of products and operates with various processes. Their grouping, for the purpose of quantifying the value of manufactured output both in the Annual Reports of the Board of Directors and for various statistical reports, is based on a certain functional similarity between them, branches or industrial sectors, etc.

The production activity within the parent company Compa is organized by Profit Centres representing production sections/production units where families of products similar in terms of construction and technology are produced.

The products produced are addressed to a single customer or to a limited number of customers. The economic activity is organized in such a way that in each profit centre a monthly profit and loss account is drawn up, which is a particularly important document for the knowledge of income and expenses, so that by adding up the profit and loss accounts of the profit centres the profit and loss account at COMPA level is obtained.

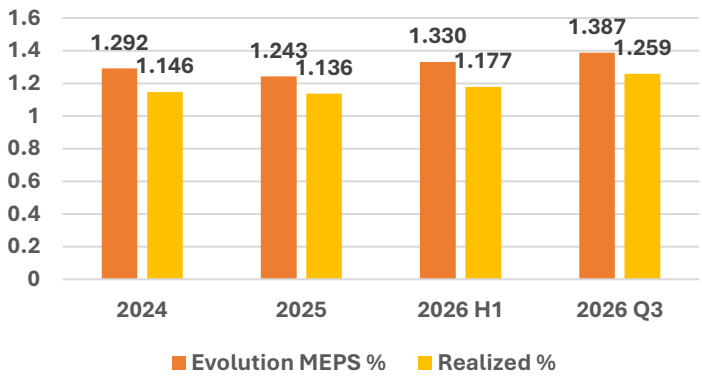
Managers together with multi-functional teams have the obligation to realize each product at the level of profitability included in the price negotiated with the business partner. It is in this direction that it is opted for to fit within the established standard costs, to permanently reduce costs, to obtain the planned profit of each manufactured product.

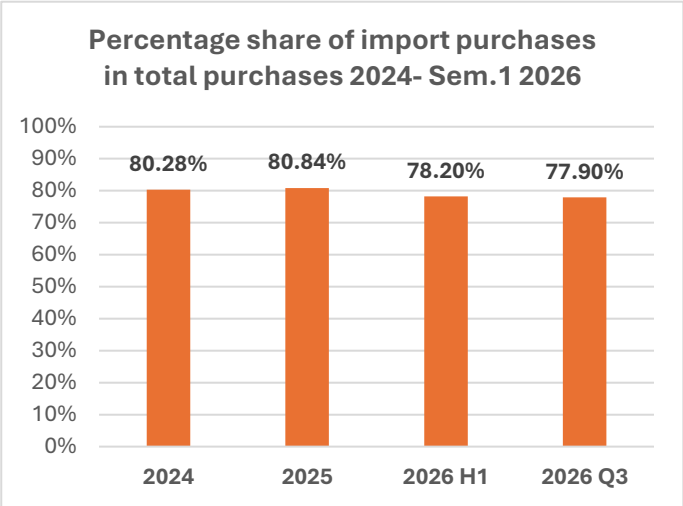
Thus, the organizational and logistic structure is coherent and can be understood by COMPA shareholders and investors, business partners, etc.

PROCUREMENT - Evaluation of procurement activity and indicators by department:

Purchasing activity has developed continuously in recent years as the company has grown. The company's focus on large automotive as well as non-automotive customers has led to a considerable broadening of the supplier database as well as an increase in the share of import suppliers in total purchases. This is due to the high level of specialization required from suppliers.

Also in the next period the share of semi-finished products in total purchases is expected to decrease in favor of basic materials, largely due to the development of new processes in COMPA for both the automotive and the highly integrated non-auto sectors for which most of the operations are performed in-house.



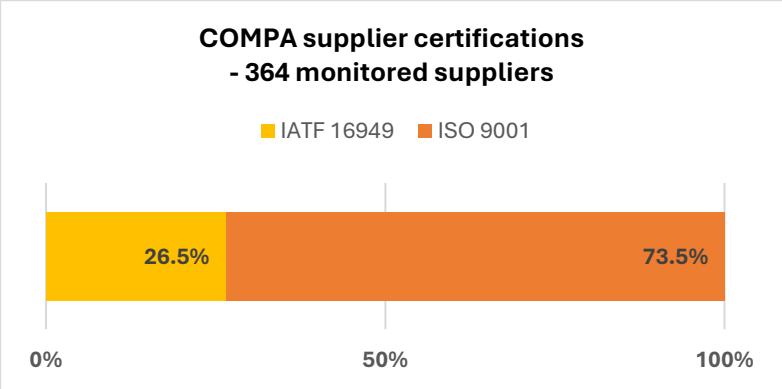


The main objectives of the department are:

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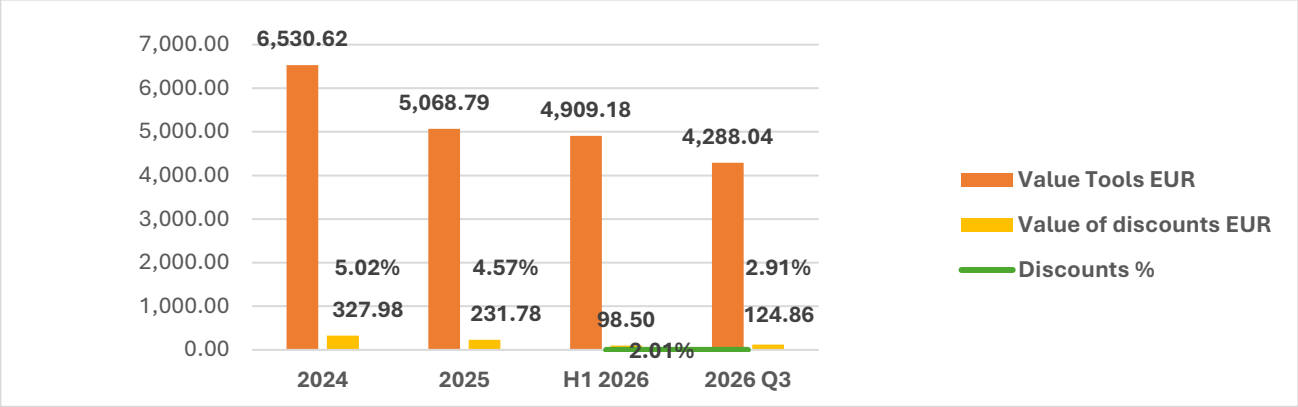
In the context of market globalization - the need to align the market with stock exchange quotations for most products by obtaining a price index with 100% MEPS (Management Engineering and Production Services - price indicator on the metallurgical market, which provides price estimates). Finding sources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

Prospecting the market and finding new sourcing solutions as well as developing suppliers with which there are collaborations in order to obtain the best price and quality in the products supplied by working only with certified suppliers. COMPA monitors and evaluates, on a monthly basis, all suppliers whose products are incorporated in or influence COMPA products. In this category there are more than 360 suppliers who are evaluated according to quality of delivered products and logistic criteria.

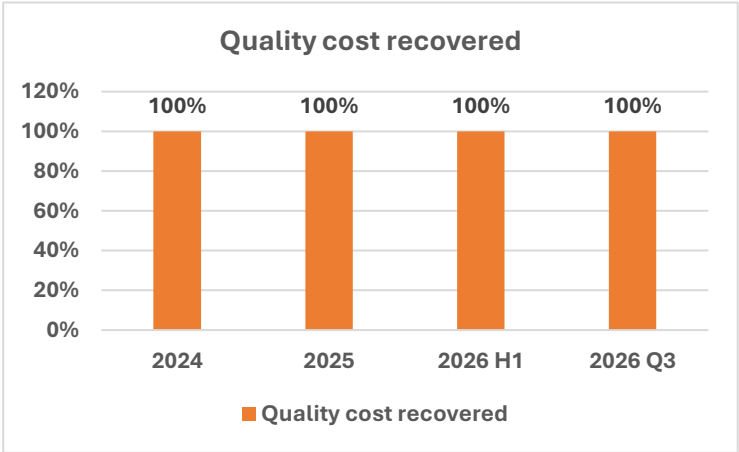


Improving the performance of cutting tools, (e.g. drills, reamers, milling cutters, inserts, etc.) is achieved by testing and implementing new and innovative solutions that lead to a reduction in the cost per part.

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



Establishing a responsible supply chain by working with suppliers that comply with COMPA's principles and vision in the areas of quality, environment and occupational health and safety by adhering to and implementing policies and regulations that address these issues, adhering, certifying and aligning to regulations/standards that address these issues.



COMPA maintains and demands from its suppliers a proactive approach in managing environmental impact, social responsibility and adopting progressive labor, health and

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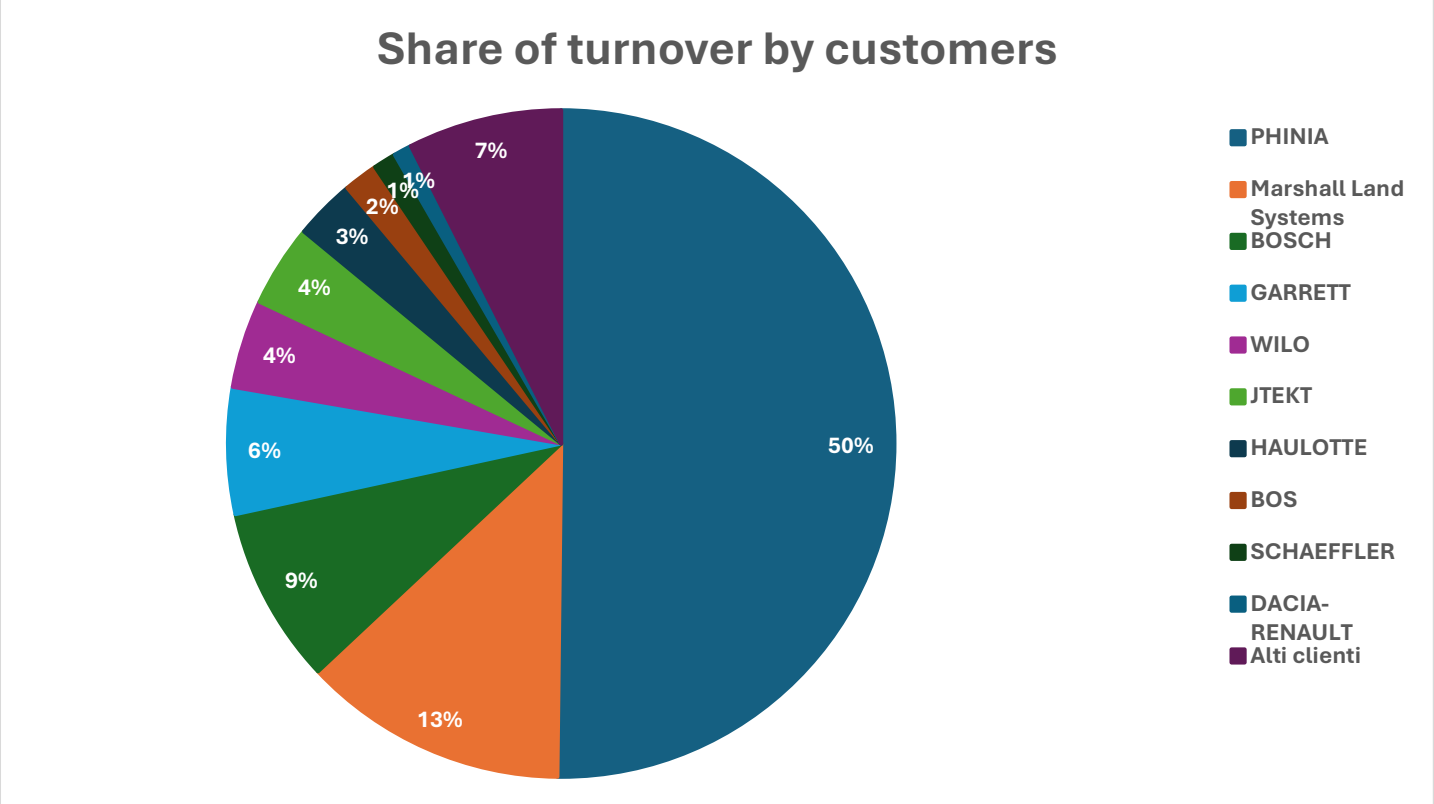
safety policies. COMPA encourages and supports the local business environment through existing business relationships, existing contracts and new/upcoming projects in which its partners are/will be involved. It prioritizes where possible business development with local partners and encourages its suppliers to do the same.

SALES -CLIENTS Evaluation of sales activity and indicators by department

During the first semester of 2026, the department's activity focused on the one hand on identifying new customers in various industrial sectors by participating in various national and international industrial fairs (Global Industrie Lyon, Hannover Messe, etc.), and on the other hand intensified discussions with potential national and international customers in the defense industry.

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 semester 1/2026 is highlighted in the following graph:



Medium-long term objectives, trends and strategies:

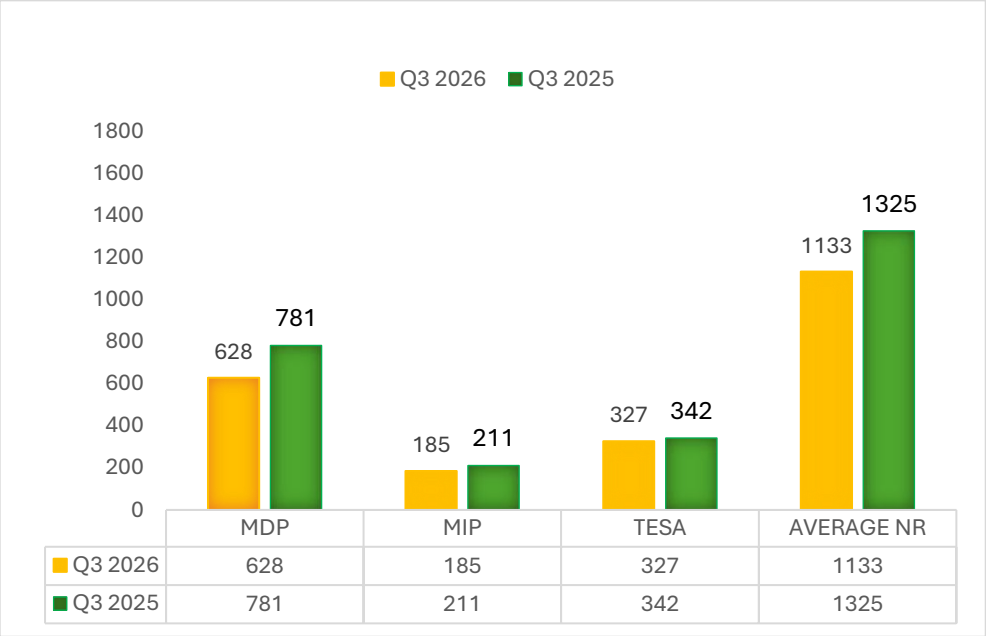
-Develop new projects for the defense industry;
- Development of new projects for non-automotive customers;
- Strengthening business relationships with existing customers;
- Active promotion of all COMPA processes in order to develop the customer portfolio in various industries;
- Assimilation of more value added products;
- Developing Compa as an integrated supplier by utilizing as many existing processes in the portfolio as possible;

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HUMAN RESOURCES - Evaluation of HR activity and indicators by department

Average number of staff

The evolution of the average number of staff in sem. I 2026 showed a decrease compared to the same period in 2025, from 1663 employees to 1399 employees. This increase was due to both a decrease in orders and an increase in labor productivity.
Throughout this period, the goal has been to ensure workforce availability and continuity by preserving the values of the organization.
The graph below shows the change in the average number of scripted staff by staff category:



	Q3 - 2026	%	Q3 - 2025	%
MDP (Directly productive workers)	628	55.09%	781	58.94%
MIP (Indirectly productive workers)	185	16.23%	211	15.92%
TESA (Technical-economic)	327	28.68%	342	25.81%
TOTAL	1140	100.00%	1325	**100.00%**

Staff turnover

Staff turnover, calculated as the ratio between the number of voluntary departures and the total number of employees, has shown the following evolution during this period:

	Q3 2026	Q3 2025
Staff turnover (%)	5.18	4.27

The analysis of the evolution of staff turnover showed a decrease in this indicator, resulting from the application of a set of concrete measures implemented by COMPA to stabilize the workforce. The main actions undertaken include:

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- Alignment of salary levels and benefits to existing standards in the geographical area of reference;
- Organization of qualification and re-qualification courses for employees in order to continuously adapt to job requirements;
- Apprenticeship contracts to support the professional integration of young people;
- Providing transportation for commuting employees and reimbursement of transportation costs for other employees;
- Improving working conditions by investing in air-conditioning, reducing noise levels, modernization of social areas and other facilities to enhance workplace comfort;
- Compensating for labor shortages by recruiting qualified personnel from abroad.

RISK MANAGEMENT

General aspects of Risk Management in Compa

Risk management is one of the key concepts in the management system of Compa , for the realization of the medium and long-term strategy and objectives in 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 may affect the achievement of the company's objectives. An important step in risk management in the firm as a whole is the identification at all organizational levels of the firm of the types of risks that we know to exist, as well as the consequences that may arise 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 process of risk management , the Top Management of Compa , has taken into account the following specific aspects for the quarter 1 2026:

- **Risk assessment, is a permanent activity , at the level of all members of management within the company at all levels oriented primarily to :**

- Identifying all categories of risks acting at each level , including new risks that have not manifested themselves previously .
- Focusing the activity, on the action of risks that persist and that act on objectives of major importance in the company's activity
- Quantifying the impact of risk actions and targeting actions to counter or mitigate their effects

- **Delegation of responsibility by Compa 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 consisting 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 are responsible for managing production risks
- Responsibilities at the level of the central divisions of the company , with a firm-wide area of responsibility in areas such as : Research Development ; Marketing - Sales ; Purchasing ; Human Resources ; Quality - Environment ; Financial - Accounting and Controlling.

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

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INVESTMENTS, NEW PRODUCTS AND RESEARCH AND DEVELOPMENT ACTIVITY

The investment activity utilized funds for:

- purchase of machinery;
- modernization of existing machinery and installations;
- improvements to production premises.

The funds necessary for the investment activity in the amount of -10,811,862 lei for the first semester of -2024 were provided from own sources and European funds. The economic effects through the acquisition of new machinery and technological lines are:

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

NEW PRODUCTS

The technical and R&D function has as its main objective the development of new products and is deeply involved in defining and adopting 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, in the last few years the focus has been on offering non Diesel or even non automotive products, in order to ensure a diversified portfolio of new products, less vulnerable to the profound changes of the last few years in the automotive and non automotive sector.

These are the reasons why Compa has also oriented its concerns towards the production of complex components, with high added value, in the field of the machine tool manufacturing industry. The shift to the realization of complex products, i.e. the manufacture of cabs for CNC machines delivered to machine tool manufacturers, is a positive, promising element in the development of business in this new field for COMPA.

In H1 - 2026, the manufacturing of new products continued, for which the necessary production capacities have been ensured, with an impact on production in the following period. The premises for the development and realization of new products were also created.
Among these products we mention:

- Defense industry components, customer Elmet
- Crimping pliers assembly, customer Novopress
- Containers for the defense industry, customer Marshall

R&D ACTIVITY

Since 2019, a Research and Development Center has been established in Compa, where the foundations are laid for the realization of products of a high technical and qualitative level.

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

As an example we mention some projects within the R&D Center:

- Intermediate axles process development for ZF customer
- Cap process development customer ZF
- Development of combined tooling with a positive impact on product quality customer Phinia
- Use of ferrous scrap for the production of components/spare parts with positive impact on raw material consumption
- Development of processes for the reconditioning of machine tool subassemblies using the reverse engineering method

Compa operates a Research and Development Center where the foundations are laid for the realization of products of a high technical and quality level.

This R&D Center also realizes new projects and processes with applicability within the company, as well as projects with advanced technology that can be made available to other companies.

As an example we mention some projects within the R&D Center:

- Process development for defense industry components
  - Process for the realization of howitzer tail
  - Process for the realization of a component in the tail of the shell
  - Process for realization of howitzer body
- Process development for the realization of non automotive industry products
  - Process for the realization of crimping pliers
- Development of combined tooling with positive impact on the quality of products manufactured in Compa
  - Design and realization of combined tool for machining center
- Utilization of ferrous waste for the production of components/spare parts with positive impact on raw material consumption
  - Design and realization of special turning tool
- Development of reconditioning processes for machine tool sub-assemblies using the reverse engineering method

The evolution of R&D expenses in sem.1 2026 compared to the same period last year is shown below:

INDICATOR	30 Septembrie 2026	30 Septembrie 2025
R&D expenditure	13.19	11.08
Turnover	358.51	387.04
Share	3.68	2.86

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5.1 NON-CONSOLIDATED INTERIM FINANCIAL REPORT COMPA SA

NOTES TO THE UNCONSOLIDATED INTERIM FINANCIAL REPORT AT 30 SEPTEMBER 2026

5.1.1 GENERAL INFORMATION

COMPA is a joint stock company with registered office in Sibiu. str.Henri Coandă nr.8. CP 550234.

Field of activity

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

Form of ownership of the company

COMPA S.A. is 100% privatized since September 1999.

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

Company evolution

By Government Decision no.1296/13.12.1990 the company became COMPA S.A.. coming from the Sibiu Auto Parts Enterprise (**I.P.A.**Sibiu). **I.P.A.**Sibiu was established in 1969 by the merger of two units: the Elastic Plant and the Automecanica Sibiu Plant. Since 1991. COMPA was organized in factories/workshops. constituted by product families. as cost centres. which in time became profit centres. in order to decentralize and facilitate the constitution of joint ventures.

5.1.2 BASIS FOR DRAWING UP

Statement of compliance

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

Going concern principle

The Unconsolidated financial statements have been prepared on a going concern basis. which assumes that the Company will be able to carry on its business under normal conditions.

Basis of assessment

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

Presentation and functional currency

The Unconsolidated financial statements are presented in Romanian **lei (RON**). rounded to the nearest whole number. this is the functional currency of the Company.

Use of estimates and judgments

The preparation of the Unconsolidated financial statements in conformity with IFRS as adopted by the European Union requires management to make estimates. judgments and assumptions that affect the application of accounting policies as well as the reported amount of assets. liabilities. income and expenses. Estimates and judgments are generally based on

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historical information and any other sources believed to be representative of the situations encountered. Actual results may differ from these estimates.

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

Changes in estimates do not affect prior periods and are not a correction of an error.

Information about critical judgments in the application of the Company's accounting policies. whose effect is material on the amounts recognized in the financial statements is included in the notes to the:

Property, plant and equipment and intangible assets - Useful lives of property, plant and equipment

Property, plant and equipment and intangible assets are depreciated over their useful lives. The Company's management uses professional judgment in determining useful lives. and the evidence used in determining useful lives includes the technical specifications of the machinery. information from the commercial contracts that the Company has with customers. the history of products sold. market information related to the Company's products and the adaptability of the machinery.

Tangible and intangible fixed assets - Adjustments for impairment of tangible fixed assets

Intangible and tangible fixed assets are reviewed for indications of impairment at the date of the financial statements. If the net book value of an asset is greater than its recoverable amount. an impairment loss is recognized to reduce the net book value of that asset to its recoverable amount. If the reasons for recognizing the impairment loss disappear in subsequent periods. the net carrying amount of the asset is increased to the level of the net carrying amount. that would have been determined had no impairment loss been recognized. Evidence that may give rise to an impairment includes a decline in usefulness to the company. excessive physical wear and tear. the emergence of new production technology.

Deferred taxes

Deferred tax assets are recognized as assets to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Management uses professional judgment in determining the amount of deferred tax assets that can be recognized as assets.

Management's decisions are based on information from commercial contracts the Company has with customers. forecasts related to the automotive and automotive components market.

Provisions

Provisions are recognized when the Company has a present legal or constructive legal or constructive obligation as a result of a past event. it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be reliably estimated. The amount recognized as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

Recoverable amount of the asset r

The assessment for impairment of receivables is performed on an uncollized basis and is based on management's best estimate of the present value of the cash flows expected to be received. The Company reviews its trade and other receivables at each statement of financial position date. to assess whether an impairment should be recognized in the income statement. In particular, management's judgment is required to estimate the amount and to coordinate future cash flows when determining the impairment loss. An impairment loss is recognized if the carrying amount of an asset or

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cash-generating unit exceeds its estimated recoverable amount. These estimates are based on assumptions about several factors. and actual results may differ. leading to future changes in adjustments.

Fair value measurement of financial instruments

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

5.1.3 SIGNIFICANT ACCOUNTING POLICIES

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

The significant accounting policies applied by the Company are those disclosed in the Financial Statements as at December 31, 2024 and have not changed during the interim reporting period.

5.1.4.1. TANGIBLE FIXED ASSETS

Changes in property, plant and equipment from 1 january 2026 to 30 september 2026 are as follows:

Explanations	30 Septembrie 2026	1 ianuarie 2026
Land	51,157,922	51,157,922
Buildings	103,878,355	106,171,960
Equipment and motor vehicles	135,390,938	158,752,238
Other tangible fixed assets	650,458	734,905
Tangible fixed assets in progress	17,978,799	10,170,628
Total	**309,056,472**	**326,987,653**

Tangible assets representing "Tangible assets in progress" are valued at historical cost. The Company has chosen the fair value revaluation model for the valuation of tangible fixed assets in the nature of land and buildings. The buildings and land have been revalued as at 31.12.2019 by an authorized independent valuer. In the fair value hierarchy, the revaluation of the Society's buildings and land at fair value is categorized as Level 2 inputs. In fair value hierarchy, revaluation of buildings and land of the company at fair value is classified as level 2 inputs.

The valuation technique used in level 2 fair value measurement is the price comparison method. Comparable prices of nearby buildings and structures are adjusted for specific characteristics, such as property size, etc. The most important input for this valuation method is the price per square meter. There were no transfers between the level at which fair value valuations are categorized during 2026. Amortization of all property and equipment is determined using the straight-line method. Fixed assets were written down in 2025 through depreciation, sale and disposal.

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5.1.4.2. REAL ESTATE INVESTMENTS

The evolution of investment property from 1 january 2026 to 30 september 2026 is as follows:

Explanations	30 Septembrie 2026	1 ianuarie 2026
Real estate investments	47,588,021	47,588,021
Real estate investments in progress	7,599	7,347
Total	**47,595,620**	**47,595,368**

Investment property is measured at fair value. A gain or loss arising from a change in the fair value of investment property is recognized in profit or loss in the period in which it arises.
Fixed assets "Investment property in progress" are measured at historical cost.

5.1.5. INTANGIBLE FIXED ASSETS

Changes in intangible fixed assets were as follows:

Explanations	30 Septembrie 2026	1 ianuarie 2026
Research and development expenditure	1,807,399	2,221,831
Computer software and software licenses	3,415,941	3,642,945
Total	**5,223,340**	**5,864,776**

5.1.6. TRADE AND OTHER RECEIVABLES

The receivables held by the Company are as follows:

Explanations	30 Septembrie 2026	1 ianuarie 2026
Trade receivables	107,111,448	114,597,240
Advances paid to suppliers	6,755,509	4,695,707
Receivables related to personnel	1,990	2,002
Receivables related to the consolidated state and local budget	2,751,427	2,133,391
Sundry debtors	193,882	38,250
Prepaid expenses	1,659,412	904,998
Grants receivable (European funds projects, grants for personnel expenses)	665,887	2,004,306
Total	**119,139,555**	**124,375,894**

Receivables in foreign currency are valued in lei at the official exchange rate of the NBR on 30 september 2026.

The situation of adjustments for impairment of receivables is presented as follows:

Balance as of January 1, 2026	**482,670**
Adjustments made 6 months 2026	480

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Reversed adjustments 6 months 2026	-394,271
Balance as of September 30, 2026	**88,879**

The Company's commercial policy requires the recording of impairment adjustments for receivables exceeding 365 days, except for those receivables due from partners to which the Company is itself a debtor, the debts being approximately as old as the uncollected receivables.

5.1.7. OTHER NON-CURRENT RECEIVABLES

Non-current receivables held by the Company are shown in the table below:

Explanations	30 Septembrie 2026	1 ianuarie 2026
VAMA guarantee for customs clearance	103,000	103,000
Other guarantees	215,624	46,380
Amounts owed by subsidiaries	4,146,262	4,369,415
Interest on amounts due from branches	18,289	20,741
Total other assets	**4,483,175**	**4,539,536**

5.1.8. INVENTORIES

The structure of inventories held by the Company is shown in the table below:

Explanations	30 Septembrie 2026	1 ianuarie 2026
Raw materials	30,291,882	30,817,509
Materials and packaging	16,476,807	16,211,061
Semi-finished goods and work in progress	58,502,674	38,399,058
Finished products and goods	30,863,686	21,788,954
Total	**136,135,049**	**107,216,582**

5.1.9. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are presented as follows:

Explanations	30 Septembrie 2026	1 ianuarie 2026
Bank accounts in RON	2,027,609	244,305
Currency bank accounts	141,722	325,274
Cash equivalents	0	0
House in RON	23,006	3,204
Total	**2,192,337**	**572,783**

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

5.1. 10 CORPORATE INCOME TAX

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

In the year 2024 a new minimum turnover tax (IMCA) was introduced at a rate of 1% for companies with a turnover exceeding EUR 50,000,000 million in the previous year.

On 30 september 2026 and 30 september 2025 the profit tax consists of:

Explanations	30 Septembrie 2026	30 Septembrie 2025
Current income tax expense	0	0
Cheltuiala cu impozitul minim pe cifra de afaceri	-1,748,531	-3,831,948
Cheltuiala/Venitul cu impozitul pe profit amanat	-748,241	-1,458,148
Total	**-2,496,772**	**-5,290,096**

5.1.11 SHAREHOLDERS' EQUITY

The shareholding structure as at 30 september 2026 is as follows:

Explanations	No. Shares	% of 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)	27,379,805	12.51%
Romanian and foreign shareholders (individuals)	93,578,219	42.76%
Total number of shares	**218,821,038**	**100.00%**

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

The Company's equity includes the following:

Explanations	30 Septembrie 2026	1 ianuarie 2026
Subscribed and paid-in capital	21,882,104	21,882,104
Treasury shares	-342,247	-343,247
Revaluation reserves	96,867,382	96,867,382
Legal reserves	4,376,421	4,376,421
Legal reserves adjustment	22,679,066	22,679,066
Other non-distributable reserves - repurchase of own shares	265,652	265,652
Other reserves	306,690,985	311,473,523
Adjustment other reserves	442,991	442,991
Current and deferred income tax recognized in equity	-5,259,996	-5,500,515
Retained profit - previous year profit not appropriated	59,127,449	59,127,449
Result carried forward representing the surplus realized from revaluation reserves	29,144	29,144
Retained result on first-time adoption of IAS, less IAS 29	8,611,538	8,611,538

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Retained result from first-time adoption of IAS, less IAS 29	86,693	89,693
Retained earnings from changes in accounting policies	-648,352	-648,352
Retained result from first application of IAS29	0	
Profit curent	-1,398,388	
Profit distribution	0	-4,782,538
Total	**513,410,442**	**514,570,311**

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5.1.12 FINANCIAL DEBTS

Long and short-term financial liabilities are as follows:

EUR

Credit institution	Type of loan	30 Septembrie 2026	1 ianuarie 2026
BRD GROUP -ROMANIA	Production credit line	2,924,690	2,060,181
BRD GROUP -ROMANIA	Credit for investments		376,938
ING BANK-SIBIU	Production credit line	2,772,805	0
ING BANK-SIBIU	Credit for investments	0	344,835
Total		**5,697,495**	**2,781,954**

LEI

Credit institution	Type of loan	30 Septembrie 2026	1 ianuarie 2026
BRD GROUP -ROMANIA	Production credit line	15,437,977	10,503,832
BRD GROUP -ROMANIA	Credit for investments		1,921,822
ING BANK-SIBIU	Production credit line	14,636,253	4,340,487
ING BANK-SIBIU	Production credit line	0	2,714,265
ING BANK-SIBIU	Credit for investments		1,758,139
Total		30,074,230	**21,238,545**

Financial debts in foreign currency are valued in lei at the official exchange rate of the NBR on 30 september 2026.

5.1.13 TRADE AND OTHER PAYABLES

Explanations	30 Septembrie 2026	1 ianuarie 2026
Suppliers	41,084,946	50,051,613
Advances collected from customers	1,496,903	1,546,717
Debts from contracts with customers	30,118,550	16,415,692
Liabilities related to personnel	6,231,570	5,148,415
Debts to the consolidated general state and local budget	8,372,282	9,303,341
Current income tax liabilities	404,193	1,328,203
Dividends payable	124,603	163,164
Sundry creditors	33	196
Income in advance	185,794	825,547
Subsidies for investments from AMPOSDRU and AMPOSCEE contracts	13,627,789	16,163,766
Total	**101,646,663**	**100,946,654**

Foreign currency debts are valued in lei at the official exchange rate of the NBR as of 30 september 2026.

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5.1.14. PROVISIONS

The Company's provisions are presented in the table below:

Explanations	Provisions for guarantees to customers	Provisions for employee benefits	Other provisions for risks and charges	Total provisions
Balance at 1 January 2026	**26,945**	**2,846,341**	**1,669,296**	**4,542,582**
provisions accrued 6 months 2026	0	3,072,438	1,672,542	**4,744,980**
provisions reversed 6 months 2026	0	- 384,486	- 1,113,504	**-1,497,990**
Balance at 30 June 2026	**26,945**	**5,534,293**	**2,228,334**	**7,789,572**

5.1.15 REVENUES AND BUSINESS SEGMENTS

The structure of revenues realized by the Company is as follows:

Explanations	30 Septembrie 2026	30 Septembrie 2025
Total turnover, of which:	**358,506,267**	**387,040,847**
Revenue from sales of finished products	348,116,979	375,200,345
Revenue from services rendered	1,343,068	1,217,925
Revenue from sale of goods	4,661,290	4,458,929
Income from other activities (rents, sales of materials, waste, semi-finished goods, packaging)	3,745,177	5,451,963
Income from subsidies related to turnover (projects and partnership contracts AMPOSDRU projects)	639,753	711,685
Other operating revenues	**6,156,561**	**5,144,530**
Total operating income	**364,662,828**	**392,185,377**

Other operating income consists of :

Explanations	30 Septembrie 2026	30 Septembrie 2025
Income from the production of fixed assets	3,001,305	1,892,587
Income from investment subsidies (projects and partnership contracts AMPOSDRU and AMPOSCEE projects)	2,535,977	2,663,331
Other operating revenues	619,279	588,612
Total Other operating income	**6,156,561**	**5,144,530**

Business segments:

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The Company's management regularly evaluates the Company's business to identify business segments for which information should be separately reported. The Company operates in Romania. The revenues of the company presented above are entirely attributable to the country of domicile. Non-current assets other than financial instruments, deferred tax assets, post-employment benefit receivables and rights arising from insurance contracts are located entirely in Romania. The company has no such fixed assets located in other countries.

Income is attributable to the activity in Romania.

5.1.16 EXPENSES BY NATURE

Operating expenses by their nature, realized in the first six months of 2026 and 2025, are shown in the table below:

Explanations	30 Septembrie 2026	30 Septembrie 2025
Material expenses	193,533,630	208,441,687
Stock differences	-29,179,720	-13,119,643
Energy and water expenses	19,776,118	22,483,576
Employee benefits expenses	106,087,209	110,398,081
Value adjustments on fixed assets	32,926,037	34,553,809
Value adjustments on current assets	-2,493,237	-2,234,067
Transportation expenses	9,015,777	9,767,848
Expenses for services rendered by third parties	25,805,782	16,649,331
Other taxes, duties and similar charges	3,606,351	3,432,428
Other operating expenses	3,430,665	956,115
Total cheltuieli din exploatare	**362,508,612**	**391,329,165**

5.1.17 EMPLOYEE BENEFIT EXPENSES

Employee benefits expense includes salaries, wages, allowances and social security contributions. Short-term benefits are recognized as an expense as services are rendered.

Explanations	30 Septembrie 2026	30 Septembrie 2025
Salaries and allowances	103,932,352	108,148,057
Insurance and social protection expenses	2,154,857	2,250,024
Total	**106,087,209**	**110,398,081**

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5.1.18 FINANCIAL LOSSES (GAINS)

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

Explanations	30 Septembrie 2026	30 Septembrie 2025
Foreign exchange gains related to monetary items denominated in foreign currency	-210,216	175,589
Interest losses	-790,265	-622,201
Other financial gains	-19,351	-92,172
Total losses/gains	-1,019,832	-538,784

5.1.19 EARNINGS PER SHARE

The calculation of earnings per share for the years ended 30 september 2026 and 30 september 2025 is shown below:

Explanations	30 Septembrie 2026	30 Septembrie 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**
Net income	**-1,398,388**	**-4,972,668**
Earnings per share (in RON per share) basic / diluted:	**-0.0064**	**-0.0227**

In 2022, following the repurchase of own shares and the free distribution to employees of 6,060,000 shares, a total of 444,153 shares remained undistributed. These shares do not have voting rights and dividend rights.

Also, a total of 649,100 shares, with a nominal value of 64,910 lei, are held by the affiliated company Recaserv SRL, as a result these shares do not have voting and dividend rights.

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

Explanations	30 Septembrie 2026	30 Septembrie 2025
Total number of shares	218,821,038	218,821,038
Non-voting shares and dividend	-898,523	-1,093,253
Numar de actiuni cu drept de vot si drept la dividend la finalul anului	**217,922,515**	**217,727,785**
Net income	**-1,398,388**	**-4,972,668**
Earnings per voting share and dividend rights (in RON per share) basic / diluted:	**-0.0064**	**-0.0228**

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5.1.20. AFFILIATED PARTIES

The affiliated entities of COMPA SA are as follows:

Company in which the securities are held	Headquarters	% in share capital	Value of securities	Main activity
COMPA IT SRL	Str.Henri Coanda, nr.8, Sibiu, jud.Sibiu	100.00	200,000	Custom software development activities
TRANS CAS SRL	Str.Henri Coanda, nr.12, Sibiu, jud.Sibiu	99.00	742,500	Road transportation of goods
ARINI HOSPITALITY SRL	Str.Henri Coanda, nr.8, Sibiu, jud.Sibiu	100.00	23,203,000	Hoteluri şi alte facilităţi de cazare similare
TOTAL			**24,145,500**	

On 09.01.2023 AGEA 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 increased from 19,703,000 lei to 23,203,000 lei

The transactions carried out with the companies in which COMPA holds participations were as follows (amounts include VAT):

Explanations	30 Septembrie 2026			30 Septembrie 2025		
COMPANY IN WHICH THE SECURITIES ARE HELD	LOAN GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES	LOAN GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES
TRANSCAS S.R.L.		4,106,381	252,488		5,217,324	304,498
COMPA IT S.R.L.		2,641,188	67,768		2,575,796	80,513
RECASERV S.R.L.		0	0		0	0
ARINI HOSPITALITY S.R.L.	4,164,551	46,615	3,844	4,738,612	22,698	0

The mutual debts and receivables recorded as of 30 september 2026 and 30 september 2025 are as follows:

Receivables receivable by COMPA SA from:

Explanations	30 Septembrie 2026	30 Septembrie 2025
TRANSCAS S.R.L.	87,062	75,859
COMPA IT S.R.L.	5,826	8,256
RECASERV S.R.L.	0	0
ARINI HOSPITALITY S.R.L.	4,164,551	0

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Debts payable by COMPA SA to:

Explanations	30 Septembrie 2026	30 Septembrie 2025
TRANSCAS S.R.L.	938,553	1,626,323
COMPA IT S.R.L.	862,972	331,540
RECASERV S.R.L.	0	
ARINI HOSPITALITY S.R.L.	0	6,103

On behalf of the Board of Directors,

CEO/Member of the BoD,

Dan BĂIAȘU

Dan-Nicolae Baiasu

Digitally signed by Dan-Nicolae Baiasu
Date: 2026.11.13 10:31:37 +02'00'

Vice-Chairman of the BoD/ CFO

Mihaela Dumitrescu

DUMITRESCU MIHAELA

Digitally signed by DUMITRESCU MIHAELA
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5.2 INTERIM CONSOLIDATED FINANCIAL REPORT COMPA GROUP

EXPLANATORY NOTES TO THE CONSOLIDATED INTERIM FINANCIAL REPORT AT 30 SEPTEMBER 2026

(all amounts are expressed in **lei**, unless otherwise stated)

5.2.1 GENERAL INFORMATION

COMPA is a joint-stock company with registered office in Sibiu, str,Henri Coandă nr,8, CP 550234.

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

The main activity, according to CAEN code is 2932 'Manufacture of other parts and accessories for motor vehicles and their engines'.

Form of ownership

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

Evolution of the Group

By Government Decision no.1296/13.12.1990 the company became S.C.COMPA S.A., originating from Intreprinderea de Piese Auto Sibiu (I.P.A.Sibiu). I.P.A. Sibiu was established in 1969 through the merger of two units: Uzina Elastic and Uzina Automecanica Sibiu.

Since 1991. COMPA was organized in factories/workshops. constituted by product families as cost centres. which in time became profit centres. in order to decentralize and facilitate the constitution of joint-ventures.

The financial investments of COMPA S.A. as a parent company. representing equity investments held in shares or equity interests in commercial entities are shown in the table below:

Company in which the securities are held	Registered office	Value of securities held by COMPA	% in share capital
COMPA IT SRL	Str.Henri Coanda, nr.8, Sibiu, jud.Sibiu	200,000	100.00
TRANS CAS SRL	Str.Henri Coanda, nr.12, Sibiu, jud.Sibiu	742,500	99.00
ARINI HOSPITALITY SRL	Str.Henri Coanda, nr.8, Sibiu, jud.Sibiu	23,203,000	100.00
TOTAL		**24,145,500**	

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5.2.2 BASIS FOR PREPARATION

Statement of compliance

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

The Group has adopted IFRS reporting starting with the 2012 financial statements.

5.2.3 SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied by the Group are those disclosed in the Financial Statements for the year ended December 31, 2025 and have not changed during the interim reporting period.

5.2.4. FIXED ASSETS

5.2.4.1 TANGIBLE FIXED ASSETS

The changes in tangible fixed assets from 1 january 2026 to 30 september 2026 are as follows:

Explanations	30 September 2026	1 January 2026
Land	60,292,922	60,292,922
Buildings	168,288,234	171,902,818
Equipment and motor vehicles	138,499,552	162,630,169
Other tangible fixed assets	2,972,489	3,315,158
Tangible fixed assets in progress	17,978,799	10,170,630
Total	**388,031,996**	**408,311,697**

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

In the fair value hierarchy, the Group's revaluation of buildings and land at fair value is classified as Level 2 inputs. The valuation technique used in Level 2 fair value measurements is the price comparison method. Comparable prices of nearby buildings and structures are adjusted for specific characteristics such as property size, etc. The most important input for this valuation method is the price per square meter.

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

Fixed assets have been written down through depreciation, sale and disposal.

5.2.4.2. REAL ESTATE INVESTMENTS

The evolution of investment property from 1 january 2026 to 30 september 2026 is as follows:

Explanations	30 September 2026	1 January 2026
Real estate investments	43,639,362	43,639,362
Real estate investments in progress	7,602	7,349
Total	**43,646,964**	**43,646,711**

Investment property is measured at fair value, A gain or loss arising from a change in the fair value of investment property is recognized in profit or loss in the period in which it arises,

Non-current assets were written down in 2026 through depreciation, sale and disposal.

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5.2.5. INTANGIBLE FIXED ASSETS

Changes in intangible fixed assets were as follows:

Explanations	30 September 2026	1 January 2026
Research and development expenses	0	3,077
Computer software and software licenses	1,807,399	2,221,832
Programe informatice si liicente soft	3,487,977	3,790,053
Total	**5,295,376**	**6,014,962**

5.2.6 TRADE AND OTHER RECEIVABLES

Other receivables held by the Group are as follows:

Explanations	30 September 2026	1 January 2026
Trade receivables	109,288,169	116,625,604
Advances paid to suppliers	6,804,049	4,707,893
Receivables related to personnel	1,990	2,002
Receivables related to the consolidated state and local budget	2,917,506	2,273,739
Sundry debtors	226,755	53,583
Prepaid expenses	2,153,457	1,128,592
Grants receivable (European funds projects, grants for personnel expenses)	665,887	2,004,306
Total	**122,057,813**	**126,795,719**

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 debtor, which are approximately as old as the uncollected receivables.

Receivables in foreign currency are valued in lei at the official exchange rate of the BNR on 30.06.2025.

5.2.7 OTHER NON-CURRENT RECEIVABLES

Non-current receivables held by the Group are as follows:

Explanations	30 September 2026	1 January 2026
VAMA guarantee for customs clearance	103,000	103,000
Other guarantees	217,988	49,792
Total other assets	**320,988**	**152,792**

5.2.8 INVENTORIES

The structure of inventories held by the Group is shown in the table below:

Explanations	30 September 2026	1 January 2026
Raw materials	30,291,882	30,817,509
Materials and packaging	16,709,047	16,463,661
Semi-finished goods and work in progress	58,502,674	38,399,058
Finished products and goods	31,030,828	21,983,818
Total	**136,534,431**	**107,664,046**

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5.2.9 CASH AND CASH EQUIVALENTS

Explanations	30 September 2026	1 January 2026
Bank accounts in RON	4,508,011	3,261,851
Currency bank accounts	1,568,606	1,566,398
Cash equivalents	0	0
House in RON	28,815	23,679
House in currency	506	23,571
Total	**6,105,938**	**4,875,499**

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

5.2.10 CORPORATE INCOME TAX

The Group's current income/profit tax is determined on the basis of the statutory profit, adjusted for non-deductible expenses and non-taxable income, at a rate of 16% for 9 months 2026 and 9 months 2025.

Explanations	30 September 2026	30 September 2025
Current income tax expense	-72,094	-10,917
Minimum turnover tax expense (IMCA)	-1,748,531	-3,831,948
Deferred income tax expense/income	-800,793	-1,450,966
Total	**-2,621,418**	**-5,293,831**

5.2.11 SHAREHOLDERS' EQUITY

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

The Group's equity includes the following:

Explanations	30 September 2026	1 January 2026
Subscribed and paid-in capital	21,882,104	21,882,104
Treasury shares	-343,247	-343,247
Revaluation reserves	96,867,382	96,867,382
Legal reserves	4,943,516	4,943,516
Legal reserves adjustment	22,679,066	22,679,066
Other reserves	305,182,542	309,724,561
Adjustment other reserves	471,920	471,920
Current year profit	-360,177	-4,321,195
Profit distribution		0
Retained profit	57,882,432	57,421,090
Minority interests	32,848	31,918
Total	**509,238,386**	**509,357,115**

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5.2.12 FINANCIAL DEBTS

Long and short-term financial liabilities are as follows:

Credit institution	Type of loan	30 September 2026	1 January 2026
BRD GROUP SG-ROMANIA	Production credit line	15,437,977	10,503,832
BRD GROUP SG-ROMANIA	Investment credit	0	1,921,822
ING BANK-SIBIU	Production credit line	14,636,253	4,340,487
ING BANK-SIBIU	Production credit line	0	2,714,265
ING BANK-SIBIU	Investment credit	0	1,758,139
BANCA TRANSILVANIA SIBIU	Investment credit	38,870,862	39,822,477
BANCA TRANSILVANIA SIBIU	Investment credit	4,048,864	5,356,947
IMPULS-Leasing Romania I.F.N. SA	Financial leasing contracts	131,337	375,076
Total		**73,125,293**	**66,793,045**

Financial liabilities in foreign currency are valued in lei at the official exchange rate of the NBR on 30 September 2026.

5.2.13 TRADE AND OTHER PAYABLES

The situation of trade and other payables is as follows:

Explanations	30 September 2026	1 January 2026
Suppliers	41,332,390	50,588,736
Advances collected from customers	1,820,999	1,669,069
Debts from contracts with customers	30,118,550	16,415,692
Payables related to personnel	6,653,738	5,563,151
Debts to the general consolidated state and local budget	8,835,844	9,772,496
Current income tax liabilities	452,506	1,380,709
Dividends payable	124,603	163,164
Sundry creditors	437	8,838
Prepaid income	185,794	835,586
Subsidies for investments from AMPOSDRU and AMPOSCEE contracts	26,908,100	29,879,025
Total	**116,432,961**	**116,276,466**

Foreign currency liabilities are valued in lei at the official exchange rate of the NBR as of 30 September 2026.

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5.2.14 PROVISIONS

Explanations	Provisions for guarantees given to customers	Provisions for employee benefits	Other provisions	Total provisions
1 January 2026	**26,945**	**3,338,559**	**1,669,296**	**5,034,800**
provisions set aside 9 months 2026	0	-	0	**0**
Reversed provisions 9 months 2026	0	0	0	**0**
30 September 2026	**26,945**	**3,338,559**	**1,669,296**	**5,034,800**

5.2.15 REVENUES AND BUSINESS SEGMENTS

The revenue structure of the Group is as follows:

Explanations	30 September 2026	30 September 2025
Total turnover, of which:	**379,647,998**	**407,029,114**
Revenue from sales of finished products	348,032,684	375,075,571
Income from services rendered	16,964,439	15,796,928
Income from the sale of goods	10,383,385	10,140,879
Income from other activities (rents, sale of materials, waste, semi-finished products, packaging)	3,627,737	5,304,051
Income from subsidies related to turnover (projects and partnership contracts AMPOSDRU projects)	639,753	711,685
Other operating revenues	**6,748,232**	**5,749,670**
Total operating income	**386,396,230**	**412,778,784**

Other operating income consists of :

Explanations	30 September 2026	30 September 2025
Income from the production of fixed assets	3,001,305	1,892,587
Income from investment grants (projects and partnership contracts AMPOSDRU and AMPOSCEE projects)	2,535,977	2,663,331
Other operating income	1,210,950	1,193,752
Total Other operating income	**6,748,232**	**5,749,670**

Business segments

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

The Group conducts its operations in Romania, The Group's revenues presented above are entirely attributable to the country of domicile.

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Non-current assets other than financial instruments, deferred tax receivables, post-employment benefit receivables and rights arising from insurance contracts are located entirely in Romania, the Group has no such non-current assets located in other countries.

5.2.16 EXPENSES BY NATURE

Operating expenses by their nature realized in the first 6 months of 2026 and 2025 are presented in the table below:

Explanations	30 September 2026	30 September 2025
Inventory differences	-29,179,720	-13,119,643
Material expenses	197,782,450	212,844,947
Energy and water expenses	20,898,994	23,590,401
Employee benefits expenses	113,654,272	117,848,997
Value adjustments on fixed assets	35,439,404	37,256,609
Value adjustments on current assets	-2,493,237	-2,234,067
Transportation expenses	7,042,576	7,034,685
Expenses for services rendered by third parties	30,071,734	21,349,209
Other taxes, duties and similar charges	4,448,533	4,350,484
Other operating expenses	**3,147,808**	**1,218,208**
Total operating expenses	380,812,814	410,139,830

5.2.17 EMPLOYEE BENEFITS EXPENSES

Employee benefits expense includes salaries, wages, allowances and social security contributions, Short-term benefits are recognized as an expense as services are rendered.

Explanations	30 September 2026	30 September 2025
Salaries and allowances	111,343,244	115,441,671
Insurance and social protection expenditure	2,311,028	2,407,326
Total	**113,654,272**	**117,848,997**

5.2.18 FINANCIAL LOSSES (GAINS)

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

Explanations	30 September 2026	30 September 2025
Foreign exchange gains related to monetary items denominated in foreign currency	-1,713,164	-804,489
Interest losses	-1,425,041	-1,346,277
Other financial gains	-183,038	-214,007
Total losses / gains	**-3,321,243**	**-2,364,773**

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5.2.19 EARNINGS PER SHARE

Explanations	30 September 2026	30 September 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
Net income	**-359,248**	**-5,019,650**
Earnings per share (in RON per share) basic / diluted:	**-0.0016**	**-0.0229**

Following the repurchase of own shares and the free distribution of 6,060,000 shares to the employees, a total of 444,153 shares remained undistributed. These shares do not have voting rights and dividend rights.

Also, a total of 649,100 shares, with a nominal value of 64,910 lei, are held by the affiliated company Recaserv SRL, as a result these shares do not have voting and dividend rights.

The calculation of earnings per share for sem. I 2026 and sem.I 2025 can be summarized as follows:

Explanations	30 September 2026	30 September 2025
Total number of shares	218,821,038	218,821,038
Non-voting shares and dividend	-898,523	-1,093,253
Number of shares with voting and dividend rights at the end of the period	217,922,515	217,727,785
Net income	**-359,248**	**-5,019,650**
Earnings per voting share and dividend rights (in RON per share) basic / diluted:	**-0.0016**	**-0.0231**

5.2.20. RELATED PARTY TRANSACTIONS

The transactions carried out with companies in which COMPA has shareholdings were as follows (amounts in VAT):

Explanations	30 September 2026			30 September 2025		
COMPANY IN WHICH THE SECURITIES ARE HELD	LOAN GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES	LOAN GRANTED TO AFFILIATES	PURCHASES OF GOODS AND SERVICES	SALES OF GOODS AND SERVICES
TRANSCAS S.R.L.		4,106,381	252,488		5,217,324	227,005
COMPA IT S.R.L.		2,641,188	67,768		2,575,796	63,585
RECASERV S.R.L.		0	0		0	0
ARINI HOSPITALITY S.R.L.	4,164,551	46,615	3,844	4,738,612	22,698	0

The mutual debts and receivables recorded as at 30 September 2026 and 30 september 2025 are as follows:

Receivables receivable by COMPA SA from:

Explanations	30 September 2026	30 September 2025
TRANSCAS S.R.L.	87,062	75,859
COMPA IT S.R.L.	5,826	8,256
RECASERV S.R.L.	0	0
ARINI HOSPITALITY S.R.L.	4,164,551	0

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Debts payable by COMPA SA to:

Explanations	30 September 2026	30 September 2025
TRANSCAS S.R.L.	938,553	1,626,323
COMPA IT S.R.L.	862,972	331,540
RECASERV S.R.L.	0	
ARINI HOSPITALITY S.R.L.	0	6,103

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

During the reporting period there were no cases in which the issuer or group companies were unable to meet their financial obligations. There were also no changes in the rights of significant holders of securities issued by the issuer.

7. SIGNIFICANT TRANSACTIONS

During the reference period there were no transactions entered into by the issuer with persons with whom it acts in concert or in which such persons were involved.

On behalf of the Board of Directors,

CEO/Member of the BoD,

Dan BĂIAȘU

Dan-Nicolae Baiasu

Digitally signed by Dan-Nicolae Baiasu
Date: 2026.11.13 10:32:13 +02'00'

Vice-Chairman of the BoD/ CFO

Mihaela Dumitrescu

DUMITRESCU MIHAELA

Digitally signed by DUMITRESCU MIHAELA
Date: 2026.11.13 10:10:06 +02'00'

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C. STATEMENT BY THE PERSONS RESPONSIBLE WITHIN THE ISSUER MENTION ON THE AUDIT

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

The half-yearly consolidated financial statements as at 30 september 2026 have been prepared for

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Entity: COMPA SA
Judetul: SIBIU
Address: localitatea SIBIU, str. HENRI COANDA, nr. 8, tel. 0269/239400
Trade register number: J1991000129321
Form of ownership: Joint stock company
Main activity
(CAEN class code and name): 2932 Manufacture of other parts and accessories for motor vehicles and motor vehicle engines
Unique registration code: RO788767

Subsignnata DUMITRESCU MIHAELA

according to art.10 paragraph (1)of the Accounting Law no.82/1991, having the quality of economic director, I assume the responsibility for the preparation of the consolidated half-yearly financial reports as at 30 september 2026 and confirm the following:

a) The accounting policies used for the preparation of the quarterly financial reports are in compliance with the applicable accounting regulations.

b) The quarterly financial reports give a true and fair view of the financial position, financial performance and other information relating to the business.

c) The legal person carries out its activity in conditions of continuity.

According to Art. 67 para. 2 of Law 24/2017 on Issuers of Financial Instruments and Market Operations, I declare that in my opinion, the condensed quarterly financial statements which have been prepared in accordance with the applicable accounting standards give a true and fair view of the assets, liabilities, financial position, profit and loss account of the issuer or its affiliates included in the consolidation of the financial statements and that the directors' report fairly and completely presents the information about the issuer.

The financial statements contained in this report are unaudited.

DUMITRESCU MIHAELA
CFO

DUMITRESCU MIHAELA
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