

ELECTROMAGNETICA S.A.

CONSOLIDATED AND INDIVIDUAL SIMPLIFIED INTERIM FINANCIAL STATEMENTS
ON 30 SEPTEMBER 2026

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ELECTROMAGNETICA S.A.

CONSOLIDATED AND INDIVIDUAL REPORT AS AT 30 SEPTEMBER 2026

Consolidated and individual financial results for the third quarter of 2026 (Q3 2026) compared to the third quarter of 2025 (Q3 2025)
(unaudited)

IDENTIFICATION DATA OF THE COMPANY

Company Name:	Electromagnetica S.A.
Registered Office:	Bucharest, Sector 5, Calea Rahovei nr. 266-268, postal code 050912
Tel/ Fax:	021 404 21 02/ 021 404 21 95
WHO:	414118
Reg. No. at ORCTB:	J1991000019408
Regulated market:	BVB, Equity Sector, Equities, Premium Category
Market symbol:	ELMA
Number of shares:	663,807,889
Face value:	0.1000 RON
Share capital:	RON 66,380,788.90
LEI Code:	254900MYW7D8IGEFRG38

GENERAL INFORMATION

Electromagnetica S.A. is a joint-stock company established in 1930 with Romanian legal personality and unlimited lifespan that is organized and operates according to the articles of association and based on Law no. 31/1990 on companies, republished, in compliance with Law no. 24/2017 on issuers of financial instruments and market operations and ASF Regulation no. 5/2018 on issuers of financial instruments and market operations.

As of 30.09.2026, the company's share capital is RON 66,380,788.9 divided into 663,807,889 common shares, registered and dematerialized, registered in an electronic account in the shareholders' register kept by Depozitarul Central S.A.

The main object of activity of Electromagnetica S.A. is NACE 6820 - Rental and subletting of own or leased real estate, according to the Classification of Activities in the National Economy, approved by the Order of the President of the National Institute of Statistics no. 377/17.04.2024 (NACE Rev.3).

Electromagnetica S.A., as a company whose shares are admitted on a regulated market (Bucharest Stock Exchange, Premium category, symbol ELMA), has adopted IFRS starting with the financial year 2012. The financial statements for 2025 were prepared in accordance with the provisions of OMFP no. 2844/2016 for the approval of the Accounting Regulations in accordance with the International Financial Reporting Standards adopted by the European Union.

In the first 9 months of 2026, Electromagnetica S.A. ("the Company") had the role of parent company only for the company Procetel S.A. We mention that, on 05.11.2026, the application for registration of the mention regarding the deregistration of Procetel S.A. was admitted, and this company was removed from the records of the National Trade Register Office. For 2025, the Electromagnetica group ("Group") also included Electromagnetica Fire S.R.L. and Electromagnetica Prestserv S.R.L., but they were dissolved and liquidated during 2025.

DESCRIPTION OF THE ACTIVITY AND OPERATIONAL CONTEXT

In the first 9 months of 2026, the Group and the Company continued the process of consolidating the management and rental activity of commercial and industrial spaces, with a focus on increasing recurring revenues and optimizing the performance of the real estate portfolio.

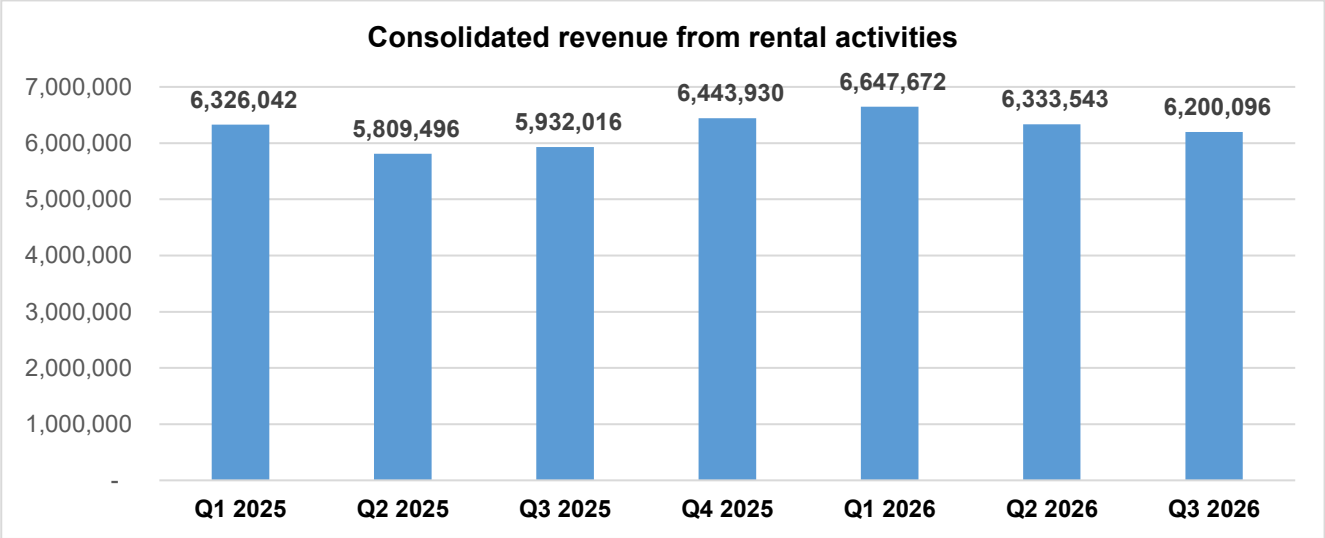
The business model is based on generating stable income from the rental of real estate assets, the portfolio consisting of commercial and industrial spaces with a total area of approximately 65,400 sqm GLA, distributed as follows:

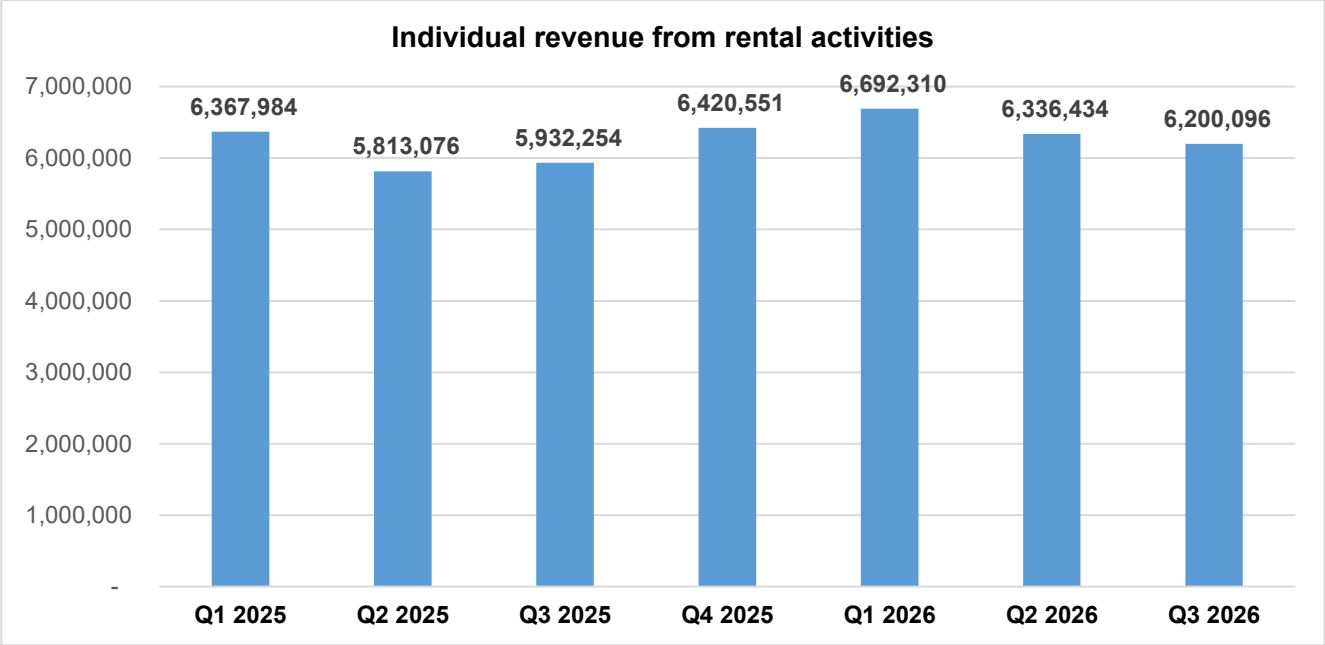
- 62,000 sqm in Bucharest (Calea Rahovei 266–268) - Electromagnetica Business Park;
- 3,400 sqm in Vârteju, Magurele city, Ilfov county.

In an economic context still characterized by volatility and cost pressures, the Company continued the efficiency measures previously implemented, aiming to:

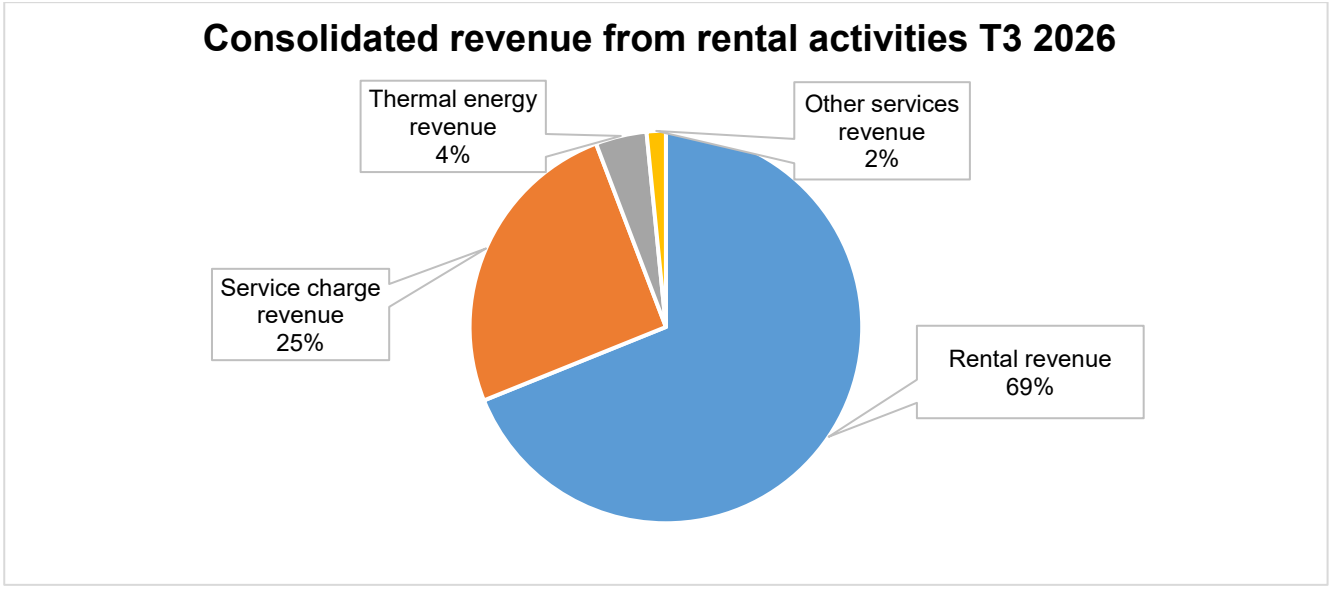
- stabilization of recurring rental income;
- increasing the employment rate;
- optimization of the contractual structure with tenants;
- strict control of operational costs.

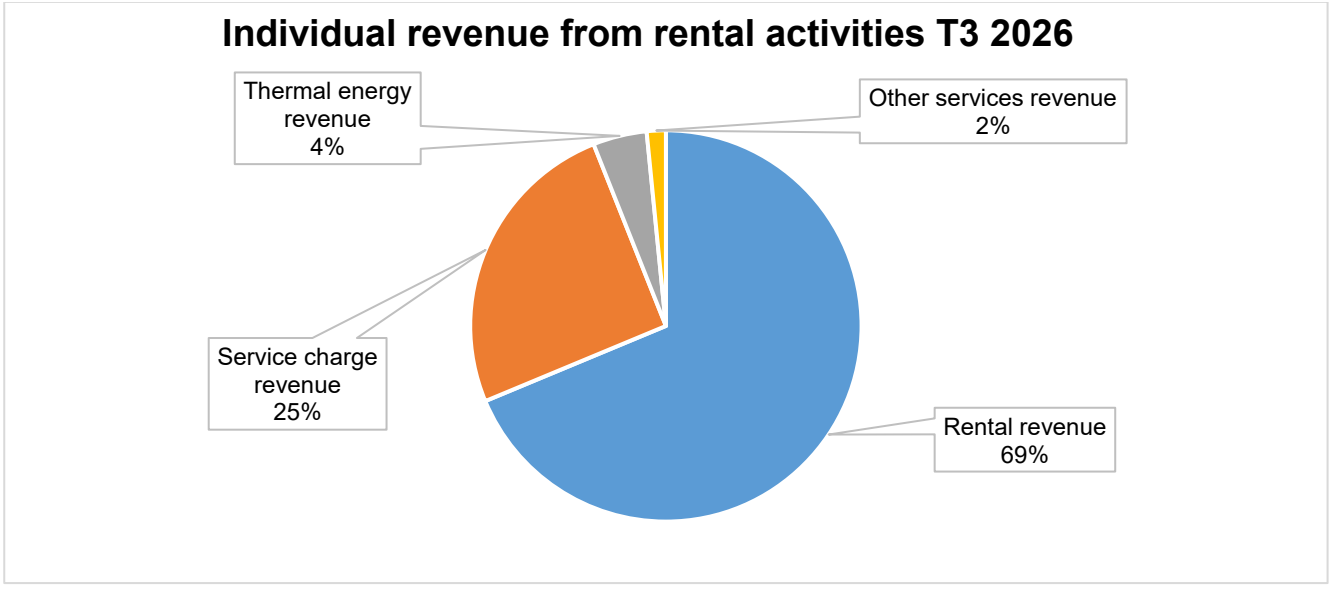
Revenues from rental activity (rents, maintenance services and utilities rebilled) increased by 4.52% compared to Q3 2025, confirming the resilience of the portfolio in competitive market conditions. The seasonal differences between the quarters (Q1 and Q4 compared to Q2 and Q3) are mainly generated by the thermal energy revenues invoiced to tenants in the cold season.



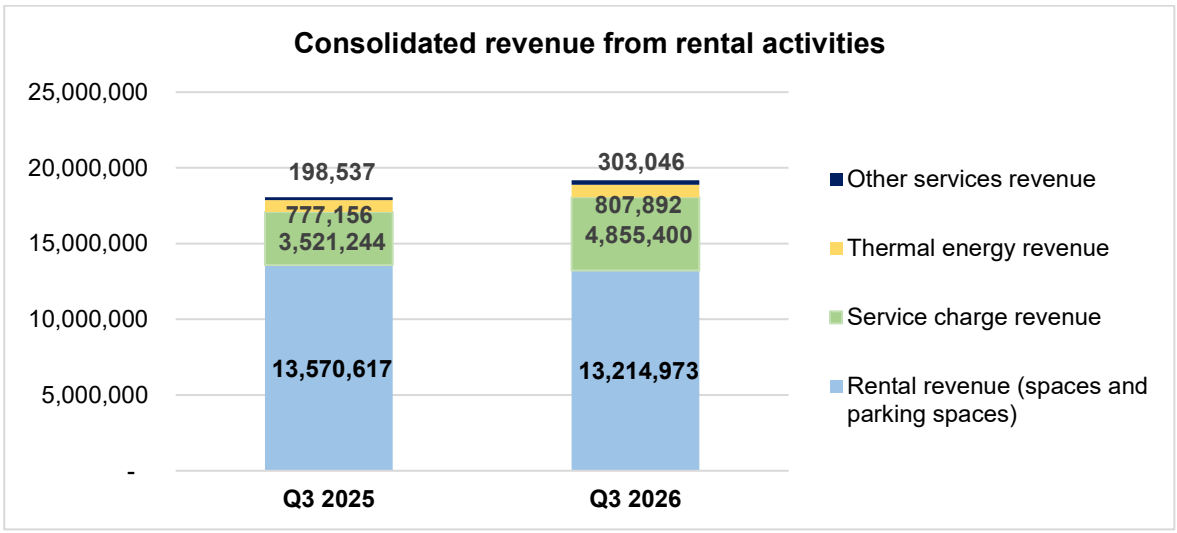


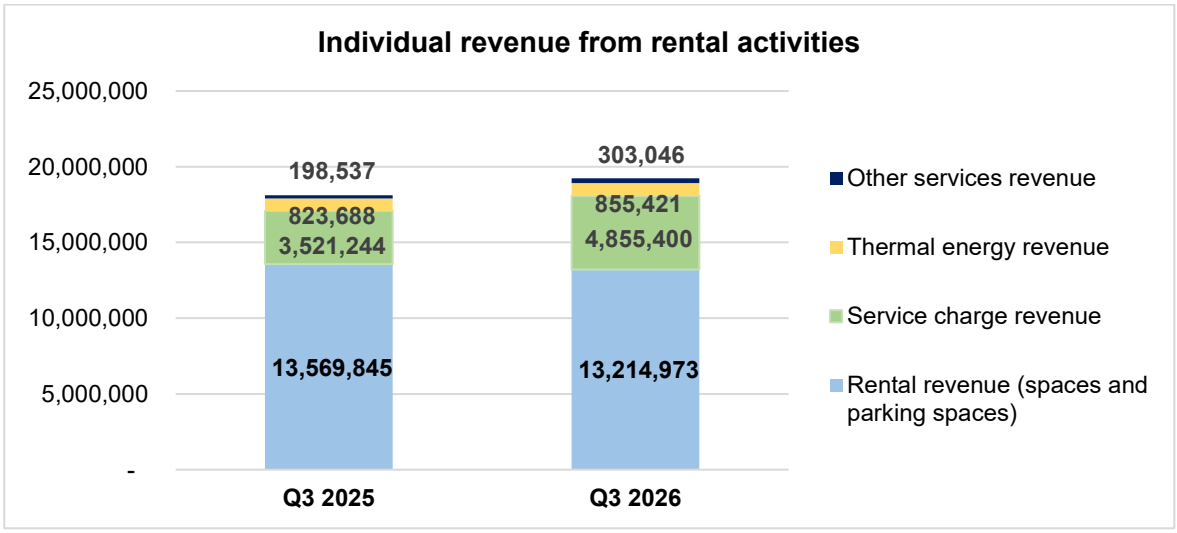
In Q3 2026, revenues from rental activity were composed of revenues from renting spaces and parking lots (69%), revenues from maintenance fees (25%) and revenues from thermal energy fees (4%).





The revenues generated from the rental of spaces and parking spaces decreased by 2.62% compared to the third quarter of 2025, the decrease being mainly determined by the termination of some contracts at the end of 2025, partially offset by the conclusion of the lease agreement with KOMFITT Expert S.R.L. for a space of 2,995 sqm (approx. 5% of the total leasable area of GLA), as well as 50 parking spaces within the Electromagnetica Business Park location. In addition, the Company and the Group recorded an increase in revenues from the maintenance fee (service charge) of 38%.





OPERATIONAL PERFORMANCE AND EVOLUTION OF THE REAL ESTATE PORTFOLIO

As of September 30, 2026, Electromagnetica's real estate portfolio maintained an occupancy rate similar to that recorded during 2026. The evolution was influenced by the continuous renegotiation of contracts and the adjustment of the structure of the tenant portfolio.

In the first 9 months of 2026, 10 new lease contracts were concluded, for a total area of 3,540 sqm and 5 contracts for the expansion of spaces for a total area of 757 sqm. The demand mainly concerned office spaces, followed by spaces for commercial, production and distribution use. At the same time, 14 contracts were renewed, covering an area of 1,538 sqm, contributing to maintaining the stability of rental income.

The occupancy rate is differentiated by location:

- Calea Rahovei nr. 266–268 (Bucharest): ~51% average rental rate;
- Vârteju (Ilfov county). Ilfov): ~46% average rental rate.

Both properties continue to offer opportunities to increase occupancy. In this regard, the management team carries out actions to promote the available spaces, adapts commercial conditions to market demand and aims to maintain the competitiveness of the portfolio.

The evolution of the portfolio reflects:

- the continuation of the process of renegotiation of existing contracts;
- targeting tenants with high creditworthiness and low risk;
- maintaining a balance between employment and income quality;
- Focus on the stability of recurring cash flows.

The structure of the portfolio, depending on the destination of the spaces, remained balanced:

- storage spaces – 27%;
- office spaces – 24%;
- spaces for the provision of services – 31%;
- spaces for production – 18%.

This structure reflects an operational diversification that helps to reduce the risk of concentration on a single business segment.

The portfolio management activity was supported by a prudent approach to maintenance investments, oriented towards maintaining the functionality of the assets and gradually improving the attractiveness of the available spaces, in parallel with the optimization of operational costs.
In terms of asset management, investments in maintenance work have been made prudently, in order to keep the buildings in good working order, increase the attractiveness of the spaces available for rent and optimize operating costs.

In Q3 2026, the Group and the Company managed approximately 300 contractual lease relationships. The top 10 tenants generated approximately 38% of rental income, and the top 20 approximately 52%, indicating a moderate level of revenue concentration.

FINANCIAL PERFORMANCE ANALYSIS AND STRATEGIC DIRECTIONS

In the first 9 months of 2026, the Group and the Company recorded a mixed evolution of financial indicators, characterized by a reduction in turnover, while improving operating profitability and net income.

	Group		Society	
Indicator	**Q3 2026**	**Q3 2025**	**Q3 2026**	**Q3 2025**
Turnover (thousands of RON)	**20,088**	**22,656**	**20,136**	**22,702**
EBITDA* (RON thousands)	**14,123**	**1,267**	**14,317**	**1,672**
Net result (RON thousands)	**14,782**	**(498)**	**20,666**	**(955)**

*EBITDA represents profit before corporate income tax expense, depreciation and amortization expense, expenses and financial income.

The reduction in turnover by 11% is associated with the process of repositioning the Group's activity towards a model centered on recurring rental revenues, this segment becoming the main generator of stable operating flows, with a share of approximately 95.5% in the total turnover (at the level of the first 9 months of 2025, revenues from the sale of products and services of RON 4.59 million were recorded, in 2026 their value of RON 0.91 million was recorded in the same period, see note 11 Revenues).

The significant increase in EBITDA and net income is mainly due to:

- streamlining the operational cost structure;
- reduction and optimisation of administrative costs;
- recurrent rental income.

Personnel expenses decreased by 54%, from RON 8,261 thousand in Q3 2025 to RON 3,819 thousand in Q3 2026, in line with the decrease in the average number of employees, from 85 to 36.
At the same time, depreciation and amortization expenses decreased by 78%, from RON 7,132 thousand to RON 1,598 thousand. This evolution reflects the reclassification, on December 31, 2025, of some properties from the category of tangible assets to that of real estate investments, as a result of their change of destination from own use for rental purposes.

At the end of June 2026, the Group derecognised the assets and liabilities of Procetel S.A. (a company in the process of voluntary liquidation) at their consolidated book values, as well as the carrying amount of the non-controlling interests related to it.
The company recorded in the individual financial statements the gain from the derecognition of the investment and the recognition of the real estate assets at fair value, as well as the gain resulting from the termination of the intra-group leasing contract (respectively RON 5.4 million), which were completely eliminated upon consolidation.

Overall, the positive evolution of profitability highlights the increase in operational efficiency, in the context of the focus of the activity on the management and capitalization of the real estate portfolio.

Strategic perspectives and directions

For the next period, the Group and the Company maintain their strategic orientation towards consolidating a stable business model, based on recurring and predictable revenues.

The main directions include:

- increasing the occupancy rate of the real estate portfolio;
- optimizing the tenant mix, with a focus on reducing the risk of concentration;
- improving the contractual structure in the medium and long term;
- maximizing the yield of your existing portfolio by making efficient use of available space.

The strategic objective remains to strengthen a stable and predictable operational profile, with a focus on operational efficiency and sustainable recurring revenue growth.

MANAGEMENT OF SIGNIFICANT RISKS

The risk management policy at Group and Company level includes all the principles, procedures and control mechanisms necessary to identify, assess, monitor and manage significant risks that may influence the achievement of strategic objectives and the performance of the activity in conditions of efficiency and legal compliance.

Risk management is an essential component of corporate governance and is integrated into current decision-making processes, being adapted to the specifics of the activities carried out within the Electromagnetica Group.

The main categories of risks identified are:

- market risk;
- credit risk (non-payment);
- liquidity and cash-flow risk;
- operational risk (including legal and compliance);
- data protection and processing risk;
- the risk of sanctions;
- litigation risk;
- risks covered by insurance policies.

Market risk

Market risk is the risk of incurring losses as a result of adverse developments in market variables, such as interest rates, exchange rates, commodity prices or selling prices of goods and services.

The Group and the Company continuously monitor macroeconomic and sectoral developments, with the objective of maintaining a balance between profitability and the risk associated with the activities carried out.

Currency risk

Currency risk represents the risk of losses arising from exchange rate fluctuations. The exposure of the Group and the Company is limited, as the majority of supplies and transactions are carried out in the domestic market.

In order to mitigate the impact of exchange rate fluctuations, the Group and the Company correlate the timing of payments with that of foreign currency receipts and continuously monitor foreign exchange positions. Typically, cash flows generate a surplus that contributes to mitigating currency risk. No derivatives are used to hedge this risk.

Risk of non-payment

Credit risk consists in the possibility that the contractual partners will not fulfill their obligations, generating financial losses. Trade receivables come from a diverse number of customers, mainly economic agents active in various fields.

The Group and the Company apply prudent partner selection policies and, where market practice allows, request contractual guarantees. It also permanently monitors the situation of claims and takes steps to recover them, including notifications, payment orders, court actions (payment orders) and, where appropriate, foreclosure.

The exposure to credit risk is reviewed periodically, and the adjustments for the impairment of receivables are constituted in accordance with the applicable accounting regulations.

Liquidity and cash-flow risk

Liquidity risk is the risk that the Group and the Company will not be able to meet their payment obligations at maturity.

The management of this risk is achieved by:

- developing cash flow forecasts;
- maintaining an adequate level of liquidity buffers;
- monitoring the maturities of receivables and debts;
- setting investment priorities according to available resources.

The investments were made mainly from own sources, depending on the current needs of the Electromagnetica Group and the sectors considered profitable or developing. Liquidity risk is closely correlated with market and credit risks, being monitored integrated within the risk management system.

Data protection and processing risk

The risk may be generated by situations such as accidental loss or modification of data, as well as unauthorized access to personal data. Regardless of the basis of processing, Electromagnetica Group complies with the obligations set out in the General Data Protection Regulation (GDPR) – Regulation (EU) 2016/679 including the obligation to inform the data subject at the time of data collection.

Risk of sanctions

The Group and the Company manage this risk through preventive actions. This involves, among other things, monitoring legislative changes and informing employees, participation in courses and seminars (labor law, competition law, GDPR - personal data protection, risk management and corporate governance, etc.).

Litigation risk

The Group and the Company are involved in disputes specific to the current activity, but their values are not such as to affect financial stability. In most cases, the Group and the Company have the status of creditors.

For all pending cases, including those concerning companies in insolvency or bankruptcy, procedural positions are formulated and legal steps to protect the Group's interests are actively pursued.

Risks covered by insurance policies

In order to mitigate the impact of unforeseen events, the Group and the Company conclude appropriate insurance policies, which may cover, as the case may be: the risk of natural disasters, the risk of accidental damage, the risk of business interruption, the risk of injury to exposed employees, the protection of assets through insurance, liability to third parties, liability as a producer, professional liability for some professions, liability of directors.

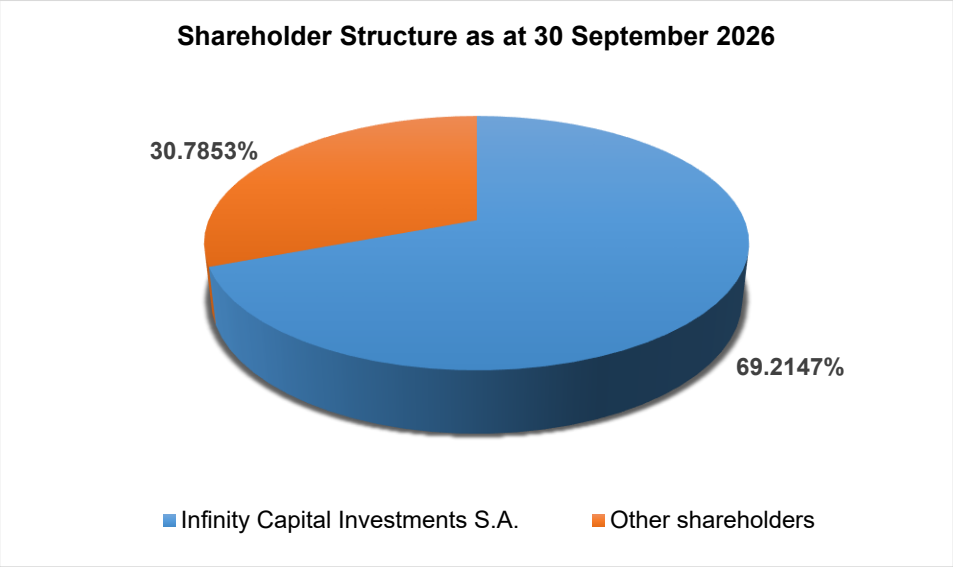
SIGNIFICANT EVENTS

In the first 9 months of 2026, several events took place, the most important of which are set out below, in chronological order:

15.01.2026	Appointment of Mr. Mihai Odoviciuc as Deputy General Manager, starting with February 1, 2026.
15.01.2026	Approval by the Financial Supervisory Authority of the public offer document for the purchase of shares issued by Electromagnetica S.A.
19.01.2026	Steps regarding the sale of plastic injection machines
03.02.2026	Completion of the public tender offer for ELMA shares
27.02.2026	Publication of preliminary financial results as at 31 December 2025
06.03.2026	Conclusion of the deed regarding the sale of some goods with the successful bidder declared the winner in the auction organized on February 25, 2026, being awarded a series of assets from the patrimony, at the price of EUR 115,000, to which is added VAT.
19.03.2026	Convening of the Ordinary General Meeting and the Extraordinary General Meeting of Shareholders for April 24/25, 2026
31.03.2026	Acknowledging the resignation of Mr. George Stefan from the position of General Manager (starting with March 30, 2026) and the appointment of Mr. Odoviciuc Mihai as General Manager (starting with April 1, 2026).
08.04.2026	Conclusion of the lease agreement with KOMFITT Expert S.R.L. for a space of 2,995 sqm (approx. 5% of the total leasable area of GLA), as well as 50 parking spaces within the Electromagnetica Business Park location
24.04.2026	Resolution of the Ordinary General Meeting and the Extraordinary General Meeting of Shareholders 24.04.2026 regarding the approval of the individual and consolidated annual financial statements for the financial year 2025, the approval of the proposal regarding the coverage from reserves of the loss recorded in 2025, the reduction of the subscribed share capital of ELECTROMAGNETICA S.A. from RON 67,603,870.4 to RON 66,380,788.9, the approval of the acquisition, disposal, exchange deeds or the provision as collateral of assets in the category of fixed assets, the value of which exceeds, individually or cumulatively, 20% of the total fixed assets, less fixed receivables, but without exceeding, individually or cumulatively, 50% of the total fixed assets, less fixed receivables.
04.06.2026	Signing of the sale contract for the Bucharest asset, Veseliei Street at the price of EUR 2,000,000
15.06.2026	ELECTROMAGNETICA S.A. informed shareholders and investors that it has received the Notification regarding the transaction with ELMA shares carried out by Infinity Capital Investments S.A.
07.08.2026	Electromagnetica S.A. informs shareholders and investors that, following the issuance by the Financial Supervisory Authority of the Certificate of Registration of Financial Instruments no. AC-3386-3/05.08.2026 related to the decrease of share capital approved by the Resolution of the Extraordinary General Meeting of Shareholders dated 24.04.2026, the decrease of the share capital at the Central Depository was operated. As a result of the registration of this operation, the share capital of Electromagnetica S.A. is RON 66,380,788.9, corresponding to a number of 663,807,889 shares, and the total number of voting rights is 663,807,889.
09.11.2026	ELECTROMAGNETICA S.A. informs shareholders and investors that, by the conclusion no. 877403 pronounced on 05.11.2026, the application for registration of the mention regarding the deregistration of Procetel S.A., submitted on 16.10.2026, to the Trade Register Office attached to the Bucharest Court, was admitted. Thus, starting with 06.11.2026, Procetel S.A. is no longer part of the Electromagnetica S.A. group.

SHAREHOLDING STRUCTURE

As of 30.09.2026, according to the records of Depozitarul Central S.A., the shareholding structure was as follows:



Acquisition of own shares

At the Electromagnetica EGM on December 19, 2024, the implementation of a buyback program by the Company of its own shares was approved, with the following characteristics:

- the size of the program – the redemption of a maximum of 60,000,000 treasury shares with a nominal value of RON 0.10/share;
- the acquisition price - the minimum purchase price will be 0.1 RON/share, and the maximum price will be 0.4 RON/share;
- duration of the program – maximum period of 18 months from the date of registration in the Trade Register;
- the payment of the repurchased shares will be made from the distributable profit or from the available reserves of the company recorded in the last approved annual financial statement, except for legal reserves, according to the 2023 financial statements;
- Destination of the programme — reduction of the share capital by cancelling the repurchased shares.

On 15.01.2026, the company informed shareholders and investors that the Financial Supervisory Authority issued Decision no. 25/15.01.2026, which approved the public offer document for the purchase of shares issued by Electromagnetica S.A., initiated by the Company, in accordance with the Decision of the General Shareholders' Meeting of 19.12.2024, an offer with the following characteristics:

- Number of shares subject to the offer: 60,000,000 shares, representing 8.8752% of the share capital;
- Nominal value: 0.1 RON/share;
- The purchase price is: 0.26 RON/share;
- Period: 21.01.2026-03.02.2026;
- Intermediary of the offer: SWISS Capital S.A.;
- Subscription places: according to the information contained in the offer document.

On 06.02.2026, the Company informs shareholders and investors that, during the tender offer carried out between 21.01.2026 - 03.02.2026, it acquired 12,230,815 treasury shares, representing 1.8092% of the share capital.

On 24.04.2026, during the Company's EGMS, the reduction of the subscribed share capital of ELECTROMAGNETICA S.A. from RON 67,603,870.4 to RON 66,380,788.9 was approved, by cancelling a number of 12,230,815 treasury shares acquired by the Company following the public tender offer of treasury shares between 21.01.2026 and 03.02.2026, in application of the buyback program approved by the Extraordinary General Meeting of Shareholders no. 1 of 19.12.2024. After the reduction of the share capital, the subscribed and paid-up share capital of ELECTROMAGNETICA S.A. will have the value of RON 66,380,788.9, of which RON 65,059,549.76 in cash and RON 1,321,239.14 contribution in kind, divided into registered shares in the amount of RON 0.10/share.

On 07.08.2026, the Company informs shareholders and investors that, following the issuance by the Financial Supervisory Authority of the Certificate of Registration of Financial Instruments no. AC-3386-3/05.08.2026 related to the decrease of share capital approved by the Resolution of the Extraordinary General Meeting of Shareholders dated 24.04.2026, the reduction of the share capital at the Central Depository was operated. As a result of the registration of this operation, the share capital of Electromagnetica S.A. is RON 66,380,788.9, corresponding to a number of 663,807,889 shares, and the total number of voting rights is 663,807,889.

DANIELA – ADI CUCU

Chairman of the Board of Directors

Daniela-Adi Cucu
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Date: 2026.11.16 14:54:37 +02'00'

MIHAI ODOVICIUC

Managing Director

ODOVICIUC MIHAI
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Date: 2026.11.16 14:33:25 +02'00'

MARIA GÂRZU

Chief Accountant

GARZU MARIA ALEXANDRA
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Date: 2026.11.16 13:51:50 +02'00'

	Note	Group		Society	
		9-month period ended September 30, 2026	9-month period ended September 30, 2025	9-month period ended September 30, 2026	9-month period ended September 30, 2025
Revenue	11	20,088,473	22,656,317	20,136,002	22,702,077
Other net income and expenses	12	10,108,296	1,616,711	10,094,088	1,598,305
Variation in the inventory of finished products and production in progress		(447,480)	(1,173,325)	(447,480)	(1,173,325)
Raw materials and consumables used	13	(875,918)	(4,594,858)	(875,918)	(4,594,859)
Employee expenses	13	(3,819,060)	(8,261,190)	(3,819,060)	(8,260,271)
Depreciation and amortization expenses	13	(1,597,810)	(7,131,866)	(1,952,365)	(7,854,704)
Other expenses	13	(10,931,389)	(8,976,659)	(10,770,095)	(8,600,212)
Financial income	14	4,480,249	5,283,181	4,530,789	5,222,279
Financial expenditure	14	(169,814)	(780,282)	(225,133)	(954,072)
Net gain from the liquidation of the subsidiary		-	-	**5,386,875**	-
Profit / (Loss) before tax		**16,835,547**	**(1,361,971)**	**22,057,703**	**(1,914,782)**
Corporate income tax	15	(2,053,319)	864,298	(1,391,554)	959,286
Profit / (Loss) for the period		**14,782,228**	**(497,673)**	**20,666,149**	**(955,496)**
Other elements of the overall result:					
Items that cannot be reclassified in the profit or loss account:					
Increases/(decreases) in the reserve from the revaluation of tangible assets net of tax		-	-	-	-
Overall result for the period		**14,782,228**	**(497,673)**	**20,666,149**	**(955,496)**
Result for the attributable period:					
Shareholders of the parent company		14,797,746	(514,888)		
Non-controlling interests		(15,518)	17,215		
Basic result/diluted per share	16	**0.0222**	**(0.0008)**		

The simplified consolidated and individual interim financial statements were approved by management on **November 16, 2026**:

MIHAI ODOVICIUC

Managing Director

ODOVICIUC MIHAI
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MARIA GÂRZU

Chief Accountant

GARZU MARIA ALEXANDRA
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Date: 2026.11.16 13:52:06 +02'00'

	Note	Group		Society	
		September 30, 2026	December 31, 2025	September 30, 2026	December 31, 2025
ACTIVE					
Fixed assets					
Tangible fixed assets	4	48,670,125	56,167,055	48,670,125	54,744,749
Real estate investments		174,122,948	173,052,674	174,122,948	170,145,830
Intangible assets		16,365	163,894	16,365	163,440
Investments in affiliated entities		-	-	-	732,008
Other long-term fixed assets		565,915	2,851,070	565,915	2,851,070
Rights of Use Assets	5	-	-	-	2,320,925
Total fixed assets		**223,375,353**	**232,234,693**	**223,375,353**	**230,958,022**
Circulating Active					
Inventory	6	966,585	1,284,983	966,585	1,284,983
Trade receivables	7	5,959,636	6,559,303	5,959,636	6,566,025
Cash and cash equivalents	9	127,546,165	101,156,925	127,546,165	98,632,700
Deposits placed with banks		5,601	173,642	5,601	174,642
Other current assets	8	5,175,862	10,069,087	5,175,862	10,067,115
Current tax claim		702,457	1,233,974	702,457	1,254,319
Total active circulante		**140,356,306**	**120,477,914**	**140,356,306**	**117,978,784**
Total active		**363,731,659**	**352,712,607**	**363,731,659**	**348,936,806**
EQUITY AND LIABILITIES					
Equity					
Share capital		66,380,789	67,603,870	66,380,789	67,603,870
Reserves and other equity items		140,516,363	153,787,097	139,907,975	153,201,654
Result carried forward		129,830,355	103,732,098	130,664,542	98,725,119
Own shares		-	-	-	-
Equity attributable to the Company's shareholders		**336,727,507**	**325,123,065**	**336,953,306**	**319,530,643**
Minority interests		**-**	**273,765**	**-**	**-**
Total equity		**336,727,507**	**325,396,830**	**336,953,306**	**319,530,643**
Long-term debts					
Trade and other liabilities	10	3,215,932	2,893,237	3,215,932	2,893,237
Deferred tax liabilities		15,920,167	15,369,118	15,694,368	15,143,319
Leasing debts		-	139,819	-	1,653,293
Total long-term liabilities		**19,136,099**	**18,402,174**	**18,910,300**	**19,689,849**

Current liabilities					
Trade and other liabilities	**10**	6,725,503	7,456,223	6,725,503	7,399,728
Supplies		1,142,550	1,411,452	1,142,550	1,411,452
Leasing debts		-	45,928	-	905
Total current liabilities		**7,868,053**	**8,913,603**	**7,868,053**	**9,716,314**
Total liabilities		**27,004,152**	**27,315,777**	**26,778,353**	**29,406,163**
Total equity and liabilities		**363,731,659**	**352,712,607**	**363,731,659**	**348,936,806**

The simplified consolidated and individual interim financial statements were approved by management on **November 16, 2026**:

MIHAI ODOVICIUC

Managing Director

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MARIA GÂRZU

Chief Accountant

GARZU MARIA ALEXANDRA
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	Group		Society	
	9-month period ended September 30, 2026	9-month period ended September 30, 2025	9-month period ended September 30, 2026	9-month period ended September 30, 2025
Profit/(loss) for the period	**14,782,228**	**(497,673)**	**20,666,149**	**(955,496)**
Adjustments :				
Net movement of provisions and impairment adjustments for:				
- inventories	(1,746,984)	1,234,745	(1,746,984)	1,234,745
- receivables	(1,773,718)	(1,932,592)	(1,773,718)	(1,932,592)
- employee benefits	(50,083)	(85,336)	50,083	(85,336)
- provisions for customer and other guarantees	(157,394)	(12,763)	(157,394)	(12,763)
Depreciation and impairment adjustments of fixed assets, including reversals	1,597,810	7,131,866	1,952,365	7,854,704
Adjustments regarding real estate investments from affiliated entities	-	-	(4,321,010)	-
Adjustments to shares held in affiliated entities	-	-	732,008	-
Net gains from disposal of fixed assets	(5,694,417)	(272,317)	(5,694,417)	(272,975)
Interest expense	9,688	17,240	58,243	81,265
Interest income	(4,397,337)	(5,057,118)	(4,355,039)	(4,996,216)
Deferred tax expense (income)	551,048	(1,167,804)	551,048	(1,167,804)
Corporate income tax expense	1,502,271	303,506	840,506	208,518
Other adjustments	(64,615)	-	(132,925)	-
Cash generated by operating activities before changes in working capital	**4,558,497**	**(338,246)**	**6,668,915**	**(43,950)**
Payments for deposits constituted for a period of more than 3 months	-	-	-	-
Receipts from deposits constituted over a period of more than 3 months	168,041	9,813,044	168,041	9,813,044
(Increase)/decrease in inventories	2,065,382	1,322,860	1,556,695	1,249,445
(Increase)/decrease in receivables and other assets	4,151,825	9,915,627	4,665,262	9,882,672
Increasing/(decreasing) debts	(901,088)	(5,107,079)	(1,259,550)	(4,589,138)
Corporate income tax paid	(950,409)	(105,785)	(288,644)	-
Net cash from operating activities	**9,092,248**	**15,500,421**	**11,510,719**	**16,312,073**

Cash flows from investment activities				
Purchase of tangible assets	(60,127)	(77,134)	(60,127)	(104,283)
Bond Buying	-	(86,273,300)	-	(86,273,300)
Proceeds from the sale of fixed assets	11,775,605	2,878,665	11,775,605	2,878,665
Interest collected	4,164,217	2,885,453	4,121,918	2,824,551
Prime dividends	-	-	-	-
Net cash used in investment activities	**15,879,695**	**(80,586,316)**	**15,837,396**	**(80,674,367)**
Cash flows from financing activities				
Proceeds related to the guarantee of the share buyback plan	1,811,259	-	1,811,259	-
Paid leasing	(185,747)	(62,372)	(185,747)	(897,121)
Interest paid	(9,688)	(17,240)	(58,243)	(81,265)
Dividends paid	(1,919)	(6,121)	(1,919)	(6,121)
Distribution of Procetel liquidation to NCI	(196,608)	-	-	-
Net cash used in financing activities	**1,417,297**	**(85,733)**	**1,565,350**	**(984,507)**
Net increase/(decrease) of cash and cash equivalents	**26,389,240**	**(65,171,628)**	**28,913,465**	**(65,346,801)**
Cash and cash equivalents at the beginning of the period	**101,156,925**	**75,704,694**	**98,632,700**	**73,532,273**
Cash and cash equivalents at the end of the period	**127,546,165**	**10,533,066**	**127,546,165**	**8,185,472**

The simplified consolidated and individual interim financial statements were approved by management on **November 16, 2026**:

MIHAI ODOVICIUC

Managing Director

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Chief Accountant

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ELECTROMAGNETICA S.A.
SIMPLIFIED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
(UNAUDITED)
(all amounts are expressed in RON, unless otherwise specified)

	Share capital	Retained earnings	Reserves from the revaluation of tangible assets net of deferred tax	Other elements	Legal reserve	Own shares	Non-controlling interests	Total equity
Balance as of January 01, 2026	**67,603,870**	**103,732,098**	**100,459,214**	**40,785,941**	**12,541,942**	**-**	**273,765**	**325,396,830**
Overall result for the period:								
Result of the exercise	-	14,797,746	-	-	-	-	(15,518)	14,782,228
Total overall result for the period	**-**	**14,797,746**	**-**	**-**	**-**	**-**	**(15,518)**	**14,782,228**
Other elements	-	27,237	-	-	-	-	(61,639)	(34,402)
Transfer of the revaluation reserve to the retained earnings. Net of deferred tax	-	545,223	(545,223)	-	-	-	-	-
Coverage of loss carried forward from reserves		10,728,051	-	(10,728,051)	-	-	-	-
Own shares redeemed	-	-	-	-	-	(3,220,541)	-	(3,220,541)
Cancellation of own actions	(1,223,081)	-	-	(1,997,460)		3,220,541	-	-
Distribution of Procetel liquidation to NCI	-	-	-	-	-	-	(196,608)	(196,608)
Balance as of September 30, 2026	**66,380,789**	**129,830,355**	**99,913,991**	**28,060,430**	**12,541,942**	**0**	**0**	**336,727,507**

The simplified interim consolidated and individual financial statements were approved by management on **November 16, 2026.**

MIHAI ODOVICIUC

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ELECTROMAGNETICA S.A.
SIMPLIFIED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
(UNAUDITED)
(all amounts are expressed in RON, unless otherwise specified)

	Capital Social	Retained earnings	Reserves from the revaluation of tangible assets net of deferred tax	Old Woman Elements	Legal reserve	Non-controlling interests	Total equity
Balance as of January 01, 2025	**67,603,870**	**101,385,735**	**163,040,115**	**48,193,085**	**12,563,942**	**342,253**	**393,129,000**
Overall result for the period:							
Result of the exercise	-	(514,888)	-	-	-	17,215	(497,673)
Total overall result for the period	**-**	**(514,888)**	**-**	**-**	**-**	**17,215**	**(497,673)**
Other elements	-	(27,985)	-	-	-	-	(27,985)
Transfer of the revaluation reserve to the retained earnings. Net of deferred tax	-	6,589,883	(6,589,883)				
Transfer of reserves to carry-over result	-	22,000	(3,939)	-	(22,000)	-	(3,939)
Loss coverage from reserves	-	7,407,144	-	(7,407,144)	-	-	-
Balance as of September 30, 2025	**67,603,870**	**114,861,889**	**156,446,293**	**40,785,941**	**12,541,942**	**353,235**	**392,599,403**

The simplified consolidated and individual interim financial statements were approved by management on **November 16, 2026**:

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ELECTROMAGNETICA S.A.
SIMPLIFIED INTERIM INDIVIDUAL STATEMENT OF CHANGES IN EQUITY
(UNAUDITED)
(all amounts are expressed in RON, unless otherwise specified)

	Share capital	Retained earnings	Reserves from the revaluation of tangible assets net of deferred tax	Other elements	Legal reserve	Own shares	Total equity
Balance as of January 01, 2026	**67,603,870**	**98,725,119**	**99,273,769**	**41,385,943**	**12,541,942**	**-**	**319,530,643**
Overall result for the period:							
Result of the exercise	-	20,666,149	-	-	-	-	20,666,149
Total overall result for the period	**-**	**20,666,149**	**-**	**-**		-	**20,666,149**
Other elements	-	-	-	(22,945)	-	-	(22,945)
Transfer of the revaluation reserve to the retained earnings. Net of deferred tax	-	545,223	(545,223)	-	-	-	-
Coverage of loss carried forward from reserves	-	10,728,051	-	(10,728,051)	-	-	-
Own shares redeemed	-	-	-	-	-	(3,220,541)	(3,220,541)
Cancellation of own actions	(1,223,081)	-	-	(1,997,460)	-	3,220,541	-
Balance as of September 30, 2026	**66,380,789**	**130,664,542**	**98,728,546**	**28,637,487**	**12,541,942**	**-**	**336,953,306**

The simplified consolidated and individual interim financial statements were approved by management on **November 16, 2026**:

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MARIA GÂRZU

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ELECTROMAGNETICA S.A.
SIMPLIFIED INTERIM INDIVIDUAL STATEMENT OF CHANGES IN EQUITY
(UNAUDITED)
(all amounts are expressed in RON, unless otherwise specified)

	Capital Social	Retained earnings	Reserves from the revaluation of tangible assets net of deferred tax	Old Woman Elements	Book Legal	Total equity
Balance as of January 01, 2025	**67,603,870**	**94,004,175**	**161,779,438**	**48,793,086**	**12,541,942**	**384,722,511**
Overall result for the period:						
Result of the exercise	-	(955,496)	-	-	-	(955,496)
Total overall result for the period	**-**	**(955,496)**	**-**	**-**	**-**	**(955,496)**
Other elements	-	-	-	-	-	-
Transfer of the revaluation reserve to the retained earnings. Net of deferred tax	-	6,589,883	(6,589,883)	-	-	-
Loss coverage from reserves	-	7,407,144	-	(7,407,144)	-	-
Balance as of September 30, 2025	**67,603,870**	**107,045,706**	**155,189,555**	**41,385,942**	**12,541,942**	**383,767,015**

The simplified consolidated and individual interim financial statements were approved by management on **November 16, 2026**:

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1. GENERAL INFORMATION

Electromagnetica S.A. is a joint-stock company, with Romanian legal personality, with unlimited lifespan, which is organized and operates according to the statute and based on Law no. 31/1990 as well as Law no. 24/2017 on issuers of financial instruments and market operations and Regulation no. 5/2018 on issuers of financial instruments and market operations.

The company has its registered office in Bucharest, Calea Rahovei nr. 266-268, sector 5, Bucharest, Romania, postal code 050912, telephone 021.404.21.01, 021.404.21.02. fax 021.404.21.95, website www.electromagnetica.ro, unique registration code RO 414118, registration number with the Trade Register J1991000019408.

As of 30.09.2026, the company's share capital is RON 66,380,788.9, divided into 663,807,889 common shares, registered and dematerialized, registered in an electronic account in the shareholders' register kept by Depozitarul Central S.A.

The main object of activity of Electromagnetica S.A. is NACE 6820 - Rental and subletting of own or leased real estate, according to the Classification of Activities in the National Economy, approved by the Order of the President of the National Institute of Statistics no. 377/17.04.2024 (NACE Rev.3).

The details of the Company's investments in subsidiaries as of September 30, 2026 and December 31, 2025 are as follows:

September 30, 2026

During 2026, the voluntary liquidation procedure of Procetel S.A., a subsidiary in which Electromagnetica S.A. holds the status of majority shareholder, the rest of the share capital being held by minority shareholders (non-controlling interests). The General Meeting of Shareholders of Procetel S.A. on 18.05.2026 approved the final liquidation financial statements. By the same decision , the plan for the distribution of the net assets resulting from the liquidation was approved, structured as follows:

- The Company, as majority shareholder, approved the distribution of the real estate assets held by Procetel S.A. (land and constructions), the difference up to the total net assets due to the Company to be distributed in cash (ron);
- To the minority shareholders, the net assets due were distributed exclusively in cash (ron), proportional to the share held by each of them in the share capital of Procetel S.A.

In the individual interim financial statements, following the final approval of the distribution plan, the Company has derecognised the investment held in Procetel S.A., measured at cost in accordance with IAS 27.10. at the same time as the recognition of the cash amount due under the distribution plan and of the immovable assets (land and construction) received, the latter being recognised at fair value determined on the basis of an independent valuation report and subsequently classified as real estate investments, in accordance with the use and purpose of their ownership by the Company.

The difference between the total fair value of the consideration received (cash and immovable assets) and the carrying amount of the unrecognised investment was recognised as a gain in the individual profit or loss account for the period, in the amount of RON 5,386,875, presented in the individual interim statement of the overall result.

In addition, prior to the liquidation, there was a lease agreement between the Company (as lessee) and Procetel S.A. (as lessor) for one of the distributed constructions, for which the Company had recognized, in accordance with IFRS 16, an asset representing the right of use and a corresponding lease liability; as a result of the acquisition of ownership of the respective building by the Company, the leasing contract terminated, and the asset related to the right of use and the lease liability were disrecognized, with the recognition in the profit or loss account of the resulting difference, in the amount of RON 80,551.

In the consolidated interim financial statements, the Group lost control over Procetel S.A. starting with the date of final approval of the distribution plan. In accordance with IFRS 10, at the date of loss of control, the Group derecognised the assets and liabilities of Procetel S.A. at their consolidated book values, as well as the carrying amount of non-controlling interests related thereto. The cash amounts distributed to the minority shareholders were treated as settlement of non-controlling interests and corresponded to their consolidated carrying amount, so that no gain or loss resulted in any gain or loss in the consolidated profit or loss account for the period. The land and buildings distributed to the Company continued to be recognised in the consolidated financial statements at their pre-existing carrying value at Group level, without revaluation at fair value at the time of distribution, as these assets remained at all times in the scope of consolidation of the Group, no transaction involving any external part of the Group.

Consequently, both the gain recognised in the individual financial statements from the derecognition of the investment and the recognition of the immovable assets at fair value, and the gain resulting from the termination of the intra-group leasing contract, the latter, together with the income and the expenses related to the contract, being fully eliminated in the consolidated financial statements in all periods, did not correspond at Group level and were eliminated entirely at consolidation.

December 31, 2025

Branch name	No. Titles	Percentage of Holding and Voting Rights (%)	Value
Procetel S.A.	42,483	96.548%	732,008

2. BASICS OF PREPARATION

The consolidated consolidated and individual simplified unaudited interim financial statements for the nine-month period ended September 30, 2026 were prepared in accordance with IAS 34 Interim Financial Reporting.

The consolidated interim and simplified individual financial statements do not include all the information and items published in the annual consolidated and individual financial statements and should be read in conjunction with the annual consolidated and individual financial statements of the Group and the Company as at 31 December 2025.

The functional and presentation currency is the Romanian leu (RON).

The consolidated interim consolidated and simplified individual financial statements for the nine-month period ended 30 September 2026 are not audited and have not been reviewed by an external auditor.

As of the interim period ended June 30, 2026, the Company's consolidated financial statements and individual financial statements are published in a single document. This amendment relates exclusively to the form of presentation and has no effect on the recognition, valuation or classification of the items presented.

3. MAIN ACCOUNTING POLICIES

The same accounting policies and calculation methods as those applied in the preparation of the annual financial reporting as at 31 December 2025 were used for the preparation of this quarterly report, with the exception of the adoption of the new standards in force as of 1 January 2026. Their adoption did not have a material impact on the disclosures or on the amounts reported in these financial statements. Standards, interpretations or amendments issued (but not entered into force) were not adopted in the preparation of current reporting.

4. TANGIBLE ASSETS

Group

Cost	Land and landscaping	Construction	Technological equipment and vehicles	Other tangible assets	Property, plant and equipment in progress	Total
As of December 31, 2025	**48,674,578**	**2,382,933**	**10,524,442**	**2,062,495**	**2,500**	**63,646,948**
Inputs	-	-	373,753	197,851	-	571,604
Outputs	(6,482,178)	(5,388)	(430,913)	(106,115)	-	(7,024,594)
On September 30, 2026	**42,192,400**	**2,377,545**	**10,467,282**	**2,154,231**	**2,500**	**57,193,958**
Cumulative depreciation						
As of December 31, 2025	**-**	**-**	**(5,643,043)**	**(560,576)**	**-**	**(6,203,619)**
Depreciation of the year	-	(127,164)	(1,187,497)	(136,010)	-	(1,450,671)
Cumulative depreciation of outputs	-	2,310	303,358	101,063	-	406,731
On September 30, 2026	**-**	**(124,854)**	**(6,527,182)**	**(595,523)**	**-**	**(7,247,559)**
Depreciation adjustments						
As of December 31, 2025	**-**	**-**	**(1,276,274)**	**-**	**-**	**(1,276,274)**
Impairment adjustments recognised in profit or loss	-	-	-	-	-	-
Reversals of impairment adjustments recognised in profit or loss	-	-	-	-	-	-
On September 30, 2026	**-**	**-**	**(1,276,274)**	**-**	**-**	**(1,276,274)**
Net book value						
As of December 31, 2025	**48,674,578**	**2,382,933**	**3,605,125**	**1,501,919**	**2,500**	**56,167,055**
On September 30, 2026	**42,192,400**	**2,252,691**	**2,663,826**	**1,558,708**	**2,500**	**48,670,125**

Society

Cost	Land and landscaping	Construction	Technological equipment and vehicles	Other tangible assets	Property, plant and equipment in progress	Total
As of December 31, 2025	**47,260,412**	**2,382,934**	**10,492,823**	**1,977,900**	**2,500**	**62,116,569**
Inputs	-	-	373,753	179,436	-	553,188
Outputs	(5,068,012)	(5,388)	(399,295)	(3,105)	-	(5,475,800)
On September 30, 2026	**42,192,400**	**2,377,546**	**10,467,281**	**2,154,230**	**2,500**	**57,193,957**
Cumulative depreciation						
As of December 31, 2025	**-**	**-**	**(5,459,167)**	**(636,379)**	**-**	**(6,095,546)**
Depreciation of the year	-	(127,164)	(1,187,495)	(127,427)	-	(1,442,086)
Cumulative depreciation of outputs	-	2,310	286,152	1,610	-	290,074
On September 30, 2026	**-**	**(124,854)**	**(6,360,508)**	**(762,196)**	**-**	**(7,247,558)**
Depreciation adjustments						
As of December 31, 2025	**-**	**-**	**(1,276,274)**	**-**	**-**	**(1,276,274)**
Impairment adjustments recognised in profit or loss	-	-	-	-	-	-
Reversals of impairment adjustments recognised in profit or loss	-	-	-	-	-	-
On September 30, 2026	**-**	**-**	**(1,276,274)**	**-**	**-**	**(1,276,274)**
Net book value						
As of December 31, 2025	**47,260,412**	**2,382,934**	**3,757,382**	**1,341,521**	**2,500**	**54,744,749**
On September 30, 2026	**42,192,400**	**2,252,692**	**2,830,499**	**1,392,034**	**2,500**	**48,670,125**

5. ASSETS RELATED TO THE COMPANY'S RIGHTS OF USE

	Buildings
Cost	
As of December 31, 2025	**3,431,256**
Inputs	-
Outputs	(3,431,256)
On September 30, 2026	**0**
Cumulative depreciation	
As of December 31, 2025	**(1,110,331)**
Depreciation of the year	(363,204)
Cumulative depreciation of outputs	1,473,535
On September 30, 2026	**0**
Net book value	
As of December 31, 2025	**2,320,925**
On September 30, 2026	**0**

The following amounts were recognised in the profit and loss account:

	Period of 9 months ended September 30 2026	Period of 9 months ended September 30 2025
Depreciation expense related to rights of use of leased assets	363,204	509,561
Interest on leasing debts	48,589	39,437
Expenses related to low-value leasing contracts	26,786	79,680
Total amounts recognised in the profit and loss account	**438,579**	**628,678**

Following the approval of the net asset distribution plan within the voluntary liquidation procedure of Procetel S.A. The company acquired ownership of the asset that was the subject of the leasing contract. Therefore, the asset related to the right of use and the leasing liability were derecognized, with the recognition in the profit or loss account of the resulting difference, in the amount of RON 80,551.

6. INVENTORY

	September 30, 2026	December 31, 2025
Raw materials	6,254,530	6,478,549
Consumable	761,764	1,511,037
Finished products	10,538,098	10,987,958
Products in progress	60,889	60,889
Other inventories	365,669	994,782
Minus adjustments for inventory depreciation	(17,014,365)	(18,748,232)
Total	**966,585**	**1,284,983**

The group has no pledged inventories on account of debts.

7. NET TRADE RECEIVABLES

	Group		Society	
	September 30 2026	December 31 2025	September 30 2026	December 31 2025
Trade receivables	13,685,663	16,059,048	13,685,663	16,065,770
Minus adjustments for impairment of trade receivables	(7,726,027)	(9,499,745)	(7,726,027)	(9,499,745)
Total	**5,959,636**	**6,559,303**	**5,959,636**	**6,566,025**

8. OTHER CURRENT ASSETS

	Group		Society	
	September 30 2026	December 31 2025	September 30 2026	December 31 2025
Receivables from the sale of tangible assets	2,625,250	3,001,290	2,625,250	3,001,290
Upfront expenses	659,720	110,75	659,720	110,75
The claim related to the expropriation	1,416,422	1,416,422	1,416,422	1,416,422
Receivable regarding the liquidation of Procetel	-	-	-	-
Guarantee related to the share buyback plan	-	5,000,000	-	5,000,000
Advances to suppliers	329,933	90,031	329,933	90,031
Debtors	2,549	63,917	2,549	63,917
Other current assets	141,988	386,677	141,988	384,705
Total	**5,175,862**	**10,069,087**	**5,175,862**	**10,067,115**

The Advance *Expenses* category in the amount of RON 659,720 mainly represents payments related to taxes for buildings and land, related to the year 2026.

Other *current assets* mainly include amounts to be recovered from the health insurance fund in the amount of RON 59,411 (December 31, 2025: RON 334,748).

9. CASH AND CASH EQUIVALENTS

	Group		Society	
	September 30 2026	December 31 2025	September 30 2026	December 31 2025
Cash in the cashier	1,756	38,069	1,756	37,369
Availabilities in banks	127,544,409	101,118,856	127,544,409	98,595,331
Total	**127,546,165**	**101,156,925**	**127,546,165**	**98,632,700**

Cash at banks contain short-term deposits, September 30, 2026: RON 124,200,000 (December 31, 2025: RON 98,033,034).

10. TRADE AND OTHER LIABILITIES

	Group		Society	
	September 30 2026	December 31 2025	September 30 2026	December 31 2025
Current trade liabilities				
Trade Debts	544,464	693,030	544,464	693,031
Estimated trade liabilities	1,437,872	2,216,784	1,437,872	2,216,784
Other current liabilities				
Advances received from customers	81,546	27,246	81,546	27,246
Salaries and social security	351,223	328,711	351,223	328,693
Advance revenue	996,044	1,010,652	996,044	1,010,652
Payout dividends	1,120,112	1,282,977	1,120,112	1,122,030
Guarantees received from tenants	1,340,949	832,914	1,340,949	830,994
VAT payable	374,281	416,632	374,281	404,472
Other liabilities	506,012	647,277	506,012	765,826
Total	**6,725,503**	**7,456,223**	**6,725,503**	**7,399,728**

Trade and other long-term liabilities as of September 30, 2026 amount to RON 3,215,932 (December 31, 2025: RON 2,893,237). These liabilities relate mainly to guarantees received from tenants under long-term contracts.

	Total	Less than a year	In a year
Guarantees received on September 30, 2026	3,549,721	1,340,949	2,208,772
Guarantees received on December 31, 2025	2,605,536	832,914	1,772,622

The Group and the Company have no significant outstanding commercial debts.

The Group and the Company do not record outstanding payments to employees and the state budget, being debts related to September 2026 and paid by the due date of October 2026.

The Group and the Company have no loans as of September 30, 2026.

11. REVENUE

	Group		Society	
	Period of 9 months ended September 30, 2026	Period of 9 months ended September 30, 2025	Period of 9 months ended September 30, 2026	Period of 9 months ended September 30, 2025
Rental income	13,214,973	13,570,617	13,214,973	13,569,845
Revenue from maintenance fee (service charge)	4,855,400	3,521,244	4,855,400	3,521,244
Revenues from the thermal energy tax	807,892	777,156	855,421	823,688
Revenue from other services	303,046	198,537	303,046	198,537
Income from rental activity	**19,181,311**	**18,067,554**	**19,228,840**	**18,113,314**
Revenue from the sale of products and services	**907,162**	**4,588,763**	**907,162**	**4,588,763**
TOTAL	**20,088,473**	**22,656,317**	**20,136,002**	**22,702,077**

12. OTHER NET INCOME AND EXPENSES

	Group		Society	
	Period of 9 months ended September 30, 2026	Period of 9 months ended September 30, 2025	Period of 9 months ended September 30, 2026	Period of 9 months ended September 30, 2025
Income/(expenses) related to provisions	3,745,519	1,046,304	3,733,232	1,046,304
Net income from the sale of property, plant and equipment	5,694,417	272,317	5,694,417	272,975
Other net income/(expenses)	668,360	298,090	666,439	279,026
TOTAL	**10,108,296**	**1,616,711**	**10,094,088**	**1,598,305**

13. EXPENSES

	Group		Society	
	Period of 9 months ended September 30, 2026	Period of 9 months ended September 30, 2025	Period of 9 months ended September 30, 2026	Period of 9 months ended September 30, 2025
Expenditure on raw materials and consumables				
Expenditure on raw materials and consumables	-	313,441	-	313,441
Expenditure on goods	875,918	373,802	875,918	373,802
Energy, water, gas expenses	-	3,907,615	-	3,907,616
Total expenditure on raw materials and consumables	**875,918**	**8,261,190**	**875,918**	**4,594,859**
Employee expenses	**3,819,060**	**8,261,190**	**3,819,060**	**8,260,271**
Other expenses				
Postal and telecommunications expenditure	169,865	239,179	170,898	239,137
Maintenance and repair expenses	426,849	550,194	666,315	550,194
Rent expenses	21,794	119,860	48,580	245,753
Advertising and protocol expenses	14,849	37,139	14,849	37,139
Insurance expenses	167,254	284,864	164,055	280,921
Transport and travel expenses	15,360	43,072	15,360	43,072
Expenses other taxes and fees	2,152,696	2,031,914	2,027,470	1,902,670
Expenses with consultants and collaborators	1,046,965	666,669	884,328	626,603
Other operating expenses	6,915,757	5,003,768	6,778,240	4,674,723
Total other expenses	**10,931,389**	**8,976,659**	**10,770,095**	**8,600,212**
Depreciation and amortization expenses	**1,597,810**	**7,131,866**	**1,952,365**	**7,854,704**
Total expenditure	**17,224,177**	**28,964,573**	**17,417,438**	**29,310,046**

Under the line "Other operating expenses" are highlighted the services performed by third parties, banking and similar services, expenses related to utilities, fees and bank commissions. etc.

14. EXPENSES AND FINANCIAL INCOME

	Group		Society	
Financial expenditure	**Period of 9 months ended September 30, 2026**	**Period of 9 months ended September 30, 2025**	**Period of 9 months ended September 30, 2026**	**Period of 9 months ended September 30, 2025**
Leasing interest expenses	9,688	347	58,243	64,372
Interest expenses	-	16,893	-	16,893
Expenses with exchange rate differences	158,974	113,298	158,974	113,298
Expected credit losses	-	635,721	-	-
Expenses related to the impairment of financial assets	-	-	-	635,721
Other financial expenditure	1,152	14,023	7,916	123,788
Total financial expenditure	**169,814**	**780,282**	**225,133**	**954,072**

	Period of 9 months ended September 30, 2026	**Period of 9 months ended September 30, 2025**	**Period of 9 months ended September 30, 2026**	**Period of 9 months ended September 30, 2025**
Financial income				
Interest income	4,397,337	5,057,118	4,355,039	4,996,216
Income with exchange rate differences	82,912	217,906	82,912	217,906
Other financial income	-	8,157	92,838	8,157
Total financial income	**4,480,249**	**5,283,181**	**4,530,789**	**5,222,279**

15. CORPORATE TAX

Corporate income tax recognised in profit or loss:

	Group		Society	
	Period of 9 months ended September 30, 2026	Period of 9 months ended September 30, 2025	Period of 9 months ended September 30, 2026	Period of 9 months ended September 30, 2025
Current Corporate Income Tax				
Current Corporate Income Tax Expenses	1,502,271	303,506	840,506	208,518
Deferred corporate income tax				
Deferred tax income	(92,796)	(1,532,814)	(92,796)	(1,532,814)
Deferred tax expenses	643,844	365,010	643,844	365,010
Total expense/(income) with corporate income tax	**2,053,319**	**(864,298)**	**1,391,554**	**(959,286)**

16. EARNINGS PER SHARE

	Period of 9 months ended on September 30, 2026	Period of 9 months ended on 30 September 2025
Net profit attributable to the shareholders of the Parent Company	14,797,746	(3,393,706)
Weighted average number of ordinary shares outstanding	665,465,545	676,038,704
Result per action	**0.0222**	**(0.0050)**

17. TRANSACTIONS WITH RELATED PARTIES

	Period of 9 months ended September 30 2026	Period of 9 months ended September 30 2025
Sale of goods and services to subsidiaries		
Procetel S.A.	47,529	46,532

	Period of 9 months ended September 30 2026	Period of 9 months ended September 30 2025
Purchases of goods and services from subsidiaries		
Electromagnetica Prestserv S.R.L.	-	18,414
Procetel S.A.	412,309	750,796
Total	**412,309**	**769,210**

	September 30 2026	December 31, 2025
Trade and other liabilities to subsidiaries		
Procetel S.A.	-	117,525

	September 30 2026	December 31 2025
Trade receivables from subsidiaries		
Procetel S.A.	-	6,722

Balances and transactions with them have been eliminated for the purpose of preparing the consolidated financial statements.

The Group and the Company have no contractual obligations to the former directors and directors and have not granted advances or loans to the current directors and administrators.

The Group and the Company do not assume future obligations of the nature of guarantees on behalf of the directors.

18. POTENTIAL LIABILITIES AND LIABILITIES

Commitments

As of September 30, 2026, the Group and the Company have a non-cash guarantee agreement in the amount of RON 5,601. for the issuance of letters of guarantee (December 31, 2025: RON 173,642). In order to guarantee this non-cash agreement, the Group and the Company have established a movable mortgage on the collateral deposit in the amount of RON 5,601.

The commitments received from customers and tenants in the form of letters of guarantee on September 30, 2026 are worth RON 406,256 and EUR 8,295 according to the contractual clauses.

Litigation

The disputes in which the Company is involved are of values that are not likely to affect the financial stability of the Company. The Company manages disputes through its own legal department and through collaborations with specialized external partners.

19. SUBSEQUENT EVENTS

By the conclusion no. 877403 pronounced on 05.11.2026, the application for registration of the mention regarding the deregistration of Procetel S.A., submitted on 16.10.2026, to the Trade Register Office attached to the Bucharest Tribunal, was admitted.

The simplified consolidated and individual interim financial statements were approved by management on **November 16, 2026**:

MIHAI ODOVICIUC

Managing Director

ODOVICIUC MIHAI
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Date: 2026.11.16 14:35:25 +02'00'

MARIA GÂRZU

Chief Accountant

GARZU MARIA ALEXANDRA
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ECONOMIC AND FINANCIAL INDICATORS IN ACCORDANCE WITH WITH ANNEX 13° OF THE ASF REGULATION 5/2018

Indicator name	Calculation formula	Group		Society	
		Q1-Q3 2026	Q1-Q3 2025	Q1-Q3 2026	Q1-Q3 2025
Current liquidity	Current Assets/Current Liabilities	17,84	3,03	17,84	2,62
Indebtedness	Long-term borrowed capital/equity x 100	-	0,04	-	0,49
	Long-term borrowed capital/Committed capital x 100	-	0,04	-	0,49
Turnover speed of customer flows (days)	Average Customer Balance/Turnover x 90	28,00	117,00	28,00	116,70
Turnover speed of fixed assets	(Turnover / 90 x 360)/Fixed assets	0,36	0,08	0,36	0,08

Note:

1. **Current liquidity** provides the guarantee of covering current liabilities from current assets.

2. **Indebtedness** expresses the effectiveness of credit risk management, indicating potential financing problems. liquidity, with influences in the fulfillment of the commitments assumed.

   Borrowed capital = Loans over one year and other interest-bearing loans
   Committed capital = Borrowed capital + Equity

3. **Turnover speed of customer flows** expresses the effectiveness of the Company in collecting its receivables, respectively the number of days until the date on which the debtors pay their debts to the company.

4. **Asset turnover speed** expresses the effectiveness of fixed asset management by examining the turnover generated by a certain amount of fixed assets.

MIHAI ODOVICIUC

Managing Director

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MARIA GÂRZU

Chief Accountant

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STATEMENT

in accordance with the provisions of

Law no. 24/2017 on issuers of financial instruments

and market operations

We hereby confirm that, to the best of our knowledge, the half-yearly financial and accounting statement, at individual and consolidated level, as of September 30, 2026, which has been prepared in accordance with the applicable accounting standards, provides a correct and realistic picture of the assets, obligations, financial position, profit and loss account of the Electromagnetica Group and that the report of the Board of Directors includes a correct analysis of the development and performance of the Group and the Company, as well as a description of the main risks and uncertainties specific to the activity carried out.

DANIELA – ADI CUCU

Chairman of the Board of Directors

Daniela-Adi Cucu
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MIHAI ODIVICIUC

Managing Director

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MARIA GÂRZU

Chief Accountant

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