

To: *Bursa de Valori București S.A.*

Autoritatea de Supraveghere Financiară

CURRENT REPORT 12/2026

According to Law nr. 24/2017 regarding issuers of financial instruments and market operations, ASF regulation nr. 5/2018 regarding the issuers of financial instruments and market operations and/or the Bucharest Stock Exchange Rulebook.

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| Date of report | 27.02.2026 |
| Name of the Company | ROCA INDUSTRY HOLDINGROCK1 S.A. |
| Registered Office | 4 GARA HERASTRAU street, BUILDING A, Floor 3, Sector 2, Bucharest |
| Phone | +40 31 860 21 01 |
| Email | investors@rocaindustry.ro |
| Website | www.rocaindustry.ro |
| Registration nr. with Trade Registry | J40/16918/2021 |
| Fiscal Code | RO 44987869 |
| Subscribed and paid share capital | 248,672,220 lei |
| Total number of shares | 248,672,220 |
| Symbol traded instruments | ROC1 |
| Market where securities are traded | BSE Regulated Market, Standard Category |

Important events to be reported: Availability of 2025 preliminary financial results

The management of Roca Industry HOLDINGROCK1 S.A. (hereinafter referred to as the "Company" or "Roca Industry") informs the market about the availability of the 2025 preliminary financial results.

The financial results are available on the company's website, ROCA Industry, in the "Investors" / "Financial Reports" section, as well as on the issuer's profile on the Bucharest Stock Exchange website, www.bvb.ro, symbol: ROC1, and they are also attached to this current report.

ROCA Industry's Individual Performance (IFRS):

At the individual level, the company recorded **financial income of RON 10.6 mn** (RON 6.2 mn in dividends and RON 4.4 mn as interest). **Operating expenses of RON 8.4 mn** include current operating costs, personnel expenses, management fees and consulting services, slightly increasing compared to the previous year as a result of the expansion of reporting and compliance requirements for a company listed on the main market.

Additionally, a one-off item recorded during the year was an adjustment totaling RON 10.9 mn, resulting from the impairment of the shareholdings in BICO and VELTA (a non-cash item). This adjustment reflects the potential future impact that the downward trend recorded throughout 2025 may have on the value each of the group companies can generate. In the coming period, the holding's management will make every effort to ensure that the conditions are met for the reversal of these entries. In the medium term, the outlook is that, through the implementation of

these measures, the impairment adjustment may be reversed, depending on the evolution of results and market conditions.

Overall, at individual level, ROCA Industry closed the year with a **net loss** of RON 11.0 mn (RON 76 thousand prior to recording the impairment adjustment), compared to a profit of RON 9.8 mn in 2024. The difference, in addition to the negative adjustment mentioned above, stems from the additional income recorded only in 2024, amounting to RON 8.7 mn, resulting from the reversal of the impairment adjustment recognized for the participation held in BICO in 2022, when an adjustment of RON 12.4 mn had been recorded (RON 3.7 mn of this amount was reversed in 2023).

ROCA Industry's consolidated performance (IFRS):

In 2025, the **turnover increased by 5.1%** compared to 2024, reaching RON 629.6 mn, generated exclusively by the holding's productive companies. Revenues showed an improvement compared to H1 2025 (difference vs. the similar period of -1.1%) and Q1 2025 (-4.4% vs. Q1 2024), confirming the effects of the operational efficiency measures and investment projects implemented in the first part of the year. The growth was mainly supported by the performance of Electroplast and Evolor, as well as by the gradual recovery of BICO Industries following the partial implementation of the activity realignment program between production centers.

Consolidated EBITDA amounted to RON 45.2 mn (EBITDA margin of 7.2% of turnover), compared to RON 63.4 mn in 2024, with all companies contributing positively to this value. The figure also includes the impact of ROCA Industry, which, by its nature as a holding company, does not generate operating revenues. Excluding the impact of ROCA Industry, consolidated EBITDA in 2025 amounted to RON 53.4 mn (versus RON 71.1 mn in 2024). BICO's results had a significant negative impact, mainly due to the effect of anti-dumping duties on yarn imports from China on raw material costs (an additional cost of approximately RON 6 mn), an impact that could not be passed on to selling prices. Excluding BICO's impact, the difference would have been -4.6 mn RON, representing a decrease of only 9%.

To the EBITDA of RON 45.2 mn, several additional elements are added that lead to the net loss of RON 29.7 mn (compared to a profit of RON 5.9 mn achieved in 2024), the most important of which are:

- depreciation and amortization expenses (RON 43.1 mn, +40.7% vs. 2024, mainly driven by the full acquisition of Workshop Doors, investments made to expand production capacity and improve operational efficiency), including impairment adjustments for certain intangible assets recognized upon the acquisition of BICO, DIAL and VELTADOORS by ROCA Industry, in accordance with the valuation report prepared by an independent ANEVAR-authorized valuer;
- finance expense (RON 24 mn).

In the context of strengthening its financial position, long-term liabilities as of 31 December 2025 amounted to RON 173.5 mn, down 10.6% compared to 2024, mainly due to the repayment of amounts due during the year. The Group continued the process of optimizing its financing structure. At the end of 2025, the level of long-term indebtedness to banking institutions decreased by approximately 16.2% compared to the previous period, as a result of repayments made in accordance with contractual schedules and prudent cash flow management.

ROCA Management SRL, through Rudolf-Paul Vizental
President of the Board of Directors