



S.C. UAMT s.a.

Nr.Reg.Com. J1991000173050 Capital Social
C.I.F. RO 54620 17.766.860,00 lei

Tel: +40 259 451026; +40 359 401677
Fax: +40 259 462066; +40 359 401676

Mobil: 40 730 631737; +40 741 069069
e-mail: office@uamt.ro

QUARTERLY REPORT IN ACCORDANCE WITH A.S.F. REGULATION no. 5/2018

Quarterly report according to::	Regulamentului ASF nr.5/2018
Report Date:	14.11.2025
Company name:	UAMT SA ORADEA
Social headquarter:	ORADEA, Str. Uzinelor Nr.8, jud. Bihor
Numărul de telefon/fax:	0259 451026; 0359 401677
ORC registration code:	J1991000173050
Subscribed and paid-up share capital:	17.766.860 lei
The regulated market on which the securities are traded:	Bucharest Stock Exchange

This Quarterly Report includes:

- 1) The interim financial statements as at 30.09.2025, prepared according to the International Financial Reporting Standards (IFRS).
 - Statement of financial position as at 30.09.2025
 - The situation of the global result on 30.09.2025
 - The situation of the capital change on 30.09.2025
 - Statement of cash flows on 30.09.2025
 - Declaration of conformity
- 2) The explanatory notes to the Interim Financial Statements on 30.09.2025
- 3) The economic-financial indicators mentioned in Regulation no. 5/2018
- 4) Press release on the availability of the Quarterly Report

We mention that the financial statements per quarter. III 2025 were not audited.

Chairman of the Administration Board
Olimpia Doina Stanciu



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STATEMENT OF FINANCIAL POSITION at 30.09.2025

		lei
	30.09.2025	01.01.2025
Tangible assets	41,798,734	44,344,678
Other tangible assets	320,914	351,285
Real-estate investments	5,709,057	5,709,057
Other assets (biological, financial, etc)	0	0
Rights to use leased assets	0	0
Total non-current assets	47,828,705	50,405,020
Current assets		
Inventories	36,824,506	31,005,769
Trade receivables	2,256,889	2,412,862
Prepayments	0	0
Other receivables of which:	2,573,592	2,775,698
Current income tax receivables	0	0
Cash and cash equivalents	106,241	353,218
Total current assets	41,761,228	36,547,547
Advance income (grants)	426,906	426,906
Total assets	89,163,027	86,525,661
Joint stock	17,766,860	17,766,860
Reserves	42,799,511	42,799,511
Reported result	-17,379,277	-17,507,268
The result of the exercise	1,538	25,627
Distribution of profit	29,606,317	29,708,681
Other reserves and own shares	1,315,366	1,315,366
Postpone receivables tax	-5,516,009	-5,532,387
Total equity	67,278,940	67,261,024
Non-current debts		
Long-term loans received	3,380,731	6,646,693
Other long-term debts	1,661,352	471,818
Deferred tax liabilities	5,042,083	7,118,511
Total datorii necurente		
Total non-current debts	6,742,578	6,095,818
Current debts	0	0
Trade payables	0	0
Short-term loans	4,473,627	352,711
Short-term provisions	109,790	165,210
Current fees	5,516,009	5,532,387
Total current debts	16,842,004	12,146,126
Total debts	21,884,087	19,264,637
Total liabilities	89,163,027	86,525,661
General director Ioan STANCIU	Head of fin.-acc. Dept. Anamaria MASGRAS-DENUȚ	



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**PROFIT OR LOSS STATEMENT AND OTHERS
ELEMENTS OF THE GLOBAL RESULT
at: 30.09.2025**

	30.09.2025	- lei - 30.09.2024
Income from sold production	10,342,254	17,422,747
Income of sold goods	447,798	549,955
Other incomes, including change in inventories	6,114,772	9,519,222
	16,904,824	27,491,924
Consumptions of raw materials and materials	5,982,791	11,675,184
The costs of goods sold	606,148	509,991
Staff expenditure	5,107,875	6,654,894
Depreciation expenses	2,698,324	2,800,689
Other expenses	2,075,103	5,364,578
	16,470,241	27,005,336
Operation result	434,583	486,588
Financial income	-3,481	9,317
Financial expenses	424,277	473,395
Profit before tax	6,825	22,510
Tax profit	5,287	0
Deferred income tax expenses	0	0
Deferred income tax revenue	0	0
Profit of the period and result		
Overall total for the period	1,538	39,639
Earnings per share		
Result per basic share (RON/share)	0.00004	0.001

General director
Ioan STANCIU

Head of.fin.-acc.dept.
Anamaria MASGRAS-DENUȚ



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**SITUATION OF CAPITAL MODIFICATION
at: 30.09.2025**

- lei -

The element's name	Joint stock	Revaluation reserves	Own shares	Other reserves	Reported result	Current result	Profit distribution	Deferred profit tax	Total
Balance at 1 Jan. 2025	17,766,860	31,024,047	1,315,366	42,799,511	-17,507,268	25,627	0	-5,532,387	67,261,024
Income and loss	0	-102,364	0	0	127,991	-24,089	0	16,378	17,916
- Transfer report earnings	0	0	0	0	25,627	-25,627	0	0	0
- Surplus transfer from revaluation	0	-102,364	0	0	102,364	0	0	0	0
- Current earnings result	0	0	0	0	0	1,538	0	0	0
- Profit distribution to other reserves	0	0	0	0	0	0	0	0	0
report.result.distrib. to other reserves	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
- Reported earnings from errors	0	0	0	0	0	0	0	0	0
- Own shares	0	0	0	0	0	0	0	0	0
Other elements of global result	0	0	0	0	0	0	0	0	0
deferred prof.tax	0	0	0	0	0	0	0	16,378	16,378
-Revaluation surplus	0	0	0	0	0	0	0	0	0
Transactions with owners	0	0	0	0	0	0	0	0	0
- Granted dividends	0	0	0	0	0	0	0	0	0
Balance at 30 sept 2025	17,766,860	30,921,683	1,315,366	42,799,511	-17,379,277	1,538	0	-5,516,009	67,278,940

General director
Ioan STANCIU

Head of fin.-acc.dept.
Anamaria MASGRAS-DENUȚ



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CASH-FLOW SITUATION
at: 30.09.2025

		- lei -
	30.09.2025	30.09.2024
Cash flow from operating activity		
Receipt from customers	11,903,479	25,958,822
Payments to suppliers	5,320,078	16,938,128
Payments to employees	2,795,257	3,542,781
Payments to the state budget	2,004,985	4,021,461
Net cash from operating activities	1,783,159	1,456,452
Cash flow from investment activities		
Payments for the purchase of the fixed assets	1,029,196	1,499,439
Receipts from the sale of tangible assets	0	2,275,000
Loan receipts	0	0
Net cash from investment activities	-1,029,196	775,561
Net cash from financing activities		
Loan receipts	3,260,670	0
Paid dividends and loan repayments	4,261,610	6,000,495
Paid dividends	0	0
Net cash from financing activities	-1,000,940	-6,000,495
Net increase / (decrease) of cash	-246,977	-3,768,482
Cash and cash equivalents at the beginning of the period	353,218	4,358,726
Cash and cash equivalents at the end of the period	106,241	590,244

General director
Ioan STANCIU

Head of fin.-acc.dept.
Anamaria MASGRAS-DENUȚ

Explanatory notes to the financial statements concluded on 30.09.2025

Reporting entity

SC UAMT SA has its registered office in Oradea, str. Uzinelor no. 8, registration no. At the Trade Register J1991000173050. It is a joint stock company and operates in Romania in accordance with the provisions of Law no. 31/1990 on companies.

The main activity of the company is the manufacture of other parts and accessories for motor vehicles and motor vehicles - CAEN code 2932.

The company's shares are listed on the Bucharest Stock Exchange, category II, with the code UAM.

As of this date, the company is owned by the following shareholders:

Shareholders		Number	Value (lei)	Procentage
TOTAL at 30.09.2025		39,481,913	17,766,860	100.00%
1	Stanciu Ioan	25,823,588	11,620,615	65.41%
1	Individuals	8,717,539	3,922,891	22.08%
2	Companies	4,940,786	2,223,354	12.51%

The record of shares and shareholders is kept in accordance with the law by S.C. Central Depository S.A. Bucharest.

Presentation of financial statements

The individual financial statements are presented in accordance with the requirements of International Financial Reporting Standards (IFRS).

Functional and presentation currency

The functional currency chosen is the Romanian RON (leu). The financial statements are presented in lei.

Significant accounting policies

The company organizes and manages the financial accounting, according to the Accounting Law no. 82/1991 republished, with subsequent amendments and completions and of the I.F.R.S.

Financial accounting ensures the chronological and systematic recording, processing, publication and storage of information on financial position, financial performance and other information related to the activity carried out.

Foreign currency transactions

Foreign currency transactions are recorded in lei at the exchange rate at the settlement date of the transactions. At the end of each period, the foreign currency debts are valued at the exchange rate of the foreign exchange market, communicated by the National Bank of Romania from the last banking day of the period in question.

Financial instruments

The Company holds as non-derivative financial assets: trade receivables, and cash and cash equivalents.

Tangible fixed assets

Property, plant and equipment are assets that:

- ☐ are owned by a company for use in the production of goods or services, for rent to third parties or for administrative purposes; and
- ☐ are used for a period of more than one year.

The cost of production of fixed assets includes direct production costs such as direct materials, energy consumed for technological purposes, costs representing employees' salaries, legal contributions and other related expenses, which result directly from the construction of tangible assets, site development costs, costs initial delivery and handling costs, installation and assembly costs, costs of testing the correct operation of the asset, professional fees and commissions paid in connection with the asset, the cost of designing the products and obtaining the necessary authorizations;

Subsequent expenses related to property, plant and equipment are recognized as follows:

- ☐ as expenses during the period in which they were incurred if they are considered repairs or the purpose of these expenses is to ensure the continuous use of the asset while maintaining the initial technical parameters; or
- ☐ as a component of the asset, in the form of subsequent expenses, if the conditions are met to be considered investments in fixed assets.

Amortisation / Depreciation of property, plant and equipment is calculated from commissioning to full recovery of their input value.

The company calculates and records in the accounting the depreciation of the tangible fixed assets leased, rented or given in management location.

Land is not subject to amortization.

Intangible assets

Intangible assets include:

- ☐ set-up expenses;
- ☐ development expenses;
- ☐ concessions, patents, licenses, trademarks, rights and similar assets, except those created internally by the company;
- ☐ goodwill;
- ☐ other intangible assets;
- ☐ advances granted for intangible assets;
- ☐ intangible assets under construction.

Depreciation of intangible assets is allocated on a systematic basis over the best estimate of its useful life.

The depreciation method of intangible assets is the straight-line method.

Elements of the nature of stocks

The entry of inventories is recorded in the accounts at the date of the transfer of risks and rewards.

Trade discounts granted by the supplier and recorded on the purchase invoice reduce the purchase cost of the goods.

The standard cost method is used to determine the production cost, taking into account the normal levels of materials and consumables, labor, efficiency and production capacity.

Levels considered normal for material consumption are reviewed every 12 months.

Income

Revenues represent increases in economic benefits, which occurred during the year, which generated an increase in equity in other forms than those that express new contributions from the owners of the enterprise.

Revenue is recognized on an accrual basis.

Expenditure

The company's expenses represent the amounts paid or payable.

Expenditure accounting is kept by types of expenses, as follows:

Synthetic expense accounts comprising several items with different tax deductibility arrangements are developed in analytics, so that each analyst reflects the specific content.

Company debts

The company's debts are recorded in the accounts on behalf of third party accounts. The accounts of suppliers and other liabilities are kept by category, as well as by each natural or legal person.

Personnel rights are recorded in the accounting with withholding contributions

The profit tax payable must be recognized as a debt up to the unpaid amount.

The valuation of the debts expressed in foreign currency and of those with settlement in lei according to the exchange rate of a currency is made at the exchange rate communicated by the National Bank of Romania, valid at the end of the financial year.

Trade and financial reductions

The commercial discounts granted by the supplier and entered on the purchase invoice adjust in the sense of reducing the purchase cost of the goods.

Trade discounts granted to customers are adjusted to reduce the amount of revenue related to the transaction.

Contingent assets and liabilities

Contingent assets and liabilities are presented in the explanatory notes in the event that there are probable inflows of economic benefits.

Events subsequent to the preparation of the financial statements

Events subsequent to the date of the financial statements are those favorable or unfavorable events that occur between the balance sheet date and the date on which the annual financial statements are authorized for publication. These are presented in the notes when they are considered significant.

SC UAMT SA
EXPLANATORY NOTES - Financial Reports for the third quarter of 2025

(All amounts are in lei (RON), unless otherwise indicated)

Presentation of the economic - financial situation based on the balance sheet elements

	30.09.2025	01.01.2025
		lei
Tangible assets	41,798,734	44,344,678
Other tangible assets	320,914	351,285
Real-estate investments	5,709,057	5,709,057
Other assets (biological, financial, etc)	0	0
Rights to use leased assets	0	0
Total non-current assets	47,828,705	50,405,020
Current assets		
Inventories	36,824,506	31,005,769
Trade receivables	2,256,889	2,412,862
Prepayments	0	0
Other receivables of which:	2,573,592	2,775,698
Current income tax receivables	0	0
Cash and cash equivalents	106,241	353,218
Total current assets	41,761,228	36,547,547
Advance income (grants)	426,906	426,906
Total assets	89,163,027	86,525,661
Joint stock	17,766,860	17,766,860
Reserves	42,799,511	42,799,511
Reported result	-17,379,277	-17,507,268
The result of the exercise	1,538	25,627
Distribution of profit	29,606,317	29,708,681
Other reserves and own shares	1,315,366	1,315,366
Postpone receivables tax	-5,516,009	-5,532,387
Total equity	67,278,940	67,261,024
Non-current debts		
Long-term loans received	3,380,731	6,646,693
Other long-term debts	1,661,352	471,818
Deferred tax liabilities	5,042,083	7,118,511
Total datorii necurente		
Total non-current debts	6,742,578	6,095,818
Current debts	0	0
Trade payables	0	0
Short-term loans	4,473,627	352,711
Short-term provisions	109,790	165,210
Current fees	5,516,009	5,532,387
Total current debts	16,842,004	12,146,126
Total debts	21,884,087	19,264,637
Total liabilities	89,163,027	86,525,661

Presentation of the financial - accounting statement based on the profit and loss account

	30.09.2025	-lei- 30.09.2024
Income from sold production	10,342,254	17,422,747
Income of sold goods	447,798	549,955
Other incomes, including change in inventories	6,114,772	9,519,222
	16,904,824	27,491,924
Consumptions of raw materials and materials	5,982,791	11,675,184
The costs of goods sold	606,148	509,991
Staff expenditure	5,107,875	6,654,894
Depreciation expenses	2,698,324	2,800,689
Other expenses	2,075,103	5,364,578
	16,470,241	27,005,336
Operation result	434,583	486,588
Financial income	-3,481	9,317
Financial expenses	424,277	473,395
Profit before tax	6,825	22,510
Tax profit	5,287	0
Deferred income tax expenses	0	0
Deferred income tax revenue	0	0
Profit of the period and result		
Overall total for the period	1,538	39,639
Earnings per share		
Result per basic share (RON/share)	0.00004	0.001

Detailing the result of the activity

In order to fully inform investors, the expenses presented in the Accounting Statement of the Global Result are detailed below:

RETREATMENT OF THE SITUATION OF THE TOTAL RESULT

- lei -

	30.09.2025	30.09.2024
Total income activity	16,904,824	27,491,924
Total expenses activity	16,470,241	27,005,336
Result activity	434,583	486,588
Financial income	-3,481	9,317
Financial expenses	424,277	473,395
	6,825	22,510

Detailing the expenses	30.09.2024	30.09.2023
Direct	5,335,470	12,758,660
Indirect	4,180,889	6,179,256
Total operational	9,516,359	18,937,916
General	7,378,159	8,540,815
Total expenses	16,894,518	27,478,731

Operational profit	7,384,984	8,563,325
Global Profit	6,825	22,510

Economic and financial indicators

Indicator	Calculation	Value	Result
1. Current liquidity indicator	Current assets	41,761,228	2.48
	/Current debts	16,842,004	
2. Indicator degree of indebtedness	Loan capital	5,042,083	7.49
	/Equity capital x 100	67,278,940	
3. Indicator degree of indebtedness	Loan capital	5,042,083	6.97
	/Employee capital x100	72,321,023	
4. Flow rate speed - customers	Average customers balance	1,909,641	48 (nr. de zile)
	/Turnover profit x 270	10,790,052	
5. Rate speed of fixed assets	Turnover profit	10,790,052	0.23 (nr. de ori)
	/ Fixed assets	47,828,705	

Events or factors of uncertainty that affect or could affect the company's activity

The company's main field of activity - the automotive industry - has been severely affected by the COVID-19 pandemic followed by the wars Russia-Ukraine and Israel-Pakistan.

The pandemic caused a sharp decline in automobile demand, which affected the number of orders recorded by UAMT. Supply chains were severely impacted, delaying material deliveries and thus impacting delivery deadlines.

On the Russian market, where the client (Dacia) supplied cars in the largest volumes, business was heavily affected by economic sanctions and the termination of collaboration with regional car manufacturers, which led to a decrease in UAMT's revenues. The war generated a massive increase in energy, fuel, and raw material prices, which significantly raised production costs.

The elements that may affect the company's activity in the future are those related to political and economic events in general and in particular those related to the global car market. Thus, the profile market is affected both by the political orientation towards non-polluting technologies (hybrid or electric), which generates increased costs and prices, as well as by the prudence shown by the final buyer in the context of the current economic situation. The increased prices of the industry's product, which the consumer has to bear, overlapped the prudent attitude of the final buyer given the economic uncertainties of the period.

The company's borrowers may be affected by the low level of liquidity available, which could affect their ability to repay their outstanding debts, which will have an impact on their ability to forecast cash flows.

The company cannot predict all the events that would have an impact on the profile or financial sector nor the effects that would have an impact on the financial statements.

The company cannot estimate the effects on the financial statements of the future fluctuations of the profile market, of the future decreases of the liquidities on the financial market, of the devaluation of the financial assets, or the contraction of the credit market, or the increase of the currency volatility.

However, the company considers that, in the specific conditions of the market in which it operates, characterized by a strong specialization of participants and a small number of them, risk assessment and management can be achieved by daily monitoring of cash inflows and outflows. and by making short-term forecasts of net liquidity.

The company is not subject to externally imposed capital requirements.

General Director
Ioan STANCIU

Head of Fin. Acc. Dept.
Anamaria MASGRAS-DENUȚ



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**INDICATORS
at 30.09.2025**

Indicator	Calculation	Value	Result
1. Current liquidity indicator	Current assets	41,761,228	2.48
	/Current debts	16,842,004	
2. Indicator degree of indebtedness	Loan capital	5,042,083	7.49
	/Equity capital x 100	67,278,940	
3. Indicator degree of indebtedness	Loan capital	5,042,083	6.97
	/Employee capital x100	72,321,023	
4. Flow rate speed - customers	Average customers balance	1,909,641	48 (nr. de zile)
	/Turnover profit x 270	10,790,052	
5. Rate speed of fixed assets	Turnover profit	10,790,052	0.23 (nr. de ori)
	/ Fixed assets	47,828,705	

General director
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STATEMENT

The undersigned STANCIU Ioan as General Manager and MASGRAS-DENUȚ Anamaria-Monica as Head of Financial Accounting Department at SC UAMT SA, declare the following:

- The interim individual financial statements on 30.09.2025 were drawn up in accordance with the International Financial Reporting Standards ("IFRS") adopted by the European Union.
- The accounting policies used in the preparation of the Interim Financial Statements on 30.09.2025 are in accordance with the applied accounting regulations;
- The interim financial statements as of 30.09.2025, drawn up in accordance with the International Financial Reporting Standards ("IFRS") provide a true picture of the financial position, financial performance and other information related to the activity;
- We are not aware, at the date of this statement, of any other information, events, circumstances that would significantly alter the statements above.

General Director
Ioan STANCIU

Head of Fin. Acc. Dept.
Anamaria-Monica MASGRAS-DENUȚ