



S.C. UAMT s.a.

Nr.Reg.Com. J05/173/1991 Capital Social Tel: +40 259 451026; +40 359 401677 Mobil: 40 730 631737; +40 741 069069
C.I.F. RO 54620 17.766.860,00 lei Fax:+40 259 462066; +40 359 401676 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: **15.11.2024**
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: **J05/173/1991**
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 30.09.2024, prepared according to the International Financial Reporting Standards (IFRS).
 - Statement of financial position as at 30.09.2024
 - The situation of the global result on 30.09.2024
 - The situation of the capital change on 30.09.2024
 - Statement of cash flows on 30.09.2024
- 2) The explanatory notes to the Interim Financial Statements on 30.09.2024
- 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 2024 were not audited.

Chairman of the Administration Board
Olimpia Doina Stanciu



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STATEMENT OF FINANCIAL POSITION

at 30.09.2024

lei

	30.09.2024	01.01.2024
Tangible assets	47,978,330	53,450,622
Other tangible assets	333,904	820,666
Real-estate investments	435,722	435,722
Other assets (biological, financial, etc)	0	0
Rights to use leased assets	0	0
Total non-current assets	48,747,956	54,707,010
Current assets		
Inventories	29,841,411	23,291,092
Trade receivables	3,302,831	5,495,345
Prepayments	92,312	0
Other receivables of which:	2,547,948	2,414,308
Current income tax receivables	0	0
Cash and cash equivalents	590,244	4,358,726
Total current assets	36,374,746	35,559,471
Advance income (grants)	426,906	426,906
Total assets	84,695,796	89,839,575
Joint stock	17,766,860	17,766,860
Reserves	42,799,511	42,799,511
Reported result	-17,948,442	-17,924,649
The result of the exercise	22,510	84,903
Distribution of profit	30,149,855	30,272,335
Other reserves and own shares	1,315,366	1,315,366
Postpone receivables tax	-5,602,975	-5,622,572
Total equity	67,187,319	67,376,388
Non-current debts		
Long-term loans received	7,111,604	11,772,994
Other long-term debts	466,981	442,968
Deferred tax liabilities	7,578,585	12,215,962
Total datorii necurente		
Total non-current debts	3,817,443	3,972,045
Current debts	0	0
Trade payables	0	0
Short-term loans	347,664	477,578
Short-term provisions	161,810	175,030
Current fees	5,602,975	5,622,572
Total current debts	9,929,892	10,247,225
Total debts	17,508,477	22,463,187
Total liabilities	84,695,796	89,839,575

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: 30.09.2024**

	30.09.2024	30.09.2023
		lei
Income from sold production	17,422,747	29,086,797
Income of sold goods	549,955	405,995
Other incomes, including change in inventories	9,519,222	2,723,150
	27,491,924	32,215,942
Consumptions of raw materials and materials	11,675,184	16,958,024
The costs of goods sold	509,991	371,039
Staff expenditure	6,654,894	7,174,844
Depreciation expenses	2,800,689	3,015,859
Other expenses	5,364,578	4,013,918
	27,005,336	31,533,684
Operation result	486,588	682,258
Financial income	9,317	117,801
Financial expenses	473,395	760,420
Profit before tax	22,510	39,639
Tax profit	0	0
Deferred income tax expenses	0	0
Deferred income tax revenue	0	0
Profit of the period and result		
Overall total for the period	22,510	39,639
Earnings per share		
Result per basic share (RON/share)	0.001	0.001

General Director
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SITUATION OF CAPITAL MODIFICATION at: 30.09.2024

- 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. 2024	17,766,860	31,587,701	1,315,366	42,799,511	-17,924,649	84,903	0	-5,622,572	67,376,388
Income and loss	0	-122,480	0	0	-23,793	-62,393	0	19,597	-189,069
- Transfer report earnings	0	0	0	0	84,903	-84,903	0	0	0
- Surplus transfer from revaluation	0	-122,480	0	0	122,480	0	0	0	0
- Current earnings result	0	0	0	0	0	22,510	0	0	22,510
- 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	-231,176	0	0	0	-231,176
- 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	19,597	19,597
-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 2024	17,766,860	31,465,221	1,315,366	42,799,511	-17,948,442	22,510	0	-5,602,975	67,187,319

General Director
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CASH-FLOW SITUATION at: 30.09.2024

	- lei -	
	30.09.2024	30.09.2023
Cash flow from operating activity		
Receipt from customers	25,958,822	41,943,926
Payments to suppliers	16,938,128	27,390,094
Payments to employees	3,542,781	3,961,643
Payments to the state budget	4,021,461	5,767,952
Net cash from operating activities	1,456,452	4,824,237
Cash flow from investment activities		
Payments for the purchase of the fixed assets	1,499,439	1,274,518
Receipts from the sale of tangible assets	2,275,000	70,182
Loan receipts	0	0
Net cash from investment activities	775,561	-1,204,336
Net cash from financing activities		
Loan receipts	0	0
Paid dividends and loan repayments	6,000,495	2,696,482
Paid dividends	0	0
Net cash from financing activities	-6,000,495	-2,696,482
Net increase / (decrease) of cash	-3,768,482	923,419
Cash and cash equivalents at the beginning of the period	4,358,726	8,631,513
Cash and cash equivalents at the end of the period	590,244	9,554,932

General Director
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Explanatory notes to the financial statements concluded on 30.09.2024

Reporting entity

SC UAMT SA has its registered office in Oradea, str. Uzinelor no. 8, registration no. At the Trade Register J / 05/173/1991. 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 30.09.2024		39,481,911	17,766,860	100.00%
1	Stanciu Ioan	25,823,588	11,620,615	65.41%
1	Individuals	8,704,214	3,917,796	22.05%
2	Companies	4,952,109	2,228,449	12.54%

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.

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

	30.09.2024	01.01.2024
		lei
Tangible assets	47,978,330	53,450,622
Other tangible assets	333,904	820,666
Real-estate investments	435,722	435,722
Other assets (biological, financial, etc)	0	0
Rights to use leased assets	0	0
Total non-current assets	48,747,956	54,707,010
Current assets		
Inventories	29,841,411	23,291,092
Trade receivables	3,302,831	5,495,345
Prepayments	92,312	0
Other receivables of which:	2,547,948	2,414,308
Current income tax receivables	0	0
Cash and cash equivalents	590,244	4,358,726
Total current assets	36,374,746	35,559,471
Advance income (grants)	426,906	426,906
Total assets	84,695,796	89,839,575
Joint stock	17,766,860	17,766,860
Reserves	42,799,511	42,799,511
Reported result	-17,948,442	-17,924,649
The result of the exercise	22,510	84,903
Distribution of profit	30,149,855	30,272,335
Other reserves and own shares	1,315,366	1,315,366
Postpone receivables tax	-5,602,975	-5,622,572
Total equity	67,187,319	67,376,388
Non-current debts		
Long-term loans received	7,111,604	11,772,994
Other long-term debts	466,981	442,968
Deferred tax liabilities	7,578,585	12,215,962
Total datorii necurente		
Total non-current debts	3,817,443	3,972,045
Current debts	0	0
Trade payables	0	0
Short-term loans	347,664	477,578
Short-term provisions	161,810	175,030
Current fees	5,602,975	5,622,572
Total current debts	9,929,892	10,247,225
Total debts	17,508,477	22,463,187
Total liabilities	84,695,796	89,839,575

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

	30.09.2024	-lei- 30.09.2023
Income from sold production	17,422,747	29,086,797
Income of sold goods	549,955	405,995
Other incomes, including change in inventories	9,519,222	2,723,150
	27,491,924	32,215,942
Consumptions of raw materials and materials	11,675,184	16,958,024
The costs of goods sold	509,991	371,039
Staff expenditure	6,654,894	7,174,844
Depreciation expenses	2,800,689	3,015,859
Other expenses	5,364,578	4,013,918
	27,005,336	31,533,684
Operation result	486,588	682,258
Financial income	9,317	117,801
Financial expenses	473,395	760,420
Profit before tax	22,510	39,639
Tax profit	0	0
Deferred income tax expenses	0	0
Deferred income tax revenue	0	0
Profit of the period and result		
Overall total for the period	22,510	39,639
Earnings per share		
Result per basic share (RON/share)	0.001	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 -

	30.09.2024	30.09.2023
Total income activity	27,491,924	32,215,942
Total expenses activity	27,005,336	31,533,684
Result activity	486,588	682,258
Financial income	9,317	117,801
Financial expenses	473,395	760,420
	22,510	39,639

Detailing the expenses	30.09.2024	30.09.2023
Direct	12,758,660	18,507,145
Indirect	6,179,256	7,002,735
Total operational	18,937,916	25,509,880
General	8,540,815	6,784,224
Total expenses	27,478,731	32,294,104

Operational profit	8,563,325	6,823,863
Global Profit	22,510	39,639

Economic and financial indicators

Indicator	Calculation	Valori	Rezultat
1. Current liquidity indicator	Current assets	36,374,746	3.66
	/Current debts	9,929,892	
2. Indicator degree of indebtedness	Loan capital	7,111,604	10.58
	/Equity capital x 100	67,187,319	
3. Indicator degree of indebtedness	Loan capital	7,111,604	9.57
	/Employee capital x100	74,298,923	
4. Flow rate speed - customers	Average customers balance	4,111,316	62 (nr. de zile)
	/Turnover profit x 270	17,972,701	
5. Rate speed of fixed assets	Turnover profit	17,972,701	0.37 (nr. de ori)
	/ Fixed assets	48,747,956	

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 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 prudential attitude of the final buyer given the economic uncertainties of the period.

To these elements of uncertainty were added the negative aspects generated by the wars Russia-Ukraine and Israel-Pakistan, especially the withdrawal from the Russian market of some top manufacturers in the automotive industry.

The prudent behavior of car buyers continued during the period shown.

The products of the automotive industry have a high degree of technicality and complexity, which is reflected in their high price, and the decision to purchase this type of expensive product is influenced both by policies to encourage / discourage consumption and the individual perception of customers on the general situation.

All this does not affect the company's ability to access new loans and refinance existing loans, on the terms and conditions of previous transactions or more favorable.

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
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Head of Fin. Acc. Dept.
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INDICATORS at 30.09.2024

Indicator	Calculation	Value	Result
1. Current liquidity indicator	Current assets	36,374,746	3.66
	/Current debts	9,929,892	
2. Indicator degree of indebtedness	Loan capital	7,111,604	10.58
	/Equity capital x 100	67,187,319	
3. Indicator degree of indebtedness	Loan capital	7,111,604	9.57
	/Employee capital x100	74,298,923	
4. Flow rate speed - customers	Average customers balance	4,111,316	62 (nr. de zile)
	/Turnover profit x 270	17,972,701	
5. Rate speed of fixed assets	Turnover profit	17,972,701	0.37 (nr. de ori)
	/ Fixed assets	48,747,956	

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