



S.C. UAMT s.a.

Nr.Reg.Com. J1991000173050 Capital Social
C.I.F. RO 54620 17.766.859,95 lei

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SEMESTER REPORT

for the financial year 2025

(according to ASF Regulation no. 5/2018)

Date of report 30.06.2025

Company: **“UAMT” S.A.**

Registered office: **str. Uzinelor, Nr. 8, loc. Oradea, postal code 410605**

Phone: **0259451026;**

Fax: **0259462066;**

Registration number at the Trade Register Office: **J1991000173050;**

Fiscal identification code: **RO 54620;**

Subscribed and paid-in share capital: **17,766,859.95 lei**

The regulated market on which the securities traded: **Bucharest Stock Exchange**

1. The economic and financial situation

1.1 Elements - financial position

	30.06.2025	01.01.2025
Asets		
Non current assets		
Tangible assets	42,531,729	44,344,678
Other tangible assets	331,160	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	48,571,946	50,405,020
Current assets		
Inventories	35,909,785	31,005,769
Trade receivables	2,174,794	2,412,862
Other receivables of which:	2,573,977	2,775,698
Current income tax receivables	0	0
Cash and cash equivalents	288,200	353,218
Total current assets	40,946,756	36,547,547
Advance income (grants)	426,906	426,906
Total assets	89,091,796	86,525,661
Equity and liabilities		
Equity		
Joint stock	17,766,860	17,766,860
Reserves	42,799,511	42,799,511
Reported result	-17,388,902	-17,507,268
The result of the exercise	2,246	25,627
Distribution of profit	29,615,942	29,708,681
Other reserves and own shares	1,315,366	1,315,366
Postpone receivables tax	-5,517,549	-5,532,387
Total equity	67,278,108	67,261,024
Non-current debts		
Long-term loans received	2,198,106	6,646,693
Other long-term debts	1,606,507	471,818
Other non-current liabilities	2,004,220	0
Total non-current debts	5,808,833	7,118,511
Total datorii necurente		
Trade payables	7,024,568	6,095,818
Short-term loans	2,493,240	0
Short-term provisions	0	0
Advances received on account of orders		0
Current Fees	849,313	352,711
Other current liabilities	120,185	165,210
Deferred tax liabilities	5,517,549	5,532,387
Total current debts	16,004,855	12,146,126
Total debts	21,813,688	19,264,637
Total liabilities	89,091,796	86,525,661

1.2 Elements - global result

	30.06.2025	- lei - 30.06.2024
Income from sold production	6,726,174	12,651,345
Income of sold goods	447,652	401,483
Other incomes, including change in inventories	4,737,757	6,898,679
	11,911,583	19,951,507
Consumptions of raw materials and materials	4,096,298	9,375,185
The costs of goods sold	606,025	361,318
Staff expenditure	3,480,143	4,565,309
Depreciation expenses	1,782,198	1,867,106
Other expenses	1,611,611	3,429,627
	11,576,275	19,598,545
Operation result	335,308	352,962
Financial income	-8,261	7,091
Financial expenses	320,001	340,709
Profit before tax	7,046	19,344
Tax profit	4,800	0
Deferred income tax expenses	0	0
Deferred income tax revenue	0	0
Profit of the period and result		
Overall total for the period	2,246	19,344
Earnings per share		
Result per basic share (RON/share)	0.0001	0.0005

1.3 Breakdown of the overall result - detailing

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

	30.06.2025	30.06.2024
Total activity income	11,911,583	19,951,507
Total activity expenses	11,576,275	19,598,545
Activity result	335,308	352,962
Financial income	-8,261	7,091
Financial expenses	320,001	340,709
Profit before tax	7,046	19,344
Expense breakdown	30.06.2025	30.06.2024
Direct	4,370,803	10,177,490
Indirect	3,679,791	4,289,272
Total operational	8,050,594	14,466,762
General	3,845,682	5,472,492
Total expenses	11,896,276	19,939,254
Operational profit	3,852,728	5,491,836
Global profit	7,046	19,344

1.4 Cash-flow (degree of financial liquidity)

On 30.06.2025 UAMT SA had 288,200 lei, cash in the cash register and banks.

2. Analysis of the activity of the commercial company

Although the company estimates the continuation of the contraction on the global profile market, both as a result of the regression caused by the reorientation of the automotive industry towards non-polluting technologies, and especially as a result of the continuation of the war in Ukraine, no events or uncertainty factors are foreseen that could affect the company's liquidity in the current period.

The trends that manifested themselves in the first half of the year in the Romanian and international economic environment will also be maintained in the second part of 2025, leading to the maintenance of the current economic and financial situation of the company.

The main economic and financial indicators of the company on 30.06.2025 were:

indicator	Calculation	Valori	Rezultat
1. Current liquidity	Current assets /Current liabilities	40,946,756	2.56
		16,004,855	
2. Indebtness	Borrowed capital /equity x 100	5,808,833	8.63
		67,278,108	
3. Indebtness	Borrowed capital /Employed capital x100	5,808,833	7.95
		73,086,941	
4. The speed of rotation of debts - customers	Average customer balance /Turnover x 180	1,868,559	47 (no. of days)
		7,173,826	
5. Asset turnover rate	Turnover / Assets	7,173,826	0.15 (nr. of times)
		48,240,786	

The measures to adapt the activity started at the beginning of the COVID-19 pandemic have shown their positive effects.

Also, the positive effects of the orientation policy towards new customers, from other fields of industrial production, are beginning to be visible.

Thus, the company remained profitable by decreasing its operating profit as follows:

- lei -		
	30.06.2025	30.06.2024
Operational profit	3,852,728	5,491,836
Global profit	7,046	19,344

3. Changes affecting the capital, activity and administration of the commercial company

3.1. 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 war in Ukraine, especially the withdrawal from the Russian market of some top manufacturers in the automotive industry.

However, following the measures to adapt to the new conditions, the company was not unable to meet its financial obligations, nor does it estimate such a situation in the immediate following period.

3.2 The impact of the war in Ukraine

The company analyzed the effects of Russia's invasion of Ukraine on the company's performance. The significant impact elements identified are:

- those related to the withdrawal from the Russian market of some top manufacturers in the automotive industry
- those related to the increase in prices for a number of raw materials and especially for energy and fuels

The company cannot currently estimate effects related to indirect impact on its activity, other than the general increase in prices in the field of raw materials and energy.

3.3 UAMT SA has a share capital of 17,766,859.95 lei, divided into 39,481,911 shares, worth 0.45 lei each, in the following structure:

Shareholders		Number	Value(lei)	Procentage(%)
TOTAL la 30.06.2025		39,481,911	17,766,859.95	100.00%
1	Stanciu Ioan	25,823,588	11,620,615	65.41%
2	Individuals	8,717,537	3,922,891	22.08%
3	Companies	4,940,786	2,223,354	12.51%

4. Transactions with related parties

Transactions with related parties in the first 6 months of 2025 are made up of commercial operations with a cumulative turnover as follows:

Affiliate Part	Sales	Purchases
	6 months 2024	6 months 2024
AB Com	4,680	0
Fortexa	0	0
AMT Investment	0	0
AMT Industries	1,656,439	0
Sibalex	0	55,566
Tivan Plast	109,101	69,356
VISION QUALITY	468,111	0

The operations consisted of purchases of goods/services and re-invoicing of goods/services and sales. Their level and nature do not have a significant impact on the company's financial position or results.

5. Significant transactions

The company is not aware of any other significant transactions or subsequent to the financial reporting that lead to significant influences on the data presented and prepared on June 30, 2025.

6. Anexs

Accounting reports and explanatory notes completed on 30.06.2025.

7. Other information

The interim financial statements related to Semester I 2025 have not been audited.

Oradea, at 27.08.2025

**CHAIRMAN
OF THE ADMINISTRATION BOARD
Olimpia Doina STANCIU**

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

SC UAMT SA

Interim individual financial statements (simplified, unaudited) as at 30.06.2025

S.C. UAMT S.A.

**Interim individual financial statements
on 30.06.2025
(simplified, unaudited)**

**Prepared in accordance with
International Financial Reporting Standards (IFRS)**

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STATEMENT OF FINANCIAL POSITION at: 30.06.2025

	30.06.2025	01.01.2025
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Non current assets		
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Reported result	-17,388,902	-17,507,268
The result of the exercise	2,246	25,627
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Total datorii necurente		
Trade payables	7,024,568	6,095,818
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Short-term provisions	0	0
Advances received on account of orders		0
Current Fees	849,313	352,711
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Total current debts	16,004,855	12,146,126
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General Director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț

**PROFIT OR LOSS STATEMENT AND OTHERS
ELEMENTS OF THE GLOBAL RESULT
At: 30.06.2025**

	30.06.2025	- lei - 30.06.2024
Income from sold production	6,726,174	12,651,345
Income of sold goods	447,652	401,483
Other incomes, including change in inventories	4,737,757	6,898,679
	11,911,583	19,951,507
Consumptions of raw materials and materials	4,096,298	9,375,185
The costs of goods sold	606,025	361,318
Staff expenditure	3,480,143	4,565,309
Depreciation expenses	1,782,198	1,867,106
Other expenses	1,611,611	3,429,627
	11,576,275	19,598,545
Operation result	335,308	352,962
Financial income	-8,261	7,091
Financial expenses	320,001	340,709
Profit before tax	7,046	19,344
Tax profit	4,800	0
Deferred income tax expenses	0	0
Deferred income tax revenue	0	0
Profit of the period and result		
Overall total for the period	2,246	19,344
Earnings per share		
Result per basic share (RON/share)	0.0001	0.0005

The result of the activity is detailed in the Notes to the present

General Director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț

SITUATION OF CAPITAL CHANGE

At: 30.06.2025

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	-92,739	0	0	118,366	-23,381	0	14,838	17,084
- Transfer report earnings	0	0	0	0	25,627	-25,627	0	0	0
- Surplus transfer from revaluation	0	-92,739	0	0	92,739	0	0	0	0
- Current earnings result	0	0	0	0		2,246		0	2,246
- 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
Distribution of corporate income tax to other reserves	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	14,838	14,838
-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 jun 2025	17,766,860	30,931,308	1,315,366	42,799,511	17,388,902	2,246	0	-5,517,549	67,278,108

General Director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț

CASH FLOW SITUATION
At: 30.06.2025

	30.06.2025	30.06.2024
Cash flow from operating activity		
Receipt from customers	8,982,177	19,037,147
Payments to suppliers	3,748,721	10,656,746
Payments to employees	3,245,632	4,120,496
Payments to the state budget	1,563,740	2,889,426
Net cash from operating activities	424,084	1,370,479
Cash flow from investment activities		
Payments for the purchase of the fixed assets	325,164	1,420,440
Receipts from the sale of tangible assets	0	1,125,000
Loan receipts	0	0
Net cash from investment activities	-325,164	-295,440
Net cash from financing activities		
Loan receipts	2,836,132	1,696
Paid dividends and loan repayments	3,000,070	4,176,353
Paid dividends	0	0
Net cash from financing activities	-163,938	-4,174,657
Net increase / (decrease) of cash	-65,018	-3,099,618
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	288,200	1,259,108

General Director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț

NOTES TO THE INTERIM FINANCIAL STATEMENTS on JUNE 30, 2025

The reporting entity

SC UAMT S.A., a company established on the basis of HG 1224/23.11.1990, specializes in: "Manufacturing other parts and accessories for motor vehicles and motor vehicle engines" CAEN code - 2932.S.C. UAMT S.A., has its registered office in Oradea, Uzinelor Street no. 8, registered at the Trade Register under no. J1991000173050, fiscal identification code RO 54620.

The object of activity of SC UAMT SA is provided for in art. 5 of the Constitutive Act of the company. According to the CAEN classification, the main activity is - CAEN code 2932,"Manufacture of other parts and accessories for motor vehicles and motor vehicle engines".

The company's activity is focused on the production and sale of parts and subassemblies for means of transport, cast parts from non-ferrous alloys, injected parts from plastics, vulcanized rubber parts.

Accounting principles, policies and methods

The simplified interim financial statements for the first semester of 2025 were drawn up in accordance with IAS 34 Interim Financial Statements.

The simplified interim financial statements do not include all the information and elements published in the Annual Report and must be read together with the Company's Annual Financial Statements prepared on December 31, 2024.

The accounting policies and valuation methods used for the preparation of the simplified interim financial statements are the same as those used for the preparation of the annual financial statements of the Company prepared on December 31, 2024.

The simplified interim financial statements have not been audited by the Financial Auditor.

Foreign currency transactions

The conversion of transactions from a foreign currency into Romanian lei (RON) is carried out based on the exchange rate, in force on the date on which the transactions take place. Assets, receivables and debts registered in a currency other than the Romanian leu, existing in the balance at the end of a financial year, are evaluated at the exchange rate communicated by the B.N.R.

Gains and losses from exchange rate differences resulting from the settlement of transactions carried out in other currencies and from the conversion of monetary assets and liabilities expressed in foreign currency are recognized in the Statement of comprehensive income.

SC UAMT SA

Interim individual financial statements (simplified, unaudited) as at 30.06.2025

The exchange rates of the main foreign currencies were (lei):

Currency	30.06.2025	30.06.2024
Euro (EUR)	5.0777	4.9771
Dolar american (USD)	4.3329	4.6489

Other notes

The company has established the medium and long term development strategy. The estimates foresee adjustments to the revenues as a result of the general regression of the profile field, due both to the commercial consequences of the COVID 19 pandemic and especially to the effects of the war in Ukraine. The company will act in order to reduce expenses and increase the efficiency of the use of resources.

The company records a positive cash balance.

Detailing the result of the activity

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

	30.06.2025	30.06.2024
Total activity income	11,911,583	19,951,507
Total activity expenses	11,576,275	19,598,545
Activity result	335,308	352,962

Financial income	-8,261	7,091
Financial expenses	320,001	340,709
Profit before tax	7,046	19,344

Expense breakdown	30.06.2025	30.06.2024
Direct	4,370,803	10,177,490
Indirect	3,679,791	4,289,272
Total operational	8,050,594	14,466,762
General	3,845,682	5,472,492
Total expenses	11,896,276	19,939,254

Operational profit	3,852,728	5,491,836
Global profit	7,046	19,344

Subsequent events

The company is not aware of events subsequent to the date of the accounting reports that lead to significant influences on the data presented and prepared on June 30, 2025.

Management statement

According to the best information available, we confirm that the simplified interim financial statements as of June 30, 2025 prepared in accordance with International Financial Reporting Standards give a true and fair view of the Company's position and performance, according to the applicable accounting standards.

General Director
Ioan Stanciu

Head of fin.-acc. dept
Anamaria-Monica Masgras-Denuț



S.C. UAMT s.a.

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e-mail: office@uamt.ro

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 30.06.2025 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 30.06.2025 are in accordance with the applied accounting regulations;
- The interim financial statements as of 30.06.2025, 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