



S.C. UAMT s.a.

Nr.Reg.Com. J1991000173050 Capital Social
C.I.F. RO 54620 17.766.860 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:	27.05.2026
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 31.03.2026, prepared according to the International Financial Reporting Standards (IFRS).
 - Statement of financial position as at 31.03.2026
 - The situation of the global result on 31.03.2026
 - The situation of the capital change on 31.03.2026
 - Statement of cash flows on 31.03.2026
- 2) The explanatory notes to the Interim Financial Statements on 31.03.2026
- 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. I 2026 were not audited.

Chairman of the Administration Board

Olimpia Doina Stanciu



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STATEMENT OF FINANCIAL POSITION at: 31.03.2026

	31.03.2026	- lei - 01.01.2026
Tangibles assets	38,930,859	39,856,665
Other intangibles assets	330,607	339,804
Real estate investments	5,709,057	5,709,057
Other assets (biological, financial, etc.)	0	0
Right to use leased assets	979,720	1,009,112
Total non current addets	45,950,243	46,914,638
Current		
Inventories	38,778,772	37,412,694
Trade receivables	1,141,085	1,549,578
Prepayments	0	0
Other receivables of which:	4,665,756	4,671,430
Current income tax receivables	0	0
Cash and cash equivalents	737,835	1,518,280
Total current assets	45,323,448	45,151,982
Advance income (grants)	2,484,615	2,514,010
Total assets	88,789,076	89,552,610
Joint stock	17,766,860	17,766,860
Reserves	42,799,511	42,799,511
Reported result	-17,311,092	-17,345,156
The result of the exercise	1,331	3,448
Other reserves and own shares, in which:	29,541,580	29,572,196
Own shares	1,315,366	1,315,366
{pstpone receivables tax	5,505,651	5,510,549
Total equity	67,292,539	67,286,310
Non-current debts		
Long term loans received	1,999,256	2,100,715
Trade payables	4,432,807	2,115,615
Total non current debts	6,432,063	4,216,330
Current debts		
Trade payables	2,241,932	5,284,582
Short term loans	6,182,957	5,489,400
Short-term provisions	0	0
Current taxes	1,040,488	1,671,698
Other current debts	93,446	93,741
Deferred income tax	5,505,651	5,510,549
Total current debts	15,064,474	18,049,970
Total debts	21,496,537	22,266,300
Total liabilities	88,789,076	89,552,610

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: 31.03.2026

	- lei -	
	31.03.2026	31.03.2025
Income from sold production	2,083,137	3,346,957
Income from sale of goods	0	318,462
Other income, including variation of inventories	1,884,978	2,772,127
	3,968,115	6,437,546
Consumption of raw material and materials	1,451,177	3,008,570
Cost of sold goods	0	486,664
Staff expenditure	1,357,384	1,784,572
Depreciation expenses	969,694	889,714
Other expenses	143,991	147,033
	3,922,246	6,316,553
Operational result	45,869	120,993
Financial income	3,351	356
Financial expenses	47,889	119,553
Profit before tax	1,331	1,796
Profit tax	0	0
Deferred income tax expense	0	0
Deferred income tax revenue	0	0
Net profit for the period and result overall total for the period	1,331	1,796
Result per share		
Basic earnings per share (RON/share)	0.00003	0.00005

General director
Ioan STANCIU

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



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SITUATION OF CAPITAL MODIFICATION at: 31.03.2026

- 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. 2026	17,766,860	30,887,562	1,315,366	42,799,511	-17,345,156	3,448	0	-5,510,549	67,286,310
Income and loss	0	-30,616	0	0	34,064	-2,117	0	4,898	6,229
- Transfer report earnings	0	0	0	0	3,448	-3,448	0	0	0
- Surplus transfer from revaluation	0	-30,616	0	0	30,616	0	0	0	0
- Current earnings result	0	0	0	0	0	1,331	0	0	1,331
- 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	4,898	4,898
-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 31 march 2026	17,766,860	30,856,946	1,315,366	42,799,511	-17,311,092	1,331	0	-5,505,651	67,292,539

General director
Ioan STANCIU

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



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CASH-FLOW SITUATION at: 31.03.2026

	- lei -	
	31.03.2026	31.03.2025
Cash flow from operating activity		
Receipt from customers	2,987,767	4,538,972
Payments to suppliers	2,138,213	1,693,238
Payments to employees	728,245	983,121
Payments to the state budget	1,468,518	618,255
Net cash from operating activities	-1,347,209	1,244,358
Cash flow from investment activities		
Payments for the purchase of the fixed assets	25,470	116,207
Receipts from the sale of tangible assets	0	0
Loan receipts	0	0
Net cash from investment activities	-25,470	-116,207
Net cash from financing activities		
Loan receipts	694,892	0
Paid dividends and loan repayments	102,658	1,449,626
Paid dividends	0	0
Net cash from financing activities	592,234	-1,449,626
Net increase / (decrease) of cash	-780,445	-321,475
Cash and cash equivalents at the beginning of the period	1,518,280	353,218
Cash and cash equivalents at the end of the period	737,835	31,743

General director
Ioan STANCIU

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

SC UAMT SA

EXPLANATORY NOTES - Financial Reports for the first quarter of 2026

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

Explanatory notes to the financial statements concluded on 31.03.2026

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 31.03.2026		39,481,911	17,766,860	100.00%
1	Stanciu Ioan	25,823,588	11,620,615	65.41%
1	Individuals	8,640,889	3,888,400	21.88%
2	Companies	5,017,434	2,257,845	12.71%

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.

SC UAMT SA

EXPLANATORY NOTES - Financial Reports for the first quarter of 2026

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

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 first quarter of 2026

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

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

	31.03.2026	- lei - 01.01.2026
Tangibles assets	38,930,859	39,856,665
Other intangibles assets	330,607	339,804
Real estate investments	5,709,057	5,709,057
Other assets (biological, financial, etc.)	0	0
Right to use leased assets	979,720	1,009,112
Total non current addets	45,950,243	46,914,638
Current		
Inventories	38,778,772	37,412,694
Trade receivables	1,141,085	1,549,578
Prepayments	0	0
Other receivables of which:	4,665,756	4,671,430
Current income tax receivables	0	0
Cash and cash equivalents	737,835	1,518,280
Total current assets	45,323,448	45,151,982
Advance income (grants)	2,484,615	2,514,010
Total assets	88,789,076	89,552,610
Joint stock	17,766,860	17,766,860
Reserves	42,799,511	42,799,511
Reported result	-17,311,092	-17,345,156
The result of the exercise	1,331	3,448
Other reserves and own shares, in which:	29,541,580	29,572,196
Own shares	1,315,366	1,315,366
{pstpone receivables tax	5,505,651	5,510,549
Total equity	67,292,539	67,286,310
Non-current debts		
Long term loans received	1,999,256	2,100,715
Trade payables	4,432,807	2,115,615
Total non current debts	6,432,063	4,216,330
Current debts		
Trade payables	2,241,932	5,284,582
Short term loans	6,182,957	5,489,400
Short-term provisions	0	0
Current taxes	1,040,488	1,671,698
Other current debts	93,446	93,741
Deferred income tax	5,505,651	5,510,549
Total current debts	15,064,474	18,049,970
Total debts	21,496,537	22,266,300
Total liabilities	88,789,076	89,552,610

SC UAMT SA**EXPLANATORY NOTES - Financial Reports for the first quarter of 2026**

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

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

	- lei -	
	31.03.2026	31.03.2025
Income from sold production	2,083,137	3,346,957
Income from sale of goods	0	318,462
Other income, including variation of inventories	1,884,978	2,772,127
	3,968,115	6,437,546
Consumption of raw material and materials	1,451,177	3,008,570
Cost of sold goods	0	486,664
Staff expenditure	1,357,384	1,784,572
Depreciation expenses	969,694	889,714
Other expenses	143,991	147,033
	3,922,246	6,316,553
Operational result	45,869	120,993
Financial income	3,351	356
Financial expenses	47,889	119,553
Profit before tax	1,331	1,796
Profit tax	0	0
Deferred income tax expense	0	0
Deferred income tax revenue	0	0
Net profit for the period and result overall total for the period	1,331	1,796
Result per share		
Basic earnings per share (RON/share)	0.00003	0.00005

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:

SC UAMT SA

EXPLANATORY NOTES - Financial Reports for the first quarter of 2026

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

RETREATMENT OF THE SITUATION OF THE TOTAL RESULT

- lei -

	31.03.2026	31.03.2025
Total income activity	3,968,115	6,437,902
Total expenses activity	3,922,246	6,436,106
Result activity	45,869	1,796

Financial income	3,351	356
Financial expenses	47,889	119,553
Profit before tax	1,331	-117,401

Detailing the expenses	31.03.2026	31.03.2025
Direct	863,617	2,528,932
Indirect	1,642,752	1,761,185
Total operational	2,506,369	4,290,117
General	1,463,766	2,265,542
Total expenses	3,970,135	6,555,659

Operational profit	1,465,097	2,148,141
Global profit	1,331	-117,401

Economic and financial indicators

Indicator	Calculation	Value	Result
1. Current liquidity indicator	Current assets	45,323,448	3.01
	/Current debts	15,064,474	
2. Indicator degree of indebtedness	Loan capital	1,999,256	2.97
	/Equity capital x 100	67,292,539	
3. Indicator degree of indebtedness	Loan capital	1,999,256	2.89
	/Employee capital x100	69,291,795	
4. Flow rate speed - customers	Average customers balance	1,053,551	46 (nr. de zile)
	/Turnover profit x 90	2,083,137	
5. Rate speed of fixed assets	Turnover profit	2,083,137	0.05 (nr. de ori)
	/ Fixed assets	45,950,243	

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 Russia–Ukraine and Israel–Palestine wars, respectively the conflict in the Middle East.

The pandemic caused a sudden decline in automobile demand, which affected the number of orders registered by UAMT. Supply chains were severely disrupted, delaying the delivery of materials and consequently affecting delivery deadlines.

The Russian market, where the client (Dacia) with the largest production volumes supplied vehicles, was heavily affected by economic sanctions and by the termination of collaborations with automotive manufacturers in the region, which led to a decrease in UAMT's revenues. The war also generated a massive increase in energy, fuel, and raw material prices, significantly raising production costs.

The conflict in the Middle East influences the global automotive market through several economic and logistical channels. The elements that may affect the company's future activity are those related to political and economic events in general, and especially those related to the global automotive market.

Thus, the automotive market is affected both by the political orientation toward non-polluting technologies (hybrid or electric), which generate higher costs and prices, and by the caution shown by end consumers in the context of the current economic situation. The increased prices of automotive industry products, which consumers must bear, have overlapped with the prudent attitude of end buyers caused by the economic uncertainties of the period.

To these uncertainty factors were added the negative effects generated by the Russia–Ukraine and Israel–Palestine wars, especially the withdrawal from the Russian market of several leading automotive manufacturers.

The prudent behavior of automobile buyers continued during the reported period. Products of the automotive industry have a high degree of technical sophistication and complexity, which is reflected in their high prices, while the decision to purchase such expensive products is influenced both by policies encouraging/discouraging consumption and by customers' individual perception of the overall economic situation.

All these factors do not affect the company's ability to access new loans and to refinance existing ones under the terms and conditions related to previous transactions or under more favorable conditions.

The company's debtors may be affected by the low level of available liquidity, which could impact their ability to repay outstanding debts, thus affecting the company's ability to forecast cash flows.

The company cannot foresee all events that may have an impact on the automotive or financial sector, nor the effects that such events may have on the financial statements.

The company cannot estimate the effects on the financial statements of future fluctuations in the automotive market, future decreases in liquidity on the financial market, depreciation of financial assets, contraction of the credit market, or increased currency volatility.

Nevertheless, the company considers that, under the specific conditions of the market in which it operates, characterized by a high degree of specialization among participants and their relatively limited number, risk assessment and management can be achieved through the daily monitoring of cash inflows and outflows, as well as through short-term forecasts regarding 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 31.03.2026

Indicator	Calculation	Value	Result
1. Current liquidity indicator	Current assets	35,862,683	2.99
	/Current debts	12,006,440	
2. Indicator degree of indebtedness	Loan capital	9,850,208	14.62
	/Equity capital x 100	67,395,556	
3. Indicator degree of indebtedness	Loan capital	9,850,208	12.75
	/Employee capital x100	77,245,764	
4. Flow rate speed - customers	Average customers balance	5,346,748	178 (nr. de zile)
	/Turnover profit x 90	8,131,289	
5. Rate speed of fixed assets	Turnover profit	8,131,289	0.15 (nr. de ori)
	/ Fixed assets	54,303,985	

General Director
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Head of fin.-acc.dept.
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STATEMENT

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

- The financial statements for the first quarter of 2026 have been prepared in accordance with International Financial Reporting Standards ("IFRS"), applicable to companies whose securities are admitted to trading on a regulated market, approved by OMFP 2844/2016 with the amendments and subsequent completions.
- The accounting policies used in preparing the Quarterly financial statements are in accordance with the applicable accounting regulations;
- The Quarterly financial statements prepared in accordance with International Financial Reporting Standards ("IFRS") provide a true and fair view of the financial position, financial performance and other information relating to the business;
- The company carries out its activity in conditions of continuity;
- We are not aware, at the date of this statement, of any other information, events, circumstances that would significantly alter the above statements.

General Manager
Ioan STANCIU

Head of the Financial Accounting Department
Anamaria-Monica Masgras-Denut