

Current report

Report date: 26.02.2025

Issuer name: ARTEGO S,A.

Registered office: Tg. Jiu, str. Ciocarlau no. 38, Jud. Gorj.

ORC registration number: J18/1120/1991

CUI: RO2157428

Share capital 20,286,865 RON

Trading market: BVB Market

Important events to report: Preliminary financial results for the 2024 financial year.

In accordance with the provisions of IAS 34 « Interim Financial Reporting » and the data from the BVB Financial Communication Calendar, respecting the provisions of the specific capital market legislation regarding reporting to its institutions and shareholders, S.C. ARTEGO S.A. Tg Jiu hereby informs all interested parties of the preliminary individual annual financial statements for the year 2024 in accordance with international reporting standards (IFRS), unaudited.

Comparatively, we present the preliminary results for the year 2024 in the annexes to this report.

BOARD PRESIDENT,

David Viorel

STATEMENT OF GLOBAL RESULT
on 31 december 2024-PRELIMINARY

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| No. Crt. | INDICATORS NAME | 31.12.2023 | 31.12.2024 |
|-------------|--|--------------------|--------------------|
| 1. | Net fiscal value, from which: | 162.994.877 | 144.842.306 |
| | Revenues from sold production | 160.875.965 | 142.941.901 |
| | Revenues from sale of goods | 2.814.174 | 2.445.657 |
| | Trade discounts granted | 695.262 | 545.252 |
| 2. | Revenues from the stored production | 12.530.099 | 10.982.605 |
| 3. | Revenues from assets' production | 334.336 | 424.279 |
| 4. | Revenues from fixed assets intended for sale | - | - |
| 5. | Revenues from operating grants | 49.932 | - |
| 6. | Other operating revenues | 10.232.800 | 1.513.494 |
| I. | OPERATING REVENUES | 186.142.044 | 157.762.684 |
| 7. | Expenses on goods | 2.426.142 | 2.130.738 |
| 8. | Material expenses | 108.406.438 | 93.886.363 |
| 9. | Expenses with works and services executed by third parties | 6.749.337 | 6.821.338 |
| 10. | Expenses with taxes | 1.325.170 | 1.468.965 |
| 11. | Staff expenses | 50.446.924 | 47.148.474 |
| 12. | Other operating expenses | 2.550.322 | 802.576 |
| 13. | Expenses with amortizations and provisions | 3.720.036 | 3.553.929 |
| II. | OPERATING EXPENSES | 175.624.369 | 155.812.383 |
| A. | OPERATING RESULT | | |

| | | | |
|------|---|-------------|-------------|
| | - PROFIT | 10.517.675 | 1.950.301 |
| | - LOSS | | |
| III. | FINANCIAL REVENUES | 893.728 | 96.754 |
| IV. | FINANCIAL EXPENSES | 1.735.859 | 567.764 |
| B. | FINANCIAL RESULT | -842.131 | -471.010 |
| V. | EXCEPTIONAL REVENUES | | |
| VI. | EXCEPTIONAL EXPENSES | | |
| C. | EXCEPTIONAL RESULT (LOSS) | | |
| VII. | TOTAL REVENUES | 187.035.772 | 157.859.438 |
| VIII | TOTAL EXPENSES | 177.360.228 | 156.380.147 |
| D. | GROSS RESULT | | |
| | - PROFIT | 9.675.544 | 1.479.291 |
| | - LOSS | | |
| | TAX ON PROFIT | 994.872 | 187.436 |
| E | REVENUES FROM THE TAX ON DELAYED PROFIT | 65.839 | 40.368 |
| F. | NET RESULT | | |
| | - PROFIT | 8.746.511 | 1.332.223 |
| | - LOSS | | |
| G. | Number of shares | 8.114.746 | 8.114.746 |
| H. | Earnings per share | 1,08 | 0,16 |
| | | | |

Individual Financial Situations

SITUATION OF THE FINANCIAL POSITION AS OF 31.12.2024 - PRELIMINARY

(The amounts are expressed in RON, unless it's stated otherwise)

| The name of the indicators | <u>31/12/2023</u> | <u>31/12/2024</u> |
|--|--------------------|--------------------|
| ASSETS | | |
| Fixed assets | 34,566,695 | 35,621,382 |
| <i>Tangible assets</i> | 28,360,559 | 30,396,260 |
| <i>Intangible assets</i> | 6,206,136 | 5,225,122 |
| <i>Financial assets</i> | | |
| Circulating assets | 97,257,465 | 78,547,610 |
| <i>Stocks</i> | 56,340,312 | 51,902,595 |
| <i>Comercial debts</i> | 39,821,727 | 19,119,474 |
| <i>Financial assets from which available to sell</i> | 14,397 | 14,397 |
| <i>Cash and cash equivalents</i> | 14,397 | 14,397 |
| <i>Prepayments</i> | 779,573 | 7,309,228 |
| <i>Prepayments</i> | 301,456 | 201,916 |
| TOTAL ASSETS | 131,824,160 | 114,168,992 |
| PERSONAL CAPITAL AND DEBTS | | |
| Personal capitals | | |
| <i>Subscribed and paid social capital</i> | 20,286,865 | 20,286,865 |
| <i>Social capital adjustment</i> | 89,052,449 | 89,052,449 |
| <i>Reserves from reevaluation</i> | 26,984,335 | 26,898,248 |
| <i>Other elements of personal capital</i> | 595,582 | 555,214 |
| <i>Legal reserves</i> | 4,057,373 | 4,057,373 |
| <i>Other reserves</i> | 32,978,990 | 35,620,669 |
| <i>Own actions</i> | | |
| <i>Reported result (without IAS 29)</i> | 7,318,359 | 4,793,307 |
| <i>Reported result (with IAS 29)</i> | -89,052,449 | -89,052,449 |
| <i>Current year profit</i> | 8,746,511 | 1,332,223 |
| <i>Profit sharing</i> | -1,959,762 | -1,147,156 |
| Total personal capital | 99,008,253 | 92,396,743 |

| | | |
|--|--------------------|--------------------|
| Long-term debts | | |
| <i>Investment subsidies</i> | 2,171,186 | 2,052,075 |
| <i>Other long-term debts</i> | 8,063 | 8,465 |
| <i>Long-term provisions</i> | | |
| Total long-term debts | 2,179,249 | 2,060,540 |
| Current debts | | |
| <i>Investment subsidies</i> | 70,389 | 139,904 |
| <i>Comercial debts and otherwise debts</i> | 8,397,677 | 9,775,857 |
| <i>Short term loans</i> | 11,185,713 | |
| <i>Debts from current taxes</i> | 10,982,879 | 9,795,948 |
| <i>Provizioane pe termen scurt</i> | | |
| Total long-term debts | 30,636,658 | 19,711,709 |
| Current debts | 32,815,907 | 21,772,249 |
| TOTAL PERSONAL CAPITAL AND DEBTS | 131,824,160 | 114,168,992 |