

To: *Bursa de Valori București S.A.*

*Autoritatea de Supraveghere Financiară*

## CURRENT REPORT 7/2026

According to Law nr. 24/2017 regarding issuers of financial instruments and market operations, ASF regulation nr. 5/2018 regarding the issuers of financial instruments and market operations and/or the Bucharest Stock Exchange Rulebook.

Date of report	30.01.2026
Name of the Company	ROCA INDUSTRY HOLDINGROCK1 S.A.
Registered Office	4 Gara Herastrau street, Building A, Floor 3, Sector 2, Bucharest
Phone	+40 31 860 21 01
Email	investors@rocaindustry.ro
Website	<a href="http://www.rocaindustry.ro">www.rocaindustry.ro</a>
Registration nr. with Trade Registry	J2021016918408
Fiscal Code	RO 44987869
Subscribed and paid share capital	248,672,220 lei
Total number of shares	24,867,222
Symbol traded instruments	ROC1
Market where securities are traded	BSE Main Market, Standard Category

**Important events to be reported:** Auditor report according to Law no. 24/2017 – art. 108 for the period July – December 2025

The management of ROCA INDUSTRY HOLDINGROCK1 S.A. (hereinafter referred to as the "Company") publishes the Independent Limited Assurance Report prepared by the financial auditor, KPMG Audit SRL, on the information included in the current reports issued by the company between July and December 2025, in accordance with requirements of Law 24/2017, as subsequently amended and supplemented, and the provisions FSA Regulation no. 5/2018, as subsequently amended and supplemented.

**ROCA Management SRL, through Rudolf-Paul Vizental**

**Chairman of the Board of Directors**



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**Independent Limited Assurance Report on the information included in the current Reports issued by Roca Industry HoldingRock1 S.A. in accordance with the requirements of Law no. 24/2017, as subsequently amended and supplemented, and the provisions of FSA Regulation no. 5/2018, as subsequently amended and supplemented  
(free translation<sup>1</sup>)**

To the Board of Directors of  
Roca Industry HoldingRock1 S.A.

***Purpose of the report***

We were engaged by Roca Industry HoldingRock1 S.A. (hereinafter referred to as “the Company”) to report, based on the requirements of Law no. 24/2017 for issuers of financial instruments and market operations, as subsequently amended and supplemented (hereinafter referred to as “Law no. 24/2017”) on the information included in the attached Current Report 45 from 23 October 2025 (regarding the period July 1, 2025 – December 31, 2025) (hereinafter referred to as the “Current Report”), that have been prepared by the Company in accordance with the requirements of Article 108, of Law no. 24/2017, as applicable and in force at the date of issuance of this Current Report, and the provisions of Regulation no. 5/2018 of the Financial Supervisory Authority for issuers of financial instruments and market operations, as subsequently amended and supplemented (hereinafter referred to as “FSA Regulation no. 5/2018”), and reported by the Company to the Financial Supervisory Authority (“FSA”) and the Bucharest Stock Exchange (“BVB”), and published on 23<sup>rd</sup> October 2025, in the form of a limited assurance conclusion whether:

- a) The information included in the attached Current Report is not consistent, in all material respects, with the requirements the Law no. 24/2017 and FSA Regulation no. 5/2018 regarding the parties which signed the reported legal acts, their date and nature, the description of the goods/ services subject of the reported legal act, the realized/ estimated total value of the reported legal act, guarantees constituted and penalties stipulated, terms and methods of payment;
- b) The information included in the attached Current Report has not been accurately extracted, in all material respects, from the related supporting documents (contracts, invoices or other supporting documents);
- c) The contracts related to the selected reported transactions were not properly authorised by representatives of the Company and the related transactions were not approved in accordance with the Company’s Articles of Incorporation and Board of Directors’ Internal Regulation endorsed by the Board of Directors, or in accordance with the internal procedures, as applicable;
- d) The prices for the reported contracts/transactions have not been established by mutual agreement between the parties in accordance with the contracts between the parties, and are not consistent, in all material respects, either with those applied in the contracts signed with third parties, where similar goods/services are supplied under similar contract terms or, in case there are no comparable transactions/contracts, the prices are not established, in all material respects, based on the internal procedures or other regulations for price determination and that these contracts/transactions were not approved in accordance with the Company’s Articles of Incorporation and Board of Directors’ Internal

<sup>1</sup> TRANSLATOR’S EXPLANATORY NOTE: The above translation of the independent limited assurance report is provided as a free translation from Romanian which is the official and binding version.



Regulation endorsed by the Bord of Directors, or in accordance with the internal procedures, as applicable.

### ***Specific purpose***

Our report is intended solely for the purpose specified in the first paragraph of this report and is prepared for the information of the Company, BVB and FSA and shall not be used for any other purpose. Our report must not be considered as appropriate for use by any other party wishing to rely on our work, other than the Company, for any purpose or in any context.

Any party other than the Company that obtains access to our report or a copy of it and chooses to rely on our report (or part of it) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility to any party other than the Company, for our work, for this independent limited assurance report, or for the conclusions we have reached. We performed our engagement to be able to report those matters that we must report in an independent limited assurance report, and not for any other purposes. This report refers only to the information in the Current Report and should not extend to the Company's financial statements or other reports of the Company, individually, or taken as a whole.

### ***Responsibilities of the Management of the Company***

The Company's management is responsible for the preparation of the Current Report and concluding the transactions reported in accordance with the requirements of Law no. 24/2017 and FSA Regulation no. 5/2018. The Company's management is also responsible for designing, implementing, and maintaining internal controls relevant to the preparation of the Current Report that are free from material misstatement, whether due to fraud or error. In addition, the Company's management is responsible for ensuring that the supporting documents underlying the preparation of the Current Report, as well as the evidence provided to the auditor, is complete, accurate, and justified.

### ***Auditor's Responsibilities***

We conducted our limited assurance engagement in accordance with the International Assurance Standards, namely ISAE 3000 (revised) "International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information". That standard requires that we plan and perform our procedures to obtain a basis for our limited assurance conclusion.

The firm applies International Standard on Quality Management 1 ("ISQM 1"), which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), which establishes fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The procedures selected depend on the auditor's professional judgment and our understanding of the reported transactions included in the Current Report and of other circumstances of the engagement, as well as our consideration of areas where material misstatements might occur. In obtaining an understanding of the reported transactions included in the Current Report, we considered the processes applied by the Company to conclude the transactions and prepare and present the Current Report in accordance with the requirements of Law no. 24/2017 and FSA Regulation no. 5/2018 to determine the relevant assurance procedures under the given circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the Company's internal control related to concluding the reported transactions and preparation and presentation of the attached Current Report.

The procedures include, in particular, inquiry of the personnel responsible for financial reporting and risk management, as well as additional procedures aimed at obtaining evidence regarding the information included in the Current Report.

The procedures performed to obtain evidence in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In respect of the Current Report, in order to assess the correctness and justification of the transactions reported, we have performed, among others, the following procedures:

1. We have obtained from the Company the accompanying Current Report for the period covered by the limited assurance engagement and the details of the transactions included in these Current Report.
2. We verified whether the approving persons of the Current Report are authorised representatives of the Company.
3. For the analysed transactions, selected on a sample basis, we have determined whether the details included in the Current Report are consistent, in all material respects, with information as per signed contracts/contractual documentation presented to us and whether these documents have been signed by representatives of the Company that are indicated in the Board of Directors' Internal Regulation approved by the Board of Directors. Where applicable, we have compared information included in the Current Report to the contract or other supporting documents presented by the Company for consistency of details on: the parties which signed the supporting documents; the date when documentation was signed and its nature; the description of the type of goods/services as indicated in the documentation; the contractual or estimated total value of the contracts, and, where applicable, the guarantees constituted and penalties stipulated, payment terms, as well as the related contractual conditions.
4. For the analysed transactions, selected on a sample basis, we have compared information disclosed in the accompanying Current Report to the supporting information obtained from the Company.
5. For the analysed transactions, selected on a sample basis, to the extent that there is a market price available for the goods or services contracted or rendered between the Company and its related parties, we have discussed with the Company's management the basis for the price determination and whether, on a case by case basis, the prices agreed are consistent with those applied in the contracts signed with other (third) parties for similar goods or services and under similar terms, and whether the transactions/related contracts are approved in accordance with the Company's Articles of Incorporation and Board of Directors' Internal Regulation endorsed by the Board of Directors, or in accordance with the internal procedures, as applicable.
6. To the extent that no market prices are available and there are no comparable transactions/contracts, we analysed whether the respective transactions have been performed based on the Company's internal procedures or other regulations for price determination and, respectively, whether the related transactions/contracts are approved in accordance with the Company's Articles of Incorporation and Board of Directors' Internal Regulation endorsed by the Board of Directors, or in accordance with the internal procedures, as applicable.

Our procedures have been performed solely on the selected transactions included in the accompanying Current Reports published on 23<sup>rd</sup> October 2025. We have not performed procedures to verify whether the Current Report include all transactions that the Company has to report according to Law no. 24/2017 for this period, nor whether the Company published all Current Reports it was required to publish under Law no. 24/2017 during this period.

#### **Criteria**

The following are the specific criteria that are relevant to this engagement:

- 1) the requirements of Law no. 24/2017 and FSA Regulation no. 5/2018 on the information included in the Current Reports regarding the parties which signed the reported legal acts, the date and their nature, the description of the goods/ services, object of the reported legal act, the contractual/ estimated total value of the reported legal act, guarantees constituted, terms and methods of payment;
- 2) accurate extraction of the information included in the Current Report from the related supporting documents (contracts, invoices or other supporting documents);
- 3) Company's internal procedures for appropriate authorisation by representatives of the Company of the contracts related to the reported and approved transactions, in accordance with the Company's Articles of Incorporation and Board of Directors' Internal Regulation, endorsed by the Board of Directors or with the internal procedures, as applicable;



- 4) mutual agreements between the parties concerning contracts concluded for establishing the prices for the reported contracts/transactions and consistency with those applied in the contracts signed with third parties, where similar goods/services are supplied under similar contract terms; or, in case there are no comparable transactions/contracts, the internal procedures or other regulations for price determination and internal procedures for approval of these contracts/transactions by the Board of Directors, as applicable.

### **Conclusion**

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this limited assurance report.

Based on the procedures performed as described above and evidence obtained, nothing has come to our attention that causes us to believe that:

- a) The information included in the attached Current Report is not consistent, in all material respects, with the requirements of Law no. 24/2017 and FSA Regulation no. 5/2018 regarding the parties which signed the reported legal acts, the date and their nature, the description of the goods/ services subject of the reported legal act, the contractual/ estimated total value of the reported legal act, guarantees constituted and penalties stipulated, terms and methods of payment;
- b) The information included in the attached Current Report has not been accurately extracted, in all material respects, from the related supporting documents (contracts, invoices or other supporting documentation) provided by the Company;
- c) The contracts related to the selected reported transactions were not properly authorised by representatives of the Company and the related transactions were not approved in accordance with the Company's Articles of Incorporation and Board of Directors' Internal Regulation, endorsed by the Board of Directors, or in accordance with the internal procedures, as applicable;
- d) the prices for the reported contracts/transactions have not been established by mutual agreement between the parties in accordance with the agreements between them and are not consistent, in all material respects, with those applied in the contracts signed with third parties, where similar goods/services are supplied under similar contract terms or, in case there are no comparable transactions/contracts, the prices are not established, in all material respects, based on the internal procedures or other regulations for price determination and that these contracts/transactions were not approved in accordance with the Company's Articles of Incorporation and Board of Directors' Internal Regulation endorsed by the Board of Directors, or in accordance with the internal procedures, as applicable.

**Refer to the original signed Romanian version**

**For and on behalf of KPMG Audit S.R.L.:**

*Mihali Horatiu Mihai*

**Mihali Horatiu Mihai**

registered in the electronic public register of financial auditors and audit firms under no. AF3354



Cluj-Napoca, Romania

30 January 2026

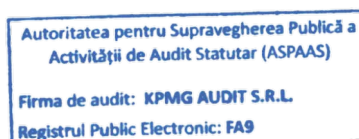
### **Appendixes**

Current Report 45 published by the Company on 23 October 2025.

*KPMG Audit SRL*

**KPMG Audit S.R.L.**

registered in the electronic public register of financial auditors and audit firms under no. FA9



To: Bursa de Valori București S.A.

Autoritatea de Supraveghere Financiară

## CURRENT REPORT 45/2025

According to Law nr. 24/2017 regarding issuers of financial instruments and market operations, ASF regulation nr. 5/2018 regarding the issuers of financial instruments and market operations and/or the Bucharest Stock Exchange Rulebook.

Date of report	23.10.2025
Name of the Company	ROCA INDUSTRY HOLDINGROCK1 S.A.
Registered Office	4 GARA HERASTRAU street, BUILDING A, Floor 3, Sector 2, Bucharest
Phone	+40 31 860 21 01
Email	investors@rocaindustry.ro
Website	<a href="http://www.rocaindustry.ro">www.rocaindustry.ro</a>
Registration nr. with Trade Registry	J2021016918408
Fiscal Code	RO 44987869
Subscribed and paid share capital	248,672,220 lei
Total number of shares	24,867,222
Symbol traded instruments	ROC1
Market where securities are traded	BSE Main Market, Standard Category



**Important events to be reported:** Transactions with related parties according to Art. 108 of Law No. 24/2017 concluded by ROCA Industry Holdingrock1 SA („ROCA Industry”) and Societatea de Investiții Alternative cu Capital Privat ROCA Investments S.A. („ROCA Investments”)

The management of ROCA Industry HOLDINGROCK1 S.A. (hereinafter referred to as the "Company" or "ROCA Industry") informs the market that, following the signing, on 23 October 2025, of the new agreement between ROCA Industry and the founder of Workshop Doors S.R.L., ROCA Industry paid the amount of EUR 5,000,000, representing part of the purchase price for the additional 30% stake in Workshop Doors S.R.L. The remaining amount, namely EUR 2,500,000, will be paid no later than 31 March 2026.

The transaction was financed through a loan agreement concluded between ROCA Industry, as the borrower, and ROCA INVESTMENTS S.A. (the majority shareholder of ROCA Industry), as the lender, for a total amount of EUR 5,000,000. The loan was granted under market conditions and has a repayment term until 22 October 2026, with the possibility of extension.

Thus, in the period 4 April 2025 – 22 October 2025, ROCA Industry realized transactions with ROCA Investments whose cumulated value exceeds the threshold of 5% of ROCA Industry's net assets, according to the Company's standalone financial statements at 30 June 2025, respectively exceeds the value of RON 12,649,758.6.

ROCA INDUSTRY HOLDINGROCK1 S.A.

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Details regarding these transactions, respectively information about the date of execution, type of transaction, description of its scope, total value of the transaction, expiry date, mutual debts and receivables, guarantees, penalties, payment due dates and methods are presented in the Annex below.

**ROCA Management SRL, through permanent representative Rudolf-Paul Vizental,  
Chairman of the Board of Directors**





**Annex: Details regarding the transactions between ROCA Industry and ROCA Investments during 4 April 2025 – 22 October 2025**

Transaction/ Agreement no. and date	Transaction scope	Amount	Date of entry into force	Expiry date	Guarantees (RON th)	Penalties	Payment due dates and payment methods
<b>Borrower: ROCA Industry</b> <b>Lender: ROCA Investments</b>							
Loan Agreement dated 22.10.2025	Short-term loan for financing the purchase price under the share purchase agreement - Workshop Doors	EUR 5,000.00 th.	22 Oct 2025	22 Oct 2026, with possibility of prolongation	N/A	N/A	Interest of 10.97% per year. Interest will accrue daily and be calculated based on the actual number of days elapsed from the date of disbursement to the repayment date, using a 360-day calendar year. The interest will be paid in full at the end of the loan period, along with the principal, through cash repayment. ROCA Industry has the option to make early repayments.
	Interest recorded for all intra-group loans (3 Apr 2025 – 22 Oct 2025)	RON 657.9 th.			N/A	N/A	N/A

**Total value of the transactions during the period 4 April 2025 – 22 October 2025: RON 26,073.4 th. at NBR exchange rate dated 22 October 2025**

**Mutual receivables of ROCA Industry in relation with ROCA Investments at 21 October 2025: RON 0.00 th**

**Mutual debts of ROCA Industry to ROCA Investments at 21 October 2025: RON 23,711.7 th**

