

To:
Financial Supervision Authority
Bucharest Stock Exchange

CURRENT REPORT
In accordance with Law no. 24/2017 republished and FSA Regulation no. 5/2018

Issued on: 01/30/2026

Name of the issuing company: COMELF SA

Registered Office: no. 4, Industriei str., Bistrita, Bistrita-Năsăud County

Phone/Fax: 0263234462/0263238092

ORC registration number: J06/2/1991

VAT code: 568656

Subscribed and paid-in share capital: 13,036,325.34 lei

The regulated market on which it is traded: Bucharest Stock Exchange, standard category

Market symbol: CMF

Important events to report:

COMELF S.A. announces to shareholders and investors that the transactions reported under Article 108 of the Law no. 24/2017 republished, which were carried out between our company and affiliated parties, based on the contracts and related addenda, for the period from 01 January 2025 to 31 December 31 2025, falls within the category of normal transactions between traders, as per the attached report.

FIRST QUARTER 2025

No. crt.	Contracting parties	Contract	Contract object	Transaction value	Penalties/ Liabilities	Payment deadline
1	Comelf SA (Seller) Uzinsider Techno SA (Buyer)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	5,050,378 lei excluding VAT 6,009,950 lei including VAT	Distinct, depending on the customer's order	+5 days beyond the collection deadline from the client (90-120 days)
2	Comelf SA (Buyer) Uzinsider Techno SA (Seller)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	201,534 lei excluding VAT 239,826 lei including VAT	N/A	After collecting customer receivables for which the transaction materialized;
3	Comelf SA (Buyer) Uzinsider General Contractor SA (Seller)	Contract 19739/ 10.10. 2018; AA12/24.11.2023 , AA 13/27.02.2023, AA14/29.03.2024	Purchase of electricity, provision of services	3,698 lei excluding VAT 4,400 lei including VAT	0.1% per day of delay	30 days from the invoice date

		AA 15/31.07.2024				
4	Comelf SA (Buyer) Uzinsider SA (Seller)	Contract 15/31.12.2007, AA 735/01.03.2023	Commercial , managerial consulting services in the HR and financial fields	176,109 lei excluding VAT 209,570 lei including VAT	N/A	30 days from the invoice date
5	Comelf SA (Buyer) Promex SA(Seller)	Order 2140/0004/15.01. 2025	Metal structure execution, machining;	94,948 lei excluding VAT 112,988 lei including VAT	N/A	30 days from the invoice date
6	Comelf SA (Seller) 24 Ianuarie SA (Buyer)	Order 25323002.1;	Product execution;	7,645 lei excluding VAT 9,098 lei including VAT	N/A	30 days from the invoice date

SECOND QUARTER 2025

No. crt.	Contracting parties	Contract	Contract object	Transaction value	Penalties/ Liabilities	Payment deadline
1	Comelf SA (Seller) Uzinsider Techno SA (Buyer)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	4,800,866 lei excluding VAT 5,713,031 lei including VAT	Distinct, depending on the customer's order	+5 days beyond the collection deadline from the client (90- 120 days)
2	Comelf SA (Buyer) Uzinsider Techno SA (Seller)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	409,713 lei excluding VAT 487,558 lei including VAT	N/A	After collecting customer receivables for which the transaction materialized;
3	Comelf SA (Buyer) Uzinsider General Contractor SA (Seller)	Contract 19739/ 10.10. 2018; AA 15/31.07.2024	Purchase of electricity, provision of services	1,494 lei excluding VAT 1,777 lei including VAT	0.1% per day of delay	30 days from the invoice date
4	Comelf SA (Buyer) Uzinsider SA (Seller)	Contract 15/31.12.2007, AA 735/01.03.2023	Commercial, managerial consulting services in the HR and financial fields	176,109 lei excluding VAT 209,570 lei including VAT	N/A	30 days from the invoice date

5	Comelf SA (Buyer) Promex SA(Seller)	Order 2140/0004/ January 15, 2025	Metal structure execution, machining;	379,886 lei excluding VAT 452,064 lei including VAT	N/A	30 days from the invoice date
6	Comelf SA (Seller) Promex SA(Buyer)	Order A220/24.06.2025, NCF33/ April 25, 2025	Sales of materials, quality complaints;	17,571 lei excluding VAT 20,910 lei including VAT	N/A	30 days from the invoice date
7	Comelf SA (Seller) 24 Ianuarie SA (Buyer)	Order 17024/25.04.2025	Services stress relief;	13,688 lei excluding VAT 16,289 lei including VAT	N/A	30 days from the invoice date

First semester 2025

No. crt.	Contracting parties	Contract	Contract object	Transaction value	Penalties/ Liabilities	Payment deadline
1	Comelf SA (Seller) Uzinsider Techno SA (Buyer)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	9,851,244 lei excluding VAT 11,722,980 lei including VAT	Distinct, depending on the customer's order	+5 days beyond the collection deadline from the client (90-120 days)
2	Comelf SA (Buyer) Uzinsider Techno SA (Seller)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	611,247 lei excluding VAT 727,384 lei including VAT	N/A	After collecting customer receivables for which the transaction materialized;
3	Comelf SA (Buyer) Uzinsider General Contractor SA (Seller)	Contract 19739/ 10.10. 2018; AA 15/31.07.2024	Purchase of electricity, provision of services	5,191 lei excluding VAT 6,178 lei including VAT	0.1% per day of delay	30 days from the invoice date
4	Comelf SA (Buyer) Uzinsider SA (Seller)	Contract 15/31.12.2007, AA 735/01.03.2023	Commercial, managerial consulting services in the HR and financial fields	352,218 lei excluding VAT 419,139 lei including VAT	N/A	30 days from the invoice date
5	Comelf SA (Buyer)	Order 2140/0004/15.01.2025	Metal structure	474,834 lei excluding VAT	N/A	30 days from the invoice date

	Promex SA(Seller)		execution, machining;	565,052 lei including VAT		
6	Comelf SA (Seller) Promex SA(Buyer)	Order A220/24.06.2025, NCF33/ April 25, 2025	Sales of materials, quality complaints;	17,571 lei excluding VAT 20,910 lei including VAT	N/A	30 days from the invoice date
7	Comelf SA (Seller) 24 Ianuarie SA (Buyer)	Order 25323002.1, 17024/25.04.2025	Product execution, Services stress relief;	21,333 lei excluding VAT 25,387 lei including VAT	N/A	30 days from the invoice date

THIRD QUARTER 2025

No. crt.	Contracting parties	Contract	Contract object	Transaction value	Penalties/ Liabilities	Payment deadline
1	Comelf SA (Seller) Uzinsider Techno SA (Buyer)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	4,766,657 lei excluding VAT 5,747,894 lei including VAT	Distinct, depending on the customer's order	+5 days beyond the collection deadline from the client (90-120 days)
2	Comelf SA (Buyer) Uzinsider Techno SA (Seller)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	212,274 lei excluding VAT 254,241 lei including VAT	N/A	After collecting customer receivables for which the transaction materialized;
3	Comelf SA (Buyer) Uzinsider SA (Seller)	Contract 15/31.12.2007, AA 735/01.03.2023	Commercial, managerial consulting services in the HR and financial fields	176,109 lei excluding VAT 211,918 lei including VAT	N/A	30 days from the invoice date
4	Comelf SA (Buyer) Promex SA(Seller)	Order 2140/0085/22.05. 2025	Metal structure execution, machining;	106,504 lei excluding VAT 128,869 lei including VAT	N/A	30 days from the invoice date

FOURTH QUARTER 2025

No. crt.	Contracting parties	Contract	Contract object	Transaction value	Penalties/ Liabilities	Payment deadline
1	Comelf SA (Seller) Uzinsider Techno SA (Buyer)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	5,815,662 lei excluding VAT 7,036,951 lei including VAT	Distinct, depending on the customer's order	+5 days beyond the collection deadline from the client (90-120 days)
2	Comelf SA (Buyer) Uzinsider Techno SA (Seller)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	558,183 lei excluding VAT 675,401 lei including VAT	N/A	After collecting customer receivables for which the transaction materialized;
3	Comelf SA (Buyer) Uzinsider SA (Seller)	Contract 15/31.12.2007, AA 735/01.03.2023	Commercial, managerial consulting services in the HR and financial fields	176,109 lei excluding VAT 213,092 lei including VAT	N/A	30 days from the invoice date
4	Comelf SA (Seller) Promex SA(Buyer)	Order A389/24.10.2025	Sale of materials	435,739 excluding VAT 527,244 lei including VAT	N/A	90 days from the invoice date

Second semester 2025

No. crt.	Contracting parties	Contract	Contract object	Transaction value	Penalties/ Liabilities	Payment deadline
1	Comelf SA (Seller) Uzinsider Techno SA (Buyer)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	10,582,319 lei excluding VAT 12,784,845 lei including VAT	Distinct, depending on the customer's order	+5 days beyond the collection deadline from the client (90-120 days)
2	Comelf SA (Buyer) Uzinsider Techno SA (Seller)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	770,457 lei excluding VAT 929,642 lei including VAT	N/A	After collecting customer receivables for which the transaction materialized;
3	Comelf SA (Buyer) Uzinsider SA (Seller)	Contract 15/31.12.2007, AA 735/01.03.2023	Commercial, managerial consulting services in the HR and	352,218 lei excluding VAT 425,010 lei including VAT	N/A	30 days from the invoice date

			financial fields			
4	Comelf SA (Buyer) Promex SA(Seller)	Order 2140/0085/22.05. 2025	Metal structure execution, machining;	106,504 lei excluding VAT 128,869 lei including VAT	N/A	30 days from the invoice date
5	Comelf SA (Seller) Promex SA(Buyer)	Order A389/24.10.2025	Sale of materials	435,739 lei excluding VAT 527,244 lei including VAT	N/A	90 days from the invoice date

TOTAL YEAR 2025

No. crt.	Contracting parties	Contract	Contract object	Transaction value	Penalties/ Liabilities	Payment deadline
1	Comelf SA (Seller) Uzinsider Techno SA (Buyer)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	20,433,563 lei excluding VAT 24,507,825 lei including VAT	Distinct, depending on the customer's order	+5 days beyond the collection deadline from the client (90-120 days)
2	Comelf SA (Buyer) Uzinsider Techno SA (Seller)	Commission contract 4/06.12.2002	Prospecting, Promotion, Sales, Foreign market mediation (GE client, power plant division)	1,381,704 lei excluding VAT 1,657,026 lei including VAT	N/A	After collecting customer receivables for which the transaction materialized;
3	Comelf SA (Buyer) Uzinsider General Contractor SA (Seller)	Contract 19739/ 10.10. 2018; AA 15/31.07.2024	Purchase of electricity, provision of services	5,191 lei excluding VAT 6,178 lei including VAT	0.1% per day of delay	30 days from the invoice date
4	Comelf SA (Buyer) Uzinsider SA (Seller)	Contract 15/31.12.2007, AA 735/01.03.2023	Commercial, managerial consulting services in the HR and financial fields	704,436 lei excluding VAT 844,149 lei including VAT	N/A	30 days from the invoice date
5	Comelf SA (Buyer) Promex SA(Seller)	Order 2140/0004/15.01. 2025 2140/0085/22.05. 2025	Metal structure execution, machining;	581,338 lei excluding VAT 693,921 lei including VAT	N/A	30 days from the invoice date
6	Comelf SA (Seller)	Order A220/24.06.2025, NCF33/ April 25, 2025	Sales of materials, quality complaints;	453,310 lei excluding VAT 548,154 lei including VAT	N/A	30- 30 days from the invoice date

	Promex SA(Buyer)	A389/24.10.2025				
7	Comelf SA (Seller) 24 Ianuarie SA (Buyer)	Order 25323002.1, 17024/25.04.2025	Product execution, Services stress relief;	21,333 lei excluding VAT 25,387 lei including VAT	N/A	30 days from the invoice date

GHEORGHE CENUSA
General Manager COMELF SA