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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 translation¹)

To the Supervisory Board of
ROCA Industry Holdingrock1 S.A.

Purpose of the report

We were engaged by ROCA Industry Holdingrock1 S.A. (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 (“Law no. 24/2017”) on the information included in the attached Current Report 17 published by the Company on 12 March 2024, Current report 20 published on 28 March 2024 and Current report 27 from May 23rd 2024 . (“Current Reports”), that have been prepared by the Company in accordance with the requirements of Article 108 of Law no. 24/2017 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 (“FSA Regulation no. 5/2018”), and reported by the Company to the Financial Supervisory Authority (“FSA”) and the Bucharest Stock Exchange (“BVB”), for the period 1 January 2024 – 30 June 2024, in the form of a limited assurance conclusion whether:

- a) the information included in the attached Current Reports 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 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 Reports has not been accurately extracted, in all material respects, from the related supporting documents (contracts, invoices);
- 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 Supervisory Board, or in accordance with the internal procedures, as applicable;

¹ 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.

- 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 Regulation endorsed by the Board 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 Reports 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 Reports 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 Reports 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 Reports, 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 Reports 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 Reports, we considered the processes applied by the Company to conclude the transactions and prepare and present the Current Reports 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 Current Reports.

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 Reports.

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 Reports, 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 Reports for the period covered by the limited assurance engagement and the details of the transactions included in these Current Reports.
2. We verified whether the approving persons of the Current Reports 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 Reports 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 authorized signature schedule included in the Regulation of Organization and Functioning of the Directorate approved by the Supervisory Board. Where applicable, we have compared information included in the Current Reports 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 Reports 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 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 Supervisory Board, 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 analyzed 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 Supervisory Board, 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 in the period 1 January 2024 – 30 June 2024 . We have not performed procedures to verify whether the Current Reports include all transactions that the Company has to report according to Law no. 24/2017 for 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 Reports from the related supporting documents (contracts, invoices);
- 3) Company's internal procedures for authorisation by representatives of the Company of the reported transactions;
- 4) mutual agreements between the parties 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, 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 Reports 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 Reports 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 Supervisory Board, 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 Bord 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



Bucharest, Romania

31 July 2024

KPMG Audit SRL
KPMG Audit S.R.L.

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



Appendixes

Current Reports no 17 from 12th of March 2024, no 20 from 28 March 2024 and no. 27 from 23 May 2024.

To: Bursa de Valori București S.A.

Autoritatea de Supraveghere Financiară

CURRENT REPORT 17/2024

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	12.03.2024
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	www.rocaindustry.ro
Registration nr. with Trade Registry	J40/16918/2021
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 Bico Industries SA („Bico”) and ICS Terra Impex SRL („Terra”)

The management of Roca Industry HOLDINGROCK1 S.A. (hereinafter referred to as the "Company" or "Roca Industry") informs the market about the execution, in the period 13 March 2023 – 11 March 2024, of some transactions between Bico (subsidiary of Roca Industry) and Terra (Bico's subsidiary), whose cumulated value exceeds the threshold of 5% of Roca Industry's net assets, according to the Company's preliminary individual financial statements at 31 December 2023, respectively exceeds the value of RON 8,231,905.7.

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.

Ioan-Adrian Bindea

President of the Board of Directors

Annex: Details regarding the transactions concluded by Bico and Terra during the period 13 March 2023 – 11 March 2024

Transaction/ Agreement no. and date	Transaction (aquisition) scope	Amount (EUR th)	Date of entry into force	Expiry date	Guarantees (RON th)	Penalties	Payment due dates and payment methods
Buyer: BICO Seller: TERRA							
Sale and purchase agreement no. 10/2023 dated 10 Jan 2023	Fiberglass mesh	8,071.78	10 Jan 2023	Indefinite	N/A	Late payment penalties of 0.2% of the unpaid amount for each day of delay	The sale price of the goods, as well as any changes in price, will be announced by the seller only in written form, but without the need to conclude additional documents to the contract. The parties agree to pay for the delivered goods according to the payment term stipulated on the export invoices (0-120 days). Amounts are invoiced in EUR.
No agreement	Dibs, auxiliaries, raw material	72.83	N/A	N/A	N/A	N/A	0-120 days
Buyer: TERRA Seller: BICO							
No agreement	Binder, 3 scales	4.06	Invoice dated 12 Sep 2023	N/A	N/A	N/A	30 days
No agreement	Technical support services	1.50	Invoice dated 7 Dec 2023	N/A	N/A	N/A	60 days
No agreement	Cardboard tube	0.28	Invoice dated 16 Jan 2024	N/A	N/A	N/A	30 days
No agreement	Roving, binder	17.32	Invoice dated 29 Jan 2024	N/A	N/A	N/A	30 days
No agreement	Roving	18.23	Invoice dated 2 Feb 2024	N/A	N/A	N/A	30 days
No agreement	Technical support services	0.98	Invoice dated 13 Feb 2024	N/A	N/A	N/A	30 days
No agreement	Binder, yarn	19.68	Invoice dated 15 Feb 2024	N/A	N/A	N/A	30 days
No agreement	Binder, polyester yarn	19.75	Invoice dated 21 Feb 2024	N/A	N/A	N/A	30 days
No agreement	Plastic coil, yarn	20.25	Invoice dated 28 Feb 2024	N/A	N/A	N/A	30 days
No agreement	Plastic coil, yarn	21.31	Invoice dated 6 Mar 2024	N/A	N/A	N/A	30 days

Total value of the transactions during the period 13 March 2023 – 11 March 2024: EUR 8,267.97 th (equivalent of RON 41,062.87 th. at NBR exchange rate dated 12 March 2024)

Mutual receivables of BICO in relation with TERRA at 11 March 2024: RON 11,799.44 th

Mutual debts of BICO to TERRA at 11 March 2024: RON 585.42 th

To: Bursa de Valori București S.A.

Autoritatea de Supraveghere Financiară

CURRENT REPORT 20/2024

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	28.03.2024
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	www.rocaindustry.ro
Registration nr. with Trade Registry	J40/16918/2021
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 S.A. and Bico Industries SA („Bico”)

The management of Roca Industry HOLDINGROCK1 S.A. (hereinafter referred to as the "Company" or "Roca Industry") informs the market about the execution, in the period 28 March 2023 – 27 March 2024, of some transactions between ROCA Industry and Bico (subsidiary of ROCA Industry), whose cumulated value exceeds the threshold of 5% of Roca Industry's net assets, according to the Company's preliminary individual financial statements at 31 December 2023, respectively exceeds the value of RON 8,231,905.7.

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.

Ioan-Adrian Bindea

President of the Board of Directors

Annex: Details regarding the transactions concluded by ROCA Industry and Bico during the period 28 March 2023 – 27 March 2024

Transaction/ Agreement no. and date	Transaction (aquisition) scope	Amount	Amount (th RON)	Date of entry into force	Expiry date	Guarantees (RON th)	Penalties	Payment due dates and payment methods	Other comments
Loan agreement dated 27.04.2024	Loan granted by ROCA Industry	EUR 500 th	2,478.2	27 Mar 2024	30 Jun 2024	N/A	N/A	The loan is used exclusively for current business. Fixed interest of EURIBOR 1M + 3.2%/year which will accrue every day and will be calculated on the basis of the actual number of days elapsed from the date of granting to the date of repayment, taking into account a calendar year of 360 days. Interest will be paid in full at the end of the loan period with the repayment of the principal in cash. Maturity: EUR 100,000 on 30 April 2024, EUR 100,000 on 31 May 2024, EUR 300,000 on 30 June 2024.	N/A
Add2 to Loan agreement dated 20.11.2021	Loan granted by ROCA Industry	EUR 500 th	2,478.2	30 Jun 2023	29 Dec 2023	N/A	N/A	The loan is used exclusively for the development and efficiency of the business. Fixed interest of 4%/year which will accrue every day and will be calculated on the basis of the actual number of days elapsed from the date of grant to the date of repayment, taking into account a calendar year of 360 days. Voluntary prepayment is allowed.	Initial loan totalling EUR 1.5 mn, partially repaid (EUR 1 mn) in the first half of 2023
	Interest on loan	EUR 27,72 th	137.4						
Loan agreement dated 03.04.2023	Loan granted by ROCA Industry	EUR 1.000 mn	4,956.4	3 Apr 2023	3 Apr 2024	N/A	N/A	The loan is used exclusively for business expansion in any form, including company acquisitions. Fixed interest of EURIBOR 1M + 3.5%/year which will accrue every day and will be calculated on the basis of the actual number of days elapsed from the date of grant to the date of repayment, taking into account a calendar year of 360 days. Voluntary prepayment is allowed.	N/A
	Interest on loan	EUR 61.81 th	306.34						
N/A	Re-invoicing miscellaneous holding expenses	RON 204.77 th	204.77	N/A	N/A	N/A	N/A	N/A	Transactionas realized in 28.03.2023 – 27.03.2024

Total value of the transactions during the period 28 March 2023 – 27 March 2024: equivalent of RON 10,356.5 th. at average NBR exchange rate in March 2023 – Feb 2024)

Mutual receivables of ROCA Industry in relation with BICO at 27 March 2024: RON 7,545.04 th

Mutual debts of ROCA Industry in relation with BICO at 27 March 2024: RON 1.0 th

To: Bursa de Valori București S.A.

Autoritatea de Supraveghere Financiară

CURRENT REPORT 27/2024

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	23.05.2024
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	www.rocaindustry.ro
Registration nr. with Trade Registry	J40/16918/2021
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 Bico Industries SA („Bico”) and ICS Terra Impex SRL („Terra”)

The management of ROCA Industry HOLDINGROCK1 S.A. (hereinafter referred to as the "Company" or "ROCA Industry") informs the market about the execution, in the period 12 March 2024 – 22 May 2024, of some transactions between Bico (subsidiary of ROCA Industry) and Terra (Bico's subsidiary), whose cumulated value exceeds the threshold of 5% of ROCA Industry's net assets, according to the Company's individual financial statements at 31 December 2023, respectively exceeds the value of RON 8,416,885.2.

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.

Ioan-Adrian Bindea

President of the Board of Directors

Annex: Details regarding the transactions concluded by Bico and Terra during the period 12 March 2024 – 22 May 2024

Transaction/ Agreement no. and date	Transaction (aquisition) scope	Amount (EUR th)	Date of entry into force	Expiry date	Guarantees (RON th)	Penalties	Payment due dates and payment methods
Buyer: BICO Seller: TERRA							
Sale and purchase agreement no. 10/2023 dated 10 Jan 2023	Fiberglass mesh	1,686.95	10 Jan 2023	Indefinite	N/A	Late payment penalties of 0.02% of the unpaid amount for each day of delay	The sale price of the goods, as well as any changes in price, will be announced by the seller only in written form, but without the need to conclude additional documents to the contract. The parties agree to pay for the delivered goods according to the payment term stipulated on the export invoices (0-120 days). Amounts are invoiced in EUR.
Buyer: TERRA Seller: BICO							
Sale and purchase agreement no. 52 dated 12 Mar 2024	Binder, polyester yarn, plastic coil, yarn, electric motor spare parts	18.28	12 Mar 2024	Indefinite	N/A	N/A	Prices are set in EUR. Payment is made in EUR by bank transfer within 60 calendar days after delivery.
Service agreement no. 213 dated 7 Dec 2023	Technical support services	2.91	7 Dec 2023	Indefinite	N/A	Late payment penalties of 0.1% of the unpaid amount for each day of delay	The beneficiary will pay within a maximum of 60 calendar days from the date of receipt of the invoice the value in lei of the works, calculated at the NBR reference rate on the date of the invoice.

Total value of the transactions during the period 12 March 2024 – 22 May 2024: EUR 1,707.13 th. (equivalent of RON 8,492.14 th. at NBR exchange rate dated 22 May 2024)

Mutual receivables of BICO in relation with TERRA at 22 May 2024: RON 683.5 th

Mutual debts of BICO to TERRA at 22 May 2024: RON 11,369.2 th