



H1 2026 FINANCIAL RESULTS PRESENTATION



01 September 2026

❖ Disclaimer

This Presentation was made based on the information contained in the S1 2026 financial report. This Presentation is for informational purposes only and does not constitute an offer, inducement or invitation to purchase, subscribe for or otherwise acquire any shares or securities in any jurisdiction, and nothing herein can serve as a basis for any agreement, commitment or decision to invest and no one can rely on such Presentation in connection with any agreement, commitment or decision to invest. The persons holding this document have the obligation to inform themselves and to comply with all applicable restrictions.

The financial report for S1 2026 has been prepared in accordance with applicable capital market regulations and is available on the company's website, in the section Investors at www.rocaindustry.ro.

The figures shown are rounded using the rounding method to the nearest value, therefore rounding differences may occur.

All materials or information contained herein or presented in connection with this Presentation are for informational purposes only. The presentation may be updated, supplemented, revised and amended.

This Presentation does not contain a complete or comprehensive financial or business analysis of Roca Industry and does not present its position or prospects in a complete or comprehensive manner and does not claim to contain all the information that a person would need when purchasing securities issued by Roca Industry in order to have a complete analysis of the matters mentioned herein. Roca Industry has prepared the Presentation with due care, but it may still contain some inconsistencies or omissions.

Neither Roca Industry nor any of such affiliates, directors, managers, auditors, or, as the case may be, representatives or agents of such persons shall be liable (including for direct or indirect loss or damage) in any way in connection with any use of this Presentation. Also, no information contained herein constitutes an obligation or representation or warranty on the part of Roca Industry, its directors, directors or subsidiaries, as well as their representatives.

The presentation may contain forward-looking statements. However, these statements, including assumptions, opinions of Roca Industry or quotes from third parties, are opinions only and should not be construed as assurances or projections of Roca Industry in relation to expected future results. Forward-looking statements, including statements about future financial results, involve significant risks and uncertainties and other factors that may cause actual events to differ materially from any anticipated development and give no guarantee or assurance that those results will be achieved. Expectations are based on Roca Industry's knowledge, assumptions and/or opinions and depend on several factors that may cause Roca Industry's actual results to differ materially from those discussed in this Presentation or any meeting or oral presentation therein. Many such factors are beyond the knowledge and/or control that Roca Industry currently has or cannot be foreseen by Roca Industry. Roca Industry is under no obligation to update or revise them to reflect new events or circumstances, nor to correct any inaccuracies that may occur after the date of Presentation, except to the extent required by applicable laws and regulations. The reader is cautioned not to rely improperly on forward-looking statements.

Content

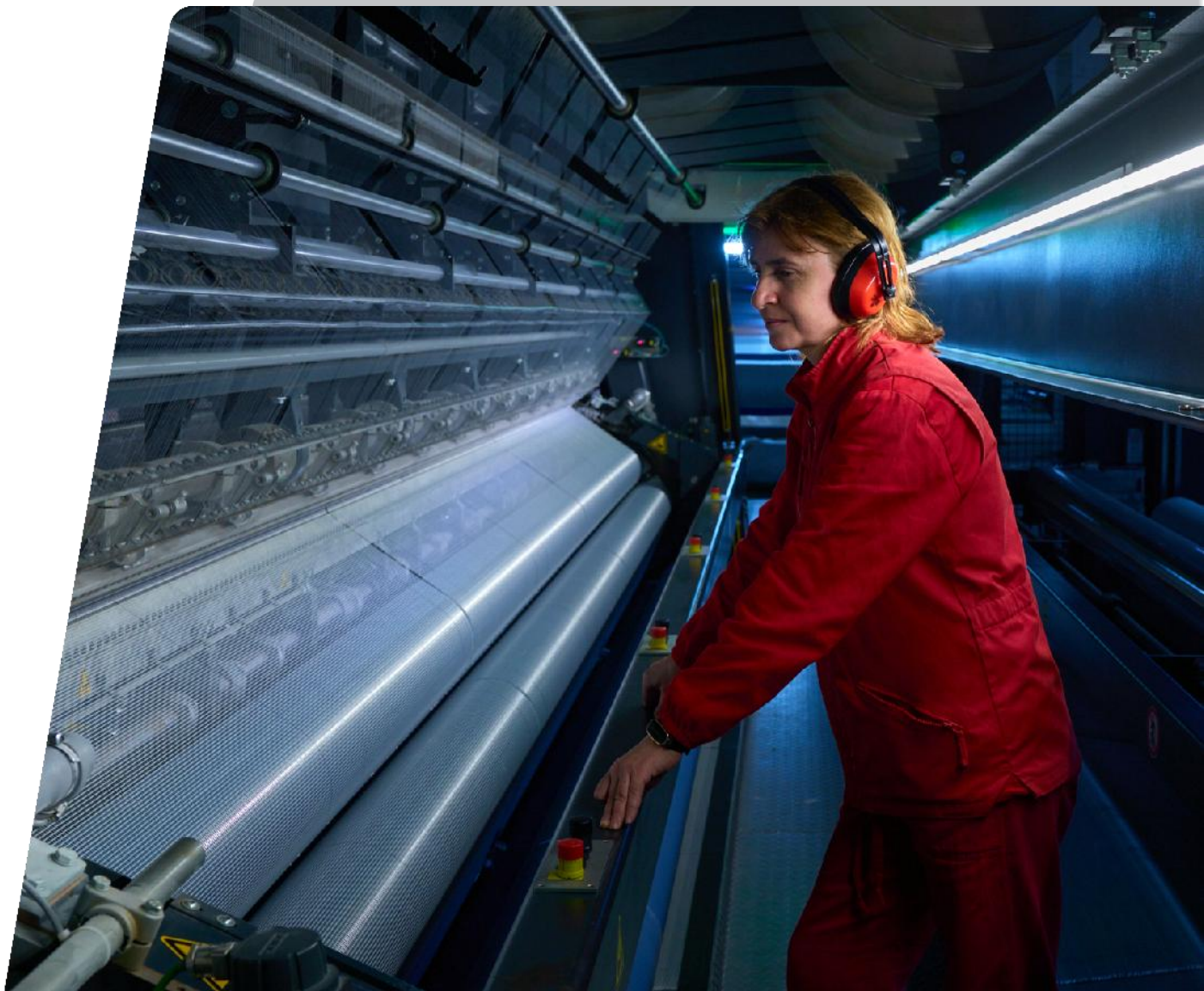
1. About ROCA Industry and holding companies

2. Financial results

3. Q&A

1.

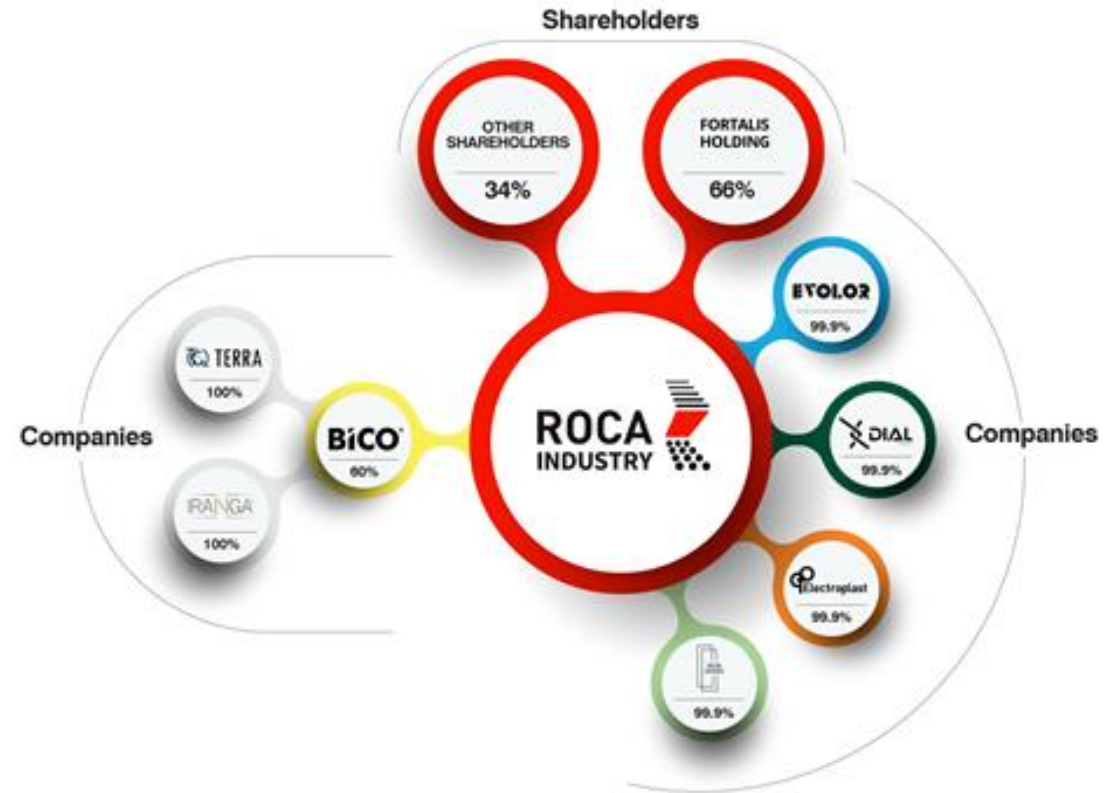
About ROCA Industry



ROCA Industry

Overview

- **Objective:** to develop an industrial ecosystem of Romanian companies with strong brands and regional growth potential
- A model built on buy-and-build principles, aimed at turning them into regional champions
- **5 companies**
 - High level of investment project implementation
 - Clear strategy for 2026: performance optimization and increased profitability



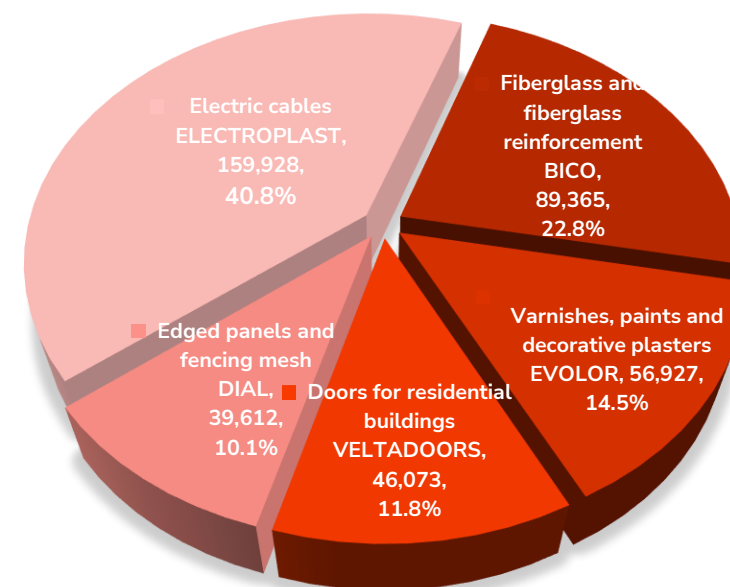
Investments in five subsectors of activity

ROCA Industry covers 5 activity sectors, directly holding 5 companies

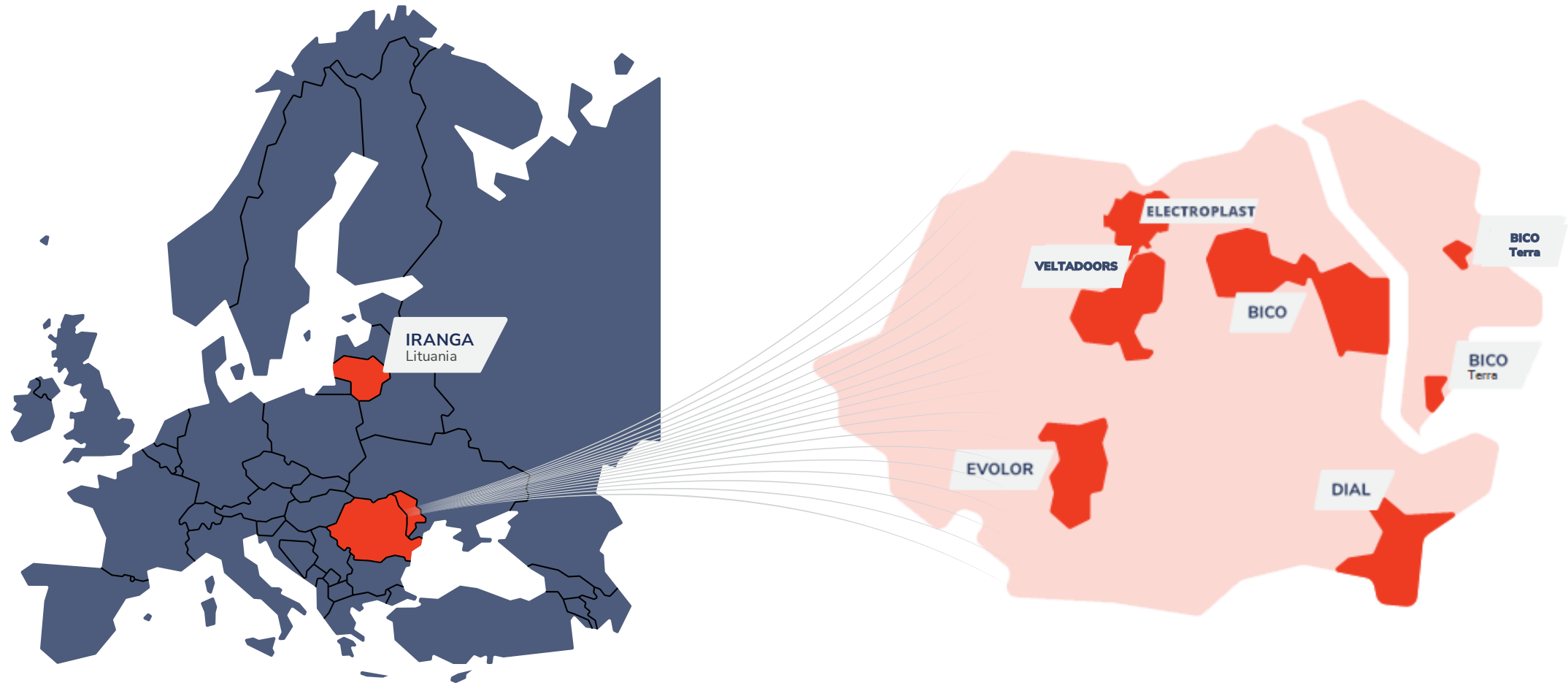
The 5 companies directly owned by the Holding operate in different sub-sectors of activity:

- **BICO Industries** – one of the largest producer of fiberglass mesh in Europe
- **EVOLOR** - One of the major players in the paint and varnish manufacturing industry
- **VeltaDoors**- The largest Romanian producer of doors for residential constructions
- **DIAL** - One of the largest producers of panels and fence mesh
- **Electroplast** – One of the largest manufacturers of low-voltage copper and aluminum electrical cables

Contribution of each business line to the Holding's consolidated revenue (RON thousand), H1 2026



❖ 12 factories in 3 international jurisdictions



2.

Portfolio companies



• About ELP

One of the largest producers of low-voltage copper and aluminum electrical cables

Organization:

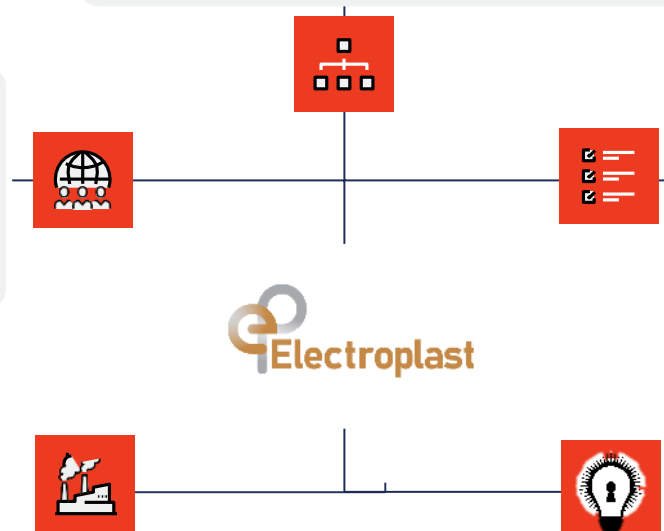
- Railway cables market leader
- 30 equipment and production lines
- 3,600 cable types and sizes
- Modern testing laboratory accredited by RENAR

Shareholders: ROCA Industry (99.99997%)

Ownership since June 2023

Activity: production of low-voltage copper and aluminum electrical cables

Active in the market for 31 years



Investment project:

- ELECTROPLAST has completed the first two phases of the **investment project** launched in 2024, with a cumulative value of over EUR 9 million, and has started the third phase of the plan.
- **Redesign of production flows**, both logistically and in terms of process optimization
- **Solid growth** (sales volumes and financial performance)
- **Expansion** of the product range, including for export, with 2 new EU customers acquired in the large cross-section aluminum cables

Financial performance (financial statements IFRS)

Turnover H1 2026: RON 159.9 mn, +66.0% vs H1 2025

EBITDA H1 2026: RON 13.7 mn, +97.2% vs H1 2025

Net profit H1 2026: RON 3.8 mil. vs 0.8 mn H1 2025

Key short-term projects:

- Commissioning all new equipment to increase production capacity
- Launching the procurement process for Phase 3 equipment of the investment project
- Launching new product ranges and expanding distribution
- Monitoring direct costs (raw materials and new suppliers) and operational efficiency

• About BICO

One of Europe's leading manufacturers of fiberglass and fiberglass reinforcement

Shareholders: Roca Industry (60%), Mihai Bîrliba (40%)

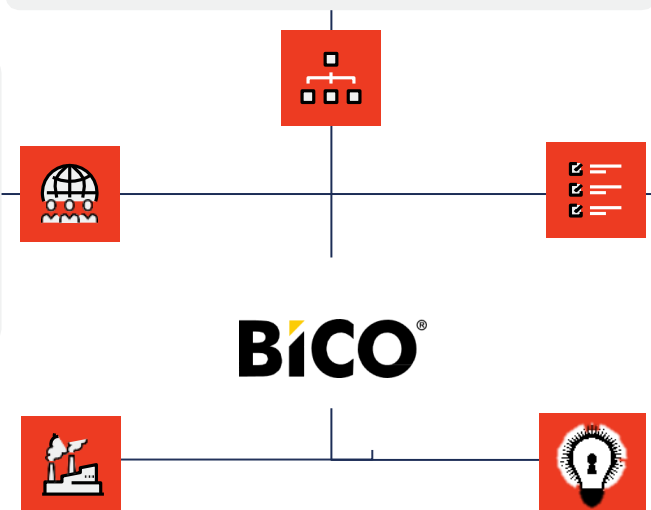
Ownership: Since September 2021

Activity: Production of technical geotextiles, mesh, and corners from glass fiber for thermal systems

Active in the market: 19 years

Organization:

- **3 companies** (Bico, Terra, Iranga)
- **5 factories**
- **3 jurisdiction**



Achievements:

- **Ongoing operational transformation:** reorganization of production in the mesh division and relocation of certain activities to the Republic of Moldova
- Technological upgrade of the facilities in the Republic of Moldova
- **Commercial expansion:** the Company has entered European DIY retail chains and the EU network of B2B distributors of thermal insulation systems, already delivering significant volumes.
- **Record profitability:** the technical textiles division reached a new record level of consolidated operating profitability, driven by cost optimization and the launch of the BICOtwin range.

Financial performance (financial statements IFRS)

Turnover H1 2026: RON 89.4 mn, +14.7% vs H1 2025

EBITDA H1 2026: RON 16.4 mn, x10 vs H1 2025 (RON 1.6 mn)

Net profit H1 2026: RON 8.1 mn. vs loss of RON 7.4 mn in H1 2025

Key short-term projects:

- **Digitalization and operational efficiency:** continuing the reorganization program launched 9 months ago, with a focus on digitalization and production process optimization.
- **Optimizing sales** by customer category, with a focus on premium and mid-range products
- **Building additional production halls,** completing efficiency projects for mesh and corner bead production, and commissioning new automated lines for fabricated textile products

• About EVOLOR

One of the most important Romanian manufacturers of paints, varnishes, and plasters

Organization:

- **2 factories**
- **7 main** production sections
- **2 well-known brands** (STICKY and CORAL)
- **380 products**, with national distribution and export in the Republic of Moldova

Shareholders: Roca Industry (100%)

Ownership since November 2021

Activity: production of paints, varnishes, enamels, and plasters

Active in the market for 31 years

Achievements:

- **Solid financial growth:** revenue +14.4% vs H1 2025, EBITDA +18.1%, EBITDA margin of 14.1%.
- **Performance in key categories:** the strongest growth came from decorative plasters and washable paints, supported by price increases that protected margins.
- **Regional expansion:** significant volume growth in the Republic of Moldova compared to last year.
- **Commercial consolidation:** sales in Key Accounts and traditional trade exceeded H1 2025 levels, supported by influencer campaigns and promotions.

EVOLOR

Financial performance (financial statements IFRS)

Turnover H1 2026: RON 56.9 mn, +14.4% vs H1 2025

EBITDA H1 2026: RON 8,1 mn, +18.1% vs H1 2025

Net profit H1 2026: RON 2.4 mn. vs profit RON 1.3 mn H1 2025

Key short-term projects:

- **New product launches and portfolio optimization:** launching new SKUs and optimizing product formulations to protect margins.
- **Promotional and awareness campaigns:** influencer collaborations, social media and promotions with retail partners.
- **Sales channel development:** focus on KA, traditional trade, B2B and export, digitalization and online expansion

• About DIAL

One of the largest producers of panels and fencing mesh

Organization:

- **Total land:** 40,000 m²
- **Factory:** 6,000 m²
- **Over 200 products**

Shareholders: ROCA Industry (100%)

Ownership: 100% since September 2022

Activity: production of panels and fencing mesh

Active in the market for 30 years.

Achievements:

- **Stronger partnerships with major retailers:** development of joint projects and expansion of commercial cooperation with leading retailers in Romania.
- **Infrastructure projects:** deliveries in H1 2026 for fencing works on road infrastructure projects, validating the technical performance of the products.
- **Portfolio innovation:** launch of a new range of professional fixing systems for 3D fence panels and a strategic partnership for the first temporary fence panels manufactured in Romania



Financial performance (financial statements IFRS)

Turnover H1 2026: RON 39.6 mn, +0.2% vs H1 2025

EBITDA H1 2026: RON 3.2 mn, -13.2% vs H1 2025

Net loss H1 2026: RON 1.2 mn. vs loss of RON 0.02 mn H1 2025

Key short-term projects:

- **Expanding Modern Trade listings:** continuing the listing process in new retail chains, aligned with the product launches in the company's development calendar.
- **Export development:** capitalizing on advanced discussions with potential international partners to accelerate growth in foreign markets in 2026.
- **Operational efficiency:** implementing a better-structured production plan and strengthening workforce organization at the production sites.
- **Infrastructure projects:** continuing perimeter fencing and security works for major infrastructure projects nearing completion.

• About VELTA

One of Romania's largest manufacturers of residential doors

Operations:

3 factories (25,000 sqm in total)

Production capacity of approx. 1 million doors/year

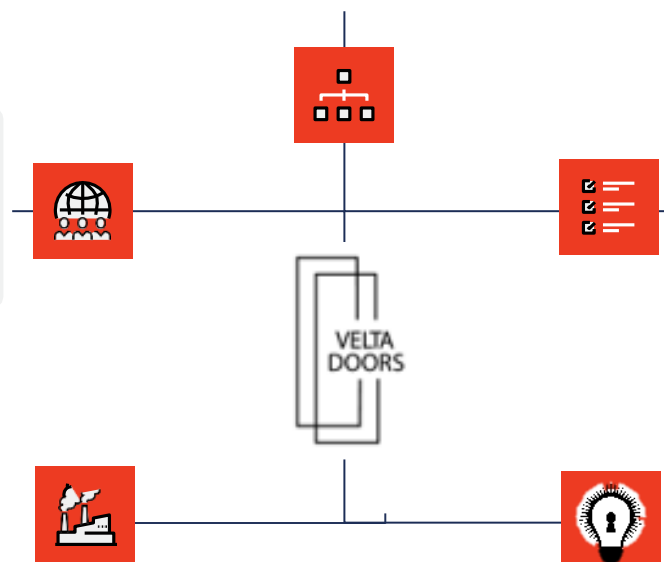
Fully automated painting line with 3 robots

3 product categories (economy, mid-range, premium)

Shareholders: ROCA Industry (100%)

Ownership: since December 2024 (EED & WD merger)

Activity: doors for residential constructions



Achievements:

- **Expansion into Greece:** contracts signed with the first 2 DIY players in Greece, with 17 stores confirmed and advanced discussions for 7 more, marking the first concrete step in international expansion.
- **New listing for the slatted panel range:** the slatted wall panel range was listed in a new retail chain in Romania, with products on shelves since April 2026.
- **Improved operating margins:** significant productivity gains, strengthening post-merger operational efficiency.
- **Strengthened leadership position:** VeltaDoors confirmed its status as a full-range manufacturer (doors + slatted panels + partition panels), standing out competitively through design and sound insulation.

Financial performance (financial statements IFRS)

Turnover H1 2026: RON 46.1 mn, +1.4% vs H1 2025

EBITDA H1 2026: RON 4.5 mn, -44.1% vs H1 2025

Net loss H1 2026: RON 3.0 mn vs profit 0.1 mn H1 2025

Key short-term projects:

- **Continued expansion into foreign markets:** expanding international strategic partnerships in line with the committed expansion timeline.
- **Developing the slatted panel portfolio:** increasing presence and volumes in the decorative panel and partition wall segment, building on recent listings.
- **Ongoing operational optimization:** sustaining and building on post-merger efficiency gains to support growing demand without compromising on quality or delivery.

3.

Financial results H1 2026



❖ H1 2026 consolidated financial results (IFRS)

P&L indicators IFRS	Results for H1 2026 (RON th)			EBITDA margin H1 2026	Net margin H1 2026	Variation H1 2026 vs H1 2025		
	Turnover	EBITDA	Net result			Turnover	EBITDA	Net result
EVOLOR	56,927	8,052	2,411	14.1%	4.2%	14.4%	18.1%	82.5%
GRUPUL BICO	89,365	16,359	8,079	18.3%	9.0%	14.7%	927.6%	N/A
DIAL	39,612	3,247	(1,200)	8.2%	-3.0%	0.2%	-13.2%	N/A
ELECTROPLAST	159,928	13,709	3,789	8.6%	2.4%	66.0%	97.2%	347,.3%
VELTADOORS	46,073	4,501	(3,037)	9.8%	-6.6%	1.4%	-44.1%	N/A
<i>Total companies</i>	<i>391,905</i>	<i>45,868</i>	<i>10,042</i>	<i>11.7%</i>	<i>2.6%</i>	<i>26.8%</i>	<i>68.9%</i>	<i>N/A</i>
ROCA INDUSTRY	-	(2,755)	(5,887)	N/A	N/A	N/A	-29.3%	18.1%
<i>Total consolidated</i>	<i>391,905</i>	<i>43,113</i>	<i>4,155</i>	<i>11.0%</i>	<i>1.1%</i>	<i>26.8%</i>	<i>85.4%</i>	<i>N/A</i>

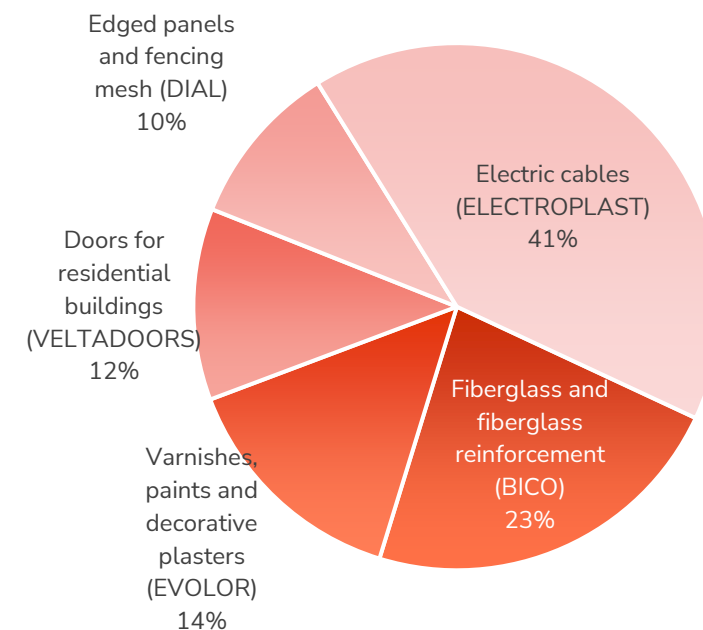
❖ H1 2026 consolidated revenues (IFRS)

Split of revenues

Revenue by segments

	H1 2026	H1 2025	Variation H1 2026 vs H1 2025
Fiberglass and fiberglass reinforcement (BICO)	89,365,088	77,929,186	14.7%
Varnishes, paints and decorative plasters (EVOLOR)	56,926,699	49,775,288	14.4%
Doors for residential buildings (VELTADOORS)	46,073,229	45,451,104	1.4%
Edged panels and fencing mesh (DIAL)	39,612,175	39,532,649	0.2%
Electric cables (ELECTROPLAST)	159,927,746	96,320,007	66.0%
TOTAL	391,904,937	309,008,234	26.8%

Revenue breakdown by segment



Strategic advantage of a diversified holding: the ability to balance financial performance at group level, mitigating the risks generated by market volatility in certain segments:

- The positive trend in H1 2026 results was driven mainly by the performance of Electroplast and BICO Industries.

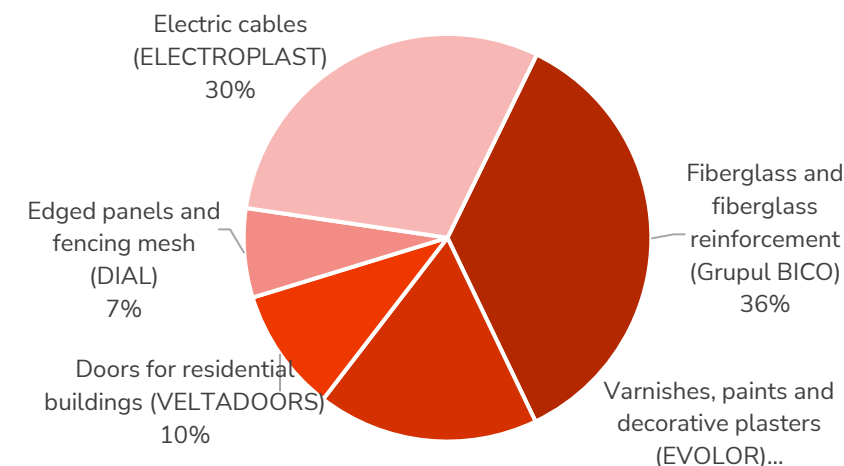
Revenue up 26.8% vs H1 2025 confirms the impact of the completed investments at Electroplast (increased production capacity) and of the ongoing operational reorganization projects at BICO.

International expansion remains a growth pillar: BICO Group increased the share of exports to approximately 71% of sales in H1 2026, with a presence in markets such as Italy, Germany, Hungary, Poland, the Republic of Moldova and other EU countries.

• H1 2026 consolidated adjusted EBITDA (IFRS)

EBITDA split	H1 2026	H1 2025	Variation H1 2026 vs H1 2025
EBITDA by segments			
Fiberglass and fiberglass reinforcement (BICO)	16,358,534	1,591,883	927.6%
Varnishes, paints and decorative plasters (EVOLOR)	8,052,267	6,817,555	18.1%
Doors for residential buildings (VELTA)	4,502,145	8,048,682	-44.1%
Edged panels and fencing mesh (DIAL)	3,246,620	3,741,232	-13.2%
Electric cables (ELECTROPLAST)	13,708,655	6,952,106	97.2%
EBITDA productive companies	45,868,221	27,151,458	68.9%
ROCA Industry – standalone	(2,755,446)	(3,896,287)	-29.3%
EBITDA consolidated	43,112,775	23,255,171	85.4%

Adjusted EBITDA breakdown by segment



- Operating activity resulted in consolidated EBITDA of RON 43.1 million (11.0% margin), compared to RON 23.3 million (7.5% margin) in H1 2025.
- All production companies reported positive EBITDA, with margins ranging from 8.2% (DIAL) to 18.3% (BICO). The only decline was at VELTADOORS (-44.1%), amid stagnating domestic demand for doors.
- Excluding the impact of ROCA Industry, the production companies generated RON 45.9 million in EBITDA (+68.9% vs H1 2025). H1 2026 EBITDA has already exceeded the full-year 2025 level.

The Group maintains its operational, commercial and financial development strategy, which involves:

- growth through investment (CAPEX),
- launching new products, maximizing existing distribution channels and identifying new sales channels.

❖ H1 2026 consolidated gross result (IFRS)

Result split	H1 2026	H1 2025
Result by segment		
ROCA Industry	(5,876,096)	(4,918,071)
Fiberglass and fiberglass reinforcement (BICO)	8,237,266	(7,509,815)
Varnishes, paints and decorative plasters (EVOLOR)	2,742,263	1,463,378
Doors for residential buildings (VELTADOORS)	(3,333,974)	208,524
Edged panels and fencing mesh (DIAL)	(1,220,556)	(39,264)
Electric cables (ELECTROPLAST)	4,169,042	870,471
	4,717,940	(9,924,777)

Below the EBITDA line, the following factors had an impact:

- higher depreciation and amortization expenses (RON 16.1 million, +3.7% vs H1 2025), as a result of investments made in the previous period;
- higher financial expenses (RON 22.6 million, +25.6% vs H1 2025), mainly due to financing costs related to new loans contracted from Fortalis Holding (formerly Roca Investments), as well as interest on the outstanding amount payable to the founder of Workshop Doors for the 30% stake in the share capital.

As a result, the Group recorded a positive profit before tax of RON 4.72 million at consolidated level, while net profit amounted to RON 4.15 million.

❖ H1 2026 - Standalone financial results (IFRS)

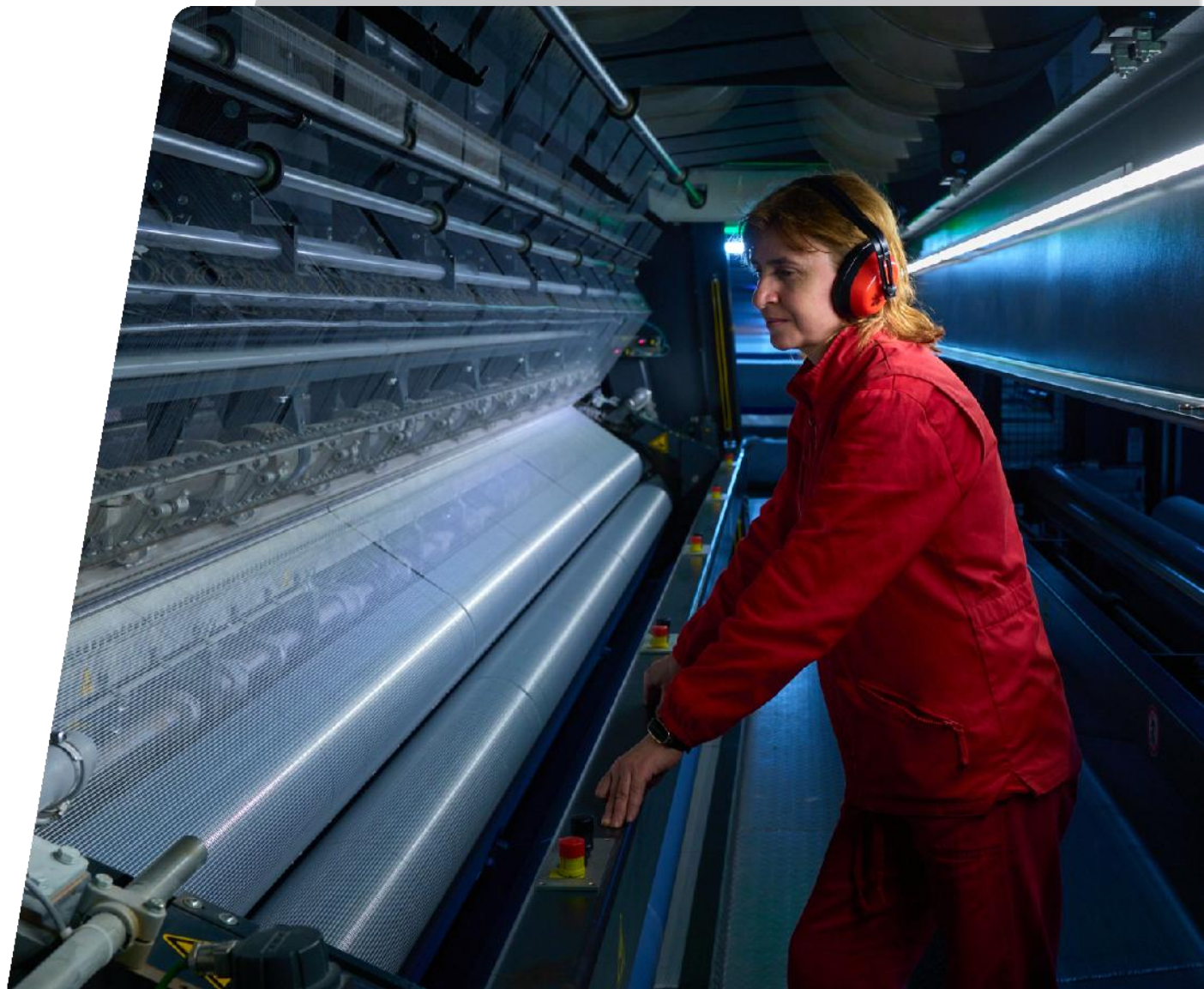
	Six-month period ended	
	30 June 2026 <i>(unaudited and not reviewed)</i>	30 June 2025 <i>(unaudited and not reviewed)</i>
Continuing operations		
Other operating income	2,146	1,400
Depreciation and amortization	(85,451)	(117,187)
Employee benefit expenses	(1,341,294)	(1,904,198)
Advertising and marketing expenses	(23,274)	(88,058)
Other operating costs	(1,395,792)	(1,905,429)
Other gains/(losses) - net	1,247	9,779
Operating loss	(2,842,418)	(4,003,693)
Financial income	2,146,870	8,362,483
Financial costs	(3,047,370)	(923,381)
Net financial result – (loss)/profit	(900,500)	7,439,102
Result before income tax	(3,742,918)	3,435,409
Income tax expense	(10,199)	(66,126)
Result for the period from continuing operations	(3,753,117)	3,369,283
Total comprehensive income for the period	(3,753,117)	3,369,283
Earnings per share*		
Basic and diluted earnings per share (RON)	(0.015)	0.014

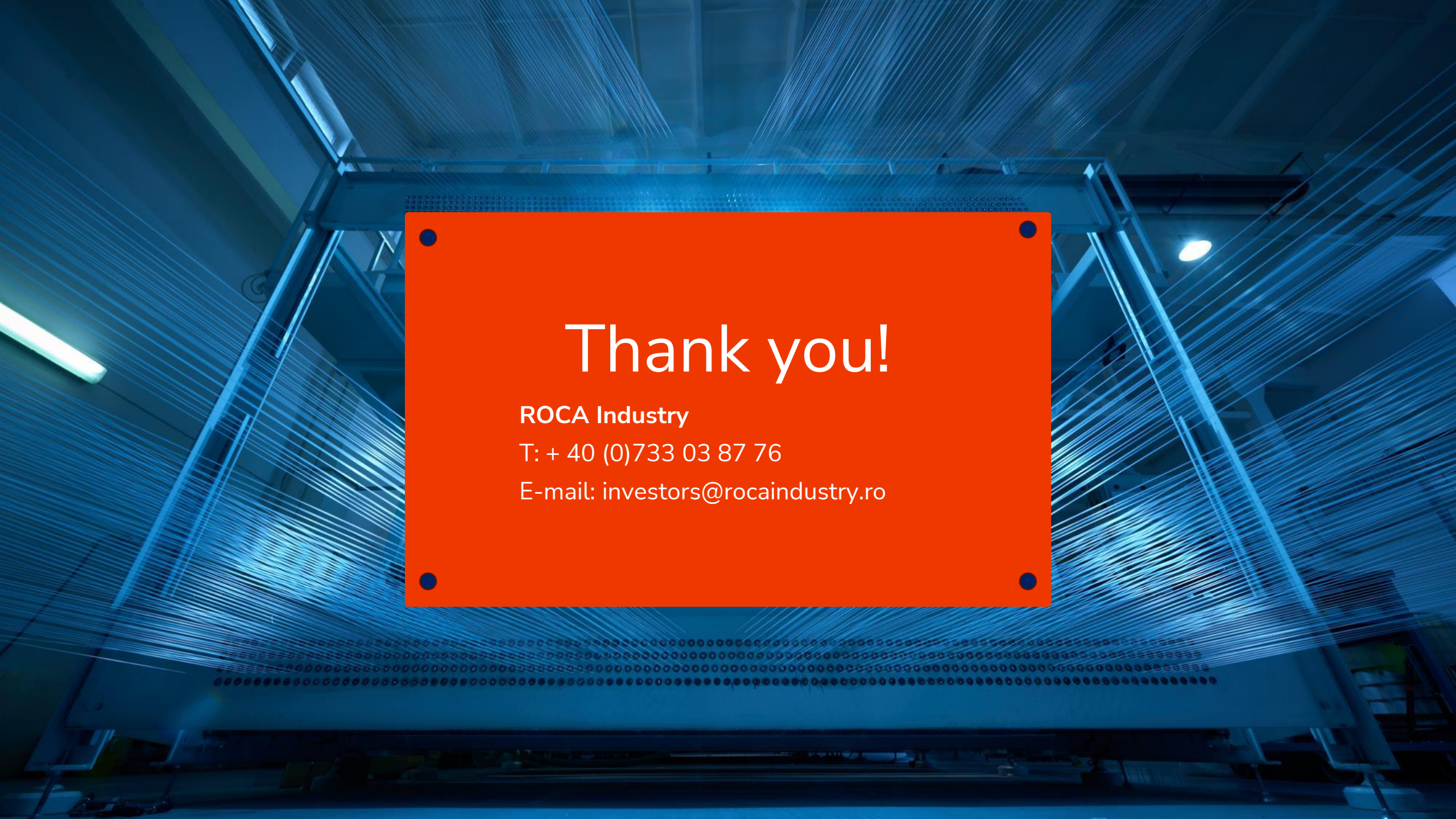
ROCA Industry is a holding company with no operating revenue of its own.

- Financial income of RON 2.2 million, consisting of interest on loans granted by ROCA Industry to Group companies, compared to RON 8.4 million in H1 2025. The H1 2025 figure included RON 6.2 million in dividends received from subsidiaries, which did not recur in H1 2026.
- Operating expenses of RON 2.8 million vs RON 4.0 million in H1 2025, consisting mainly of the holding's running costs: personnel expenses and expenses related to managing the portfolio companies.
- Interest expenses more than tripled compared to H1 2025, mainly due to interest on new loans contracted from Fortalis Holding (formerly Roca Investments) and interest on the outstanding amount payable to the founder of Workshop Doors for the acquisition of the 30% stake in the share capital.
- As a result of these developments, and in the absence of the RON 6.2 million in non-recurring dividends received in H1 2025, the Company recorded a net loss of RON 3.8 million, compared to a net profit of RON 3.4 million in H1 2025.

3.

Q&A



The background is a low-angle, blue-tinted photograph of an industrial interior, possibly a factory or warehouse. It features a complex network of metal beams, pipes, and structural supports. A bright light source on the left creates a strong lens flare and illuminates the scene. In the center, there is a large, solid orange rectangle that serves as a container for text. This rectangle has four small dark blue circular dots at its corners, giving it the appearance of a pinned notice or a sign.

Thank you!

ROCA Industry

T: + 40 (0)733 03 87 76

E-mail: investors@rocaindustry.ro