

LOMA NEGRA

COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA

CONSOLIDATED CONDENSED INTERIM
FINANCIAL STATEMENTS AS OF
JUNE 30, 2026





Loma Negra Compañía Industrial Argentina Sociedad Anónima

**Consolidated condensed interim financial statements as of
June 30, 2026**

LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
UNAUDITED CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS AS OF
JUNE 30, 2026



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LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
UNAUDITED CONSOLIDATED CONDENSED INTERIM STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME AS OF JUNE 30, 2026
 (All amounts are expressed in thousands of Argentine pesos - \$ - except otherwise indicated)



	Notes	30.06.2026	30.06.2025	30.06.2026	30.06.2025
Net revenues	4	471,589,429	464,041,572	238,052,771	233,056,136
Cost of sales	5	(365,036,707)	(355,435,274)	(192,390,249)	(185,520,790)
Gross profit		106,552,722	108,606,298	45,662,522	47,535,346
Selling and administrative expenses	6	(54,749,413)	(51,879,758)	(28,858,285)	(24,941,841)
Other gains and losses	7	2,674,324	2,814,796	2,020,089	1,873,411
Tax on bank accounts debits and credits	8	(4,973,234)	(5,340,701)	(2,544,056)	(2,821,486)
FINANCIAL RESULTS, NET					
Exchange rate differences	9	(5,870,780)	(44,210,964)	(18,634,199)	(32,030,161)
Gain on net monetary position		57,705,863	58,784,083	22,555,850	22,809,218
Financial income	9	1,157,993	1,515,547	730,778	(15,952)
Financial expenses	9	(24,039,819)	(25,769,689)	(10,278,884)	(13,054,133)
Profit before tax		78,457,656	44,519,612	10,653,815	(645,598)
INCOME TAX EXPENSE					
Current	10	(29,833,417)	(16,523,965)	(5,961,016)	(1,874,724)
Deferred	10	1,794,045	2,603,251	2,350,608	3,034,559
NET PROFIT FOR THE PERIOD		50,418,284	30,598,898	7,043,407	514,237
Net profit (loss) for the period attributable to:					
Owners of the Company		51,245,312	30,931,988	7,467,504	530,607
Non-controlling interests		(827,028)	(333,090)	(424,097)	(16,370)
NET PROFIT FOR THE PERIOD		50,418,284	30,598,898	7,043,407	514,237
Earnings per share (basic and diluted) in Argentine pesos	11	87.8266	53.0127	12.7982	0.9094

The accompanying notes are an integral part of these consolidated condensed interim financial statements.

Free translation in English of the original consolidated financial statements filed in Spanish with the Argentine National Securities Commission ("CNV"). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this free translation.

LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
UNAUDITED CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS OF
JUNE 30, 2026

(All amounts are expressed in thousands of Argentine pesos - \$ - except otherwise indicated)



	Notes	30.06.2026	31.12.2025
ASSETS			
Non-current assets			
Property, plant and equipment	12	1,552,180,463	1,590,891,348
Right of use of assets	13	3,520,025	3,787,211
Intangible assets		11,741,658	10,178,289
Investments	14	106,674	106,674
Goodwill		1,064,010	1,064,010
Inventories	15	115,899,517	95,794,446
Other receivables	17	1,521,729	1,519,692
Other assets		402,504	470,309
Total non-current assets		1,686,436,580	1,703,811,979
Current assets			
Inventories	15	345,030,837	343,741,359
Other receivables	17	29,359,596	43,648,415
Trade accounts receivable	18	103,009,179	89,759,653
Investments	14	18,552,490	25,302,725
Cash and banks		10,302,374	11,405,198
Total current assets		506,254,476	513,857,350
Total assets		2,192,691,056	2,217,669,329

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LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
UNAUDITED CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS OF
JUNE 30, 2026



(All amounts are expressed in thousands of Argentine pesos - \$ - except otherwise indicated)

	Notes	30.06.2026	31.12.2025
SHAREHOLDERS' EQUITY AND LIABILITIES			
Capital stock and other capital related accounts	19	406,418,015	406,418,015
Reserves		840,583,504	813,025,846
Retained earnings		51,245,312	27,557,658
Equity attributable to the owners of the Company		1,298,246,831	1,247,001,519
Non-controlling interests		(2,061,263)	(1,234,235)
Total shareholders' equity		1,296,185,568	1,245,767,284
LIABILITIES			
Non-current liabilities			
Borrowings	20	255,913,508	191,201,005
Lease liabilities	13	1,445,014	1,552,248
Provisions	22	14,062,057	16,435,331
Salaries and social security payables		374,522	2,288,402
Tax liabilities	23	4,318,395	5,193,646
Other liabilities	24	1,061,508	1,248,913
Deferred tax liabilities	10	394,520,770	396,314,815
Total non-current liabilities		671,695,774	614,234,360
Current liabilities			
Borrowings	20	46,591,580	156,892,451
Lease liabilities	13	1,938,380	2,576,720
Accounts payable	21	107,301,744	138,083,292
Advances from customers		11,734,497	16,854,441
Salaries and social security payables		24,056,275	28,464,091
Tax liabilities	23	31,708,028	13,274,439
Other liabilities	24	1,479,210	1,522,251
Total current liabilities		224,809,714	357,667,685
Total liabilities		896,505,488	971,902,045
Total shareholders' equity and liabilities		2,192,691,056	2,217,669,329

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LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
UNAUDITED CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY AS OF JUNE 30, 2026
(All amounts are expressed in thousands of Argentine pesos - \$ - except otherwise indicated)

	Owners contributions							Optional Reserve for Future Dividends	Retained earnings	Shareholders' equity attributable to owners of the parent company	Non-controlling interest	Total
	Capital Stock	Capital adjustments	Share premium	Treasury stocks trading premium	Merger premium	Legal reserve	Environmental reserve					
Balances as of January 1, 2026	58,348	144,109,222	213,640,154	575,333	48,034,958	29,453,357	229,907	783,342,582	27,557,658	1,247,001,519	(1,234,235)	1,245,767,284
Resolved by Ordinary General Shareholders' Meeting dated April 23, 2026:												
Optional reserve	-	-	-	-	-	-	-	27,557,658	(27,557,658)	-	-	-
Net income for the period	-	-	-	-	-	-	-	-	51,245,312	51,245,312	(827,028)	50,418,284
Balances as of June 30, 2026	58,348	144,109,222	213,640,154	575,333	48,034,958	29,453,357	229,907	810,900,240	51,245,312	1,298,246,831	(2,061,263)	1,296,185,568

The accompanying notes are an integral part of these consolidated condensed interim financial statements.

LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
UNAUDITED CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY AS OF JUNE 30, 2025
(All amounts are expressed in thousands of Argentine pesos - \$ - except otherwise indicated)



	Owners contributions					Legal reserve	Environment al reserve	Optional Reserve for Future Dividends	Retained earnings	Shareholders' equity attributable to owners of the parent company	Non- controlling interest	Total
	Capital Stock	Capital adjustments	Share premium	Treasury stocks trading premium	Merger premium							
Balances as of January 1, 2025	58,348	144,109,222	213,640,154	575,333	48,034,958	29,453,357	229,907	546,922,924	236,419,658	1,219,443,861	(341,443)	1,219,102,418
Resolved by Ordinary General Shareholders' Meeting dated April 23, 2025:												
Optional reserve								236,419,658	(236,419,658)	-	-	-
Net income for the period									30,931,988	30,931,988	(333,090)	30,598,898
Balance as of June 30, 2025	58,348	144,109,222	213,640,154	575,333	48,034,958	29,453,357	229,907	783,342,582	30,931,988	1,250,375,849	(674,533)	1,249,701,316

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LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
UNAUDITED CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH
FLows AS OF JUNE 30, 2026
(All amounts are expressed in thousands of Argentine pesos - \$ - except otherwise indicated)



	30.06.2026	30.06.2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit for the period	50,418,284	30,598,898
<i>Adjustments to reconcile net profit to net cash generated by operating activities</i>		
Income tax expense	28,039,372	13,920,714
Depreciation and amortization	51,954,489	45,331,236
Provisions	378,151	3,371,241
Exchange rate differences	4,023,248	38,180,876
Interest expense	19,884,519	19,497,143
Income on disposal of property, plant and equipment	(33,253)	(151,000)
Loss (recovery) for derecognition of allowance for contributions paid to F.F.F.S.F.I.	555,152	(289,633)
Gain on net monetary position	(57,705,863)	(58,784,083)
<i>Changes in operating assets and liabilities</i>		
Inventories	(12,721,067)	(23,171,977)
Other receivables	5,619,020	(1,286,680)
Trade accounts receivable	(29,452,730)	(15,664,061)
Advances from customers	(3,754,892)	176,768
Accounts payable	(4,956,594)	(13,177,941)
Salaries and social security payables	(2,553,383)	(5,876,103)
Provisions	(371,613)	(1,231,218)
Tax liabilities	(945,240)	4,675,923
Other liabilities	112,079	434,515
Income tax paid	(9,346,608)	(68,175,136)
Net cash generated by (used in) operating activities	39,143,071	(31,620,518)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property, plant and equipment	982,586	785,596
Payments to acquire property, plant and equipment	(19,753,534)	(37,786,139)
Payments to acquire intangibles assets	(2,869,157)	(2,782,882)
Payments to acquire investments	(410,695)	-
Contributions to F.F.F.S.F.I.	(625,391)	(880,122)
Net cash used in investing activities	(22,676,191)	(40,663,547)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	65,429,445	150,798,246
Issuance of corporate bonds	92,345,802	-
Interest paid	(19,081,430)	(18,810,670)
Lease payments	(1,275,136)	(1,266,868)
Repayment of borrowings and corporate bonds	(150,532,679)	(48,626,712)
Net cash (used in) generated by financing activities	(13,113,998)	82,093,996
Net increase in cash and cash equivalents	3,352,882	9,809,931
Cash and cash equivalents at the beginning of the period (Note 25)	36,707,923	13,147,319
Effect of restating in constant currency of cash and cash equivalents	(10,323,231)	(2,810,895)
Effects of the exchange rate differences on cash and cash equivalents in foreign currency	(1,296,612)	1,080,152
Cash and cash equivalents at the end of the period (Note 25)	28,440,962	21,226,507

Note 26 includes non-cash transactions

The accompanying notes are an integral part of these consolidated condensed interim financial statements.



1. LEGAL INFORMATION

Legal address:

Loma Negra Compañía Industrial Argentina S.A. (hereinafter “Loma Negra”, “the Company” or “the Group”) is a corporation organized under the laws of the Argentine Republic with legal address in Boulevard Cecilia Grierson 355, 4th. Floor, City of Buenos Aires, Argentina.

Fiscal year number:

Fiscal year number 102, beginning January 1, 2026.

Principal business of the Company:

The Company and its subsidiaries, are referred to in these consolidated condensed interim financial statements as “the Group”.

The main activity of the Group is the manufacturing and selling of cement and its derivatives, as well as the extraction of mineral resources that are used in the production process. At present, the Group has 8 cement factories in Argentina, in the provinces of Buenos Aires, Neuquén, San Juan and Catamarca. The Company also has mobile concrete plants that adapt to customer construction projects at all times.

The Group, through Cofesur S.A.U., has a controlling interest in Ferrosur Roca S.A., a company whose capital is held by Cofesur S.A.U. with 80%, the National State with a 16% interest, and 4% has been transferred by the latter to the workers through a trust created for such purpose. Ferrosur Roca S.A. operates the railway cargo network of Ferrocarril Roca under a concession granted by the Argentine government in 1993 for a term of 30 years until March 2023, which allows access of several of Loma Negra’s cement production plants to the railway network. As a result of the National Government’s decision to put an end to the existing railway concession system in Argentina and shift to an open access model with the participation of private rail operators, the National Government decided not to grant extensions to the current concession contracts in the country. However, the Ministry of Transport published several resolutions precariously extending for periods between 12 and 18 months the concessions granted to various concessionaires, including Ferrosur Roca S.A. In July 2025, following a proposal from Nuevo Central Argentino S.A. to modify the terms of its concession contract, the Ministry of Economy granted Nuevo Central Argentino S.A. a formal extension of the concession until December 21, 2032. The resolution also instructed the Undersecretariat of Rail Transport to invite the remaining concessionaires, including Ferrosur Roca S.A. and Ferroexpreso Pampeano S.A., to submit similar contractual adjustment proposals, which could result in a longer-term formal renewal. Ferrosur submitted a letter outlining several relevant issues concerning the concession, which went unanswered by the administration. Subsequently, on April 29, 2026, via Resolution 549/2026, the Ministry of Economy once again extended FEPSA’s concession until April 30, 2027—or such earlier date as a new contracting model might be established—and revoked the requirement for Ferrosur to submit a proposal for a contractual adjustment. Notwithstanding this, the current scheme of ten precarious and time-limited renewals, currently in effect until September 2025, was further extended by Resolution 52/2025 of the Secretariat of Transportation, extending the concession term of Ferrosur Roca S.A. until September 10, 2026, or an earlier date on which a new contracting model could be established. This resolution was challenged by Ferrosur through a motion for reconsideration, in which it alleged multiple breaches by the National Government and discriminatory treatment of Ferrosur. To date, the motion remains unresolved. Furthermore, the Undersecretariat of Transportation initiated the process to analyze, coordinate, and design a new contractual framework for the relationship between the National Government and the private sector for the operation of the current section of the National Railway Network under concession to Ferrosur Roca S.A. The Group has assessed potential business scenarios, based on its intention to continue providing railway services, and no significant impact is expected as of the issuance date of these consolidated financial statements (Note 30).

The Group also includes Recycomb S.A.U., a company engaged in the treatment and recycling of industrial waste intended to be used as fuel or raw material.

LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
NOTES TO THE UNAUDITED CONSOLIDATED CONDENSED INTERIM
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(All amounts are expressed in thousands of Argentine pesos - \$ - except otherwise indicated)



Date of registration in the Argentine General Inspection of Justice (IGJ):

- Registration of the bylaws: August 5th, 1926, under N° 38, Book 46.
- Last amendment registered to the bylaws: September 26th, 2023, under N° 16,416, Book 114, of Companies by shares.
- Correlative Number of Registration with the IGJ: 1,914,357.
- Tax identification number [CUIT]: 30-50053085-1.
- Date of expiration: July 3, 2116.

Parent company:

InterCement Trading e Inversiones Argentina S.L. with 52.1409% of the Company's capital stock and votes.

The InterCement Group underwent a reorganization process involving its controlling shareholder and some of its subsidiaries. Following an attempt to reach an agreement with its creditors through an out-of-court process, a judicial reorganization process was initiated in Brazil. On October 6, 2025, our indirect controlling shareholder, InterCement Participações S.A., announced that the Creditors' Meeting held that day approved a judicial reorganization plan that was confirmed by the bankruptcy court on December 12, 2025. Subsequently, on April 6, 2026, we were informed that in accordance with the judicial reorganization plan, an extraordinary shareholders' meeting of InterCement Participações S.A. approved, among other matters, a capital increase and the consequent issuance new shares, which were subscribed by certain creditors of InterCement Participações S.A. who elected to receive shares as a form of payment, and the redemption of all shares owned by Mover, its former controlling shareholder. Accordingly, while InterCement Trading e Inversiones Argentina, S.L. remains our direct controlling shareholder and continues to hold the same stake, there is no controlling shareholders of InterCement Participações S.A.

Capital structure:

As of June 30, 2026, the subscribed for and paid in capital amounts to \$ 58,348,315.10, represented by 583,483,151 book-entry common shares with a nominal value of \$ 0.10 each, and each entitling to one vote.

2. BASIS OF PREPARATION

2.1. Basis of preparation

The accompanying consolidated condensed interim statement of financial position as of June 30, 2026, the consolidated condensed interim statement of profit or loss and other comprehensive income, consolidated condensed interim statement of changes in equity and of cash flows for the six month period ended June 30, 2026 and the notes to the consolidated condensed interim financial statements (hereinafter, the "interim financial statements") are unaudited and have been prepared as interim financial information. These interim financial statements are prepared in accordance with International Accounting Standard ("IAS") 34, Interim Financial Reporting, pursuant to the provisions in Technical Resolution No. 26 (as amended) issued by the Argentine Federation of Professional Councils of Economic Sciences [FACPCE] and the Regulations issued by the Argentine Securities Commission ["Comisión Nacional de Valores" (CNV)].

Consequently, not all of the disclosures required in accordance with International Financial Reporting Standards ("IFRS") for annual financial statements are included herein, hence, these consolidated condensed interim financial statements shall be read in conjunction with the Group's consolidated financial statements for the fiscal year ended December 31, 2025 issued on March 5, 2026. In the opinion of the Group's Management, these unaudited consolidated condensed interim financial statements include all normal recurring adjustments, which are necessary for a fair representation of financial results for the interim periods presented.

The financial information as of December 31, 2025 presented in these unaudited consolidated condensed interim financial statements arises from our audited consolidated financial statements for the fiscal year ended December 31, 2025, restated in closing currency of the reported period, following the guidelines in IAS 29. Such guidelines have been described in Note 2.2 to our consolidated financial statements as of December 31, 2025.

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LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
NOTES TO THE UNAUDITED CONSOLIDATED CONDENSED INTERIM
FINANCIAL STATEMENTS AS OF JUNE 30, 2026
(All amounts are expressed in thousands of Argentine pesos - \$ - except otherwise indicated)



The results of operations for the six-month period ended June 30, 2026 do not necessarily reflect the results for the full year. The Company believes that the disclosures are appropriate and adequate to consider that the information presented is not misleading.

These consolidated condensed interim financial statements were approved for issue by the Board of Directors on August 6, 2026, the date when the interim financial statements were available for issuance.

As a consequence of the activities in which the Group is engaged, its transactions do not have a significant cyclical or seasonal character. Nevertheless, during the second half of the year, the volume of sales in Argentina has historically showed a slight increase.

2.2. Basis of consolidation

These interim financial statements include the unaudited consolidated condensed interim statement of financial position, results of operations and cash flows of the Company and its consolidated subsidiaries. The basis of consolidation and the subsidiaries are the same as for the Company's audited consolidated financial statements for the year ended December 31, 2025.

The consolidated information disclosed in these consolidated condensed interim financial statements include the following subsidiaries:

	Main bussines	Country	% of direct and indirect ownership as of		
			30.06.2026	31.12.2025	30.06.2025
Subsidiary name:					
Cofesur S.A.U.	Investment	Argentina	100	100	100
Ferrosur Roca S.A. (1)	Rail freight transportation	Argentina	80	80	80
Recycomb S.A.U.	Waste recycling	Argentina	100	100	100

(1) Directly controlled by Cofesur S.A.U.

Below is a summary of the financial information of Ferrosur Roca S.A., a subsidiary with material non-controlling interests.

LOMA NEGRA COMPAÑÍA INDUSTRIAL ARGENTINA SOCIEDAD ANÓNIMA
NOTES TO THE UNAUDITED CONSOLIDATED CONDENSED INTERIM
FINANCIAL STATEMENTS AS OF JUNE 30, 2026
(All amounts are expressed in thousands of Argentine pesos - \$ - except otherwise indicated)



	30.06.2026	31.12.2025
Current assets	23,767,918	20,573,296
Non-current assets	21,064,650	24,708,966
Total assets	44,832,568	45,282,262
Current liabilities	45,947,893	40,738,526
Non-current liabilities	821,235	1,979,657
Total liabilities	46,769,128	42,718,183
Equity attributable to the owners of the company	(1,549,248)	2,051,263
Non-controlling interests	(387,312)	512,816
Total shareholders' equity and liabilities	44,832,568	45,282,262

	30.06.2026	30.06.2025
Six month period		
Sales revenues	45,275,144	42,946,261
Financial results, net	696,518	(1,543,770)
Depreciations	(3,459,873)	(2,025,842)
Income tax	1,054,956	1,347,955
(Loss) profit for the period	(4,435,842)	(1,966,146)

	30.06.2026	30.06.2025
Six month period		
Net cash generated by (used in) operating activities	2,481,856	(3,415,882)
Net cash used in investing activities	(2,393,810)	(6,524,505)
Net cash generated by financing activities	31,004	9,619,474
Financial and holding results used in cash	(109,469)	(71,247)

2.3. Accounting policies

These consolidated condensed interim financial statements have been prepared using the same accounting policies and criteria used in the preparation of the audited consolidated financial statements for the year ended December 31, 2025, except for the adoption of new standards and interpretations effective as of January 1, 2026, if any.

2.3.1. Application of new and revised International Financial Reporting Standards (IFRS)

- Adoption of new and revised IFRS

The Group has adopted all of the new and revised standards and interpretations issued by the International Accounting Standards Board ("IASB") that are relevant to its operations and that are mandatorily effective as of June 30, 2026, as described in Note 2.4 to the Group's annual consolidated financial statements as of December 31, 2025.

The Group has not opted for early adoption of any other standard, interpretation or amendment that has been issued but is not yet in force.

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- New standards

New standards and interpretations are those issued during the six-month period ended June 30, 2026 and the standards and interpretations issued but not mandatory as of that date are described in Note 2.4 to the consolidated financial statements as of December 31, 2025.

3. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES USED FOR ESTIMATING UNCERTAINTY

In the application of the Group's accounting policies, the Group's management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

In the ordinary course of its business, the Group selects tax criteria and accounting positions based on a reasonable interpretation of current regulations, also taking into account the opinion of its tax and legal advisors together with the evidence available up to the date of issue of these financial statements. However, there may be situations in which the assessment that a third party could make of them and the eventual realization of damage to the Group is uncertain. For such cases, the Group has not made a provision as it is not required by current accounting standards.

Underlying estimates and assumptions are continuously reviewed. Changes in estimates are accounted for prospectively.

The unaudited consolidated condensed interim financial statements reflect all adjustments which are, in the opinion of Management, necessary to make a fair presentation of the results for the interim periods presented.

There are no significant changes to the critical judgements used by Management in applying accounting policies to the critical judgements disclosed in the annual consolidated financial statements for the year ended December 31, 2025.

4. REVENUES

	30.06.2026	30.06.2025
<u>Six month period</u>		
Sales of goods	887,013,885	807,850,757
Domestic market	886,811,694	807,519,628
External customers	202,191	331,129
Services rendered	27,847,267	23,515,620
(-) Bonuses / Discounts	(443,271,723)	(367,324,805)
Total	471,589,429	464,041,572

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5. COST OF SALES

	30.06.2026	30.06.2025
<u>Six month period</u>		
Inventories at the beginning of the year	439,535,805	413,063,516
Finished products	13,672,206	13,373,790
Products in progress	81,651,350	72,922,237
Raw materials, materials, fuel and spare parts	344,212,249	326,767,489
Purchases and production expenses for the period	386,431,256	385,310,401
Inventories at the end of the period	(460,930,354)	(442,938,643)
Finished products	(14,274,939)	(12,659,228)
Products in progress	(91,335,655)	(86,444,386)
Raw materials, materials, fuel and spare parts	(355,319,760)	(343,835,029)
Cost of sales	365,036,707	355,435,274

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The detail of production expenses is as follows:

	30.06.2026	30.06.2025
<u>Six month period</u>		
Fees and compensation for services	3,109,364	3,931,013
Salaries, wages and social security contributions	63,986,168	64,566,856
Transport and travelling expenses	3,983,651	4,350,608
Data processing	253,012	196,397
Taxes, contributions and commissions	7,517,014	7,186,116
Depreciation and amortization	57,211,286	46,848,520
Preservation and maintenance costs	39,591,288	38,201,425
Communications	528,524	461,533
Leases	580,401	532,275
Employee benefits	2,535,366	2,749,951
Water, natural gas and energy services	145,577	57,542
Freight	35,295,206	36,250,422
Fuel	39,944,938	40,227,729
Insurance	1,574,634	1,594,164
Packaging	16,307,068	11,608,258
Electrical power	26,470,168	27,314,454
Contractors	33,161,262	34,758,024
Canon (concession fee)	374,339	415,680
Security	2,104,379	2,691,379
Others	6,090,039	6,355,992
Total	340,763,684	330,298,338

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6. SELLING AND ADMINISTRATIVE EXPENSES

	30.06.2026	30.06.2025
<u>Six month period</u>		
Managers and directors compensation and fees	6,317,759	4,474,397
Fees and compensation for services	3,911,103	4,781,626
Salaries, wages and social security contributions	14,542,060	13,751,430
Transport and travelling expenses	636,815	708,706
Data processing	3,050,707	2,801,384
Advertising expenses	2,593,241	1,971,349
Taxes, contributions and commissions	10,481,245	10,571,648
Depreciation and amortization	3,416,684	2,983,266
Preservation and maintenance costs	183,080	125,772
Communications	298,437	326,451
Leases	346,166	598,441
Employee benefits	616,556	294,609
Water, natural gas and energy services	42,813	55,381
Freight	4,837,671	5,437,683
Insurance	2,343,416	2,033,433
Allowance for doubtful accounts	33,864	3,748
Others	1,097,796	960,434
Total	54,749,413	51,879,758

7. OTHER GAIN AND LOSSES

	30.06.2026	30.06.2025
<u>Six month period</u>		
Gain on disposal of property, plant and equipment	33,253	151,000
Donations	(380,504)	(315,744)
Gain on tax credit acquired	148,329	1,181,976
Contingencies	150,106	(544,710)
Leases	1,140,159	910,105
ADSs program	1,286,059	961,741
Miscellaneous	296,922	470,428
Total	2,674,324	2,814,796

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8. TAX ON BANK ACCOUNTS DEBITS AND CREDITS

The general tax rate on bank debits and credits is 0.6% for the amounts debited and credited in the bank accounts of the Group. For the amounts debited and credited, 33% of both items may be taken as payment on account of other taxes. The 67% of the tax paid is included in this line item in the statement of profit or loss and other comprehensive income.

9. FINANCIAL RESULTS, NET

	30.06.2026	30.06.2025
<u>Six month period</u>		
Exchange rate differences		
Foreign exchange gains	775,516	2,757,469
Foreign exchange losses	(6,646,296)	(46,968,433)
Total	(5,870,780)	(44,210,964)
Financial income		
Interest from short-term investments	474,024	298,354
Unwinding of discounts on provisions and liabilities	683,969	1,217,193
Total	1,157,993	1,515,547
Financial expenses		
Interest on borrowings	(19,616,931)	(19,179,729)
Interest on leases	(299,614)	(361,042)
Tax interest	(443,044)	(38,150)
Unwinding of discounts on receivables	(1,578,942)	(1,808,929)
Others	(2,101,288)	(4,381,839)
Total	(24,039,819)	(25,769,689)

10. INCOME TAX EXPENSE

Income tax expense is recognized on the basis of the actual profit for the period and the statutory rate expected at yearend.

This criterion does not significantly differ from the criterion established in IAS 34, which requires income tax expense to be recognized in each interim period based on the best estimate of the effective tax rate expected as of year-end.

The reconciliation of income tax expense for the six-month periods ended June 30, 2026 and 2025, and which would result from applying the statutory rate in force on the net profit before income tax expense that arises from the condensed interim statement of profit or loss and other comprehensive income for each period is as follows:

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	30.06.2026	30.06.2025
Total profit before income tax expense	78,457,656	44,519,612
Statutory income tax rate	35%	35%
Income tax at statutory rate	(27,460,180)	(15,581,864)
Adjustments for calculation of the effective income tax:		
Recovery of tax losses / Unrecognized tax losses	94,562	(31,477)
Effects of inflation adjustments for accounting and tax purposes	(571,719)	1,688,786
Other non-taxable income or non-deductible expense, net	(102,035)	3,841
Total income tax expense	(28,039,372)	(13,920,714)
INCOME TAX		
Current	(29,833,417)	(16,523,965)
Deferred	1,794,045	2,603,251
Total	(28,039,372)	(13,920,714)

Likewise, the breakdown of deferred income as of June 30, 2026 and December 31, 2025 is as follows:

	30.06.2026	31.12.2025
<u>Deferred tax assets</u>		
Loss carryforward	9,220,008	9,637,682
Allowance for tax loss carryforwards	(3,539,951)	(4,246,780)
Provisions	3,135,772	3,847,785
Salaries and social security payables	232,240	919,139
Other liabilities	713,008	742,232
Others	2,234,536	3,306,592
Total deferred tax assets	11,995,613	14,206,650
	30.06.2026	31.12.2025
<u>Deferred tax liabilities</u>		
Property, plant and equipment	(308,209,152)	(317,928,738)
Inventories	(97,612,910)	(91,207,123)
Others	(694,321)	(1,385,604)
Total deferred tax liabilities	(406,516,383)	(410,521,465)
Total net deferred tax liabilities	(394,520,770)	(396,314,815)

The Group carries tax losses for a total of 26,342,880, of which 33,353 expires in 2026, 9,843,722 in 2027, 23,007 in 2028, 214,065 in 2029, 12,972,431 in 2030 and 3,256,302 in 2031. As of June 30, 2026, an impairment has been recognized for a total of 10,114,147 (3,539,951 in tax terms).



11. EARNINGS PER SHARE

Basic and diluted earnings per share

The earnings and the weighted average number of common shares used in the calculation of basic and diluted earnings per share are as follows:

	Six months		Three months	
	30.06.2026	30.06.2025	30.06.2026	30.06.2025
Profit attributable to the owners of the parent company used in the calculation of earnings per share - basic and diluted	51,245,312	30,931,988	7,467,504	530,607
Weighted average number of common shares for purposes of basic and diluted earnings per share (in thousands)	583,483	583,483	583,483	583,483
Basic and diluted earnings per share (in pesos)	87.8266	53.0127	12.7982	0.9094

12. PROPERTY, PLANT AND EQUIPMENT

	30.06.2026	31.12.2025
Cost	4,117,766,589	4,098,369,141
Accumulated depreciation	(2,565,586,126)	(2,507,477,793)
Total	1,552,180,463	1,590,891,348
Land	20,611,324	20,611,324
Plant and buildings	297,624,997	302,930,503
Machinery, equipment and spare parts	1,084,401,932	1,112,513,048
Transport and load vehicles	23,778,584	27,287,648
Furniture and fixtures	1,366,317	1,596,962
Quarries	118,911,813	120,066,346
Tools	1,384,595	1,725,550
Construction in progress	4,100,901	4,159,967
Total	1,552,180,463	1,590,891,348



13. RIGHT OF USE OF ASSETS AND LEASE LIABILITIES

The Group has entered into lease agreements primarily for the lease of offices and premises. The evolution of the right of use of assets and lease liabilities as of June 30, 2026 and December 31, 2025 is as follows:

	30.06.2026	31.12.2025
<u>Lease liabilities:</u>		
At the beginning of the period / year	4,128,968	4,898,168
Additions	1,092,997	1,055,560
Interest accrued in the period / year	299,614	765,199
Foreign exchange loss	59,391	1,368,219
Gain on net monetary position	(550,543)	(1,240,477)
Decrease	(371,897)	-
Payments	(1,275,136)	(2,717,701)
At the end of the period / year	3,383,394	4,128,968

	30.06.2026	31.12.2025
<u>Right of use assets:</u>		
At the beginning of the period / year	3,787,211	4,882,421
Additions	1,092,997	1,055,560
Decrease	(297,945)	-
Depreciations	(1,062,238)	(2,150,770)
At the end of the period / year	3,520,025	3,787,211

14. INVESTMENTS

	30.06.2026	31.12.2025
Non-current		
Investments in other companies		
- Cementos del Plata S.A.	106,674	106,674
Total	106,674	106,674

	30.06.2026	31.12.2025
Current		
Short-term investments		
- Mutual funds in dollars	10,147,388	22,801,377
- Mutual funds in pesos	7,865,685	2,406,422
- Short-term investments in foreign currency	125,515	94,926
- Short-term investments in pesos	413,902	-
Total	18,552,490	25,302,725

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15. INVENTORIES

	30.06.2026	31.12.2025
Non-current		
Spare parts	117,689,162	97,614,646
Allowance for obsolete inventories	(1,789,645)	(1,820,200)
Total	115,899,517	95,794,446
	30.06.2026	31.12.2025
Current		
Finished products	14,274,939	13,672,206
Products in progress	91,335,655	81,651,350
Raw materials, materials and spare parts	208,999,295	217,793,377
Fuels	30,420,948	30,624,426
Total	345,030,837	343,741,359

16. RELATED PARTY TRANSACTIONS AND BALANCES

The outstanding balances between the Group and related parties as of June 30, 2026 and December 31, 2025 are as follows:

	30.06.2026	31.12.2025
<u>Related companies:</u>		
InterCement Brasil S.A.		
Accounts payable	(270,324)	(317,882)
InterCement Trading e Inversiones S.A.		
Other receivables	3,093,738	3,560,917
Accounts payable	(1,174,706)	(1,752,533)
Intercement Participações S.A.		
Other receivables	3,718,452	4,279,967
Accounts payable	(3,837,498)	(4,061,094)
InterCement Trading e Inversiones Argentina S.L.		
Other receivables	4,850,576	2,416,708
Sociedad Argentina de Construcción y Desarrollo Estratégico S.A (*)		
Trade accounts receivable	265,863	-
Pampa Energía S.A. (*)		
Accounts payable	(100,909)	-

Summary of balances as of June 30, 2026 and December 31, 2025 is as follows:

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	30.06.2026	31.12.2025
Trade accounts receivable	265,863	-
Other receivables	11,662,766	10,257,592
Accounts payable	(5,383,437)	(6,131,509)

(*) Considered a related party as of April 6, 2026 (Note 1).

The transactions between the Group and related parties for the six month period ended June 30, 2026 and 2025 are detailed as follows:

	30.06.2026	30.06.2025
Sociedad Argentina de Construcción y Desarrollo Estratégico S.A - sales	367,065	-
Pampa Energía S.A. - purchases	(1,431,257)	-

The amount recognized in the consolidated statement of profit or loss and other comprehensive income related to key management salaries, wages and fees amounted to 5,744,721 and 3,858,792 for the six-month periods ended June 30, 2026 and 2025, respectively.

The Group did not recognize any expense in the current period, or in previous ones, regarding bad or doubtful accounts related to amounts owed by related parties.

The outstanding amounts as of June 30, 2026 are not secured and will be settled in cash. No guarantees have been granted or received on the outstanding balances.

17. OTHER RECEIVABLES

	30.06.2026	31.12.2025
Non-current		
Advances to suppliers	651,860	380,658
Tax credits	218,817	417,887
Contributions to the Trust Fund to Strengthen the Inter-urban Railroad System (F.F.F.S.F.I.)	1,607,586	1,279,893
Prepaid expenses	651,052	709,293
Guarantee deposits	-	11,854
Subtotal	3,129,315	2,799,585
Allowance for doubtful receivables	(1,607,586)	(1,279,893)
Total	1,521,729	1,519,692

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	30.06.2026	31.12.2025
Current		
Income tax credits	-	16,374,226
Turnover tax credits	1,564,730	1,087,351
Value added tax credits	-	2,343,545
Related parties' receivables (Note 16)	11,662,766	10,257,592
Prepaid expenses	3,507,834	1,319,042
Reimbursements receivable	83,589	44,497
Advances to suppliers	4,464,017	4,461,996
Salaries advances and loans to employees	99,860	130,404
ADSs service fee receivable	900,486	1,093,925
Receivables from sales of property, plant and equipment	3,087,868	4,038,139
Miscellaneous	3,988,446	2,497,698
Total	29,359,596	43,648,415

18. TRADE ACCOUNTS RECEIVABLE

	30.06.2026	31.12.2025
Accounts receivable	102,554,974	89,578,374
Related parties (Note 16)	265,863	-
Accounts receivable in litigation	5,835,937	6,736,160
Notes receivable	231,581	270,593
Foreign customers	33,199	-
Subtotal	108,921,554	96,585,127
Allowance for doubtful accounts	(5,912,375)	(6,825,474)
Total	103,009,179	89,759,653

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19. CAPITAL STOCK AND OTHER CAPITAL RELATED ACCOUNTS

	30.06.2026	31.12.2025
Capital	58,348	58,348
Adjustment to capital	144,109,222	144,109,222
Share premium	213,640,154	213,640,154
Treasury stocks trading premium	575,333	575,333
Merger premium	48,034,958	48,034,958
Total	406,418,015	406,418,015

The issued, paid-in and registered capital, consists of:

Common stock with a face value of \$ 0.1 per share and entitled to 1 vote each, fully paid-in (in thousand)	583,483	583,483
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20. BORROWINGS

20.1. Composition of borrowings

	30.06.2026	31.12.2025
Borrowings		
- In foreign currency	263,585,985	296,766,803
- In local currency	38,919,103	51,326,653
Total	302,505,088	348,093,456
Non-current borrowings	255,913,508	191,201,005
Current borrowings	46,591,580	156,892,451
Total	302,505,088	348,093,456

20.2. Detail of borrowings

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30.06.2026					31.12.2025
Company	Rate	Last maturity date	Amount		Amount
<u>Borrowings in foreign currency - US\$</u>					
Import financing	Loma Negra C.I.A.S.A.	11.50%	Sep-26	63,005	-
Stock market promissory note	Loma Negra C.I.A.S.A.	-	-	-	5,804,266
Stock market promissory note	Loma Negra C.I.A.S.A.	-	-	-	183,825
Stock market promissory note	Loma Negra C.I.A.S.A.	-	-	-	1,391,046
Stock market promissory note	Loma Negra C.I.A.S.A.	-	-	-	41,084
Stock market promissory note	Loma Negra C.I.A.S.A.	7.00%	Aug-26	73,472	81,445
Total borrowings in foreign currency				136,477	7,501,666

30.06.2026					31.12.2025
Company	Rate	Last maturity date	Amount		Amount
<u>Borrowings in local currency</u>					
Bank overdrafts	Ferrosur Roca S.A.	24.91%	Jul-26	16,869,892	16,816,715
Bank overdrafts	Loma Negra C.I.A.S.A.	39.97%	Jul-26	33,866	3,457,569
Securities-guaranteed	Loma Negra C.I.A.S.A.	22.34%	Jul-26	22,015,345	31,052,369
Total borrowings in local currency				38,919,103	51,326,653

30.06.2026					31.12.2025
Company	Rate	Last maturity date	Amount		Amount
<u>Corporate notes - US\$</u>					
Serie – Class 3	Loma Negra C.I.A.S.A.	-	-	-	74,838,223
Serie – Class 4	Loma Negra C.I.A.S.A.	-	-	-	17,126,684
Serie – Class 5	Loma Negra C.I.A.S.A.	8.00%	Jul-27	172,514,045	197,300,230
Serie – Class 6	Loma Negra C.I.A.S.A.	6.50%	Jan-29	90,935,463	-
Total corporate bonds in foreign currency				263,449,508	289,265,137
Total				302,505,088	348,093,456

	30.06.2026	31.12.2025
Summary of borrowings by Company:		
Loma Negra C.I.A.S.A.	285,635,196	331,276,741
Ferrosur Roca S.A.	16,869,892	16,816,715
Total	302,505,088	348,093,456

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On January 23, 2026, the Group issued Class 6 Corporate Bonds in dollars for a total amount of US\$60,000,000, with a fixed annual nominal interest rate of 6.5% payable semi-annually, and maturing on January 23, 2029. The corporate bonds were subscribed and integrated (i) in kind through the delivery of Class 3 corporate bonds for an amount of US\$2,844,941 and (ii) in cash in US dollars for a total sum of US\$57,059,291. The exchange ratio of the Class 3 corporate notes was 103.37 of face value for every 100 delivered, respectively. The exchange ratio includes interest accrued from the last interest payment date of the corporate bonds to the issuance and settlement date, exclusive.

20.3. Movements of borrowings

The movements of borrowings for the six-month period ended June 30, 2026 are as disclosed below:

Balances as of January 1, 2026	348,093,456
New borrowings	65,429,445
Issuance of corporate bonds	92,345,802
Interest accrued	19,614,395
Effect of exchange rate differences	2,741,198
Gain on net monetary position	(56,105,099)
Interest payments	(19,081,430)
Principal payments	(150,532,679)
Balances as of June 30, 2026	302,505,088

As of June 30, 2026, the long-term borrowings have the following maturity schedule:

Fiscal year	
2027	167,285,395
2029	88,628,113
Total	255,913,508

21. ACCOUNTS PAYABLE

	30.06.2026	31.12.2025
Current		
Suppliers	89,764,411	100,040,913
Related parties (Note 16)	5,383,437	6,131,509
Accounts payable for investments in property, plant and equipment	491,264	462,548
Expenses accrual	11,662,632	31,448,322
Total	107,301,744	138,083,292

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22. PROVISIONS

	30.06.2026	31.12.2025
Labor and social security	2,361,770	3,338,045
Environmental restoration	10,494,610	11,691,296
Civil and others	1,205,677	1,405,990
Total	14,062,057	16,435,331

Changes in the provisions were as follows:

	Labor and social security	Environmental restoration	Civil and other	Total
Balances as of December 31, 2025	3,338,045	11,691,296	1,405,990	16,435,331
Increases / (recovery)	(374,247)	475,781	242,752	344,286
Gain on net monetary position	(487,715)	(1,656,316)	(201,916)	(2,345,947)
Uses (*)	(114,313)	(16,151)	(241,149)	(371,613)
Balances as of June 30, 2026	2,361,770	10,494,610	1,205,677	14,062,057

(*) Includes the application of provisions to their specific purposes.

23. TAX LIABILITIES

	30.06.2026	31.12.2025
Non-current		
Payment plans	4,318,395	5,193,646
Total	4,318,395	5,193,646
Current		
Income tax	17,311,798	1,073,514
Value added tax	5,812,159	566,327
Turnover tax	-	30,910
Other taxes, withholdings and perceptions	8,370,393	11,373,587
Payment plans	213,678	230,101
Total	31,708,028	13,274,439



24. OTHER LIABILITIES

	30.06.2026	31.12.2025
Non-current		
Benefit plans	703,672	822,212
Termination payment plans	357,836	426,701
Total	1,061,508	1,248,913
Current		
Termination payment plans	987,624	871,749
Dividends payable to third parties minority	223,891	261,607
Others	267,695	388,895
Total	1,479,210	1,522,251

25. CASH AND CASH EQUIVALENTS

For purposes of the consolidated condensed interim statement of cash flows, cash and cash equivalents include cash, banks accounts and short-term investments with high liquidity (with maturities of less than 90 days from the date of acquisition) held to settle short term liabilities, which are easily convertible into cash and that have low risk of changes in their value. Cash and cash equivalents at the end of each reporting period/year as shown in the consolidated condensed interim statement of cash flows can be reconciled to the related items in the consolidated condensed interim statement of financial position as follows:

	30.06.2026	31.12.2025
Cash and banks	10,302,374	11,405,198
Cash equivalent short-term investments	18,138,588	25,302,725
Cash and cash equivalents	28,440,962	36,707,923

26. NON-CASH TRANSACTIONS

Below is a detail of the transactions that did not involve cash flow movements during the six-month periods ended June 30, 2026 and 2025, respectively:

	30.06.2026	30.06.2025
- Right of use of assets	1,092,997	422,862
- Acquisitions of property, plant and equipment financed with trade payables	491,264	1,117,132

27. SEGMENT INFORMATION

The Group has adopted IFRS 8 – “Operating Segments”, that require operating segments to be identified on the basis of internal reports regarding components of the Group that are regularly reviewed by the Executive Committee, chief operating decision maker, in order to allocate resources to the segments and to assess their performance. This analysis is based on monthly information concerning historical figures of the identified segments. The information reviewed by the

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main decision maker basically consists in the historical details corresponding to each month accumulated until the end of the reporting period. It is for this reason that they differ from the inflation-adjusted figures as described in Note 2.2.

For the purposes of managing its business both financially and operatively, the Group has classified the operations of its businesses as follows:

- i) Cement, masonry cement and lime: this segment includes the results from the cement, masonry cement and lime business, and comprises the procurement of raw materials from quarries, the manufacturing process of clinker / quicklime and their subsequent grinding with certain additions in order to obtain the cement, masonry cement and lime.
- ii) Concrete: this segment includes the results generated from the production and sale of ready-mix concrete. It also includes the delivery of the product at the worksite and, depending on the circumstances, the pumping of concrete up to the place of destination.
- iii) Aggregates: this segment includes the results generated from the production and sale of granitic aggregates.
- iv) Railroad: this segment includes the results generated from the provision of the railroad transportation service.
- v) Others: this segment includes the results of the industrial waste treatment and recycling business to produce materials for use as fuel.

	30.06.2026	30.06.2025
Revenues		
With external customers		
Cement, masonry cement and lime	378,063,972	278,938,508
Concrete	35,085,378	28,325,831
Railroad	19,332,445	12,824,839
Aggregates	6,292,169	5,570,502
Others	6,980,752	3,900,938
With other segment		
Cement, masonry cement and lime	10,358,405	8,535,521
Rail services	23,501,479	17,672,312
Aggregates	4,701,757	3,185,732
Others	953,030	634,539
Inter-segment eliminations	(39,514,671)	(30,028,104)
Subtotal	445,754,716	329,560,618
Effect from restatement in constant currency	25,834,713	134,480,954
Total	471,589,429	464,041,572

Free translation in English of the original consolidated financial statements filed in Spanish with the Argentine National Securities Commission ("CNV"). In case of discrepancy, the consolidated financial statements filed with the CNV prevail over this free translation.

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	30.06.2026	30.06.2025
<u>Cost of sales</u>		
Cement, masonry cement and lime	238,945,252	178,369,608
Concrete	34,798,628	29,484,757
Railroad	44,007,823	30,257,801
Aggregates	11,824,098	10,392,795
Others	3,077,248	1,959,786
Inter-segment eliminations	(39,514,671)	(30,028,104)
Subtotal	293,138,378	220,436,643
Effect from restatement in constant currency	71,898,329	134,998,631
Total	365,036,707	355,435,274

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	30.06.2026	30.06.2025
<u>Selling, administrative expenses and other gains and losses</u>		
Cement, masonry cement and lime	39,076,149	28,975,636
Concrete	3,026,522	1,261,068
Railroad	2,253,390	1,181,189
Aggregates	142,888	92,730
Others	1,545,981	965,893
Subtotal	46,044,930	32,476,516
Effect from restatement in constant currency	6,030,159	16,588,446
Total	52,075,089	49,064,962
	30.06.2026	30.06.2025
<u>Depreciation and amortization</u>		
Cement, masonry cement and lime	6,350,145	3,506,746
Concrete	2,068,635	189,304
Railroad	2,058,489	498,004
Aggregates	248,387	562,542
Others	23,485	9,077
Subtotal	10,749,141	4,765,673
Effect from restatement in constant currency	41,205,348	40,565,563
Total	51,954,489	45,331,236
	30.06.2026	30.06.2025
<u>Sales revenue less cost of sales, selling, administrative expenses and other gains and losses</u>		
Cement, masonry cement and lime	110,400,976	80,128,785
Concrete	(2,739,772)	(2,419,994)
Railroad	(3,427,289)	(941,839)
Aggregates	(973,060)	(1,729,291)
Others	3,310,553	1,609,798
Subtotal	106,571,408	76,647,459
Effect from restatement in constant currency	(52,093,775)	(17,106,123)
Total	54,477,633	59,541,336
Tax on bank accounts debits and credits	(4,973,234)	(5,340,701)
Financial results, net	28,953,257	(9,681,023)
Income tax	(28,039,372)	(13,920,714)
Net profit for the period	50,418,284	30,598,898

In relation to the segregation of profit or loss by geographic segment, the Group carries out its activities and operations in Argentina, exports are not significant.

No customer has contributed 10% or more of the Group's revenue for the six-month periods ended June 30, 2026 and 2025, respectively.

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28. FINANCIAL INSTRUMENTS

28.1. Net debt to equity ratio

The net debt to equity ratio of the reported period/fiscal year is as follows:

	30.06.2026	31.12.2025
Debt (i)	302,505,088	348,093,456
Cash and cash equivalents	28,854,864	36,707,923
Net debt	273,650,224	311,385,533
Equity (ii)	1,296,185,568	1,245,767,284
Net debt to equity ratio	0.21	0.25

(i) Debt is defined as current and non-current borrowings.

(ii) Shareholders' equity includes all the non-controlling interests, which are managed as capital.

28.2. Categories of financial instruments

	30.06.2026	31.12.2025
<u>Financial assets</u>		
At amortized cost:		
Cash and banks	10,302,374	11,405,198
Investments	539,417	94,926
Accounts receivable and other receivables	121,468,429	107,833,762
At fair value through profit and loss:		
Investments	18,013,073	25,207,799
<u>Financial liabilities</u>		
Amortized cost	476,188,164	542,297,458

28.3. Financial risks

The Group's activities are exposed to a variety of financial risks: market risk (including foreign currency risk, interest rate risk and price risk considering the current inflation rates), credit risk and liquidity risk. The Group maintains an organizational structure and systems that allow the identification, measurement and control of the risks to which it is exposed.

These consolidated condensed interim financial statements do not include all the information and disclosures on financial risks, therefore, they should be read in conjunction with the Group's consolidated financial statements for the fiscal year ended December 31, 2025 issued on March 5, 2026.

28.4. Fair value measurement

Fair value measurement is described in Note 32.8 to the annual consolidated financial statements as of December 31, 2025.

From December 31, 2025 through June 30, 2026, there have been no significant changes in the industry's economic activity affecting the fair value of the Group's financial assets and liabilities, either measured at fair value or amortized



cost. In addition, there were no transfers among the different levels of fair value hierarchy to assess the fair value of the Group's financial instruments during the six-month period ended June 30, 2026.

The carrying amounts of financial assets and liabilities recognized at amortized cost, included in the consolidated financial statement as of June 30, 2026 approximate to their fair values. Borrowings are measured at amortized cost considering the effective interest rate method, which approximate to their fair value given their cancellation period.

28.5. Exchange risk management

The Group carries out transactions in foreign currency and is hence exposed to exchange rate fluctuations, also considering the current exchange regulations in force. Exposures in the exchange rate are managed within approved policy parameters using foreign exchange contracts.

The carrying amounts of monetary assets and liabilities stated in currencies other than the functional currency of each company consolidated at the end of the reporting period/year are as follows:

	30.06.2026	31.12.2025
<u>Liabilities</u>		
United States Dollars	293,229,732	318,807,168
Euro	3,602,131	2,022,145
<u>Assets</u>		
United States Dollars	18,920,608	9,897,649
Euro	15,951	19,282
Reales	102	111

Foreign currency sensitivity analysis

The Group is mainly exposed to the US Dollar and Euro, considering that the Group's functional currency is the Argentine peso.

The following table shows the sensitivity of the Group to an increase in the exchange rate of the US dollar and the euro as of June 30, 2026. The sensitivity rate is the rate used when reporting exchange rate risk internally to key management staff and represents management's assessment of a possible reasonable change in exchange rates. The sensitivity analysis includes only outstanding monetary items denominated in foreign currency and adjusts their translation on the balance sheet day for a 25% change in the exchange rate, considering for its calculation the whole of the items of the subsidiaries.

	Effect of US dollars	Euro
Loss for the period	68,577,281	896,545
Decrease in of shareholder's Equity	68,577,281	896,545

Additionally, considering the current exchange regulations existing in Argentina, the Group constantly monitors the alternatives for collecting assets and canceling liabilities in foreign currency and their corresponding impacts. The result derived from the use of financial instruments for the cancellation of operations in foreign currency is recognized at the moment in which the Group unconditionally commits or irreversibly executes such cancellation in kind. As of the date of issuance of these financial statements, the use of financial instruments to settle the aforementioned transactions would result in an impact of approximately 1.7% on the financial statements.



29. COMMITMENTS

The Group's commitments are described in Note 33 to the annual consolidated financial statements for the fiscal year ended December 31, 2025.

30. FERROSUR ROCA S.A. CONCESSION AND RELATED RAIL SERVICES

Ferrosur Roca S.A. is indirectly controlled by the Company, through Cofesur S.A.U. which owns 80% of the interest, 16% of which belongs to the National State and the remaining 4% belongs to the workers of Ferrosur Roca S.A. through a trust created for this purpose.

On March 11, 1993, Ferrosur Roca S.A. obtained the concession of the General Roca National Cargo Railway Network with the exception of the Altamirano-Miramar corridor and the urban sections, through the approval of the concession contract formalized by National Executive Branch Decree No. 2681/92, after the presentation made through a national and international tender and formalized to that effect. The area of influence is concentrated in the center and south of the province of Buenos Aires, north of the province of Río Negro and Neuquén. It has access to the ports of Buenos Aires, Dock Sud, La Plata, Quequén, and Bahía Blanca. On February 11, 2025, through Resolution 99/2025, the Ministry of Economy removed from the concession of Ferrosur Roca S.A. the station called Sola and the branch line that connects it from the bridge over the Riachuelo.

The term of the concession was 30 years, expiring in March 2023, with the possibility of an extension of 10 additional years.

Ferrosur Roca S.A. has renegotiated the Concession Agreement as a result of the renegotiation process for obligations arising from public administration contracts, including those for public works and services, in accordance with Law No. 25,561 and within the framework of ME Resolution No. 20/02 and Decree No. 293/02, subsequently repealed. The Contract Renegotiation Agreement signed between UNIREN (Contract Renegotiation and Analysis Unit) and Ferrosur Roca S.A. was ratified by the National Executive Branch through Decree No. 2017, dated November 25, 2008.

On March 8, 2018, and with the due consent of Cofesur S.A.U., Ferrosur Roca S.A. requested the above-mentioned extension, and in line with the bidding terms and conditions and the concession agreement. The concession extension request was reiterated on March 1, 2019.

However, as it is mentioned in following paragraphs, the federal government issued diverse regulations with the objective that the national railway network be based on a mixed modality combining public and private cargo operators, where the National State will manage the infrastructure and control the related investments, thus allowing any registered railway operator to provide railway services regardless of who owns or possesses the facilities at the point of loading or destination (the "open access" scheme).

In line with this, on March 29, 2021, through Resolution No. 219/2021, the National Commission for the Regulation of Transport ("CNRT") approved the Regulation of the National Registry of Railway Operators and granted said capacity to Ferrosur Roca S.A. and the other concessionaires that operate the current railway concessions. In accordance with said resolution, once the "open access" scheme is in force, any registered railway operator will be able to provide railway services, as previously mentioned.

Subsequently, through Resolution No. 211 of the Ministry of Transport which was published on June 28, 2021, rejected the request for an extension of the concession contract made by Ferrosur Roca S.A. in 2018, along with similar requests from other existing private railway concessionaires in the country, confirming the termination of all existing concession contracts with private freight railway concessionaires.

Likewise, the Ministry of Transport published various resolutions extending for periods of between 12 and 18 months the concessions granted to the various concessionaires, including Ferrosur Roca S.A., by virtue of which the concession period has been extended for the a third time until September 10, 2026, or the earlier date on which a new contracting model could be established. In this regard, on May 16, 2025, the Ministry of Economy granted FEPSA a temporary extension of its concession until April 30, 2026. On July 22, 2025, it granted Nuevo Central Argentino S.A. an



extension of its concession until December 21, 2032, and instructed the Undersecretary of Rail Transportation to invite Ferrosur Roca S.A. and FEPSA to make a proposal for contractual adjustment in accordance with the terms of Law No. 27,132 and Decree 1027/2018 modified by Decree 478/2025. Ferrosur Roca S.A. submitted a note expressing various relevant issues of the Concession which was not answered by the administration. Subsequently, on April 29, 2026, via Resolution 549/2026, the Ministry of Economy once again extended FEPSA's concession until April 30, 2027—or such earlier date as a new contracting model might be established—and revoked the requirement for Ferrosur to submit a proposal for a contractual adjustment.

Notwithstanding the foregoing, on September 10, 2025, through Resolution 52/2025 of the Secretariat of Transportation, Ferrosur Roca S.A. was notified of the aforementioned extension, and the commencement of proceedings was established to analyze, coordinate, and design a new contractual framework for the relationship between the National Government and the private sector for the operation of the current concession, a process on which there are still no updates. This resolution was challenged by Ferrosur Roca S.A. through a motion for reconsideration, in which it alleged multiple breaches by the National Government and the existence of discriminatory treatment toward Ferrosur Roca S.A. To date, the motion remains unresolved. During the extended period, services will be provided on a provisional basis and may be revoked at any time without generating any subjective right, expectancy right, or precedent in favor of the operators, nor any recognition of any sum for the eventual early revocation of the concession. As of the date of issuance of these financial statements, there are no recorded acts by the National State aimed at generating a new contracting model for either FEPSA or Ferrosur Roca S.A.

The following are some additional related general rules:

- On July 8, 2024, Law 27,742, known as the "Framework Law," was published in the Official Gazette, authorizing the National Executive Branch to tender new concessions, including those for the railway system.
- Additionally, on June 13, 2024, through Decrees No. 525 and No. 526/2024, the Government declared a state of public emergency in the railway sector for a period of 24 months, subsequently extended by an additional 24 months. This measure, announced through the Official Gazette, aims to "safeguard the operational security of the provision of freight and passenger rail transport services." No new regulations or rules related to the implementation of the aforementioned "open access" scheme have yet been issued. The measure authorizes the Ministry of Transport to carry out "transactional acts and/or compensations within the framework of the final settlement of the Concession Contracts approved by Decrees No. 1144 of June 14, 1991, No. 994 of June 18, 1992, No. 2681 of December 29, 1992, No. 2608 of December 22, 1993, and No. 430 of March 22, 1994, and those signed with the provinces within the framework of Decrees No. 532 of March 27, 1992, and No. 1168 of July 10, 1992.").
- Taking into account all of the above and its intention to continue providing rail services, the Company has reassessed its position. On February 10, 2025, Decree 67/2025 was published, authorizing the Ministry of Economy to proceed with the privatization of Belgrano Cargas y Logística Sociedad Anónima through vertical disintegration and the separation of the activities and assets of each business unit, under the modality of public auction for the sale of rolling stock, and through the execution of public works concession contracts for the tracks and their adjacent properties, and the use of the railway workshops. At present, no subsequent actions such as the publication of tender documents or the opening of bidding processes have been issued.

The Group has re-evaluated all accounting estimates, taking into account available information affected by the end of the current concession, and no significant impact are expected to the date. As mentioned before, although the request for an extension has been rejected, the Company has been granted the status of a railway operator and could continue to provide its transport services under that figure or another that may be agreed upon once the concession period has ended, the Group's intention being to continue in the business, making the necessary changes to the business plan to reverse the current situation which is resulting in a deficit due to the alteration of the macroeconomic equation of the Concession Contract. The Group will continue monitoring the new regulations as they come into effect, as well as the progress of ongoing negotiations with the National State and will record any related effect as soon as it is possible to make an estimate.



31. THE ARGENTINE CONTEXT

Since the current National Government took office on December 10, 2023, it has implemented a series of structural reforms and economic measures aimed at macroeconomic stabilization. These include the approval of the so-called Framework Law, reforms aimed at modernizing the State and the labor system, the deregulation of strategic sectors, particularly the energy sector, and the implementation of an incentive program for large investments. Fiscal and monetary measures were also adopted to balance public accounts, including a restrictive monetary issuance scheme and modifications to the exchange rate regime to reduce distortions in the foreign exchange market.

In this context, during the six-month period ending June 30, 2026, the Argentine economy continued its macroeconomic stabilization process, in an environment characterized by international financial volatility. According to data published by INDEC (National Institute of Statistics and Censuses), accumulated inflation in the semester of 2026 reached approximately 16.85%. Meanwhile, the official exchange rate of the Argentine peso against the US dollar registered a variation during the same period, with the local currency depreciating by approximately 2% when comparing the rates at the beginning and end of the semester.

At the close of the interim period, the performance of the main macroeconomic variables continued to be influenced by internal and external factors, including inflation, foreign exchange market behavior, international oil price fluctuations and their impact on local fuel prices, as well as the stability of the international financial environment.

32. OFFICIALLY STAMPED BOOKS

As of date of these interim financial statements, for administrative purposes, consolidated financial statements were not yet transcribed in the relevant certified book as well as the copying of certain accounting entries into digital files and the respective records, remain pending.