

Report on compliance with Commission Delegated Regulation (EU) 2018/815 (European Single Electronic Format Regulatory Technical Standard or ESEF)

To the Shareholders: AROBS TRANSILVANIA SOFTWARE SA

**Registered Office: DONATH Street No.11, B.M4, SC. 2, 3rd floor, AP 28, CLUJ NAPOCA, ROMANIA,
Unique registration code: 11291045**

Scope of the Report

We have carried out a reasonable assurance mission on the compliance of individual financial statements prepared by **AROBS TRANSILVANIA SOFTWARE SA** (the Company) included in the annual financial report presented in the digital file 315700L7KC3G71QD8133-2023-12-31-ro/en („” digital files), the, the Commission Delegated Regulation (EU) 2018/815.

Responsibility of management for Digital Files prepared in accordance with ESEF.

Management is responsible for preparing the Digital Files in accordance with ESEF. This responsibility includes:

- the design, implementation, and maintenance of the internal control relevant to the application of ESEF.
- ensuring consistency between the Digital Files and the financial statements that are published in accordance with Order no. 2844/2016 with subsequent amendments for the approval of the Accounting Regulations in accordance with the International Financial Reporting Standards, as amended. (OMFP no. 2844/2016).

Those in charge of governance are responsible for overseeing the preparation of Digital Files in accordance with ESEF.

Auditor's Responsibilities for Audit the Digital Files

Our responsibility is to express a conclusion on whether the individual financial statements included in the annual financial report complies in all material respects with the requirements of the ESEF, based on the evidence we have obtained. We conducted our reasonable assurance assignment in accordance with International Standard on Assurance Assignments 3000 (revised), Assurance Assignments other than audits or reviews of historical financial information (ISAE 3000) issued by the International Auditing and Assurance Standards Board

Procedures Performed

A reasonable assurance engagement in accordance with ISAE 3000 involves performing procedures to obtain evidence about compliance with ESEF. The nature, timing, and extent of the procedures selected depend on the auditor's judgement, including the assessment of the risk of material departures from the requirements set out in ESEF, whether due to fraud or error. A reasonable assurance engagement includes:

- obtaining an understanding of the Company's process for preparation of the Digital Files in accordance with the ESEF, including the relevant internal controls;
- reconciling the Digital Files with the audited financial statements of the Company that will be published in accordance with Order no. 2844/2016 with subsequent amendments.
- evaluating if all financial statements that are included in the annual financial report have been prepared in a valid XHTML format.

Note: This is the English translation of the Romanian version of the auditor's report. In case of any discrepancies the Romanian version will prevail.



Conclusion

We consider that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. In our opinion, the financial statements for the financial year ended December 31, 2023 included in the annual financial report and presented in the Digital Files comply, in all material respects, with the requirements of ESEF.

Other matters

In this section we do not express an audit opinion, a review conclusion or any other assurance conclusion on financial statements. Our audit opinion on the individual financial statements for the financial year ended December 31, 2023 was issued on March 29, 2024.

For and behalf of BDO Audit SRL

Registered in the Public Electronic Report of financial auditors and audit firms with no. FA18

Partner's name: Cristian Iliescu

Registered in the Public Electronic Report of financial auditors and audit firms with no. AF1530

29 April 2024

Cluj-Napoca, Romania

Refer to the original
signed version