



**PREMIER CLASS AUDIT SRL**

J2013002994127

C.I.F.: RO 32310697

Cluj - Napoca, Judet Cluj

**To: Armătura S.A. Shareholders**

**REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF THE ESEF REGULATION  
and of the electronic format of the financial statements (XHTML) included in the annual report**

1. We performed a reasonable assurance commitment on the compliance of the financial statements presented in XHTML format of the **ARMĂTURA S.A.** company ("**the Company**") for the financial year ended on December 31, 2025, with the requirements of Delegated Regulation (EU) 2018/815 of the Commission of December 17, 2018 with regard to regulatory technical standards regarding the specification of a single electronic reporting format ("ESEF Regulation").

2. These procedures refer to testing the format and consistency of the electronic format of the financial statements (XHTML) with the audited financial statements and expressing an opinion on the compliance of the electronic format of the Company's financial statements for the financial year ended on December 31, 2025 with the requirements of the ESEF Regulation. In accordance with these requirements, the electronic format of the financial statements included in the annual report must be presented in XHTML format.

**Responsibilities of management and those charged with governance of the Company for digital files prepared in accordance with the ESEF.**

3. The management of the company is responsible for compliance with the requirements of the ESEF Regulation when preparing the XHTML electronic format of the financial statements and for ensuring consistency between the electronic format of the financial statements and the audited financial statements.

4. The management's responsibility includes: designing, implementing and maintaining the internal controls that it considers necessary to allow the preparation of financial statements in ESEF format that are free of significant distortions reported in the ESEF Regulation.

5. Personnel responsible for governance are responsible for overseeing the financial reporting process regarding the preparation of financial statements, including the application of the ESEF Regulation.

## **Auditor Responsibilities Regarding the Audit of Digital Files**

6. Our responsibility is to express an opinion regarding reasonable assurance regarding the compliance of the electronic format of the financial statements with the requirements of the ESEF.

7. We have performed a reasonable assurance engagement in accordance with **ISAE 300 (revised)** "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" (ISAE 3000 (revised)). This standard requires us to comply with ethical standards, plan and carry out our mission so as to obtain reasonable assurance about the extent to which the Company's electronic financial statements are prepared, in all material respects, in accordance with the ESEF Regulation. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatements relative to the requirements of the ESEF Regulation, whether due to fraud or error.

8. Reasonable assurance is a high level of assurance, but is no guarantee that an assurance engagement conducted in accordance with **ISAE 3000 (Revised)** will always detect a material misstatement relative to the requirements, if any.

9. We apply International Standard on Quality Management 1 (**ISQM1**), "*Quality Management for Firms Performing Audits and Reviews of Financial Statements, and Other Assurance Engagements and Related Services*" and accordingly maintain a robust quality control system, which includes policies and documented procedures regarding compliance with ethical requirements, professional standards and legal and regulatory provisions applicable to auditors registered in Romania.

10. We have maintained our independence and confirm that we have complied with the ethical and independence requirements of the International Code of Ethics for Professional Accountants (including the International Standards of Independence) issued by the International Ethical Standards Board for Accountants (the IESBA Code).

## **Procedures performed**

11. The objective of the procedures we planned and carried out was to obtain reasonable assurance that the electronic format of the financial statements is prepared, in all material respects, in accordance with the requirements of the ESEF Regulation.

In conducting our assessment of compliance with the requirements of the ESEF Regulation of the Company's electronic reporting format (XHTML), we maintained professional skepticism and applied professional judgment. Also:

- I obtained an understanding of the internal control and processes related to the application of the ESEF Regulation regarding the Company's financial statements, including the preparation of the Company's financial statements in XHTML format;
- I checked whether the electronic format of the financial statements (XHTML) corresponds to the audited financial statements of the Company for the financial year ended on December 31, 2025;
- We evaluated whether the financial statements that are included in the 2025 annual financial report are drawn up in a valid XHTML format

## CONCLUSION

12. Based on the procedures we have carried out, in our opinion, the electronic format of the financial statements (XHTML) is drawn up, in all material respects, in accordance with the requirements of the ESEF Regulation.

### Other aspects

13. Our report has the exclusive purpose set out in the first paragraph of this report, it is prepared for the information of the Company's Shareholders and for submission to the Financial Supervisory Authority and the Bucharest Stock Exchange. Our report should not be considered suitable for use by any party seeking to acquire rights against us other than the Company for any purpose or in any context. Any party other than the Company that obtains access to our report or a copy of it and chooses to rely on our report (or any part thereof) will do so at its own risk.

14. Our engagement was made in order to be able to report to the Shareholders of the Company those matters which we are required to report in an independent limited assurance report and for no other purpose.

This report is based on the audit engagement partner Sergiu COBÎRZAN.

### ec. Sergiu COBIRZAN - Partener

*Registered in the Public Electronic Register of  
Financial Auditors and Audit Firms No.4517*

*On behalf of*

### PREMIER CLASS AUDIT S.R.L.

*Registered in the Public Electronic Register of  
Financial Auditors and Audit Firms No.1195*

**Cluj Napoca, 27.04.2026**

Autoritatea pentru Supravegherea Publica a  
Activitatii de Audit Statutar (ASPAAS)  
Firma de Audit:  
PREMIER CLASS AUDIT SRL  
Registrul Public Electronic: FA1195

Autoritatea pentru Supravegherea Publica a  
Activitatii de Audit Statutar (ASPAAS)  
Auditor Financiar:  
COBIRZAN SERGIU BOGDAN SRL  
Registrul Public Electronic: AF4517