Report of the financial auditor with limited assurance prepared in accordance with the provisions of Article 108 paragraph (5) of Law no.24/2017 republished and FSA Regulation no.5/2018

To:

The board of directors of SC CHIMCOMPLEX SA

Purpose of the report

The undersigned, G2 EXPERT SRL, a legal entity registered in the Electronic Public Registry under No. FA1152/February 26, 2013, and with ASF Approval No. 199/September 21, 2020, represented by Man Gheorghe Alexandru, a financial auditor with license No. AF 1242/2001, acting in his capacity as financial auditor for the legal entity SC CHIMCOMPLEX SA (hereinafter referred to as "the Company"), pursuant to Service Agreement No. 199/19.11.2026, we were requested to report in accordance with Law No. 24/2017, as republished, Article 108, paragraph (5), and ASF Regulation No. 5/2018 regarding the current report dated 20.11.2026, prepared by the Company concerning significant transactions with related parties for the period 19.11.2026 to 20.11.2026, in the form of conclusions with limited assurance.

Our report has the exclusive purpose of informing the Company, BVB and ASF and will not be used for any other purpose.

Responsibility of the Company's management

The Company's management is responsible for the preparation of the Current Report and the closing of reported transactions in accordance with the requirements of Law no. 24/2017 and FSA Regulation no. 5/2018, as amended and supplemented. The Company's management is also responsible for designing, implementing and maintaining internal controls that enable the preparation of the Current Report to be free from material misstatement due to fraud or error. The Company's management is also responsible for the reality and veracity of the supporting documents underlying the preparation of the current report, as well as for assuring the auditor that the evidence provided to the auditor is complete, accurate and justified.

Auditor's responsibility

Our limited assurance engagement was conducted in accordance with the International Standards on Assurance Engagements, specifically ISAE 3000 (Revised), "International Standard on Assurance Engagements other than Audits or Reviews of Historical Financial Information." These standards require that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance regarding the current Report.

We apply the International Standards on Quality Management (ISQM 1 and ISQM 2) and, accordingly, maintain a robust system of quality management, including policies and procedures that document compliance with relevant ethical and professional standards and requirements under applicable laws or regulations.

We comply with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including the International Standards on Independence) issued by the International Ethics Standards Board for Accountants ("IESBA Code"), which sets out the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct.

The procedures selected depend on the auditor's judgment and our understanding of the reported transactions included in the Current Report and other circumstances of the engagement, as well as our consideration of areas where material misstatement may arise. In order to gain an

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Firma de Audit: G2 EXPERT S.R.L.
Registru Public Electronic FA1152

understanding of the reported transactions included in the Current Report, we considered the process used by the Company to enter into the transactions and to prepare and present the Current Report in accordance with the requirements of Law No. 24/ 2017 and ASF Regulation No. 5/2018 to establish the relevant assurance procedures under the given circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the Company's process or internal control for concluding the reported transactions included in the Current Report and for preparing and presenting the attached Current Report.

The procedures include, in particular, interviews with the personnel responsible for financial reporting and risk management, as well as additional procedures aimed at obtaining evidence related to the information included in the Current Report.

The procedures for obtaining evidence under a limited assurance engagement differ in nature and timing, and are narrower in scope than under a reasonable assurance engagement. Consequently, the level of assurance that is obtained in a limited assurance engagement is considerably lower than that which would have been obtained if a reasonable assurance engagement had been made.

With regard to the Company's Current Report, in order to assess the fairness and reasonableness of the transactions reported in this report, we have performed the following procedures:

- We received from the Company the attached Current Report dated 20.11.2026, covering the audited period **19.11.2026-20.11.2026**, and requested details regarding the transactions included in this Report.

- We have verified that the persons approving this report are authorized representatives of the Company.

- We have examined whether the data presented in the Current Report correspond in all material respects with the information included in the contracts/agreements that have been signed between the related parties.

- We have checked whether the data presented in the current report correspond to the data obtained from observation, interview or professional reasoning. We have checked the contracts in terms of the stipulation of contractual clauses appropriate to the transaction to which they refer. Sufficiently detailed description of the content of the transaction in order to understand the purpose of these transactions for the contracting parties. Comparison with the data on orders or delivery charts. Verification of the authenticity of signatures and the quality of the persons who commit and sign them.

- We compared transaction prices with market prices if they exist and where they do not exist we checked whether internal procedures for determining these prices are in place.

The procedures we performed were conducted exclusively on the transactions included in the attached current report, which covers the period **19.11.2026-20.11.2026**. We did not perform any procedures to ensure that the Company included all transactions in the current Report in accordance with Article 108(5) of Law No. 24/2017 for this period.

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Firma de Audit: G2 EXPERT S.R.L.
Registru Public Electronic FA1152

Conclusion

Our conclusion has been formed based on and considering the matters set out in this independent limited assurance report. Based on the procedures performed as described above and the evidence obtained, we are not aware of any matters that cause us to believe that:

- The information included in the accompanying Current Report is not consistent in all material respects with the supporting documents made available to us by the Company.

- The information included in the attached Current Report does not comply in all material respects with the requirements of Law no. 24/2017 and FSA Regulation no.5/2018, regarding the parties who signed the supporting documents; the date on which the documentation was signed and its nature; the description of the type of goods/services indicated in the documentation; the total value realized or estimated of the contracts and, where applicable, the guarantees provided and the penalties stipulated, the terms and method of payment; as well as the related contractual conditions.

- Contracts related to the reported and selected transactions were not properly authorized by the Company's representatives and were not approved by the Company's Board of Directors or Supervisory Board.

- The prices agreed between the parties have not been mutually agreed on the basis of the type of products/services and other terms and conditions stipulated, as the case may be, in the agreements between the parties and, respectively, have not been determined in accordance with the criteria mutually agreed by the parties.

The current report and the annex on transactions for the period shall form the basis of the auditor's reporting and shall be attached hereto.

Date: 20.11.2026

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On behalf of and for G2 EXPERT SRL-administrator: Man Gheorghe Alexandru registered as auditor in RPE with no. AF1242

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Auditor Financiar: MAN GHEORGHE-ALEXANDRU
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