

INDEPENDENT AUDITOR'S REPORT

To the Shareholders,
GREEN TECH INTERNATIONAL S.A.

Report on the audit of the individual financial statements

Opinion

1. We have audited the individual financial statements of Green Tech International S.A., with registered office in Bucharest, sector 1, str. Sofia no. 5, identified by the unique registration fiscal code 29647812, which comprise the individual statement of financial position as at 31 December 2025 and the individual statement of comprehensive income, the individual statement of changes in equity and the individual statement of cash flows for the financial year ended on that date, as well as the notes to the individual financial statements which include significant information on accounting policies.
2. The individual financial statements at 31 December 2025 are identified as follows:
 - Net assets / Total equity: 634,661,243 RON
 - Net profit for the financial year: 2,050,345 RON
3. In our opinion, the individual financial statements attached present fairly, in all material respects, the individual financial position of Green Tech International SA as at 31 December 2025, and its financial performance and its cash flows for the financial year ended on that date, in accordance with the Order of the Minister of Public Finance no. 2844/2016 for the approval of Accounting Regulations compliant with the International Financial Reporting Standards adopted by the European Union, with subsequent amendments.

Basis for opinion

4. We conducted our audit in accordance with the International Standards on Auditing (“ISA”), EU Regulation no. 537 of the European Parliament and of the Council (hereinafter

referred to as “the Regulation”) and Law no. 162/2017 regarding the statutory audit of annual financial statements and individual annual financial statements and amending certain normative acts (hereinafter referred to as “Law 162/2017”). Our responsibilities under these standards are described in detail in the section “Auditor’s responsibilities in an audit of individual financial statements” of our report. We are independent of the Company, in accordance with the International Ethics Code for Professional Accountants issued by the International Ethics Standards Board for Accountants (including the International Independence Standards) (IESBA Code), in accordance with the ethical requirements that are relevant for the audit of financial statements in Romania, including the Regulation and Law 162/2017, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

5. Key audit matters are those matters that, in our professional judgment, were of most significance for the audit of the individual financial statements of the current period. These matters were addressed in the context of the audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other information

6. Management is responsible for the preparation and presentation of other information. That other information comprises the Board of Directors’ Annual Report, but does not include the individual financial statements and the auditor’s report thereon.

Our opinion on the individual financial statements does not cover this other information and, except where expressly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with the audit of the individual financial statements for the financial year ended 31 December 2025, our responsibility is to read that other information and, in doing so, consider whether the other information is materially inconsistent with the individual financial statements, or with the knowledge we obtained during the audit, or whether it appears to be materially misstated.

Other reporting responsibilities regarding other information – Board of Directors’ Individual Report

Regarding the Board of Directors’ Annual Report, we have read and report whether it has been prepared, in all material respects, in accordance with the Order of the Minister of Public Finance no. 2844/2016 for the approval of Accounting Regulations compliant with the International Financial Reporting Standards adopted by the European Union, with subsequent amendments.

Based solely on the activities that must be performed in the course of the audit of the individual financial statements, in our opinion:

-) The information presented in the Board of Directors' Individual Report for the financial year for which the financial statements were prepared is consistent, in all material respects, with the financial statements;
-) The Board of Directors' Annual Report has been prepared, in all material respects, in accordance with the Order of the Minister of Public Finance no. 2844/2016 for the approval of Accounting Regulations compliant with the International Financial Reporting Standards adopted by the European Union, with subsequent amendments.

In addition, based on our knowledge and understanding of the Company and its environment, obtained during the audit of the financial statements for the financial year ended 31 December 2025, we are required to report if we have identified material misstatements in the Board of Directors' Annual Report. We have nothing to report in this regard.

Management's and those charged with governance's responsibilities for the consolidated financial statements

7. Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Order of the Minister of Public Finance no. 2844/2016 for the approval of Accounting Regulations compliant with the International Financial Reporting Standards adopted by the European Union, with subsequent amendments, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
8. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
9. Those charged with governance are responsible for overseeing the financial reporting process of Green Tech International SA.

Auditor's responsibilities in an audit of individual financial statements

10. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards on Auditing will always detect a material misstatement, if one exists. Misstatements can be

caused by fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

11. As part of an audit in accordance with the International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit.

12. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company in order to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Company audit. We are solely responsible for our audit opinion.

11. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

12. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and have communicated to them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, the actions taken to eliminate threats or the safeguards applied.
13. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in the auditor's report, unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

15. We were appointed by the General Meeting of Shareholders on 3.01.2025 to audit the financial statements of GREEN TECH INTERNATIONAL for the financial year ended 31 December 2025. The total uninterrupted duration of our engagement is 3 years, covering the financial years ended 31 December 2024 through 31 December 2026.

We confirm that:

- No prohibited non-audit services referred to in Article 5 paragraph (1) of EU Regulation no. 537/2014 have been provided. The engagement partner for the audit for which this independent auditor's report was prepared is Adriana Diaconescu.

Adriana Diaconescu, Audit Partner

Registered in the Public Electronic Register of financial auditors and audit firms under no. AF 815

On behalf of: AUDIT CONSULT GROUP SRL

Registered in the Public Electronic Register of financial auditors and audit firms under no. FA 129

23.04.2026