STATEMENT

According to the provisions of Law 24/2017 and Regulation 5/2018 of the ASF, the undersigned Sorin Ion Molesag – Chief Executive Officer and Irina Gliga – Chief Financial Officer, responsible for the preparation of the Financial Statements as at December 31, 2025, we declare the following:

- The Financial Statements as at December 31, 2025 were prepared in accordance with the International Financial Reporting Standards ("IFRS") adopted by the European Union, in accordance with the requirements of Romanian accounting rules regulated by the Accounting Law no. 82/1991 republished and updated, of the Order 2844 of 2016 on the approval of the Accounting Regulations in compliance with the International Financial Reporting Standards;
- The Financial Statements as at December 31, 2025 give a true and fair view of the assets, liabilities, financial position, profit or loss of the company and the company operates on a going concern basis;
- The Report of the Board of Directors contains a fair review of the development and performance of the company, as well as a description of the main risks and uncertainties specific to the company's activities;
- We are not aware, at the date of this statement, of other information, events, circumstances that could significantly alter the above statements.

This statement was issued at the headquarters of Mecanica Ceahlău S.A.

Chief Executive Officer,
Sorin Ion Molesag

Chief Financial Officer,
Irina Gliga