Approval of the Appointment of the Financial Auditor and the Duration of the Audit Contract for a Period of 2 Years (01.01.2026 – 31.12.2027)

In accordance with the provisions of Law No. 31/1990 on companies, the Ordinary General Meeting of Shareholders (OGMS) is the corporate body responsible for appointing the financial auditor and setting the minimum duration of the audit contract.

Provisions of Article 111, paragraph (2) of Law 31/1990: "Besides discussing other matters included on the agenda, the general meeting is required: (b^1) in the case of companies whose financial statements are audited, to appoint or dismiss the financial auditor and to set the minimum duration of the financial audit contract."

Provisions of Article 12, paragraph 1, letter d) of the Articles of Incorporation of Mecanica Ceahlău S.A. state the following: "d) to elect or dismiss and to set the minimum duration of the financial audit contract."

During its mandate, the financial auditor DELOITTE AUDIT SRL performed the audit of the annual individual financial statements (for the years 2021–2025) and the review of interim financial statements prepared in accordance with the International Financial Reporting Standards adopted by the European Union (IFRS).

In accordance with the regulations applicable to financial audit, as well as Internal Regulations, the Audit Committee makes recommendations to the Board of Directors regarding the appointment of the financial auditor.

The Audit Committee recommended to the Board of Directors that the duration of the financial audit contract be set for a period of 2 years (2026–2027) and that the audit services for the individual financial statements of Mecanica Ceahlău for the years ending 31 December 2026 and 31 December 2027 be contracted with Ernst & Young Assurance Services S.R.L., headquartered in Bucharest, 15–17 Ion Mihalache Blvd., Bucharest Tower Center, 21st floor, District 1, registered with the Trade Register under No. J1999005964400, sole registration code 11909783.

The Board of Directors approved the Audit Committee's recommendation and the inclusion of this item on the ballot paper, for submission to the approval of the OGMS on 29 December 2025, regarding the appointment of Ernst & Young Assurance Services S.R.L. as financial auditor.

DRAFT RESOLUTION:

Approves, exclusively for registration purposes with the National Trade Register Office, the termination of the mandate of the financial auditor Deloitte Audit S.R.L., starting with 1 January 2026.

DRAFT RESOLUTION:

Approves the appointment of ERNST & YOUNG ASSURANCE SERVICES S.R.L., headquartered in Bucharest, 15–17 Ion Mihalache Blvd., Bucharest Tower Center, 21st floor, District 1, registered with the Trade Register under No. J1999005964400, sole registration code 11909783, as the Company's financial auditor, for a 2-year mandate, starting 1 January 2026 and ending 31 December 2027.

Board of Directors Chairman

Aurelian-Mircea-Radu Trifa