

Independent Auditor's Limited Assurance Report on the Consolidated Sustainability Reporting for the financial year 2024

To the shareholders: AROBS TRANSILVANIA SOFTWARE SA

**Registered office: STR.DONATH, NR.11, BLOC M4, SC. 2, ET. 3, AP. 28, CLUJ NAPOCA, ROMANIA,
Unique registration code: 11291045**

Limited assurance conclusion

We have performed a limited assurance engagement on the Consolidated Sustainability Reporting of AROBS TRANSILVANIA SOFTWARE SA (the "Company") and its subsidiaries (together referred to as the "Group") as of and for the financial year ended 31 December 2024, which accompanies and supplements the Consolidated Directors' Report, which was prepared in accordance with Chapter 7^{1.3} of Annex I to the Order of the Minister of Public Finance no. 2844/2016 for the approval of the "Accounting Regulations in accordance with International Financial Reporting Standards", as amended ("OMFP no. 2844/2016").

Based on the procedures performed and the evidence obtained, we have not become aware of any matter that would cause us to believe that the Consolidated Sustainability Reporting as of and for the financial year ended December 31, 2024 is not prepared, in all material respects, in accordance with Chapter 7^{1.3} of Annex I to OMFP no. 2844/2016, including:

- compliance with the European Sustainability Reporting Standards ("ESRS"), including that the process carried out by the Group to identify the reported information ("Process") is in accordance with the description set out in the section "Assessment of dual materiality and impacts and risks and opportunities (IRO-1)"
- compliance of the Taxonomy disclosures, detailed in the EU Taxonomy section of the "EU Taxonomy" chapter, with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852 ("Taxonomy Regulation").

Basis of Assurance Conclusion

We conducted our limited assurance engagement in accordance with ISAE 3000 (Revised) "*Assurance Engagements Other than Audits or Reviews of Historical Financial Information*". Our responsibilities under this standard are further detailed in the "Auditor's Responsibilities" section of our report.

We are independent of the Company in accordance with 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), and other relevant ethical requirements in Romania, including Law no. 162/2017, as amended, for our assurance engagement on the Consolidated Sustainability Reporting, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our firm applies the International Standard on Quality Management ("ISQM 1") and, accordingly, maintains a comprehensive quality management system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other Matters - Comparative Information

Our assurance engagement does not extend to information relating to prior periods. Our conclusion is not modified in this regard.

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Responsibilities for Consolidated Sustainability Reporting

The Company's Directors are responsible for designing, implementing and maintaining a process for identifying the information included in the Consolidated Sustainability Reporting, in accordance with the ESRS, and for presenting this process in the Consolidated Sustainability Reporting.

This responsibility includes:

- understanding the context in which the Group's activities and business relationships operate and developing an understanding of the affected stakeholders;
- identifying current and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect or that the Directors may expect to affect the Group's financial position, financial performance, cash flows, access to financing or cost of capital in the short, medium or long term;
- assessing the extent to which the impacts, risks and opportunities identified in relation to sustainability matters are material, by selecting and applying appropriate thresholds; and
- developing methodologies and making assumptions that are reasonable in the circumstances.

The Company's directors are also responsible for preparing the Consolidated Sustainability Reporting in accordance with the sustainability reporting framework required by law, including:

- compliance with the European Sustainability Reporting Standards (ESRS);
- preparing taxonomy disclosures in the Consolidated Sustainability Reporting in accordance with Article 8 of Regulation (EU) No. 852/2020 (the "Taxonomy Regulation");
- designing, implementing and maintaining such internal controls as are deemed necessary to enable the preparation of the Consolidated Sustainability Reporting that is free from material misstatement, whether due to fraud or error; and
- selecting and applying appropriate sustainability reporting methods, as well as making assumptions and estimates regarding individual sustainability disclosures that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the Company's sustainability reporting process.

Inherent Limitations in the Preparation of the Consolidated Sustainability Reporting

The inherent limitations in the preparation of the Consolidated Sustainability Reporting are disclosed in the Consolidated Sustainability Report, as follows:

- The estimates, approximations and/or forecasts used by the Company in the preparation and presentation of the Consolidated Sustainability Reporting are subject to significant inherent uncertainty. To the extent that the Consolidated Sustainability Reporting contains qualitative, quantitative, objective, subjective, historical and forecast information presentations, it also involves a significant degree of uncertainty. Management's selection of different but accepted estimation, approximation or forecasting techniques could have resulted in reported values or presentations that are materially different;
- As described in the presentations on ESRS - E1 Climate Change, the quantification of greenhouse gas (GHG) emissions is subject to significant uncertainty inherent in the measurement due to incomplete scientific knowledge used to determine emission factors and values to combine emissions of different gases. The quantification of greenhouse gases is inevitably subject to significant uncertainty as a result of both scientific and estimation uncertainty;

- The nature of sustainability issues and the absence of consistent external standards allow for the

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adoption of different but acceptable measurement methodologies, which may lead to variations between entities. The measurement methodologies adopted may also affect the comparability of sustainability issues reported by different organizations and also from one year to another within the same organization, as methodologies develop.

- In determining the disclosures in the Consolidated Sustainability Reporting, the Company's Directors interpret undefined legal terms and other terms. These undefined legal terms and other terms may be interpreted differently, including with respect to the legal conformity of their interpretation, and are therefore subject to uncertainties.

Auditor's Responsibilities

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Consolidated Sustainability Reporting is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the Consolidated Sustainability Reporting as a whole.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism throughout the engagement.

The procedures in a limited assurance engagement differ in nature and timing and are more limited than those in a reasonable assurance engagement. Accordingly, the level of assurance obtained in a limited assurance engagement is significantly lower than the assurance that would have been obtained if a reasonable assurance engagement had been conducted.

Our responsibilities in relation to Sustainability Reporting, in relation to the Process, include:

- Obtaining an understanding of the Process, but not for the purpose of forming a conclusion on its effectiveness, including on the outcome of the Process;
- Designing and performing procedures to assess whether the Process is consistent with the Company's description of it.

Our other responsibilities in relation to Consolidated Sustainability Reporting include:

- Obtaining an understanding of the Group's control environment, processes and information systems relevant to the preparation of the Consolidated Sustainability Reporting, but without evaluating the design of specific control activities, obtaining evidence about their implementation or testing their operating effectiveness;
- Identifying disclosures that are likely to be materially misstated, whether due to fraud or error;
- Designing and performing procedures in response to disclosures in Sustainability Reporting that are likely to be materially misstated. 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.

Summary of Work Performed

A limited assurance engagement involves performing procedures to obtain evidence regarding the Consolidated Sustainability Reporting.

The nature, timing and extent of the procedures selected depend on professional judgment, including identifying disclosures that are likely to be materially misstated, whether due to fraud or error, in the Sustainability Reporting.



In conducting our limited assurance engagement, with respect to the Process, we:

- Obtained an understanding of the Process by:
 - performing interviews to understand the sources of information used by management (e.g., stakeholder agreements, business plans, and strategy documents); and
 - inspecting/reviewing the company's internal documentation related to its Process; and
- Evaluated whether the evidence obtained as a result of our procedures regarding the Company's Process is consistent with the description of the Process.

In conducting our limited assurance engagement, with respect to the Consolidated Sustainability Reporting, the procedures performed included:

- Obtaining an understanding of the Company's reporting processes relevant to the preparation of its Consolidated Sustainability Reporting;
- Assessing whether significant information obtained through the Process to identify information required to be presented in the Consolidated Sustainability Reporting is included in the reporting;
- Assessing whether the structure and presentation of the Consolidated Sustainability Reporting complies with the European Sustainability Reporting Standards (ESRS);
- Interviewing relevant personnel and performing analytical procedures on selected disclosures in the Consolidated Sustainability Reporting;
- Performing substantive procedures on a sample basis on a selection of disclosures in the Consolidated Sustainability Reporting by comparing them with various supporting documents and other sources of information.
- Obtaining evidence about the methods used to make significant estimates and how these methods were applied;
- Obtaining an understanding of the process of identifying economic activities eligible for taxonomy and the corresponding disclosures in the Consolidated Sustainability Reporting, including reconciliations to the consolidated financial statements or other relevant financial information.

Restrictions on Use

This report is intended solely for the Company's shareholders as a whole. Our engagement was conducted to report to the Company's shareholders those matters that we are required to report in an independent limited assurance report, and for no other purpose. To the extent permitted by law, we do not accept or assume responsibility other than to the Company and its shareholders as a whole for the limited assurance engagement, for this report or for the conclusion expressed.

For and behalf of

BDO AUDITORS & ACCOUNTANTS SRL

Registered in the Public Electronic Report of financial auditors and audit firms with no. FA1003

Refer to original signed version in Romanian language

Partner's name: Cristian Iliescu

Registered in the Public Electronic Report of financial auditors and audit firms with no. AF1530

28 March 2025
Cluj-Napoca,
România

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