

ANCONA MONITOR SRL – financial auditor

Financial auditor registered with the Authority for the Public Supervision of Statutory Audit Activity (ASPAAS) in the electronic public register with no. FA132/158/24, Tax identification code: 49617581, J18/177/2024

Headquarters: Tg-Jiu, str. T. Vladimirescu, no. 7, et.2, cam. A7, jud. Gorj  
Heading for excellence E-mail: fatucosmin@yahoo.com Phone: 0744 60 65 63

**Reasonable assurance report on the compliance of digital files prepared in accordance with the RTS on ESEF, and with the provisions of ASF Regulation no. 7/2021**

**To: Board of Directors of ARTEGO S.A.**

***Purpose of the Report***

We were engaged by the Company ARTEGO S.A. hereinafter referred to as the “Company” to report on the compliance of the digital files prepared in accordance with the RTS on ESEF and with the provisions of ASF Regulation no. 7/2021, on the annual financial reports in the single electronic reporting format, as of 31.12.2025, hereinafter referred to as the “Current Reports”, which were prepared by the Company in accordance with the provisions of ASF Regulation no. 7/2021 of the Financial Supervisory Authority (hereinafter referred to as “ASF”) to report to the Financial Supervisory Authority (“ASF”) for the period 1 January 2025-31 December 2025, in the form of a reasonable assurance conclusion.

***Specific Purpose***

Our report is solely for the purpose set out in the first paragraph of this report and is prepared for the information of the Company and the ASF and will not be used for any other purpose. Our report should not be considered as appropriate for use by any party seeking to obtain rights against us, other than the Company, for any purpose or in any context.

Any party, other than the Company, who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof), does so at its own risk. Our engagement has been undertaken to enable us to report those matters that we are required to report in a report

independent of reasonable assurance and for no other purpose. This report relates only to the items specified in this report and does not extend to the financial statements or other reports issued by the Company, considered individually or as a whole.

***Responsibilities of the Company's management***

The Company's management is responsible for preparing the Current Reports on the compliance of digital files prepared in accordance with the RTS on ESEF and

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with the provisions of ASF Regulation no. 7/2021, on annual financial reports in the single electronic reporting format, which involves:

- a) selecting and applying the appropriate iXBRL tags, using professional judgment if necessary;
- b) ensuring consistency between the digitized information and the financial statements presented in a human-readable format;
- c) designing, implementing and maintaining an internal control relevant to the application of the RTS on ESEF.

The Company's management is also responsible for designing, implementing and maintaining internal controls that allow the preparation of Current Reports, so that they are free from material misstatements, whether due to fraud or error. The Company's management is also responsible for ensuring that the supporting documents underlying the preparation of the Current Reports, as well as the evidence provided to the auditor, are complete, correct and justified.

### **Auditor Responsibilities**

***Our reasonable assurance engagement was conducted in accordance with International Standards on Assurance Engagements, namely ISAE 3000 (Revised) “International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information”. These regulations require that we comply with the Code of Ethics and Independence Standards, and plan and perform the assurance engagement to obtain reasonable assurance about the Current Reports.***

***We apply International Standard on Quality Control 1 (“ISQC 1”) and, accordingly, maintain a robust system of quality control, including policies and procedures that document compliance with relevant ethical and professional standards and requirements in applicable law or regulation.***

***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 professional judgment and our understanding of the reported transactions included in the Current Reports and other circumstances of the engagement, as well as our considerations of areas where material misstatements may arise.***

***Our responsibility is to express an opinion on whether the financial statement labeling complies, in all material respects, with the RTS on ESEF, based on the evidence obtained. Our reasonable assurance engagement was conducted in accordance with ISAE 3000 (revised) Assurance Engagements Other than***

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***Audits or Reviews of Historical Financial Information (ISAE 3000) issued by the International Auditing and Assurance Standards Board.***

A reasonable assurance engagement involves:

- obtaining an understanding of the labeling process and the ESEF RTS, including internal control over the labeling process relevant to the engagement;
- obtaining sufficient appropriate evidence to indicate the effectiveness of the relevant controls over the labeling process when the assessment of the risks of material misstatement includes the premise that such internal controls are operating effectively or when other procedures other than testing of controls cannot provide sufficient appropriate evidence;
- reconciling the labeled data with the audited financial statements of the entity ARTEGO SA dated;
- evaluating the completeness (labeling/marking) of the financial statements of ARTEGO SA (using the iXBRL markup language);
- evaluating the adequacy of the iXBRL elements used by the entity ARTEGO SA, selected from the ESEF taxonomy and creating extension elements if no corresponding element could be identified in the EFES taxonomy;
- evaluating the use of anchors for extension elements.

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

***In our opinion, the financial statements included in the 2025 annual financial report identified under the name 254900CYS9MZXXGL4226-2025-12-31-ro and 254900CYS9MZXXGL4226-2025-12-31-en for the financial year ended December 31, 2025 are labeled (marked) in all material respects, in accordance with the RTS on ESEF.***

In this report we will not express an audit opinion, a review conclusion or any other assurance conclusion regarding the financial statements. Our audit opinion regarding the financial statements of the entity ARTEGO SA for the financial year ended December 31, 2025 is included in the Independent Auditor's Report dated February 26, 2026.

Appendix

Current reports that are the subject of this reasonable assurance report.

In the name of

ANCONA MONITOR SRL, Tg-Jiu, Gorj,

Registered with the Chamber of Financial Auditors

of Romania under number 1602/2025

and in the Electronic Public Registry under number FA132/158/24