



IAR SA BRAŞOV

No. 34, Hermann OBERTH str.
Ghimbav, BRAŞOV - ROMANIA

Proposal to appropriate the 2025 net profit

Considering :

- *the net profit as at 31.12.2025, amounting to 47.681.660 lei;*
- *the profit reinvested in 2025, with tax deductibility, amounting to 3.329.647 lei;*
- *the legal obligation, according to Law 31/1990, to set up the legal reserve amounting to 0 lei*
- *the volume of investments approved through the Income and Expenditure Budget 2026, amounting to 5,000,000 lei;*

the following method of distribution of the net profit, in the amount of 47.681.660 lei, registered by the company in 2025 is proposed:

- | | |
|---------------------------------------------------|------------------------------|
| - <i>Legal reserves:</i> | <i>0 lei</i> |
| - <i>Reinvested profit in 2025:</i> | <i>3.329.647 lei</i> |
| - <i>Unappropriated profit:</i> | <i>44.352.013 lei</i> |
| o <i>Dividends</i> | <i>42.955.305 lei</i> |
| o <i>Other reserves – self-financing sources:</i> | <i>1.396.708 lei</i> |

The gross value of the dividend is of 2,35 lei/share.

Bogdan COSTAŞ

CHAIRMAN OF THE BOARD