

SC MONITOR SRL

Membru al organismelor profesionale de profil si autorizat pentru prestarea de servicii in domeniul auditului financiar si expertizei contabile.

C.I.F. 11270484 NR. ROC J18/431/1998

Tg-Jiu str.Tudor Vladimirescu, nr.17, Gorj, tel. 0757577557; fax 0353415044

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 contracted 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 31.12.2024, 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 2024-31 December 2024, 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 in order to be able to report on those matters that we are required to report in an independent report of reasonable assurance and for no other purpose. This report relates only to the items specified within 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 Current Reports on the compliance of digital files prepared in accordance with the RTS on ESEF and with the provisions of ASF Regulation no. 7/2021, on annual financial reports in the single electronic reporting format, which involves:

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

The Company's management is also responsible for designing, implementing and maintaining internal controls that enable the preparation of the Current Reports to be free from material misstatement, whether due to fraud or error. The Company's management is also responsible for

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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 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 RTS on ESEF, including internal control over the labeling process relevant to the engagement;
- obtaining sufficient appropriate evidence to indicate the operating effectiveness of the relevant controls over the labeling process when the assessment of the risks of material misstatement includes the assumption that such internal controls are operating effectively or when 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/markings) of the financial statements of ARTEGO SA (using the iXBRL markup language);
- assessing the adequacy of the iXBRL elements used by the entity ARTEGO SA, selected from the ESEF taxonomy and creating extension elements in case no corresponding element could be identified in the EFES taxonomy;
- assessing the use of anchors for extension elements.

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

In our opinion, the financial statements included in the 2024 annual financial report identified under the name 254900CYS9MZXXGL4226-2024-12-31-ro and 254900CYS9MZXXGL4226-2024-12-31-en for the financial year ended December 31, 2024 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, 2024 is included in the Independent Auditor's Report dated February 21, 2025.

Anexa

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

Date: 13 march 2025

Targu Jiu, Romania

SC MONITOR SRL

Tg-Jiu, Gorj.

Registered with the Chamber of Financial Auditors of Romania under number 1526/2021

Giubalca Andrei

registered with the Chamber of Financial Auditors of Romania under number 3039/22.07.2009