

PROPOSAL

Shareholders' General Ordinary Meeting of Longshield Investment Group SA of 28/29 October 2025

ITEM 2 ON THE AGENDA

The approval of the appointment of the company's financial auditor, namely the financial auditor Price Waterhouse Coopers Audit SRL with headquarters in Bucharest, Sector 1, 1A Poligrafiei Boulevard, registered with the Trade Register Office under no. J40/17223/1993, with the unique registration code 4282940 and of the financial audit contract with a duration of 2 years, respectively from May 1, 2026 to May, first, 2028, having as its object the audit of the Company's financial statements for the financial years ending on December 31, 2026 and December 31, 2027.

In accordance with the provisions of the Companies Law no. 31/1990, Shareholders' General Ordinary Meeting is the body responsible for appointing the financial auditor.

Considering that the mandate of the current financial auditor, KPMG Audit SRL, expires on May 1, 2026 (with the financial year 2025 being the last year of the current audit mandate), on June 19, 2025, the Announcement regarding the initiation of the selection procedure for the financial auditor of Longshield Investment Group SA was published on the website of the Bucharest Stock Exchange, www.bvb.ro, and on the website of Longshield Investment Group SA, www.longshield.ro, in accordance with the applicable legal provisions (FSA Regulation no. 13/2019 and EU Regulation no. 537/2014).

The communication was approved by the Audit Committee of the administrator, SAI Muntenia Invest SA, within the selection procedure for the financial auditor for the 2026 – 2027 financial years. The proposal resulting from this process is to be submitted for approval by the Shareholders' General Ordinary Meeting of Longshield Investment Group SA.

According to the communication, the written offers from potential candidates were to be submitted between June 23, 2025, at 10:00 AM and July 7, 2025, at 12:00 PM.

On July 7, 2025, offers were received from Forvis Mazars Romania S.R.L. and Price Waterhouse Coopers Audit S.R.L.

The Audit Committee analyzed the submitted offers based on the required professional criteria and recommended to the Board of Directors the approval of Price Waterhouse Coopers Audit SRL to provide audit services for the financial years 2026–2027 for Longshield Investment Group SA.

The Administrator's Audit Committee analyzed both offers received from the two companies and found the following:

- The offers include all the information and documents required in the Annex to the published communication;

- All certificates regarding the auditor status of the firms and key partners are valid and were obtained within the required timeframes;
- Considering the size and prestige of the firms, as well as the qualification of their staff, both firms can ensure independence from Longshield Investment Group SA during the entire period, including in the case of additional services;
- The proposed approach to the audit of Longshield Investment Group's individual financial statements is clear, concrete, and coherent, ensuring no delays in reporting from either party;
- Price Waterhouse Coopers Audit SRL is part of the Big Four, the four most well-known and respected audit firms globally;
- The financial offer submitted by Forvis Mazars Romania SRL is slightly lower than that of Price Waterhouse Coopers Audit SRL.

Taking into account the above, the Board of Directors of the administrator of Longshield Investment Group SA approved the recommendation of the Audit Committee, namely the proposal to appoint Price Waterhouse Coopers Audit SRL to provide audit services for the financial years 2026–2027, under the terms of the submitted offer, due to the enhanced reputation provided by having a Big Four auditor. This proposal is to be submitted for approval by the Shareholders' General Ordinary Meeting.

Taking into consideration all of the above, it is proposed that the following Decision to be adopted on Item 2 on the Agenda:

"It is hereby approved the appointment of the company's financial auditor is hereby approved, namely the financial auditor Price Waterhouse Coopers Audit SRL, with its registered office in Bucharest, Sector 1, 1A Poligrafiei Boulevard, registered with the Trade Register under no. J40/17223/1993, with the unique registration code 4282940, as well as the financial audit contract for a duration of 2 years, from May 1, 2026, until May 1, 2028, having as its object the audit of the Company's financial statements for the financial years ending on December 31, 2026, and December 31, 2027."

Longshield Investment Group SA
By the Administrator
SAI MUNTEANIA INVEST SA
General Director,
Ştefan Dumitru