

STATEMENT

This statement is given pursuant to the provision of Art. 67 par. 2 (c) of Law no. 24/2017, republished, for the condensed interim financial statements of Lion Capital SA prepared as of June 30, 2023, regarding the extent to which they fairly present, in all material respects, the financial position of Lion Capital SA as of June 30, 2023, and the result of Company's operations as at that date, in accordance with the requirements of the accounting standards in Romania, namely Accounting Law no. 82/1991, republished, and ASF Norm no. 39/2015 for the approval of the Accounting Regulations compliant with the International Financial Reporting Standards, applicable to entities authorized, regulated and supervised by the Financial Supervisory Authority, from the Financial Instruments and Investments Sector.

We take the responsibility for the fair presentation of the financial statements pursuant to the legal regulations listed above. We knowingly and confidently confirm that:

- a) The accounting policies used for the preparing of the condensed interim financial statements are in accordance with Accounting Regulations approved by ASF Rule no. 39/2015;
- b) The condensed interim financial statements prepared as of June 30, 2023, provide a fair and accurate view of the assets, liabilities, financial position and profit or loss and other comprehensive income and other information related to the activity of the Company;
- c) The company operates in terms of continuity;
- d) The report of the Board of Directors provides an accurate analysis of the development and performance of the Company, and a description of the main risks and uncertainties specific to the activity carried out.

Chairman and CEO
Bogdan-Alexandru DRĂGOI

CFO
Bogdan-Victor DUȘU