

DECLARATION

**in accordance with the provisions of Article 67, paragraph (2) of Law no. 24/2017 on
issuers of financial instruments and market operations**

We, the undersigned, Bogdan-Alexandru Drăgoi, as Chairman - Chief Executive Officer, and Bogdan-Victor Dușu, as Chief Financial Officer, responsible for preparing the condensed interim consolidated financial statements of the issuer Lion Capital S.A. for the third quarter of the year 2025 ended September 30, 2025, hereby declare the following:

- The condensed interim consolidated financial statements have been prepared in accordance with the applicable Romanian accounting regulations, namely Accounting Law no. 82/1991 (republished), and ASF Regulation no. 39/2015 for the approval of Accounting Regulations compliant with International Financial Reporting Standards, applicable to entities authorized, regulated, and supervised by the Financial Supervisory Authority in the Financial Instruments and Investments Sector. The accounting policies used in the preparation of these condensed interim consolidated financial statements comply with the Accounting Regulations approved by ASF Norm no. 39/2015.
- The Group operates under conditions of business continuity.

We also declare that, to the best of our knowledge, the condensed interim consolidated financial statements, prepared in accordance with the applicable accounting standards, present a true and fair view of the assets, liabilities, financial position, and profit or loss account of the Lion Capital S.A. Group, and that the Board of Directors' report provides an accurate and complete representation of the information related to the issuer Lion Capital S.A.

Chairman and CEO
Bogdan-Alexandru Drăgoi

CFO
Bogdan-Victor Dușu