

DECLARATION

in accordance with the provisions of Article 67, paragraph (2) and Article 69 of Law no. 24/2017 on issuers of financial instruments and market operations

We, the undersigned, Bogdan-Alexandru Drăgoi, as Chairman of the Board / Chief Executive Officer, and Bogdan-Victor Dușu, as Chief Financial Officer, responsible for preparing the condensed interim separate financial statements of the issuer Lion Capital S.A. for the first half of the year 2026 ended June 30, 2026, hereby declare the following:

- the condensed interim separate financial statements have been prepared in accordance with the requirements of the Romanian accounting regulations, namely Accounting Law no. 82/1991, as republished, and in compliance with IAS 34 *Interim Financial Reporting*, the International Financial Reporting Standards as adopted by the European Union, and Financial Supervisory Authority Norm no. 39 of December 28, 2015, approving the accounting regulations compliant with the International Financial Reporting Standards, applicable to entities authorised, regulated and supervised by the Financial Supervisory Authority (ASF) in the Financial Instruments and Investments Sector, as well as to the Investor Compensation Fund;
- the accounting policies applied in the preparation of the condensed interim separate financial statements are consistent with the aforementioned regulations;
- The Company operates on a going concern basis.

We also declare that, to the best of our knowledge, the condensed interim separate 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 Company Lion Capital S.A., and that the Board of Directors' report provides an accurate and complete representation of the information related to the Company Lion Capital S.A.

Chairman and CEO
Bogdan-Alexandru Drăgoi

CFO
Bogdan-Victor Dușu