

## CURRENT REPORT

as per the ASF Regulation No. 5/2018 regarding the issuers and securities operations

Date of the report: 28.04.2026

Name of the issuing entity: IAR S.A. Company

Social headquarters: 34, Hermann OBERTH Street, Ghimbav, county of Brasov

Telephone / Fax number: 0268475108/0268476981

Sole Registration Code with the Trade Registry Office: 1132930

Order Number with the Trade Registry: J1991000004086

Social capital registered and deposited: 47.197.132,50 lei

The regulated market onto which transactions of issued securities are traded: The Stock Exchange Bucharest, Capital titles sector – Shares Standard Category

### I. Important events to be reported: OGMS 28-29.04.2026

The Ordinary General Meeting of the Shareholders took place on 28.04.2026, the date of the first call. The meeting was attended, directly and true the correspondence vote, by shareholders/representatives of the shareholders holding 12.337.327 shares of the Company IAR SA, representing 65,3413 % of the total number of company shares.

The meeting agenda was:

1. Approval of the annual financial statements for the financial year 2025 based on the reports submitted to the Board of Directors of IAR S.A. and to the Company's financial auditor
2. Approval of the 2025 net profit allocation on destinations
3. Approval of Board of Directors members financial responsibility discharge for the activity conducted during 2025 based on the submitted reports
4. Approval of the prescription at the date 30.06.2026 of the non-payment dividends for the year 2021, for which the condition for reaching the 3-year term from the date of the dividend distribution due, on the basis of art. 2517 of the Civil Code
5. Approval of the Remuneration Annual Report for 2025
6. Establishing the revenue and expenditure budget for 2026
7. Approval of the date of 17.06.2026 as registration date, i.e. - identifying the shareholders that are impacted by the decisions of the Ordinary General Meeting of Shareholders held on the 28-29.04.2026, of the date of 16.06.2026 as the ex-date and of the date of 06.07.2026 as the payment date, in accordance with the provisions of Law No. 24/2017.

The decisions taken by vote after analyzing the presented documents are the following:

1. The annual financial statements prepared for the financial year 2025, based on reports submitted by the Board of Directors of IAR S.A. and its financial auditor, are approved.

The vote was expressed as follows:

	<b><u>the total number of the expressed votes:</u></b>	<b>12.337.327</b>		
out of which:		<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented		86.839	0	0
Shareholders who sent their vote by correspondence/registered post		12.250.488	0	0
	<b>SUBTOTAL</b>	<b>12.337.327</b>	<b>0</b>	<b>0</b>
	<b>representing the following <u>percentages of the total number of shares of the company</u></b>			
	<b>TOTAL:</b>	<b>65,3413 %</b>		
out of which:		<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented		0,4513	0	0
Shareholders who sent their vote by correspondence/registered post		64,89	0	0
	<b>SUBTOTAL</b>	<b>65,3413 %</b>	<b>0</b>	<b>0</b>

representing the following percentages of the total number of shares represented-OGMS 28.04.2026

	<b>TOTAL:</b>	<b>100 %</b>			
out of which:			<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented			0,7039	0	0
Shareholders who sent their vote by correspondence/registered post			99,2961	0	0
	<b>SUBTOTAL</b>		<b>100</b>	<b>0</b>	<b>0</b>

**2. Rejecting the assignment of the net profit in the amount of 47.681.660 lei, recorded by the company in 2024, as follows:**

- Legal reserves:	0 lei
- Reinvested profit in 2025	3.329.647 lei
- Unappropriated profit:	44.352.013 lei
o Dividends	42.955.305 lei
o Other reserves – self-financing sources	1.396.708 lei
o The gross amount of dividend	2,35 lei/share

**It is requested that the subject be postponed to a subsequent General Meeting of Shareholders, with a reanalysis of the distribution of profit.**

The vote was expressed as follows:

	<b><u>the total number of the expressed votes:</u></b>	<b>12.337.327</b>			
out of which:			<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented			86.839	0	0
Shareholders who sent their vote by correspondence/registered post			0	12.250.488	0
	<b>SUBTOTAL</b>		<b>86.839</b>	<b>12.250.488</b>	<b>0</b>

representing the following percentages of the total number of shares of the company

	<b>TOTAL:</b>	<b>65,3413 %</b>			
out of which:			<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented			0,4513	0	0
Shareholders who sent their vote by correspondence/registered post			0	64,89	0
	<b>SUBTOTAL</b>		<b>0,4513</b>	<b>64,89</b>	<b>0</b>

representing the following percentages of the total number of shares represented-OGMS 28.04.2026

	<b>TOTAL:</b>	<b>100 %</b>			
out of which:			<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented			0,7039	0	0
Shareholders who sent their vote by correspondence/registered post			0	99,2961	0
	<b>SUBTOTAL</b>		<b>0,7039</b>	<b>99,2961</b>	<b>0</b>

**3. The discharge of liability of the company Board of Directors members in respect of their activity in the financial year 2025 is approved.**

The vote was expressed as follows:

	<b><u>the total number of the expressed votes:</u></b>	<b>12.337.327</b>			
out of which:			<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented			86.839	0	0
Shareholders who sent their vote by correspondence/registered post			12.250.488	0	0
	<b>SUBTOTAL</b>		<b>12.337.327</b>	<b>0</b>	<b>0</b>

representing the following percentages of the total number of shares of the company

	<b>TOTAL:</b>	<b>65,3413 %</b>			
out of which:			<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented			0,4513	0	0
Shareholders who sent their vote by correspondence/registered post			64,89	0	0
	<b>SUBTOTAL</b>		<b>65,3413 %</b>	<b>0</b>	<b>0</b>

representing the following percentages of the total number of shares represented-OGMS 28.04.2026

	<b>TOTAL:</b>	<b>100</b>	<b>%</b>	
out of which:		<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented		0,7039	0	0
Shareholders who sent their vote by correspondence/registered post		99,2961	0	0
	<b>SUBTOTAL</b>	<b>100</b>	<b>0</b>	<b>0</b>

4. It is noted the prescription of unpaid dividends for the financial year 2021, for which it is met the condition of reaching the term of 3 years from the date of exigibility of dividends to be distributed stipulated by art. 2517 of the Civil Code. The subject does not require a vote.

The prescription date of the respective amounts will be 30.06.2026 and the amount to be prescribed will be the one resulting from the final report on the payments made as dividends which will be made available to the company by Depozitarul Central SA..

5. It is noted the 2025 Annual Report of the Nomination and Remuneration Committee. The subject does not require a vote.

6. To establish the Income and Expenditures Budget for 2026 proposed by the IAR SA Company's Board of Directors, as presented during the Ordinary General Meeting of the Shareholders dated 28.04.2026.

The vote was expressed as follows:

	<u>the total number of the expressed votes:</u>	12.337.327		
out of which:		<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented		86.839	0	0
Shareholders who sent their vote by correspondence/registered post		12.250.488	0	0
	<b>SUBTOTAL</b>	<b>12.337.327</b>	<b>0</b>	<b>0</b>

representing the following percentages of the total number of shares of the company

	<b>TOTAL:</b>	<b>65,3413</b>	<b>%</b>	
out of which:		<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented		0,4513	0	0
Shareholders who sent their vote by correspondence/registered post		64,89	0	0
	<b>SUBTOTAL</b>	<b>65,3413</b>	<b>%</b>	<b>0</b>

representing the following percentages of the total number of shares represented-OGMS 28.04.2026

	<b>TOTAL:</b>	<b>100</b>	<b>%</b>	
out of which:		<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented		0,7039	0	0
Shareholders who sent their vote by correspondence/registered post		99,2961	0	0
	<b>SUBTOTAL</b>	<b>100</b>	<b>0</b>	<b>0</b>

7. The date of 17.06.2026 is approved as the date of registration, respectively of identification of the shareholders on which the effects of the decisions of the ordinary general meeting of shareholders from 28-29.04.2026 are reflected, the date of 16.06.2026 as ex-dates and the date of 06.07.2026 as the date of payment, in accordance with the provisions of Law 24/2017.

The vote was expressed as follows:

	<u>the total number of the expressed votes:</u>	12.337.327		
out of which:		<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
Shareholders present and/or represented		86.839	0	0
Shareholders who sent their vote by correspondence/registered post		12.250.488	0	0
	<b>SUBTOTAL</b>	<b>12.337.327</b>	<b>0</b>	<b>0</b>

representing the following percentages of the total number of shares of the company

<b>TOTAL:</b>	<b>65,3413</b>	<b>%</b>
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<i>out of which:</i>	<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
<i>Shareholders present and/or represented</i>	0,4513	0	0
<i>Shareholders who sent their vote by correspondence/registered post</i>	64,89	0	0
<b>SUBTOTAL</b>	<b>65,3413 %</b>	<b>0</b>	<b>0</b>

*representing the following percentages of the total number of shares represented-OGMS 28.04.2026*

<i>out of which:</i>	<b>FOR</b>	<b>AGAINST</b>	<b>ABSTENTION</b>
<i>Shareholders present and/or represented</i>	0,7039	0	0
<i>Shareholders who sent their vote by correspondence/registered post</i>	99,2961	0	0
<b>SUBTOTAL</b>	<b>100</b>	<b>0</b>	<b>0</b>

*Based on the votes expressed, there were adopted the OGMS resolutions no. 02, 03 and 04 dated 28.04.2026.*

*This current report is available and can be accessed at the address [www.iar.ro/investors/Reports](http://www.iar.ro/investors/Reports) according to the Capital Market Requirements/5.Current Reports regarding the privileged information under the LAW 24/2017.*

**Bogdan COSTAŞ**

**PREŞEDINTELE CONSILIULUI DE ADMINISTRAŢIE**

**COSTAS** Digitally signed by  
COSTAS BOGDAN  
**BOGDAN** Date: 2026.04.28  
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**IAR SA COMPANY**

Headquarters: Ghimbav, no.34 Hermann Oberth Str., Braşov county  
Business Reg. No: J1991000004086, T.I.N.: 1132930

**RESOLUTION No. 02 / 28.04.2026**

Given the conclusions drawn from: The Annual Report of 2025 of the Board of Directors of IAR S.A., the Independent Financial Auditor's Report and the annual financial statements of 2025,

Considering the fact that the 2025 financial statements were approved by the Board of Directors of IAR SA by Decision no. 07CA / 23.03.2026,

Under Law no. 31/1990, as amended and supplemented, Law 24/2017, ASF Regulation No 5/2018 and the Constitutive Act of IAR S.A.,

The Ordinary General Meeting of the Shareholders of IAR S.A., convened in accordance with Law no. 31/1990, as amended and supplemented to date, with Law no. 24/2017, with the ASF Regulation no. 5/2018 and the Constitutive Act of the Company IAR S.A. and legally constituted on 28.04.2026, 12:00 p.m., at the company's headquarters, according to the participation of shareholders/representatives of shareholders owning 65,3413% of the total shares of the company,

**DECIDE:**

**Art. 1.** Approve the annual financial statements prepared for the financial year 2025, based on reports submitted by the Board of Directors of IAR S.A. and its financial auditor, in terms of voting "pro" expressed by the shareholders/representatives of shareholders owning 65,3413% of the total shares of the company, of voting "against" expressed by the shareholders/representatives of shareholders owning 0% of the total shares of the company and the "abstention" of shareholders/representatives of shareholders owning 0% of the total shares of the company.

**Art. 2.** Rejecting the assignment of the net profit in the amount of 47.681.660 lei, recorded by the company in 2025, as follows:

- Legal reserves:	0 lei
- Reinvested profit in 2025:	3.329.647 lei
- Unappropriated profit:	44.352.013 lei
o Dividends	42.955.305 lei
o Other reserves – self-financing sources:	1.396.708 lei

It is requested that the subject be postponed to a subsequent General Meeting of Shareholders, with a reanalysis of the distribution of profit.

The reject was given in terms of voting "against" expressed by the shareholders/representatives of shareholders owning 64,89% of the total shares of the company, of voting "pro" expressed by the shareholders/representatives of shareholders owning 0,4513% of the total shares of the company and the "abstention" of the shareholders/representatives of shareholders owning 0% of the total shares of the company.

**Art. 3.** The prescription of the unpaid dividends for the financial year 2021, which obey the condition to meet the 3-year deadline from the date of chargeability of dividends to be distributed stipulated by art. 2517 of the Civil Code, and the proposal for their registration in the article "other incomes" - account 758 according to the legal provisions, is noted.

The prescription date of the respective amounts will be 30.06.2025, and the amount to be prescribed will be that resulting from the completion report of the dividends payment action made available to the company by the Depozitarul Central SA Company.

The approval was given in terms of voting "pro" expressed by the shareholders/representatives of shareholders owning 65,3413% of the total shares of the company, of voting "against" expressed by the shareholders/representatives of shareholders owning 0% of the total shares of the company and the "abstention" of the shareholders/representatives of shareholders owning 0% of the total shares of the company

**Art. 4.** It is noted that the unpaid dividends for the 2021 financial year are prescribed, for which the condition of reaching the 3-year term from the date of exigibility of the dividends to be distributed stipulated by art. 2517 of the Civil Code is met.

The prescription date of these amounts will be 30.06.2026, and the amount that will be prescribed will be the one that results from the report on the completion of the dividend distribution action made available to the company by Societatea Depozitarul Central SA.

**Art. 5.** Approve the date of 17.06.2026 as the registration date, i.e. the date for identification of the shareholders who are affected by the resolutions of the Ordinary General Meeting of Shareholders of 28.04.2026, the date of 16.06.2026 as ex-date and the date of 06.07.2026 as the date of payment, in compliance with Law No. 24/2017.

The approval was given in terms of voting "pro" expressed by the shareholders/representatives of shareholders owning 65,3413% of the total shares of the company, of voting "against" expressed by the shareholders/representatives of shareholders owning 0% of the total shares of the company and the "abstention" of the shareholders/representatives of shareholders owning 0% of the total shares of the company.

**Art. 6.** The Board of Directors and the company's general director are entrusted with carrying out the provisions of this resolution and with the formalities of publicity required by law, the constitutive act and the ASF regulations.

Given at the IAR S.A. Company's headquarters, this day of 28.04.2026.

**Bogdan COSTAŞ**

**CHAIRMAN OF THE BOARD OF DIRECTORS**



**Ion DUMITRESCU**

**G.M.S. SECRETARY**



**Company IAR SA**

Headquarters: Ghimbav, 34, Hermann OBERTH Street, County of Braşov

Trade Registry No.: J1991000004086, Registration Number: R1132930

**RESOLUTION No. 03 / 28.04.2026**

*Under the provisions of Article 107 of Law no. 24/2017 as subsequently amended and supplemented, and of Article II, paragraph (2) of Law no. 158/2020 implementing Regulation (EU) 2017 / 2.402 of the European Parliament and of the Council of 12 December 2017 establishing a general framework for securitization and creating a specific framework for simple, transparent and standardized securitization and amending Directives 2009 / 65 / EC, 2009/138 / EC and 2011/61 / EU, as well as Regulations (EC) no. 1,060 / 2009 and (EU) no. 648/2012,*

*Taking into account the fact that by Decision of the OGMS no. 01 / 24.02.2026 it was approved the members of the Board of Directors of IAR SA, applying the provisions of art. 3, point 7 of the Emergency Ordinance no. 109/2011 on Corporate Governance of Public Enterprises, approved with amendments and completions by Law no. 111/2016,*

*Tacking into consideration the information contained in the Annual Report 2025 of the nomination and remuneration committee of the Board of Directors of IAR S.A.,*

*Considering the provisions of republished Law no. 31/1990, as amended and supplemented to date, of Law no. 24/2017, of ASF Regulation no. 5/2018 and of the Constitutive Act of IAR S.A. Company,*

*The Ordinary General Meeting of the Shareholders of IAR S.A., convened in accordance with Law no. 31/1990, as amended and supplemented to date, Law no. 24/2017, ASF Regulation no. 5/2018 and Constitutive Act of the Company IAR S.A. and legally constituted on 28.04.2026, 12:00 a.m., at the company's headquarters, according to the participation of shareholders/representatives of shareholders owning 65,3413% of the total shares of the company,*

**DECIDE:**

**Art. 1.** *The 2025 Annual Remuneration Report presented at the meeting of 28.04.2026 of the general meeting of shareholders of IAR SA is noted.*

**Art. 2.** *The 2025 Annual Remuneration Report will be available to the public, being posted on the website of IAR SA.*

**Art. 3.** *The Board of Directors and the company's general director are entrusted with carrying out the provisions of this resolution and with the formalities of publicity required by law, the constitutive act and the ASF regulations.*

*Given at the IAR S.A. Company's headquarters, this day of 28.04.2026.*

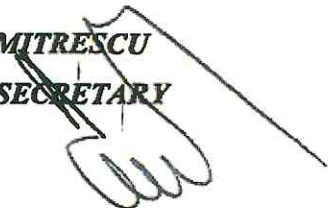
**Bogdan COSTAŞ**

**CHAIRMAN OF THE BOARD OF DIRECTORS**



**Ion DUMITRESCU**

**G.M.S. SECRETARY**



**Company IAR SA**

**Headquarters: Ghimbav, 34, Hermann OBERTH Street, County of Braşov**

**Trade Registry No.: J199100004086, Registration Number: R 1132930**

**RESOLUTION No. 04 / 28.04.2026**

*Given the Income and Expenditure Budget project for 2025 which was approved by the Board of Directors of the Company IAR SA with the Decision No . 10 CA/23.03.2026,*

*Tacking into the consideration that the Project of the IEB 2026 of the company respect the State Budget Law for the year 2026 applicable to IAR SA Company,*

*In accordance with the provisions of the republished Law no. 31/1990, amended and supplemented to date, of Law no 24/2017, of ASF Regulation no 5/2018 and with those of the Constitutive Act of the Company IAR SA,*

*The Ordinary General Meeting of the Shareholders of IAR SA, convened as per the provisions of Law no. 31 / 1990 republished, amended and supplemented to date, the Law no. 24/2017, of the ASF Regulation no. 5/2018 and the IAR SA Constitutive Act, and legally assembled on the date of 28.04.2026 time 12:00 at the company's registered office, under the conditions of participation of shareholders/shareholders' representatives who own 65,3413% of the total number of company shares,*

**DECIDES:**

*Art. 1. To establish the Income and Expenditures Budget for 2026 proposed by the IAR SA Company's Board of Directors, as presented during the Ordinary General Meeting of the Shareholders dated 28.04.2026, under the conditions of the „pro” votes expressed by the shareholders/shareholders' representatives who own 65,3413% of the total number of the company shares, the „against” votes expressed by the shareholders/shareholders' representatives who own 0% of the total number of the company shares and the „abstention” of the shareholders/shareholders' representatives who own 0% of the total number of the company shares.*

*Art. 2. The Board of Directors and the general director of the Company IAR SA are mandated to carry out the provisions of this resolution, as well as the formalities regarding the publicity required by the law, the Constitutive Act and the ASF Regulations.*

*Issued at the headquarters of IAR S.A. this day of 28.04.2026.*

**Bogdan COSTAŞ**

**CHAIRMAN OF THE BOARD OF DIRECTORS**


**Ion DUMITRESCU**

**GMS SECRETARY**

