

IAR SA COMPANY

Headquarters: Ghimbav, no.34 Hermann Oberth Str., Braşov county

Business Reg. No: J1991000004086, T.I.N.: 1132930

RESOLUTION No. 05/10.06.2026 – IAR PROJECT

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 distribution of net profit for the year 2025 which were approved by the Board of Directors of IAR SA by Decision no. 16CA / 24.04.2026,

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 10.06.2026, 12:00 p.m., at the company's headquarters, according to the participation of shareholders/representatives of shareholders owning ...% of the total shares of the company,

DECIDE:

Art. 1. Approve the distribution 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 | 24.530.221 lei |
| o Other reserves – self-financing sources: | 19.821.792 lei |

The shared dividends payment date, in the gross amount of 1,342 lei/share, is 16.07.2026, the distribution costs being borne by the shareholders.

Dividends shall be paid to shareholders registered in the register of shareholders on the 26.06.2026.

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

Art. 2. Approve the date of 26.06.2026 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 10.06.2026, the date of 25.06.2026 as ex-date and the date of 16.07.2026 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 ...% of the total shares of the company, of voting "against" expressed by the shareholders/representatives of shareholders owning ...% of the total shares of the company and the "abstention" of the shareholders/representatives of shareholders owning ...% of the total shares of the company.

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 10.06.2026.

Bogdan COSTAŞ

CHAIRMAN OF THE BOARD OF DIRECTORS

.....

G.M.S. SECRETARY