



Ernst & Young Assurance Services SRL
Bucharest Tower Center Building, 21st Floor
15-17 Ion Mihalache Blvd., District 1
011171 Bucharest, Romania

Tel: +40 21 402 4000
Fax: +40 21 310 7193
office@ro.ey.com
ey.com

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INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Autonom Services S.A.

Report on the Audit of the Individual Financial Statements

Opinion

We have audited the individual financial statements of Autonom Services S.A. (the Company) with official head office in 4, Fermelor Street, Piatra Neamt, identified by sole fiscal registration number 18433260, which comprise the statement of financial position as at December 31, 2024, and the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the individual financial statements, including a summary of material accounting policy information.

In our opinion, the accompanying individual financial statements give a true and fair view of the financial position of the Company as at December 31, 2024, and of its financial performance and its cash flows for the year then ended in accordance with the Order of the Minister of Public Finance no. 2844/2016, approving the accounting regulations compliant with the International Financial Reporting Standards, with all subsequent modifications.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), Regulation (EU) No. 537/2014 of the European Parliament and of the Council of 16 April 2014 ("Regulation (EU) No. 537/2014") and Law 162/2017 („Law 162/2017”). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Individual Financial Statements section of our report. We are independent of the Company in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) as issued by the International Ethics Standards Board for Accountants (IESBA Code) together with the ethical requirements that are relevant to the audit of the financial statements in Romania, including Regulation (EU) No. 537/2014 and Law 162/2017 and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the individual financial statements of the current period. These matters were addressed in the context of our audit of the individual financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

For each matter below, our description of how our audit addressed the matter is provided in that context.



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We have fulfilled the responsibilities described in the “Auditor’s responsibilities for the audit of the individual financial statements” section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the individual financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying individual financial statements.

Key Audit matter	How our audit addressed the key audit matter
<p><i>Assessment of the residual values and useful lives of rental fleet, including rental fleet under right of use assets, and specific impairment analysis of such assets</i></p> <p>The rental fleet assets and equipment, either owned by the Company, amounting to RON 967,621 thousand, or under lease contracts classified as right of use assets - contracts with a transfer of ownership or purchase option, for which IAS 16 is applied in terms of depreciation - amounting to RON 613,849 thousand as at 31 December 2024 - are measured at cost less accumulated depreciation and any impairment. The management is required to assess the residual value and the useful life of an asset at least at each financial year- end and evaluate if there are any specific impairment adjustments required. Depending of the results of such analysis, changes may be accounted as a change in accounting estimate through prospective depreciation or as a specific impairment. The determination of any impairment adjustment with regard to operating lease assets is primarily dependent on how the residual value achievable at the end of the lease is affecting the recoverable value.</p> <p>The future residual values are mostly influenced by number of kilometres driven, class of the asset and manufacturer, overall state of the vehicle, as well as the evolution of the used-vehicles markets at the date when the vehicles are sold. The residual values for the vehicles operated by the Company and of equipment varies depending on the type of asset, thus, the future valuation as performed by the management is based on a number of estimations and judgemental assumptions.</p>	<p>Our audit work was focused on, but was not limited to, the following procedures:</p> <ul style="list-style-type: none">• We obtained an understanding of the rental fleet risk management framework as designed and implemented at Company level.• We have analysed the information and data included in the operational database, we have compared for a sample of transactions during the year the actual sales value vs the carrying amount at the date of disposal in order to assess the reasonability of the residual values; we analysed the trend of disposal results and enquired about categories of vehicles and equipment sold throughout the year at a loss.• We have also followed up on those vehicles which did not have an operational lease contract active at the balance sheet date.• We have discussed and reviewed management’s analysis of the impairment of its rental fleet and impact on the residual value considering the vehicle age or number of kilometres incurred as of 31 December 2024 and evaluated the potential impact by reference to the actual sales transactions incurred during the year and results of such sales



Key Audit matter	How our audit addressed the key audit matter
<p>The Company assessed the residual values of its rental fleet as of 31 December 2024, considering both external and internal factors to the Company such as: actual sales of used vehicles throughout the year, correlation of such values at the balance sheet date with the asset class and manufacturer and potential use of the car and equipment for cancelled operation lease contracts.</p> <p>Due to the significance of the value of rental fleet assets, the estimation uncertainty involved in determining the residual values of the assets, their useful lives as well as any specific impairment adjustments required, we consider the measurement of the rental fleet, including the rental fleet under right of use assets to be a key audit matter.</p> <p>The Company's disclosures are included in Note 2.3.6 <i>Rental fleet, rental equipment and other property, plant and equipment</i>, Note 3 <i>Significant accounting judgements, estimates and assumptions- Review of useful lives and residual values of rental fleet assets</i>, Note 14 <i>Property, Plant and Equipment - Fleet and equipment for rental</i> and Note 15 <i>Right of Use assets</i> to the financial statements.</p>	<ul style="list-style-type: none"> • We have assessed the management's impairment triggering event analysis of leased assets, with focus on categories of vehicles and equipment sold at a loss throughout the year in order to evaluate whether a decline of the market was noted for the respective category of assets. We have discussed with management and assessed also whether there were any changes in the market that could affect the selling price of used cars and implicitly the residual value on a prospective basis and whether any specific impairment adjustment is required as of 31 December 2024. • We have performed subsequent to year end a review of the used cars' selling prices and assessed whether a specific or a more general impairment is necessary as of the balance sheet date. <p>We further assessed the adequacy of the disclosures in the financial statements.</p>

Other information

The other information comprises the Directors' Report (which includes the Sustainability Statement) but does not include the individual financial statements and our auditors' report thereon. Management is responsible for the other information.

Our audit opinion on the individual financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the individual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the individual financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



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Responsibilities of Management and Those Charged with Governance for the Individual Financial Statements

Management is responsible for the preparation and fair presentation of the individual financial statements in accordance with the Order of the Minister of Public Finance no. 2844/2016 approving the accounting regulations compliant with the International Financial Reporting Standards, with all subsequent modifications, and for such internal control as management determines is necessary to enable the preparation of individual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the individual financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Individual Financial Statements

Our objectives are to obtain reasonable assurance about whether the individual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these individual financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the individual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the individual financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the individual financial statements, including the disclosures, and whether the individual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the individual financial statements of the current period and are therefore the key audit matters.

Report on Other Legal and Regulatory Requirements

Reporting on Information Other than the Individual Financial Statements and Our Auditors' Report Thereon

In addition to our reporting responsibilities according to ISAs described in section "Other information", with respect to the Directors' Report, we have read the Directors' Report and report that:

- a) in the Directors' Report we have not identified information which is not consistent, in all material respects, with the information presented in the accompanying individual financial statements as at December 31, 2024;
- b) the Directors' Report, except the Sustainability statement which is subject to a separate assurance reporting, includes, in all material respects, the required information according to the provisions of the Ministry of Public Finance Order no. 2844/2016 approving the accounting regulations compliant with the International Financial Reporting Standards, with all subsequent modifications, Annex 1 points 15 - 19;
- c) based on our knowledge and understanding concerning the entity and its environment gained during our audit of the individual financial statements as at December 31, 2024, we have not identified information included in the Directors' Report that contains a material misstatement of fact, except the Sustainability Statement which is subject to a separate assurance reporting.



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Other requirements on content of auditor's report in compliance with Regulation (EU) No. 537/2014 of the European Parliament and of the Council

Appointment and Approval of Auditor

We were appointed as auditors of the Company by the General Shareholders Meeting on 30 July 2024. Total uninterrupted engagement period, from the moment when the Company became a public interest entity, including renewals (extension of the period for which we were originally appointed) has lasted for 6 years, covering the financial periods end December 31, 2019 till December 31, 2024.

Consistency with Additional Report to the Audit Committee

Our audit opinion on the individual financial statements expressed herein is consistent with the additional report to the Audit Committee, which we issued on 24 April 2025.

Provision of Non-audit Services

No prohibited non-audit services referred to in Article 5(1) of Regulation (EU) No. 537/2014 of the European Parliament and of the Council were provided by us to the Company and we remain independent from the Company in conducting the audit.

In addition to statutory audit services and services disclosed in the individual financial statements, no other services were provided by us to the Company, and its controlled undertakings.

Report on the compliance of the electronic format of the individual financial statements, with the requirements of the ESEF Regulation

We have performed a reasonable assurance engagement on the compliance of the individual financial statements presented in XHTML format of Autonom Services S.A. (the Company) for the year ended 31 December 2024, with the requirements of the Commission Delegated Regulation (EU) 2019 /815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (the "ESEF Regulation").

These procedures refer to testing the format and whether the electronic format of the individual financial statements (XHTML) corresponds to the audited individual financial statements and expressing an opinion on the compliance of the electronic format of the individual financial statements of the Company for the year ended 31 December 2024 with the requirements of the ESEF Regulation. In accordance with these requirements, the electronic format of the individual financial statements should be presented in XHTML format.



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Responsibilities of the Management and Those Charged with Governance

The Management of the Company is responsible for the compliance with the requirements of the ESEF Regulation in the preparation of the electronic format of the individual financial statements in XHTML format and for ensuring consistency between the electronic format of the individual financial statements (XHTML) and the audited individual financial statements.

The responsibility of the Management also includes the design, implementation and maintenance of such internal control as determined is necessary to enable the preparation of the individual financial statements in ESEF format that are free from any material non-compliance with the ESEF Regulation.

Those charged with governance are responsible for overseeing the financial reporting process for the preparation of individual financial statements, including the application of the ESEF Regulation.

Auditor's Responsibility

Our responsibility is to express an opinion providing reasonable assurance on the compliance of the electronic format of the individual financial statements with the requirements of the ESEF Regulation.

We have performed a reasonable assurance engagement in accordance with ISAE 3000 (revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE 3000 (revised)). This standard requires that we comply with ethical requirements, plan and perform our engagement to obtain reasonable assurance about whether the electronic format of the individual financial statements of the Company is prepared, in all material respects, in accordance ESEF regulation. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material non-compliance with the requirements of the ESEF Regulation, whether due to fraud or error.

Reasonable assurance is a high level of assurance, but it is not guaranteed that the assurance engagement conducted in accordance with ISAE 3000 (revised) will always detect material non-compliance with the requirements when it exists.

Our Independence and Quality Management

We apply International Standard on Quality Management 1, Quality Management for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, which requires that we design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have maintained our independence and confirm that we have met the ethical and independence requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code).



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Summary of procedures performed

The objective of the procedures that we have planned and performed was to obtain reasonable assurance that the electronic format of the individual financial statements is prepared, in all material respects, in accordance with the requirements of ESEF Regulation. When conducting our assessment of the compliance with the requirements of the ESEF Regulation of the electronic reporting format (XHTML) of the individual financial statements of the Company, we have maintained professional skepticism and applied professional judgement. We have also:

- obtained an understanding of the internal control and the processes related to the application of the ESEF Regulation in respect of the individual financial statements of the Company, including the preparation of the individual financial statements of the Company in XHTML format
- tested the validity of the applied XHTML format
- checked whether the electronic format of the individual financial statements (XHTML) corresponds to the audited individual financial statements

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion on the compliance of the electronic format of the individual financial statements with the requirements of the ESEF Regulation

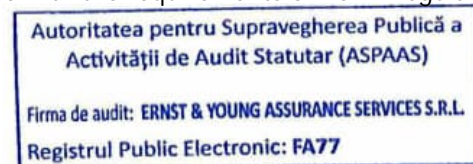
Based on the procedures performed, our opinion is that the electronic format of the individual financial statements is prepared, in all material respects, in accordance with the requirements of ESEF Regulation.

On behalf of,

Ernst & Young Assurance Services SRL
15-17, Ion Mihalache Blvd., floor 21, Bucharest, Romania

Registered in the electronic Public Register under No. FA77

Name of the Auditor/ Partner: Sandu Mihaela Elena
Registered in the electronic Public Register under No. AF1610



Bucharest, Romania
25 April 2025