

To: BUCHAREST STOCK EXCHANGE

FINANCIAL SUPERVISORY AUTHORITY
Financial Instruments and Investments Sector

Current report in accordance with: Law no. 24/2017,
FSA Regulation no. 5/2018
Report date: May 7, 2026
Regulated market on which the issued securities are
traded: Bucharest Stock Exchange, Premium category

Approval of the “Rights/Options Granting Plan – Stock Option Plan”

EVERGENT Investments provides the investors with “the information document regarding the granting of rights/options to purchase shares”, drafted in compliance with the provisions of Chapter I, article 1, paragraph (4), letter (i) of (EU) Regulation no. 2017/1129 and FSA Regulation no. 5/2018.

The document is based on the Board of Directors’ Resolution regarding the approval of the “*Rights/Options Granting Plan – Stock Option Plan*” as part of the “*2025 Benefit Plan for Managers, Directors and Employees*”, based on Resolution no. 3 of the Ordinary General Meeting of Shareholders of EVERGENT Investments dated April 29, 2026, regarding the approval of the separate financial statements for the financial year 2025 and in compliance with the Company’s “*Remuneration Policy*”.

According to Law no. 74/2015 on alternative investment fund managers, FSA Regulation no. 10/2015, EU Directive on alternative investment fund managers (AIFMD), ESMA Guide on solid remuneration policies in compliance with AIFMD and EVERGENT Investments’ Articles of Association, at least 50% of the variable remuneration will be in shares or options to purchase shares within *Stock Option Plan* programs, abiding by the legal regulations in force.

In accordance with the legal framework, the assumption of rights and granting of shares shall be done 12 months after the “*Information Document*” is published, but no later than 15 months after signing the “*Agreement*”, at the time the conditions of the “*Rights/Options Granting Plan*” are fulfilled and each beneficiary exercises their option.

Cătălin Iancu
CEO

Gabriel Lupașcu
Compliance Officer



**Information Document Regarding the Offering of Rights/Options
to Employees and Members of Management Structure
to Acquire Shares in EVERGENT Investments
- Stock Option Plan -**

(Information document in accordance with (EU) Regulation 1129/2017 and FSA Regulation No. 5/2018)

1. Responsible Individuals

1.1. The names and positions of the individuals or the name and registered office of the legal entities responsible for the information included in this presentation document

EVERGENT Investments SA, headquartered in Bacău, 94C Pictor Aman Street, Bacău county, registered in the Trade Register of the Bacău Court under number J1992002400045, with the unique registration code 2816642, legally represented by Cătălin Iancu – CEO.

1.2. Statements of the responsible individuals mentioned in point 1.1, stating that, to the best of their knowledge, the information included in the presentation document is accurate

By reviewing the content of this document, EVERGENT Investments, through its legal representative, accepts responsibility for its contents and confirms that the information provided is in accordance with reality and does not contain any omissions or false statements that could significantly affect the contents of the document.

2. Information Regarding the Issuer

2.1. Name, headquarters, tax code and and registration number at the Trade Register

Issuer name:	EVERGENT Investments SA
Legal form:	The Company is established as a private legal entity of Romanian nationality, organized as a joint-stock company.
Company type:	EVERGENT Investments S.A. is classified, according to applicable regulations, as an Alternative Investment Fund of the investment company type – AIF, category Retail Investor Alternative Investment Fund (RIAIF), authorized by the Financial Supervisory Authority (FSA) under Authorization No. 101/25.06.2021, and operates in compliance with the provisions of Law No. 74/2015 on alternative investment fund managers, Law No. 24/2017 on issuers of financial instruments and market operations, Law No. 31/1990 on companies and the FSA regulations issued in the implementation of primary legislation.
Headquarters:	Bacău municipality, 94C Pictor Aman Street, Bacău county,



Romania.
Company registration: Trade Register under number J1992002400045; EUID: ROONRC.J1992002400045; Unique Registration Code: 2816642; LEI Code: 254900Y100025N04US14; FSA Register No.: PJR071AFIAA/040002; PJR09FIAIR/040003.

2.2. Share capital

- Subscribed and paid-in capital value: 86,410,373.4 RON
- Number of issued shares: 864,103,734
- Nominal value of a share: 0.1 RON

3. Information Regarding the Offering of Securities to Employees and Members of the Management Structure

3.1. Decision-making documents authorizing the offering of securities to members of the management structure and employees

The offering of rights/options to acquire EVER shares to employees and members of the management structure, under the *stock option plan* program, is based on:

- Article 14 of the Company's Articles of Association;
- Chapter 5 of the Remuneration Policy for the Company's Executives, approved by the Resolutions of the Ordinary General Meeting of Shareholders of EVERGENT No. 3 of January 28, 2021, and No. 3 of October 28, 2024;
- Chapter 7 of the Remuneration Policies and Practices for staff categories whose professional activities have a significant impact on the company's risk profile;
- Resolutions of the General Meetings of Shareholders:
 - EGMS Resolution No. 2 of October 29, 2025, approving the buyback of own shares to fulfill legal obligations for settlement in financial instruments under stock option plan (SOP) programs for the distribution of shares to employees, managers, and directors of the Company;
 - OGMS Resolution No. 3 of April 29, 2026, approving the separate financial statements for the 2025 financial year.
- Board of Directors Resolution No. 14 of April 29, 2026, approving the Report of the Nomination and Remuneration Committee on the achievement of performance objectives by members of the management structure, key functions and all employees, in accordance with the "Remuneration Policies and Practices for staff categories whose professional activities have a significant impact on the company's risk profile", and the granting of variable remuneration (the Benefits Plan consisting of shares and cash) for the year 2025.

3.2. Description of the operation: purpose of the share offering, total number of securities offered, number of securities individually offered per investor category

A. Purpose of the offering of own shares:



- In accordance with applicable law, the implementation of the remuneration policy and the rewarding of activity carried out within the company also includes the distribution of shares to company employees, managers and directors, to align their interests with the company's long-term objective implementation and achieving performance indicators;
- Remuneration through Stock Option Plan programs allows the company to reduce operational expenses.

B. Total number of securities offered:

- Under this *Stock Option Plan* program, a total of 7,580,322 own shares (0.8772% of the total number of issued shares) will be offered to employees, managers and directors of the company;
- The option right is granted in favor of employees, managers and directors who hold such positions as of December 31, 2025, in the amount and under the terms and conditions established by Resolution No. 15 of the Board of Directors dated April 29, 2026.

3.3. Description of the type and class of securities offered or granted

The shares offered are of the same class as the existing ones, namely common, registered, indivisible shares, of equal value and dematerialized, issued at a nominal value of RON 0.1/share and traded on the same regulated market.

3.4. Period for exercising the option right

The right to benefit from the Benefit Plan as *Stock option plan* and to receive a specified number of shares commences from the date of publication of this information document and the signing of the Agreement.

The right to exercise the option shall become valid upon the expiry of a minimum period of one year (12 months) from the date of publication of this document, but not exceeding 15 months from the signing of the *Agreement* entered with EVERGENT Investments SA.

Failure to exercise the right within the agreed time limit leads to the forfeiture of the right to exercise the option.

3.5. Option exercise price

Each beneficiary exercises the option to acquire a fixed number of shares issued by the company at the value of RON 3.05/share (the closing price on April 28, 2026, the day before the approval of the 2025 SOP Plan), with an exercise price of RON zero/share.

3.6. Any other information deemed important by the issuer or the FSA

Informative note regarding the tax regime applicable to the "*Stock Option Plan*" program



According to Law No. 227/2015 on the Fiscal Code (the Fiscal Code), Article 7, item 39, a “*stock option plan*” is defined as “*a program initiated within a legal entity through which employees, managers and/or directors of that entity or of its affiliated legal entities, as defined under item 26, letters c) and d), are granted the right to acquire at a preferential price or receive free of charge a determined number of participation titles, as defined under item 40, issued by the respective entity.*”

It is also stipulated that “*in order for a program to qualify as a stock option plan, there must be a minimum period of one year between the time the right is granted and the time it is exercised (i.e. the acquisition of the participation titles).*”

The benefits derived from the right to a “*stock option plan*” are not considered taxable income for the Beneficiary at the time the rights are granted or exercised, in accordance with the provisions of Article 76, paragraph (4), letter r) of the Fiscal Code.

This provision must be correlated with Article 94 (3) of the Fiscal Code, regarding the calculation of gain/loss from the transfer of securities, since the investment income achieved by eligible individuals following the later sale of shares acquired under a “*stock option plan*” is subject to income tax and social health insurance contribution according to article 170 of the Fiscal Code, if the limit mentioned in paragraph (2) is surpassed. Gains from the sale of shares granted through a SOP program become taxable only when the Beneficiary sells those shares.

This “*Information Document*” has been prepared in accordance with Article 1 (4) letter (i) of (EU) Regulation 1129/2017, which provides that the preparation and publication of a prospectus is not required for securities offered, allotted or to be allotted to members of management or employees by their employer, provided that a document is made available containing information on the number and nature of the securities, as well as the reasons for and details of the offer or allotment.

ISSUER
EVERGENT Investments SA

Cătălin Iancu
CEO

Gabriel Lupașcu
Compliance Officer