Evergent INVESTMENTS Drive for performance

Către: 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: November 23, 2026
Regulated market on which the issued securities are traded: Bucharest Stock Exchange, Premium category

With respect to: the Availability of the Consolidated Financial Statements as of September 30, 2026

Dear investors,

EVERGENT Investments Group registered a new financial performance record in the first nine months of 2026, in a complex macroeconomic and geopolitical environment, characterized by volatility and uncertainty.

The Group's main results for this period:

- ✓ The net result increased to RON 463.55 million, comprised of RON 226.70 million in net profit and RON 236,85 million net gain from the sale of financial assets at fair value through other comprehensive income, reflected in the retained earnings. Compared to the same period of the previous year, the net result registered an increase of 74%.
- ✓ EVERGENT Investments Group's assets under management surpassed the RON 5 billion threshold, reaching RON 5.04 billion, an increase of 27.5% compared to the level registered as of September 30, 2025.
- ✓ The EVER share closed its trading session on September 30, 2026, at RON 3.42/share, registering a 71% appraisal compared to September 30, 2025. Its evolution was significantly superior to that of the sectoral index, BET-FI, which increased by 44.68% during the same period. The share's performance validates the market's sustained interest and reflects the investors' trust in the Group's growth and development potential.

The consolidated financial statements as of September 30, 2026, are available on the company's website, www.evergent.ro.

The Company will hold a conference call in Romanian regarding the consolidated financial results as of September 30, 2026, on November 25, 2026, at 09:00 a.m. (Romanian time). Shareholders interested in participating may register by sending a request to office@evergent.ro no later than November 24, 2026, at 05:00 p.m., in order to receive the login ID.

Respectfully,

Cătălin Iancu
CEO

Gabriel Lupaşcu
Compliance Officer

EVERGENT INVESTMENTS SA

INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE NINE MONTHS' PERIOD ENDED ON SEPTEMBER 30, 2026

Prepared in accordance with IAS 34 Interim Financial Reporting and with the application of Financial Supervisory Authority ("FSA") Norm no. 39/2015 on the approval of accounting regulations compliant with the International Financial Reporting Standards applicable to entities authorized, regulated and supervised by FSA in the field of Financial Instruments and Investments, as well as to the Investor Compensation Fund

UNAUDITED

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CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE 9 MONTHS' PERIOD ENDED ON SEPTEMBER 30, 2026
(all amounts are presented in Lei, unless otherwise stated)

Evergent INVESTMENTS

In LEI	*Note*	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Revenue and gains			
Gross dividend income	*6*	153,218,925	126,634,127
Interest income	*7*	23,581,847	18,677,854
Other operating income	*8*	25,628,580	27,566,732
Net gain on financial assets at fair value through profit or loss	*9*	137,444,946	75,684,684
Net gain on disposal of non-financial assets		3,496,353	514,301
Net gain on revaluation of investment property	*18*	28,624	-
Net loss on the revaluation of assets held for sale		(23,141)	-
Expenses			
Loss reversal on financial assets impairment		2,211,335	370,661
(Loss) / Loss reversal on non-financial assets impairment		(1,019,848)	36,274
Reversal/(Set-up) of provisions for risks and expenses		40,470	(199,777)
Expenses with wages, remuneration and other similar expenses	*10*	(38,583,900)	(35,185,248)
Other operating expenses	*11*	(39,965,550)	(37,303,649)
Operating profit		**266,058,641**	**176,795,959**
Financing expenses	*12*	(4,445,665)	(6,179,776)
Share from the profit corresponding to associates		4,118,082	4,077,887
Profit before tax		**265,731,058**	**174,694,070**
Income tax	*13*	(39,034,363)	(24,060,104)
Net profit		**226,696,695**	**150,633,966**
Other comprehensive income			
Increases in the revaluation reserve for property, plant and equipment, net of deferred tax		313,978	640,225
Net gain on the revaluation of equity instruments at fair value through other comprehensive income (FVTOCI)	*15 d)*	682,609,959	410,704,095
Other comprehensive income – items that will not be reclassified in profit or loss		**682,923,937**	**411,344,320**

The attached notes are integral part of the financial statements.

In LEI	*Note*	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Other comprehensive income – Total		**682,923,937**	**411,344,320**
Total comprehensive income		**909,620,632**	**561,978,286**
Basic and diluted earnings per share – *net profit per share*	*24*	**0.2708**	**0.1731**
Basic and diluted earnings per share (*including gain on the sale of FVTOCI financial assets*)	*24*	**0.5510**	**0.3053**
Net profit			
Net profit attributable to Company's shareholders		228,876,132	151,726,889
Net loss attributable to non-controlling interests	*23*	(2,179,437)	(1,092,923)
Total net profit		**226,696,695**	**150,633,966**
Comprehensive income			
Comprehensive income attributable to company's shareholders		911,722,124	563,102,366
Comprehensive income attributable to non-controlling interests		(2,101,492)	(1,124,080)
Total comprehensive income		**909,620,632**	**561,978,286**

The consolidated financial statements were approved by the Board of Directors on November 23, 2026 and signed on its behalf by:

Cătălin Iancu
CEO

Mihaela Moleavin
Finance Director

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
ON SEPTEMBER 30, 2026
(all amounts are presented in Lei, unless otherwise stated)

Evergent INVESTMENTS

In LEI	*Note*	**September 30, 2026**	**December 31, 2025**
Assets			
Cash and current accounts		6,540,117	6,804,058
Bank deposits with initial maturity within 3 months	*14 a)*	70,631,255	185,557,074
Bank deposits with initial maturity of more than 3 months	*14 b)*	489,859,237	200,306,058
Financial assets measured at fair value through profit or loss	*15 a)*	623,570,381	486,147,900
Financial assets measured at fair value through other comprehensive income	*15 b)*	3,302,824,582	2,932,362,992
Investments accounted for using the equity method	*16*	65,612,088	61,494,006
Treasury bills at amortised cost	*17*	50,101,693	-
Other financial assets at amortised cost		8,051,111	6,528,686
Inventories		28,298,011	36,257,027
Other assets		4,902,684	9,262,889
Non-current assets held for sale		5,062,525	21,825,300
Investment property	*18*	290,000,025	229,375,941
Property, plant and equipment		81,938,837	78,231,742
Right-of-use assets for qualifying assets in leases		7,501,083	8,009,441
Intangible assets		408,830	588,670
Total assets		**5,035,302,459**	**4,262,751,784**
Liabilities			
Borrowings	*19*	98,679,156	121,229,494
Lease liabilities		7,429,808	8,071,814
Dividends payable	*20*	81,327,742	175,414,006
Current income tax liabilities		15,502,878	11,886,313
Financial liabilities at amortised cost		6,273,463	7,692,288
Other liabilities		12,360,618	26,563,816
Provisions for risks and expenses		512,763	553,233
Deferred tax liabilities	*21*	344,431,015	286,213,684
Total liabilities		**566,517,443**	**637,624,648**
Equity			
Share capital	*22 a)*	449,223,223	463,116,725
Retained earnings		1,926,725,252	1,461,773,892
Reserves from the revaluation of property, plant and equipment		14,238,245	21,393,443
Reserves from the revaluation of financial assets at fair value through other comprehensive income	*15 d)*	2,145,306,103	1,699,546,229
Treasury shares	*22 d)*	(122,696,291)	(77,119,815)
Equity-based payments to employees, directors and administrators	*22 e)*	23,119,982	39,945,292
Other equity elements	*22 f)*	(10,261,084)	2,723,626
Total equity attributable to Company shareholders		**4,425,655,430**	**3,611,379,392**

The attached notes are integral part of the financial statements.

In LEI	*Note*	**September 30, 2026**	**December 31, 2025**
Non-controlling interests	*23*	43,129,586	13,747,744
Total equity		**4,468,785,016**	**3,625,127,136**
Total liabilities and equity		**5,035,302,459**	**4,262,751,784**

The consolidated financial statements were approved by the Board of Directors on November 23, 2026 and signed on its behalf by:

Cătălin Iancu
CEO

Mihaela Moleavin
Finance Director

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE 9 MONTHS' PERIOD ENDED ON SEPTEMBER 30, 2026
(all amounts are presented in Lei, unless otherwise stated)

Evergent INVESTMENTS

In LEI	Note	Share Capital	Reserves from the revaluation of property, plant and equipment	Reserves from the revaluation of FVTOCI financial assets	Retained earnings	Treasury shares	Equity-based payments to employees, directors and administrators	Other equity elements	Total attributable to the parent company's shareholders	Non-controlling interests	Total
Balance on December 31, 2025	**22**	**463,116,725**	**21,393,443**	**1,699,546,229**	**1,461,773,892**	**(77,119,815)**	**39,945,292**	**2,723,626**	**3,611,379,392**	**13,747,744**	**3,625,127,136**
Comprehensive income											
Net profit		-	-	-	228,876,132	-	-	-	228,876,132	(2,179,437)	226,696,695
Other comprehensive income											
Increase of reserve from the revaluation of tangible assets, net of deferred tax		-	265,415	-	-	-	-	-	265,415	48,563	313,978
Transfer of revaluation reserve to retained earnings following the derecognition of property, plant and equipment		-	(7,420,613)	-	7,391,231	-	-	-	(29,382)	29,382	-
Revaluation at fair value of equity instruments at FVTOCI, net of deferred tax	15 d)	-	-	682,609,959	-	-	-	-	682,609,959	-	682,609,959
Total other items of comprehensive income		**-**	**(7,155,198)**	**682,609,959**	**7,391,231**	**-**	**-**	**-**	**682,845,992**	**77,945**	**682,923,937**
Total comprehensive income		**-**	**(7,155,198)**	**682,609,959**	**236,267,363**	**-**	**-**	**-**	**911,722,124**	**(2,101,492)**	**909,620,632**
Net gain, transferred to retained earnings for the sale of FVTOCI equity instruments	15 d)	**-**	**-**	**(236,850,085)**	**236,850,085**	**-**	**-**	**-**	**-**	**-**	**-**
Total transactions with shareholders directly recognized in equity											
Share capital decrease		(13,893,502)	-	-	(27,567,912)	40,889,033	-	572,381	-	-	-
Bought-back treasury shares	22 d)	-	-	-	-	(115,536,253)	-	(1,260,864)	(116,797,117)	-	(116,797,117)
Treasury shares granted to employees and directors	22 e)	-	-	-	-	29,070,744	(16,774,517)	(12,296,227)	-	-	-
Dividends expired according to the law		-	-	-	20,420,043	-	-	-	20,420,043	-	20,420,043
Difference in dividends distributed in 2025 from the net profit of previous years *		-	-	-	(1,018,219)	-	-	-	(1,018,219)	-	(1,018,219)
Non-controlling interests recognized upon the acquisition of 50% interest in North Lake Development	23	-	-	-	-	-	-	-	-	31,483,334	31,483,334
Other changes		-	-	-	-	-	(50,793)	-	(50,793)	-	(50,793)
Total transactions with shareholders directly recognised in equity		**(13,893,502)**	**-**	**-**	**(8,166,088)**	**(45,576,476)**	**(16,825,310)**	**(12,984,710)**	**(97,446,086)**	**31,483,334**	**(65,962,752)**
Balance on September 30, 2026		**449,223,223**	**14,238,245**	**2,145,306,103**	**1,926,725,252**	**(122,696,291)**	**23,119,982**	**(10,261,084)**	**4,425,655,430**	**43,129,586**	**4,468,785,016**

* Difference arising from the calculation of dividends based on the number of dividend-bearing shares as at the record date (June 3, 2026)

The attached notes are integral part of the financial statements.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE 9 MONTHS' PERIOD ENDED ON SEPTEMBER 30, 2026
(all amounts are presented in Lei, unless otherwise stated)

In LEI	Note 22	Share capital	Reserves from the revaluation of property, plant and equipment	Reserves from the revaluation of FVTOCI financial assets	Retained earnings	Treasury Shares	Equity-based payments to employees, directors and administrators	Other equity elements	Total attributable to the parent company's shareholders	Non-controlling interests	Total
Balance on December 31, 2024		**472,578,393**	**21,671,571**	**1,209,079,113**	**1,314,165,621**	**(47,319,130)**	**31,749,948**	**4,640,981**	**3,006,566,497**	**14,783,457**	**3,021,349,954**
Comprehensive income											
Net profit		-	-	-	151,726,889	-	-	-	151,726,889	(1,092,923)	150,633,966
Other comprehensive income											
Increase/(Decrease) of reserve from the revaluation of tangible assets, net of deferred tax		-	640,225	-	-	-	-	-	640,225	-	640,225
Transfer of revaluation reserve to retained earnings following the derecognition of property, plant and equipment		-	(2,245,316)	-	2,276,473	-	-	-	31,157	(31,157)	-
Fair value remeasurement of equity instruments at FVTOCI, net of deferred tax		-	-	410,704,095	-	-	-	-	410,704,095	-	410,704,095
Total other comprehensive income		**-**	**(1,605,091)**	**410,704,095**	**2,276,473**	**-**	**-**	**-**	**411,375,477**	**(31,157)**	**411,344,320**
Total comprehensive income		**-**	**(1,605,091)**	**410,704,095**	**154,003,362**	**-**	**-**	**-**	**563,102,366**	**(1,124,080)**	**561,978,286**
Net gain, transferred to retained earnings for the sale of FVTOCI equity instruments		**-**	**-**	**(115,811,625)**	**115,811,625**	**-**	**-**	**-**	**-**	**-**	**-**
Transactions with shareholders directly recognized in equity											
Share capital decrease		(9,461,668)	-	-	(18,601,473)	27,664,000	-	399,141	-	-	-
Bought-back treasury shares		-	-	-	-	(47,584,522)	-	(13,392)	(47,597,914)	-	(47,597,914)
Treasury shares granted to employees and directors		-	-	-	-	16,653,088	(14,975,431)	(1,677,657)	-	-	-
Dividends expired according to the law		-	-	-	15,208,876	-	-	-	15,208,876	58,508	15,267,384
Dividends distributed from the profit for the 2024 financial year		-	-	-	(97,759,147)	-	-	-	(97,759,147)	-	(97,759,147)
Dividends distributed to non-controlling interests		-	-	-	-	-	-	-	-	(120,599)	(120,599)
Other elements		-	-	-	-	-	-	(572,381)	(572,381)	-	(572,381)
Total transactions with shareholders directly recognised in equity		**(9,461,668)**	**-**	**-**	**(101,151,744)**	**(3,267,434)**	**(14,975,431)**	**(1,864,289)**	**(130,720,566)**	**(62,091)**	**(130,782,657)**
Balance on September 30, 2025		**463,116,725**	**20,066,480**	**1,503,971,583**	**1,482,828,864**	**(50,586,564)**	**16,774,517**	**2,776,692**	**3,438,948,297**	**13,597,286**	**3,452,545,583**

The consolidated financial statements were approved by the Board of Directors on November 23, 2026 and signed on its behalf by:

Cătălin Iancu
CEO

Mihaela Moleavin
Finance Director

The attached notes are integral part of the financial statements.

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE 9MONTHS' PERIOD ENDED ON SEPTEMBER 30, 2026

(all amounts are presented in Lei, unless otherwise stated)

In LEI	*Note*	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Operating activities			
Net profit		**226,696,695**	**150,633,966**
Adjustments:			
Loss reversal on financial assets impairment		(2,211,335)	(370,661)
Loss/ (Loss reversal) on non-financial assets impairment		1,019,848	(36,274)
Net gain on financial assets at fair value through profit or loss	*9*	(137,444,946)	(75,684,684)
Net gain on revaluation of investment property	*18*	(28,624)	-
Net loss on the revaluation of assets held for sale		23,141	-
Set-up/(Reversal) of provisions for risks and charges		(40,470)	199,777
Gross dividend income	*6*	(153,218,925)	(126,634,127)
Interest income	*7*	(23,581,847)	(18,677,854)
Financing expenses	*12*	4,445,665	6,179,776
Income tax	*13*	39,034,363	24,060,104
Other adjustments		(1,116,516)	1,207,008
Modifications of assets and liabilities corresponding to operating activities			
Payments for the acquisition of financial assets at fair value through other comprehensive income		(7,870,018)	(72,135,021)
Proceeds on sale of financial assets at fair value through other comprehensive income		421,512,169	238,887,345
Payments for purchases of financial assets at fair value through profit or loss		(887,380)	-
Proceeds from sale of financial assets at fair value through profit or loss		909,845	353,858
Payments for purchase of treasury bills		(172,207,320)	(181,897,305)
Proceeds from treasury bills		123,346,150	455,856,877
Payments for purchase of municipal and corporate bonds		-	(12,686,750)
Proceeds from municipal and corporate bonds		8,820	8,820
Changes in deposits with initial maturity higher than 3 months		(285,556,000)	(193,199,999)
Changes in other assets		12,116,932	(5,216,722)
Changes in other liabilities		(14,535,150)	(171,193)
Collected dividends		135,946,146	114,526,912
Collected interest		19,168,843	16,555,370
Income tax paid		(61,459,514)	(17,047,602)
Net cash resulting from operating activities		**124,070,572**	**304,711,621**
Investment activities			
Payments for acquisition of property, plant and equipment		(10,734,620)	(23,964,197)
Payments for acquisition of intangible assets		(45,876)	(28,199)
Payments for acquisition of investment property		(32,984,505)	(50,767,665)
Proceeds from the sale of property, plant and equipment, investment property, and assets held for sale		28,069,189	1,728,963
Net cash used in investment activities		**(15,695,812)**	**(73,031,098)**

The attached notes are integral part of the financial statements.

In LEI	*Note*	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Financing activities			
Paid dividends		(74,787,344)	(64,488,067)
Proceeds from borrowings		6,477,257	16,121,624
Repayment of borrowings		(32,343,624)	(62,219,722)
Payments of lease liability principal		(1,463,881)	(1,374,068)
Interest paid on borrowings		(4,275,485)	(6,281,285)
Interest paid on lease contracts		(176,951)	(185,153)
Acquisition of treasury shares		(116,129,947)	(47,597,914)
Net cash used in financing activities		**(222,699,975)**	**(166,024,585)**
Net (decrease)/ increase in cash and cash equivalents		**(114,325,215)**	**65,655,938**
Cash and cash equivalents on January 1		191,354,437	97,898,685
Cash and cash equivalents on September 30		**77,029,222**	**163,554,623**

In LEI

		September 30, 2026	**September 30, 2025**
Cash at hand		23,008	18,338
Current bank accounts		6,517,117	8,314,926
Bank deposits with maturity within 3 months - principal	14 a)	70,489,097	155,221,359
Cash and cash equivalents accounts		**77,029,222**	**163,554,623**

The consolidated financial statements were approved by the Board of Directors on November 23, 2026 and signed on its behalf by:

Cătălin Iancu
CEO

Mihaela Moleavin
Finance Director

1. REPORTING ENTITY

EVERGENT Investments S.A. („Company" or „EVERGENT Investments"), is set-up as a Romanian private-law legal entity, organized as joint-stock company, classified according to applicable regulations as AIS-type Alternative Investment Fund, alternative investment fund category intended for retail investors - AIFRI, with a diversified investment policy, closed, self-managed.

The Company is authorized by the Financial Supervisory Authority (FSA) as alternative investment fund manager by *Permit no. 20/23.01.2018* and as an Alternative Investment Fund intended for retail investors (AIFRI), by *Permit no. 101/25.06.2021*.

The duration of the Company is 100 years starting on 23.08.2021 and may be extended by the shareholders prior to the expiry thereof, by decision of the Extraordinary General Meeting of Shareholders.

The headquarters of the Company is located in no. 94C, Pictor Aman Street, Bacau municipality, Bacau county, Romania.

According to the Articles of Incorporation, the Company's main business activity consists in:

- administration of the portfolio;
- risk management;
- other auxiliary activities related to collective administration activities permitted by the legislation in force.

The Company is self-managed under a one-tier system.

Shares issued by EVERGENT Investments S.A. are listed at the Bucharest Stock Exchange ("BSE"), the primary market, Premium category, with indicative EVER, since March 29, 2021 (the Company's shares were previously traded using indicative "SIF2", as per BSE Decision of 01.11.2011).

The shares and shareholders' record is kept according to the law by Depozitarul Central SA.

As of May 22, 2023, the assets deposit and custody services are provided by Banca Comercială Română SA, as per FSA License no. 74 of May 18, 2023.

The condensed, consolidated financial statements of EVERGENT Investments for the 9 months' period ended on September 30, 2026 include the Company and its subsidiaries (hereinafter referred to as the „***Group***"), as well as the Group's interests in associates.

1. REPORTING ENTITY (continued)

The Group's principal activities include the financial investment activities carried out by the Company, as well as activities carried out by its subsidiaries, consisting mainly in the manufacture and sale of agricultural machinery and equipment, cultivation of fruit-bearing plants (blueberries), real-estate development, lease and sub-lease of own or leased property and business and management consultancy activities.

2. BASIS OF PREPARATION

(a) Statement of Compliance

The interim condensed consolidated financial statements for the 9 month period ended on September 30, 2026 were prepared in accordance with IAS 34 "Interim Financial Reporting" and Accounting Regulations compliant with the International Financial Reporting Standards applicable to entities authorized, regulated and supervised by FSA in the financial instruments and investments sector as well as the Investor Compensation Fund, approved by Rule 39/2015.

According to Rule 39/2015, the International Financial Reporting Standards, hereinafter referred to as IFRS, represent the standards adopted in accordance with the procedure stipulated by Regulation (EC) no. 1606/2002 of the European Parliament and Council of July 19, 2002 regarding the application of international accounting standards, with subsequent amendments and additions.

These interim condensed consolidated financial statements should be read together with the annual consolidated financial statements for the financial year ended on December 31, 2025, available on the Company's website: www.evergent.ro. These interim financial statements will also be available on this site starting on November 23, 2026.

These interim financial statements do not include all information required by a full set of financial statements, however, the selected explanatory notes are included to explain events and transactions that are significant for understanding the changes of the Group's financial position and performance compared to the latest consolidated annual financial statements published. The accounting records and financial statements of the Company's subsidiaries are held in lei, in accordance with the Statutory Accounting Regulations applicable to them, namely Order no. 1802 of December 29, 2014 for the approval of the Accounting Regulations on the individual annual financial statements and the consolidated annual financial statements ("RAS"). For the preparation of the Group's consolidated financial statements, this financial information is restated, where applicable, to reflect the differences between the RAS and the International Financial Reporting Standards as adopted by the European Union („IFRS").

2. BASIS OF PREPARATION (continued)

(a) Statement of Compliance (continued)

The most important adjustments of the financial statements prepared in accordance with RAS to align them to IFRS requirements adopted by the European Union are:

- registration adjustments of fair value changes of investment property through profit or loss, in accordance with IAS 40 "Investment property" (in accordance with RAS, the result from the revaluation of investment property is registered in revaluation reserve);
- adjustments for the recognition of deferred income tax assets and liabilities, in accordance with IAS 12 "Income Taxes" (in accordance with RAS, deferred tax is not recognized);
- classification and measurement of financial instruments in accordance with IFRS 9 "Financial Instruments";
- reversal of adjustments for hyperinflationary economies, and
- presentation requirements in accordance with IFRS, which are different in some cases from RAS requirements.

(b) Functional and Presentation Currency

The Group's management considers that the functional currency, as defined by IAS 21 "The Effects of Changes in Foreign Exchange Rates" is the Romanian leu ("Leu" or "RON"). The consolidated financial statements are presented in lei, rounded to the nearest leu, a currency that the management of the Group has selected as presentation currency.

(c) Basis of Measurement

The consolidated financial statements have been prepared based on the fair value convention for financial assets at fair value through profit or loss and financial assets measured at fair value through other comprehensive income.

Other financial assets and liabilities are presented at amortised cost, and non-financial assets and liabilities are presented at historical cost, fair value or revalued amount.

(d) Use of Estimates and Judgments

The preparation of financial statements in accordance with IFRS requires the use of management estimates, judgments and assumptions that affect the ascertainment and application of the Group's accounting policies and the value reported in the financial statements of assets, liabilities, income and expenses. Estimates and judgements associated with these are based on historical experience and other factors deemed reasonable in light of the given estimates. The results of these estimates are the basis for judgements regarding the accounting values of assets and liabilities for which no other information source is available. Actual results may differ from the value of the estimates.

2. BASIS OF PREPARATION (continued)

(d) Use of Estimates and Judgments (continued)

Judgments and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The information and judgments concerning the determination and application of accounting policies and the accounting estimates including the highest degree of estimation uncertainty that could have a significant impact on the amounts recognized in these annual financial statements, are the following:

- Determining the fair value of financial instruments (see explanatory note 15 (c))
- Fair value hierarchy and unobservable inputs used in the valuation (Level 3) (see explanatory note 15 (c))
- Classification of financial instruments (see explanatory note 5)
- Adjustments for expected credit losses of assets measured at amortised cost
- Analysis of IFRS 10 criteria Consolidated Financial Statements regarding investment entities

Following the analysis of the criteria that must be met for a company to be classified as an investment entity, it was concluded that EVERGENT Investments is not an investment entity (according to IFRS 10) since it holds in its portfolio interests for an indefinite period of time, for which there are no disinvestment strategies and in whose operations it is actively involved, with the possibility to provide funding or carry out other operations incompatible with investment entities.

2. BASIS OF PREPARATION (continued)

(e) Impact of the military conflicts in Ukraine and Middle East and other events and trends on internal and international level, on the financial position and performance of the Group

In the first 9 months of 2026, The Bucharest Stock Exchange recorded strong performance, with the BET index appreciating by more than 27% (similar to that in the first 9 months of 2025), accompanied by a level of liquidity almost twice as high as that recorded in the same period of 2025. The significant increase in liquidity levels was supported both by the financial performance of the main listed companies and by the emergence of new categories of instruments that facilitate investors' access to the capital market (ETFs).

At the global level, uncertainties intensified in 2026 amid the continuation and escalation of military conflicts in Ukraine and the Middle East, trends towards economic fragmentation and trade protectionism, as well as tensions in energy markets, reflected in price volatility and risks to security of supply. These developments have a significant impact on economic growth prospects, on global inflation, they increase the risk of corrections in international financial markets, and heighten vulnerabilities associated with high levels of public debt.

Domestically, the main risks relate to the persistence of high budget and current account deficits, against a backdrop of modest economic growth and political and geopolitical uncertainties. Although progress has been made in fiscal consolidation, continued adjustment and the absorption of European funds remain essential to reducing vulnerabilities and supporting investment. The risk of default on private sector loans is assessed as moderate, with an upward trend, particularly in the non-financial corporations segment, while vulnerabilities associated with household lending remain low.

The outlook for inflation and the exchange rate remains subject to uncertainties amid developments in energy and food prices, fiscal consolidation measures and geopolitical tensions, which could potentially affect financing costs and exchange rate volatility of the Romanian leu.

In the first 9 months of 2026, the National Bank of Romania kept its monetary policy rate unchanged at 6.5% per annum, a level that has remained unchanged since August 2024, while the European Central Bank raised its key interest rates twice, in June and September 2026, by 0.25 percentage points on each occasion.

In this context, management considers that the profitability of the Group companies may be affected; however, no difficulties are expected in meeting the obligations of the Company and its subsidiaries, and the going concern assumption remains unaffected.

Management closely monitors the evolution of these conflicts, as well as other global events and trends, and their impact, together with the measures adopted at international level, on the domestic economic environment, the market to which the Group's assets are exposed.

2. BASIS OF PREPARATION (continued)

(f) Subsidiaries

Subsidiaries are entities under the Group's control. Control exists when the Group is exposed or has the right to variable returns from its involvement in the entities in which it invested and has the ability to affect those earnings through its authority over the investee. When assessing control, the potential or convertible voting rights which can be exercised at the time of assessment should be considered.

The subsidiaries' financial statements are included in the consolidated financial statements from the moment when the control begins to be exercised and until the moment when the control ceases. The accounting policies of the Group's subsidiaries have been adjusted in order to be aligned with those of the Group.

The list of consolidated subsidiaries on September 30, 2026, namely December 31, 2025 is the following:

Subsidiary	***Field of Activity***	***September 30 ,2026***	***December 31, 2025***
Mecanica Ceahlău SA	Manufacture and sale of agricultural machinery	73.30%	73.30%
Casa SA	Rents of real property	99.80%	99.80%
Ever Imo SA	Real-estate development	99.99%	99.99%
North Lake Development SA	Real-estate development	50.00%	-
Everland SA	Purchase and sale of own real property	99.99%	99.99%
A3 Snagov SRL	Real-estate development	99.99%	99.99%
Agrointens SA	Growing of fruit-bearing shrubs (blueberries)	99.99%	99.99%
Ever Agribio SA	Growing of fruit-bearing shrubs (blueberries)	99.99%	99.99%
Visionalfa Investments SA	Fund management activities (voluntary liquidation)	99.99%	99.99%

On July 21, 2026, the Extraordinary General Meeting of Shareholders of subsidiary Visionalfa Investments SA approved the voluntary dissolution and liquidation of the company, based on art. 227 line (1) letter d) corroborated with art. 252 Companies' Law No. 31/1990. The liquidation proceedings are currently underway, and following the preparation and submission of liquidation financial statements and after the remaining assets have been distributed and all company financial obligations have been settled, the company will be struck off the registry.

On March 5, 2026, subsidiary Ever Imo acquired a 50% interest in the share capital of North Lake Development S.A., a transaction through which EVERGENT Investments obtained indirect control over this company (see explanatory note 25).

Subsidiary A3 Snagov SRL, set-up in June 2021, is held by the Company indirectly, through Everland SA, holding 100% of its equity.

(g) Associates

Associates are those companies where the Group can exercise significant influence but not control over financial and operational policies.

2. BASIS OF PREPARATION (continued)

(g) Associates (continued)

The consolidated financial statements include the Group's share of the associates' results based on the equity method, from the date where the Group started to exercise significant influence until the date when this influence ceases.

The Group's ownership in associated entities both on September 30, 2026, and December 31, 2025 is represented by the 50% ownership in Lac Alfa S.A. Following the analysis, the Group concluded that it does not hold control or joint control over Străuleşti Lac Alfa S.A.

Investments in associates are accounted for according to the equity method and are initially recognized at cost. The Group's investment includes, if applicable, the goodwill identified at purchase less accumulated impairment losses. The consolidated financial statements include the Group's share of the revenue and expenses and changes in the associates' capital, following the adjustments for the alignment of accounting policies with those of the Group (if necessary), from the date where significant influence starts until this significant influence ceases. When the Groups' share of losses is higher than its interest in the entity accounted for through the equity method, the book value of this interest (including any long-term investments) is reduced to zero and the recognition of future loss is interrupted.

3. MATERIAL ACCOUNTING POLICIES

The significant accounting policies applied in these condensed interim financial statements are consistent with those applied in the Group's annual financial statements for the financial year ended December 31, 2025 and have been applied consistently throughout all periods presented in these financial statements, except for the addition presented below regarding the accounting treatment of transactions classified as asset acquisitions.

Starting with the current period, the Company has supplemented its significant accounting policies with the accounting policy applicable to transactions within the scope of asset acquisitions, i.e. transactions that do not meet the definition of a business combination under IFRS.

In such cases, the acquisition cost is allocated to the identifiable assets acquired and liabilities assumed based on their relative fair values at the acquisition date, without recognition of goodwill. The Group does not recognize deferred tax related to taxable temporary differences. Non-controlling interests are presented in the consolidated statement of financial position within equity, separately from the equity attributable to the owners of the parent company.

4. SEGMENT REPORTING

A segment is a distinctive component of the Group involved in operating activities that generate income and expenses (including income and expenses generated by the interaction with other members of the Group) whose operational results are periodically

4. SEGMENT REPORTING (continued)

reviewed by the person with decision-making responsibilities within the entity regarding the resources that are assigned to the segment, evaluating its performance, for which distinct financial information is available.

The basic criteria based on which the Group determines its operating segments in compliance with IFRS 8 "*Operating segments*" are:

- reported revenue of the operating segment, including sales to external clients and sales or transfers between segments represents 10% or more of combined, internal and external revenue of all operating segments;
- the absolute value of the profit or loss of the reported operating segment is 10% or more of the highest value, in absolute value, between (i) the reported combined profit for all operating sectors that have not reported a loss, and (ii) the combined loss reported from all operating sectors that have reported a loss;
- the assets of the operating segment represent 10% or more of the combined assets of all operating segments;
- should management consider that an operating sector identified as reportable during the immediately previous period maintains its importance, the information for this segment will be reported separately in the current period, irrespective of whether it still meets the reporting criteria or not.

The Group carries out its activity in mainly the following areas: financial investment services, manufacture and distribution of agricultural machinery and equipment, real estate development, cultivation of fruit-bearing trees (blueberries), rental and sale of real estate property and business and management consultancy. Segment reporting is presented depending on the activities of the Group and the parent company. Transactions between operating segments are carried out under normal market conditions.

Segment assets and liabilities include both the elements directly attributable to the segments, and elements that may be assigned on a reasonable basis.

The Group is comprised of the following operating segments:

- Financial investment services
- Manufacture and distribution of agricultural machinery and equipment
- Cultivation of fruit-bearing trees (blueberries)
- Real-estate development
- Other: the Group incorporates in this category services offered by Group companies in the following areas: rental and sale of own real estate and business and management consultancy.

4. SEGMENT REPORTING (continued)

Break-down of income, expenses and result

9 months' period ended on September 30, 2026	Group	Financial investment services	Manufacture and sale of agricultural machinery and equipment	Real-estate development	Cultivation of fruit-bearing trees (blueberries)	Other
In LEI						
Income and gains						
Gross dividend income	153,218,925	153,214,397	-	-	-	4,528
Interest income	23,581,847	21,672,108	113,448	868,782	365,595	561,914
Other operating income	25,628,580	1,797,191	13,030,922	466,097	7,869,688	2,464,682
Net gain on financial assets at fair value through profit or loss	137,444,946	137,430,826	-	-	-	14,120
Net gain on the sale of non-financial assets	3,496,353	2,300	34,991	-	-	3,459,062
Net gain on revaluation of real-estate investments	28,624	-	28,624	-	-	-
Net loss on revaluation of assets held for sale	(23,141)	-	(23,141)	-	-	-
Expenses						
(Loss)/loss reversal on financial assets impairment	2,211,335	2,382,611	(209,992)	2,853	33,662	2,201
(Loss)/loss reversal on non-financial assets impairment	(1,019,848)	34,642	(1,057,857)	-	-	3,367
(Set-up)/reversal of provisions for risks and expenses	40,470	-	-	13,105	27,365	-
Expenses with wages and remunerations	(38,583,900)	(20,286,723)	(5,335,527)	(1,778,676)	(9,698,863)	(1,484,111)
Other operating expenses	(39,965,550)	(14,381,504)	(11,885,127)	(2,883,521)	(9,260,716)	(1,554,682)
Operating profit /(loss)	**266,058,641**	**281,865,848**	**(5,303,659)**	**(3,311,360)**	**(10,663,269)**	**3,471,081**
Financing expenses	(4,445,665)	(2,977,777)	(61,274)	(69,168)	(1,183,310)	(154,136)
Share of profit in associates	4,118,082	4,118,082	-	-	-	-
Profit / (Loss) before tax	**265,731,058**	**283,006,153**	**(5,364,933)**	**(3,380,528)**	**(11,846,579)**	**3,316,945**
Income tax	(39,034,363)	(38,754,598)	156,689	127,003	-	(563,457)
Net profit / (Net loss)	**226,696,695**	**244,251,555**	**(5,208,244)**	**(3,253,525)**	**(11,846,579)**	**2,753,488**

** Intragroup transactions are not included, as they are eliminated during the consolidation process*

4. SEGMENT REPORTING (continued)

Break-down of income, expenses and result (continued)

9 months' period ended on September 30, 2025	Group	Financial investment services	Manufacture and sale of agricultural machinery and equipment	Real-estate development	Cultivation of fruit-bearing trees (blueberries)	Other
In LEI						
Income and gains/(loss)						
Gross dividend income	126,634,127	126,628,737	-	-	-	5,390
Interest income	18,677,854	17,839,735	14	186,816	289,175	362,114
Other operating income	27,566,732	259,523	16,122,123	566,917	7,609,742	3,008,427
Net gain on financial assets at fair value through profit or loss	75,684,684	75,661,286	4,553	-	-	18,845
Net gain/(Net loss) on the sale of non-financial assets	514,301	(1,460)	115,639	-	-	400,122
Expenses						
(Loss)/loss reversal on financial assets impairment	370,661	115,675	236,706	(160,898)	(21,595)	200,773
(Loss)/loss reversal on non-financial assets impairment	36,274	-	26,402	-	-	9,872
(Set-up)/reversal of provisions for risks and expenses	(199,777)	-	-	(222,412)	(27,365)	50,000
Expenses with wages and remunerations	(35,185,248)	(19,249,886)	(5,346,268)	(1,046,778)	(7,886,269)	(1,656,047)
Other operating expenses	(37,303,649)	(11,325,007)	(14,774,699)	(1,501,680)	(7,660,927)	(2,041,336)
Operating profit/ loss	**176,795,959**	**189,928,603**	**(3,615,530)**	**(2,178,035)**	**(7,697,239)**	**358,160**
Financing expenses	(6,179,776)	(4,396,094)	(277,733)	(72,992)	(1,184,727)	(248,230)
Share of profit in associates	4,077,887	4,077,887	-	-	-	-
Profit / (Loss) before tax	**174,694,070**	**189,610,396**	**(3,893,263)**	**(2,251,027)**	**(8,881,966)**	**109,930**
Income tax	(24,060,104)	(23,948,468)	(205,212)	214,925	23,342	(144,691)
Net profit / (loss)	**150,633,966**	**165,661,928**	**(4,098,475)**	**(2,036,102)**	**(8,858,624)**	**(34,761)**

** Intragroup transactions are not included, as they are eliminated during the consolidation process*

4. SEGMENT REPORTING (continued)

Break-down of assets and liabilities

September 30, 2026 *In LEI*	**Group**	**Financial investment services**	**Manufacture and sale of agricultural machinery and equipment**	**Real-estate development**	**Cultivation of fruit-bearing trees (blueberries)**	**Other**
Assets						
Cash and current accounts	6,540,117	1,062,539	820,582	801,788	119,677	3,735,531
Bank deposits with initial maturity within 3 months	70,631,255	20,393,815	-	20,676,400	6,054,481	23,506,559
Bank deposits with initial maturity of more than 3 months	489,859,237	486,955,720	-	-	1,180,153	1,723,364
Financial assets at fair value through profit or loss	623,570,381	623,236,837	-	-	-	333,544
Financial assets at fair value through other comprehensive income	3,302,824,582	3,295,784,417	-	-	-	7,040,165
Investments accounted for using the equity method	65,612,088	65,612,088	-	-	-	-
Treasury bills at amortised cost	50,101,693	50,101,693	-	-	-	-
Other financial assets at amortised cost	8,051,111	1,443,473	4,330,679	714,308	1,455,494	107,157
Inventory	28,298,011	7,909	25,336,420	-	2,953,682	-
Other assets	4,902,684	831,001	232,909	639,854	2,920,425	278,495
Non-current assets held for sale	5,062,525	-	5,062,525	-	-	-
Investment property	290,000,025	-	227,248	172,784,767	-	116,988,010
Property, plant and equipment	81,938,837	17,082,098	13,539,468	390,264	47,091,567	3,835,440
Right-of-use assets for qualifying assets in leases	7,501,083	839,718	378,464	3,461,903	2,546,717	274,281
Intangible assets	408,830	215,095	33,349	21,423	136,518	2,445
Total assets	**5,035,302,459**	**4,563,566,403**	**49,961,644**	**199,490,707**	**64,458,714**	**157,824,991**
Liabilities						
Borrowings	98,679,156	86,018,227	-	-	12,660,929	-
Lease liabilities	7,429,808	876,919	437,169	3,846,397	1,985,485	283,838
Dividends payable	81,327,742	81,327,742	-	-	-	-
Current income tax liabilities	15,502,878	15,467,481	-	-	-	35,397
Financial liabilities at amortised cost	6,273,463	1,661,811	2,580,005	709,297	922,585	399,765
Other liabilities	12,360,618	2,277,351	1,696,950	263,547	7,949,661	173,109
Provisions for risks and charges	512,763	-	62,672	450,091	-	-
Deferred tax liabilities	344,431,015	331,760,470	2,364,989	6,089,510	10,003	4,206,043
Total liabilities	**566,517,443**	**519,390,001**	**7,141,785**	**11,358,842**	**23,528,663**	**5,098,152**

** Intragroup balances are not included, as they are eliminated during the consolidation process*

4. SEGMENT REPORTING (continued)

Break-down of assets and liabilities (continued)

December 31, 2025	Group	Financial investment services	Manufacture and sale of agricultural machinery and equipment	Real-estate development	Cultivation of fruit-bearing trees (blueberries)	Other
In LEI						
Assets						
Cash and current accounts	6,804,058	2,125,765	682,425	457,252	503,738	3,034,878
Bank deposits with initial maturity within 3 months	185,557,074	173,622,323	3,999,748	4,026,871	2,702,244	1,205,888
Bank deposits with initial maturity of more than 3 months	200,306,058	197,122,764	-	-	1,179,908	2,003,386
Financial assets at fair value through profit or loss	486,147,900	485,828,476	-	-	-	319,424
Financial assets at fair value through other comprehensive income	2,932,362,992	2,918,775,317	-	-	-	13,587,675
Investments accounted for using the equity method	61,494,006	61,494,006	-	-	-	-
Other financial assets at amortised cost	6,528,686	1,749,969	2,769,010	292,971	1,078,698	638,038
Inventory	36,257,027	6,367	27,981,480	-	8,269,180	-
Other assets	9,262,889	281,376	849,222	493,049	7,567,429	71,813
Intangible assets held for sale	21,825,300	-	-	-	-	21,825,300
Investment property	229,375,941	-	1,266,371	108,522,279	-	119,587,291
Property, plant and equipment	78,231,742	16,041,739	17,591,399	322,260	40,510,555	3,765,789
Right-of-use assets for qualifying assets in leases	8,009,441	976,027	803,823	3,779,247	2,182,076	268,268
Intangible assets	588,670	342,504	53,946	694	191,213	313
Total assets	**4,262,751,784**	**3,858,366,633**	**55,997,424**	**117,894,623**	**64,185,041**	**166,308,063**
Liabilities						
Borrowings	121,229,494	98,193,358	-	-	19,127,099	3,909,037
Lease liabilities	8,071,814	980,591	894,144	4,038,875	1,882,287	275,917
Dividends payable	175,414,006	175,414,006	-	-	-	-
Current income tax liabilities	11,886,313	11,751,552	122,893	-	-	11,868
Financial liabilities at amortised cost	7,692,288	1,466,580	2,665,913	1,366,387	1,090,283	1,103,125
Other liabilities	26,563,816	15,763,662	2,048,815	409,707	7,944,881	396,751
Provisions for risks and charges	553,233	-	62,672	463,196	27,365	-
Deferred tax liabilities	286,213,684	272,489,048	2,487,030	6,216,513	10,003	5,011,090
Total liabilities	**637,624,648**	**576,058,797**	**8,281,467**	**12,494,678**	**30,081,918**	**10,707,788**

** Intragroup balances are not included, as they are eliminated during the consolidation process*

5. FINANCIAL ASSETS AND LIABILITIES

Fair value classification The table below summarizes the book values and fair values of financial assets and liabilities of the Group on September 30, 2026:

In LEI	**Financial assets at fair value through profit or loss**	**Financial assets at fair value through other comprehensive income**	**Amortized cost**	**Total book value**	**Fair value**
Cash and current accounts	-	-	6,540,117	6,540,117	6,540,117
Bank deposits with initial maturity within 3 months	-	-	70,631,255	70,631,255	70,631,255
Bank deposits with initial maturity of more than 3 months	-	-	489,859,237	489,859,237	489,859,237
Financial assets at fair value through profit or loss	623,570,381	-	-	623,570,381	623,570,381
Financial assets at fair value through other comprehensive income	-	3,302,824,582	-	3,302,824,582	3,302,824,582
Treasury bills at amortised cost	-	-	50,101,693	50,101,693	50,101,693
Other financial assets at amortised cost	-	-	8,051,111	8,051,111	8,051,111
Total financial assets	**623,570,381**	**3,302,824,582**	**625,183,413**	**4,551,578,376**	**4,551,578,376**
Borrowings	-	-	98,679,156	98,679,156	98,679,156
Lease liabilities	-	-	7,429,808	7,429,808	7,429,808
Dividends payable	-	-	81,327,742	81,327,742	81,327,742
Financial liabilities at amortised cost	-	-	6,273,463	6,273,463	6,273,463
Total financial liabilities	**-**	**-**	**193,710,169**	**193,710,169**	**193,710,169**

For financial assets and liabilities at amortised cost, the Group has analysed the fair value on September 30, 2026 and concluded that there are no significant differences between fair value and amortised cost.

5. FINANCIAL ASSETS AND LIABILITIES (continued)

Fair value classification (continued)

The table below summarizes the book values and fair values of the financial assets and liabilities of the Group on December 31, 2025:

In LEI	**Financial assets at fair value through profit or loss**	**Financial assets at fair value through other comprehensive income**	**Amortised cost**	**Total book value**	**Fair value**
Cash and current accounts	-	-	6,804,058	6,804,058	6,804,058
Bank deposits with initial maturity within 3 months	-	-	185,557,074	185,557,074	185,557,074
Bank deposits with initial maturity of more than 3 months	-	-	200,306,058	200,306,058	200,306,058
Financial assets at fair value through profit or loss	486,147,900	-	-	486,147,900	486,147,900
Financial assets at fair value through other comprehensive income	-	2,932,362,992	-	2,932,362,992	2,932,362,992
Other financial assets at amortised cost	-	-	6,528,686	6,528,686	6,528,686
Total financial assets	**486,147,900**	**2,932,362,992**	**399,195,876**	**3,817,706,768**	**3,817,706,768**
Borrowings	-	-	121,229,494	121,229,494	121,229,494
Lease liabilities	-	-	8,071,814	8,071,814	8,071,814
Dividends payable	-	-	175,414,006	175,414,006	175,414,006
Financial liabilities at amortised cost	-	-	7,692,288	7,692,288	7,692,288
Total financial liabilities	**-**	**-**	**312,407,602**	**312,407,602**	**312,407,602**

6. GROSS DIVIDEND INCOME

In LEI	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Banca Transilvania	63,198,809	79,169,057
OMV Petrom	44,545,674	38,658,476
Professional Imo Partners	37,190,640	-
Aerostar	8,068,885	5,532,950
BRD – Groupe Société Générale	-	2,987,381
Fondul Proprietatea	-	54,525
Other	214,917	231,738
Total	**153,218,925**	**126,634,127**

Dividend income is recognized at gross value. The dividend tax rates applicable to the period ended September 30, 2026 were 16% or 0% (2025: 10% or 0%). The dividend tax exemption applies where the ownership interest of the company receiving the dividends was more than 10% of the share capital of the company distributing the dividends for an uninterrupted period of at least one year prior to the distribution.

In the first 9 months of 2026, the gross dividends distributed by the companies for which interest holding was classified as financial assets at fair value through other comprehensive income amounted to 153,218,925 lei (9 months' period ended on September 30, 2025: 126,610,302 lei).

7. INTEREST INCOME

In LEI	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Interest income related to bank deposits and current bank accounts	20,047,016	11,017,102
Interest income related to treasury bills	3,534,488	7,337,212
Interest income related to municipal and corporate bonds at amortised cost	343	323,540
Total	**23,581,847**	**18,677,854**

8. OTHER OPERATING INCOME

In LEI	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Income from the sales of production	15,621,920	17,711,726
Income from merchandize sold	4,417,786	4,831,547
Income from services provided	68,955	157,858
Total income from contracts with customers	**20,108,661**	**22,701,131**
Rental income	3,195,122	3,655,064
Income from recovered receivables	1,803,089	405,737
Other operating income	521,708	804,800
Total other categories of operating income	**5,519,919**	**4,865,601**
Total	**25,628,580**	**27,566,732**

Income from contracts with customers

Within revenue from the sale of production, the largest share in the first 9 months of 2026 is generated by Mecanica Ceahlău, amounting to 8,022,173 lei, or 51% (9 months' period ended on September 30, 2025: 10,660,985 lei, or 60%), representing revenue from the sale of agricultural machinery and equipment manufactured by this subsidiary, followed by Agrointens, with revenue of 7,599,747 lei, or 49% (9 months' period ended on September 30, 2025: 7,050,741 lei, or 40%), representing revenue from the sale of agricultural products (blueberries).

Income from merchandize sold was generated entirely by the subsidiary Mecanica Ceahlău both in the 9 months' period ended on September 30, 2026, and in the first 9 months of 2025 arising from the sale of products distributed (tractors, agricultural machinery and spare parts).

The services provided by the Group are generally related to the products supplied (e.g. repair services for agricultural machinery after the expiry of the warranty period).

In the first 9 months of 2026, and 2025, the Group generated revenue from contracts with customers from sales in Romania, except for export sales of the subsidiaries Mecanica Ceahlău and Agrointens.

Thus, Mecanica Ceahlău sold agricultural machinery and equipment, generating revenue of 1,242,464 lei from the sale of production, and 3,868 lei from the sale of goods in the Republic of Moldova and Bulgaria (9 months 2025: 121,553 lei from the sale of production and 2,309 lei from the sale of goods in Republic of Moldova and Poland). Agrointens sold blueberries, generating revenue of 2,983,400 lei from the sale of production in Germany, Republic of Moldova, Holland, Spain and Greece (9 months 2025: 1,212,047 lei from the sale of production in Hungary, Holland and the Republic of Moldova).

The Group has entered only into contracts with an expected duration of less than one year and applies the simplified approach of not presenting partly unsettled obligations.

9. NET GAIN ON ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

In LEI

	9 months' period ended on September 30, 2026	9 months' period ended on September 30, 2025
Net gain on the revaluation of financial assets at fair value through profit or loss	137,197,576	75,673,664
Net gain on the sale of financial assets at fair value through profit or loss	247,370	11,020
Total	**137,444,946**	**75,684,684**

The unrealized net gain recorded in the first nine months of 2026, amounting to 137,197,576 lei (9 months' period ended on September 30, 2025: 75,673,664 lei) represents the difference arising from the mark-to-market valuation of investment fund units and shares held, classified as financial assets at fair value through profit or loss.

Both in the first 9 months of 2026, and in the first 9 months of 2025, unrealized net gain was mainly generated by the fair value increase of unit fund investments. The realized net gain resulted from the sale of unit funds.

10. EXPENSES WITH WAGES, REMUNERATIONS AND OTHER SIMILAR EXPENSES

Expenses with wages, remunerations, contributions and other similar expenses include expenses with wages, remunerations and other benefits, as well as the corresponding contributions of employees, members of the Management Committee (referring both to the Management Committee of the Company and the Steering Committees/CEOs of subsidiaries and the Board of Directors (referring both to the Company's Board of Directors and the Board of Directors of the subsidiaries).

10. EXPENSES WITH WAGES, REMUNERATIONS AND OTHER SIMILAR EXPENSES (continued)

In LEI

	9 months' period ended on September 30, 2026	9 months' period ended on September 30, 2025
Fixed remunerations		
Board of Directors	8,713,904	8,236,017
Management Committee	5,231,402	5,720,436
Employees	23,526,753	20,341,360
Total fixed remunerations	**37,472,059**	**34,297,813**
Variable remunerations		
Board of Directors		
Management Committee		
Bonuses for the current year	-	205,313
Total	**-**	***205,313***
Employees		
Bonuses for the current year	422,511	433,136
Total	***422,511***	***433,136***
Total variable remunerations	**422,511**	**638,449**
Expenses with social contributions and similar expenses	**797,565**	**747,508**
Estimated expenses /(income) with untaken leaves	***(108,235)***	***(498,522)***
Total wages, remunerations, contributions and similar expenses	**38,583,900**	**35,185,248**

The directors' allowances are approved by the General Meeting of Shareholders through the Articles of Incorporation, the management contracts and, in the case of EVERGENT Investments, also through the Policy of Remuneration of the Company's management and the officers' allowances are approved by the General Meeting of Shareholders and/or Board of Directors through management contracts and the Policy of Remuneration of the Company's management.

The Group's average number of employees in the first 9 months of 2026 was 167 (in the first 9 months of 2025: 161). The number of employees hired by the Group in the first 9 months of 2026 was 42 (9 months' period ended on September 30, 2025: 35).

11. OTHER OPERATING EXPENSES

In LEI	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Expenses with outsourced services	8,015,746	8,693,423
Expenses with commissions and fees	5,929,468	4,552,897
Expenses for protocol and advertising	1,007,554	785,801
Expenses with the amortization of tangible and intangible assets	3,732,786	3,551,375
Expenses with the amortization of right-of-use assets from leasing contracts	1,365,224	1,497,454
Sponsorship and patronage expenses	338,125	215,000
Merchandize expenses	3,628,879	3,978,336
Changes in stocks of finished goods and work in progress	2,423,933	3,987,797
Net expenses for foreign exchange differences	4,744,236	2,838,002
Other expenses	8,779,599	7,203,564
Total	**39,965,550**	**37,303,649**

Expenses for outsourced services mainly include costs for maintenance and servicing, professional training courses, rent and services associated with leased premises, repairs and security, insurance, projects and studies.

Expenses for commissions and fees mainly include the net asset-based commission payable to FSA, commissions for securities transactions on the regulated market, fees payable to the custodian bank and registry services fees payable to the Central Depository, as well as legal fees and other consultancy service fees of the Group.

Other operating expenses include travel expenses, postage and telecommunication, utilities, fuel, materials and inventory items, sponsorships, other taxes and levies, and other expenses.

In the first 9 months of 2026, the change in inventories of finished goods and work in progress resulted mainly from the increase in the value of work in progress of subsidiary Mecanica Ceahlău (agricultural machine manufacture) and Agrointens (blueberries production).

Expenses related to short-term lease contracts and/or leases for which the underlying asset has a low value amounted to 357,652 lei (9 months of 2025: 686,566 lei).

12. FINANCING EXPENSES

In LEI

	9 months' period ended on September 30, 2026	9 months' period ended on September 30, 2025
Interest expenses from borrowings	4,268,714	5,994,623
Interest expenses from leases	176,951	185,153
Total	**4,445,665**	**6,179,776**

13. INCOME TAX

In LEI

	9 months' period ended on September 30, 2026	9 months' period ended on September 30, 2025
Current income tax		
Current income tax (16%)	19,957,314	9,601,710
Dividend tax (2026:16%/2025:10%)	17,272,779	12,107,215
	37,230,093	**21,708,925**
Deferred income tax		
Financial assets	2,962	184,534
Investment property and tangible assets	(747,002)	(198,902)
Inventory	(174,021)	(3,679)
Liabilities related to the benefit plan in cash and other benefits	2,925,242	2,674,117
Provisions for risks and charges	14,917	(35,586)
Other elements (including tax loss impact)	(217,828)	(269,305)
	1,804,270	**2,351,179**
Income tax (share of profit or loss)	**39,034,363**	**24,060,104**

13. INCOME TAX (continued)

The reconciliation of profit before tax with income tax expense in the profit or loss account:

In LEI	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Profit before tax	**265,731,058**	**174,694,070**
Tax in compliance with statutory taxation rate (16%)	**42,516,969**	**27,951,051**
Effect on income tax of:		
Non-deductible expenses	3,149,964	3,836,689
Non-taxable income	(25,386,371)	(21,437,848)
Other elements	44,791,054	21,056,624
Registration and reversal of temporary differences	1,804,270	2,351,179
Dividend tax (2026:16%/2025:10%)	17,272,779	12,107,215
Income tax, of which:	**84,148,665**	**45,864,910**
• *Income tax expense (**through profit or loss**)*	*39,034,363*	*24,060,104*
• *Income tax **through retained earnings** (related to the gain on FVTOCI assets sale)*	*45,114,302*	*21,804,806*

The effective income tax rate in the first 9 months of 2026, calculated based on income tax expenses through profit or loss is 15% (9 months 2025: 14%).

In the first 9 months of 2026, income tax recognised through retained earnings represents the income tax related to the disposal of FVTOCI financial assets, amounting to 45,114,302 lei (9 months' period ended on September 30, 2025: 21,804,806 lei).

The main non-taxable income from the standpoint of income tax calculation is dividend revenue (withholding tax) and income from differences following the revaluation of financial assets at fair value through profit or loss (holdings over 10% for a period longer than 1 year), and non-deductible expenses include, where applicable, expenses from the reassessment of financial assets at fair value through profit or loss (holdings over 10% for a period higher than 1 year), as well as expenses proportionally assigned to non-taxable income.

13. INCOME TAX (continued)

When determining the taxable result, management and administration expenses, as well as other common expenses are considered as non-deductible expenses, pro rata with the share of non-taxable income in the total income recorded by the Group.The main components of *Other elements* are the items similar to income which include, mainly, the realized net gain, recognized in retained earnings, related to the sales of equity instruments classified at fair value through other comprehensive income (FVTOCI) in case of ownerships below 10% or for less than 1 year, and items similar to expenses which include mainly benefits granted to directors, officers and employees of the Company in equity instruments sold in shares, at the time of their actual award.

14. BANK DEPOSITS

a) BANK DEPOSITS WITH INITIAL MATURITY WITHIN 3 MONTHS

In LEI	**September 30, 2026**	**December 31, 2025**
Term deposits with initial maturity within 3 months - principal	70,489,097	184,550,370
Attached interest receivables	144,416	1,015,864
Total bank deposits – gross value	**70,633,513**	**185,566,234**
Expected credit loss	(2,258)	(9,160)
Total bank deposits	**70,631,255**	**185,557,074**

b) BANK DEPOSITS WITH INITIAL MATURITY OF MORE THAN 3 MONTHS

In LEI	**September 30, 2026**	**December 31, 2025**
Term deposits with initial maturity of more than 3 months	467,756,000	182,200,000
Collateral deposits	16,183,200	16,183,200
Attached interest receivables	5,987,622	1,945,421
Total bank deposits – gross value	**489,926,822**	**200,328,621**
Expected credit loss	(67,585)	(22,563)
Total bank deposits	**489,859,237**	**200,306,058**

14. BANK DEPOSITS (continued)

b) BANK DEPOSITS WITH INITIAL MATURITY OVER 3 MONTHS (continued)

The bank deposits are constantly at the Group's disposal and are not restricted.

On September 30, 2026 and December 31, 2025, the collateral deposits category includes collateral deposits with Banca Comercială Română, established as security for credit facilities contracted by the Company from this bank (see Note 19 Borrowings) as well as a collateral deposit with Banca Transilvania, which serves as security for loans contracted by the subsidiary EVER Agribio.

Term and collateral deposits are classified as Stage 1.

15. FINANCIAL ASSETS

a) Financial assets at fair value through profit or loss

In LEI	**September 30, 2026**	**December 31, 2025**
Fund units	590,443,983	470,100,711
Shares	33,126,398	16,047,189
Total	**623,570,381**	**486,147,900**

In LEI	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
January 1	**486,147,900**	**341,783,641**
Purchases	887,380	-
Sales	(909,845)	(353,858)
Changes in fair value	137,197,576	75,673,664
Gain on FVTPL sale	247,370	11,020
September 30	**623,570,381**	**417,114,467**

15. FINANCIAL ASSETS (continued)

b) Financial assets at fair value through other comprehensive income

In LEI	**September 30, 2026**	**December 31, 2025**
Shares measured at fair value through other comprehensive income	3,302,824,582	2,932,362,992
Total	**3,302,824,582**	**2,932,362,992**

On September 30, 2026 and December 31, 2025, the category of shares measured at fair value through other comprehensive income mainly includes shares held in Banca Transilvania, OMV Petrom, Aerostar, Transilvania Investments Alliance and Professional Imo Partners.

The Group has used its irrevocable option to designate these equity instruments at fair value through other comprehensive income, as they are held both for dividend collection and for gains on sale.

The movement of financial assets in the period ended on September 30, 2026 and September 30, 2025 is presented in the table below:

In LEI	**9 months' period ended September 30, 2026**	**9 months' period ended September 30, 2025**
January 1	**2,932,362,992**	**2,350,715,198**
Purchases / Participation to share capital increase	7,870,018	72,135,021
Sales	(421,512,169)	(238,887,345)
Changes in fair value	784,103,741	484,506,015
September 30	**3,302,824,582**	**2,668,468,889**

In the first 9 months of 2026, shares measured at fair value through other comprehensive income (FVTOCI) registered a significant increase driven by the positive evolution of listed share prices.

The sales of shares measured at fair value through other comprehensive income were decided following the fundamental analysis carried out by the specialized departments, in the context of the Company's medium and long-term objectives or for capitalizing on some opportunities. The sales were not made shortly after acquisition and the transactions with such shares were not aimed at obtaining short-term profits.

15. FINANCIAL ASSETS (continued)

b) Financial assets at fair value through other comprehensive income (continued)

For details regarding the net gain obtained from the sale of shares measured at fair value through other comprehensive income, see explanatory note 15 d).

On September 30, 2026 and December 31, 2025, a number of 8,950,000 Banca Transilvania shares were mortgaged in favour of BCR, as collateral for the loan facility contracted from this bank (see explanatory note 19 Borrowings).

c) Fair Value Hierarchy

The table below analyses the financial instruments at fair value depending on the valuation method. Fair value levels depending on the inputs in the valuation model have been defined as follows:

- Level 1: quoted prices (not adjusted) on active markets for shares and bonds and the (unadjusted) unit value of the net asset in case of fund units (that meet the definition of Level 1 inputs 1)
- Level 2: inputs other than the quoted prices included in level 1 that are observable for assets or liabilities either directly (e.g. prices) or indirectly (e.g. price derivatives)
- Level 3: inputs for assets or liabilities that are not based on observable inputs from the market (unobservable inputs).

September 30, 2026

In LEI	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets at fair value through profit or loss	86,785,439	536,392,547	392,395	623,570,381
Financial assets at fair value through other comprehensive income	3,212,342,477	-	90,482,105	3,302,824,582
Total	**3,299,127,916**	**536,392,547**	**90,874,500**	**3,926,394,963**

December 31, 2025

In LEI	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets at fair value through profit or loss	60,236,595	425,532,291	379,014	486,147,900
Financial assets at fair value through other comprehensive income	2,817,944,642	-	114,418,350	2,932,362,992
Total	**2,878,181,237**	**425,532,291**	**114,797,364**	**3,418,510,892**

15. FINANCIAL ASSETS (continued)

c) Fair Value Hierarchy (continued)

Financial assets	Fair value on September 30, 2026	Valuation technique	Unobservable inputs, value intervals	Relationship between unobservable inputs and fair value
Unlisted minority interest	3,259,224	Market approach, comparable companies method	Invested capital/ turnover multiple: 0.65 Equity value/book value multiple: 1.0 Discount for lack of marketability: 13.6%	The lower the EV/Sales multiple, the lower the fair value. The lower the equity market value/book value ratio, the lower the fair value. The lower the lack of marketability discount, the higher the fair value.
Listed minority interest without active market	3,397,007	Income approach – discounted cash-flow method	Weighted average cost of capital: 13.9% Constant long-term income growth rate: 3.0% Discount for lack of control: 14.5% Discount for lack of marketability: 15.8%	The lower the weighted average cost of capital, the higher the fair value. The higher the long-term income growth rate, the higher the fair value. The lower the lack of control discount, the higher the fair value The lower the lack of marketability discount, the higher the fair value.
Unlisted minority interest	7,834,746	Income approach – discounted cash-flow method	Weighted average cost of capital: 14.1% Constant long-term income growth rate: 3.0% Discount for lack of control: 23.2% Discount for lack of marketability: 15.6%	The lower the weighted average cost of capital, the higher the fair value. The higher the long-term income growth rate, the higher the fair value. The lower the lack of control discount, the higher the fair value. The lower the lack of marketability discount, the higher the fair value.

15. FINANCIAL ASSETS (continued)

c) Fair value hierarchy (continued)

Financial assets	Fair value on September 30 2026	Valuation technique	Unobservable inputs, value intervals	Relationship between unobservable inputs and fair value
Listed minority interest, without active market (holding type)	75,188,610	Asset-based approach - asset accumulation method or adjusted net asset method	Market value of equity reported to their book value: 1.2 Discount for lack of control: 17.0% Discount for lack of marketability: 13.7%	In the balance, the book value is identified through equity. The lower the resulted ratio, the lower the fair value. The lower the lack of control discount, the higher the fair value. The lower the lack of marketability discount, the higher the fair value
Unlisted minority interest	1,194,913	Asset-based approach - asset accumulation method or adjusted net asset method	Market value of equity reported to their book value: 1.2 Discount for lack of control: 20.4% Discount for lack of marketability: 8.2%	In the balance, the book value is identified through equity. The lower the resulted ratio, the lower the fair value. The lower the lack of control discount, the higher the fair value. The lower the lack of marketability discount, the higher the fair value
Total	**90,874,500**			

15. FINANCIAL ASSETS (continued)

c) Fair Value Hierarchy (continued)

Financial assets	Fair value on December 31, 2025	Valuation technique	Unobservable inputs, average values	Relationship between unobservable inputs and fair value
Unlisted minority interest	4,117,838	Market approach, comparable companies method	Invested capital/ turnover multiple: 0.4 Equity value/book value multiple: 1.0 Discount for lack of marketability: 13.6%	The lower the EV/Sales multiple, the lower the fair value. The lower the equity market value/book value ratio, the lower the fair value. The lower the lack of marketability discount, the higher the fair value
Listed minority interest without active market	3,397,007	Income approach – discounted cash-flow method	Weighted average cost of capital: 13.9% Constant long-term income growth rate: 3.0% Discount for lack of control: 14.5% Discount for lack of marketability: 15.8%	The lower the weighted average cost of capital, the higher the fair value. The higher the long-term income growth rate, the higher the fair value. The lower the lack of control discount, the higher the fair value The lower the lack of marketability discount, the higher the fair value.
Unlisted minority interest	7,834,746	Income approach – discounted cash-flow method	Weighted average cost of capital: 14.1% Constant long-term income growth rate: 3.0% Discount for lack of control: 23.2% Discount for lack of marketability: 15.6%	The lower the weighted average cost of capital, the higher the fair value. The higher the long-term income growth rate, the higher the fair value. The lower the lack of control discount, the higher the fair value The lower the lack of marketability discount, the higher the fair value

15. FINANCIAL ASSETS (continued)

c) Fair Value Hierarchy (continued)

Financial assets	Fair value on December 31, 2025	Valuation technique	Unobservable inputs, average values	Relationship between unobservable inputs and fair value
Listed minority interest, without active market (holding type)	98,266,253	Asset-based approach - asset accumulation method or adjusted net asset method	Market value of equity reported to their book value: 1.4 Discount for lack of control: 17.8% Discount for lack of marketability: 13.7%	In the balance, the book value is identified through equity. The lower the resulted ratio, the lower the fair value. The lower the lack of control discount, the higher the fair value. The lower the lack of marketability discount, the higher the fair value.
Unlisted minority interest	1,181,520	Asset-based approach - asset accumulation method or adjusted net asset method	Market value of equity reported to their book value: 1.2 Discount for lack of control: 20.4% Discount for lack of marketability: 8.2%	In the balance, the book value is identified through equity. The lower the resulted ratio, the lower the fair value. The lower the lack of control discount, the higher the fair value. The lower the lack of marketability discount, the higher the fair value.
Total	**114,797,364**			

15. FINANCIAL ASSETS (continued)

c) Fair Value Hierarchy (continued)

Sensitivity Analysis

Although the Group considers that fair value estimates are adequate, the use of other methods and assumptions could lead to different values of the fair value. For the fair values recognized following the use of a significant number of unobservable inputs (Level 3), the change of one or more assumptions would influence the Group's profit or loss and other comprehensive income on September 30, 2026, as follows:

Modified assumption *(Lei)*	**Impact on profit or loss (before tax)**	**Impact on other comprehensive income (before tax)**
WACC increase by 50 bps	-	(145,387)
WACC decrease by 50 bps	-	164,923
Increase of the perpetuity growth rate by 25 bps	-	56,162
Decrease of the perpetuity growth rate by 25 bps	-	(53,463)
Increase of the equity/invested capital multipliers by 10%	38,982	268,475
Decrease of the equity/invested capital multipliers by 10%	(38,982)	(268,475)
Increase of DLOM by 10%	-	(1,094,471)
Decrease DLOM by 10%	-	1,094,471

The main unobservable inputs refer to the relevant multipliers of invested capital / equity capital in ordinary shares.

The denominator of the multiplier can mainly be represented by:

- profitability indicators;
- turnover or income indicators;
- indicators specific to book values of equity or assets.

15. FINANCIAL ASSETS (continued)

c) Fair Value Hierarchy (continued)

Weighted average cost of capital: represents the calculation of a company's cost of capital in nominal terms (including inflation), based on the "Capital Asset Pricing Model". All capital sources – shares, bonds and any other long-term debt - are included in the weighted average cost of capital calculation.

Discount for lack of control: represents the discount applied to reflect the absence of control and it is used within the discounted cash flow method, in order to determine the value of a minority interest in the equity of the valued company.

Discount for lack of marketability (DLOM): represents the discount applied to the comparable market multiples, in order to reflect the liquidity differences between the revalued company from the portfolio and its comparable peer group. Valuators estimate the discount for lack of marketability based on their professional judgement after considering market liquidity conditions and company-specific factors.

In case of equity instruments in holding enterprises, the adjusted net asset method has been used, i.e. the book net assets have been adjusted further to the subsequent valuations where the income approach has been applied.

Level 3 Fair Value Modification

In LEI	**September 30, 2026**	**September 30, 2025**
On January 1	**114,797,364**	**110,284,840**
Gain recognized in profit or loss	13,381	54,600
Gain /(Loss) recognized in other comprehensive income	(23,936,265)	165,318
Acquisitions	20	-
Sales	-	(1,202,886)
On September 30	**90,874,500**	**109,301,872**

On September 30, 2026 and December 31 2025, the Group classified Level 1 securities measured based on closing prices on the Bucharest Stock Exchange (BSE) on the last trading day. Unit funds, which are measured based on their net asset value per unit certified by the respective fund depositary, are classified either as Level 1 in the case of open-end funds or Level 2 in the case of closed-end funds.

Level 3 holdings, representing 2.7% of the Group's equity portfolio as at September 30, 2026 (December 31, 2025: 3.9%), have been measured by independent external or internal valuers, based on the financial information provided by the monitoring departments, using measurement techniques that maximize the use of relevant observable inputs and minimize the use of unobservable inputs, with the management's supervision and review, which makes sure that all inputs underlying the valuation reports are accurate and adequate.

15. FINANCIAL ASSETS (continued)

d) Reserve from fair value revaluation of financial assets at fair value through other comprehensive income, net of deferred tax

In LEI	**September 30, 2026**	**September 30, 2025**
On January 1	**1,699,546,229**	**1,209,079,113**
Gross gain on the revaluation of FVTOCI financial assets	784,103,741	484,506,015
Deferred tax related to gain on the revaluation of FVTOCI financial assets	(101,493,782)	(73,801,920)
Net gain on the revaluation of FVTOCI financial assets	**682,609,959**	**410,704,095**
Net gain transferred to retained earnings following the sale of FVTOCI financial assets	(236,850,085)	(115,811,625)
On September 30	**2,145,306,103**	**1,503,971,583**

In the first 9 months of 2026, net gain of 236,850,085 lei (gross gain 281,964,387 lei, related tax 45,114,302 lei), was obtained mainly from the sale of shares held in Banca Transilvania and OMV Petrom.

In the first 9 months of 2025, net gain 115,811,625 lei (gross gain 137,616,431 lei, related tax 21,804,806 lei), was obtained mainly from the sale of shares held in Banca Transilvania and BRD - Groupe Société Générale.

16. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

In LEI	**September 30, 2026**	**December 31, 2025**
Străulești Lac Alfa shares	65,612,088	61,494,006
Total	**65,612,088**	**61,494,006**

Investments accounted for using the equity method are represented by the holding of shares in Straulești Lac Alfa, securities purchased in 2018.

16. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD (continued)

A summary of the financial information for Străuleşti Lac Alfa is presented in the table below:

In LEI	**September 30, 2026**	**December 31, 2025**
Current assets	129,165,057	117,029,269
Non-current assets	10,956,716	12,262,897
Total assets	**140,121,773**	**129,292,166**
Current liabilities	8,897,597	6,304,154
Total liabilities	**8,897,597**	**6,304,154**
Equity	**131,224,176**	**122,988,012**
Total liabilities and equity	**140,121,773**	**129,292,166**

In LEI	**9 months' period ended on September 30 2026**	**9 months' period ended on September 30 2025**
Turnover	31,737,106	38,621,183
Net profit	8,236,164	8,155,775

The reconciliation of the financial information for Straulesti Lac Alfa with the value of securities accounted for using the equity method is presented in the table below:

In LEI	**September 30 2026**	**September 30 2025**
Associated entity's net asset on January 1	**122,988,012**	**120,386,106**
Net profit	8,236,164	8,155,775
Associate's net asset on September 30	**131,224,176**	**128,541,881**
Share in associate	*50%*	*50%*
Securities accounted for using the equity method	**65,612,088**	**64,270,941**

17. TREASURY BILLS AT AMORTISED COST

In LEI	**September 30, 2026**	**December 31, 2025**
Treasury bills	50,103,538	-
Total treasury bills at amortised cost –gross value	**50,103,538**	-
Expected credit loss	*(1,845)*	-
Total treasury bills at amortised cost	**50,101,693**	**-**

On September 30, 2026, the Company held treasury bills within a business model under which they are managed to collect contract cash flows consisting exclusively of payments of principal and interest.

Treasury bills held by the Company are classified as Stage 1.

18. INVESTMENT PROPERTY

In LEI	**2026**	**2025**
Balance on January 1	**229,375,941**	**165,375,420**
Purchases	64,467,838	50,767,665
Sales	(2,804,631)	-
Transfer from property, plant and equipment	-	919,214
Transfers from assets held for sale	(1,067,747)	-
Changes in fair value	28,624	9,872
Balance on September 30	**290,000,025**	**217,072,171**

In the first 9 months of 2026, investment property purchases consisted mainly in the acquisition of lands within the North Lake Development transaction (see explanatory note 25), while sales of real estate investments consisted of sales of buildings.

In the first 9 months of 2025, most investment property purchases consisted in the acquisition of lands and capitalisation of the costs associated with the refurbishment of properties.

19. BORROWINGS

In LEI	**September 30 2026**	**December 31, 2025**
Long-term liabilities	**7,680,602**	**114,145,437**
Long-term bank loans	7,680,602	114,145,437
Short-term liabilities	**90,998,554**	**7,084,057**
Short-term bank loans	90,998,554	7,084,057
Total borrowings	**98,679,156**	**121,229,494**

19. BORROWINGS (continued)

The tables below provide detailed information on the Group's borrowings on September 30, 2026 and December 31, 2025:

September 30, 2026

Entity	Bank	Credit type	Loan balance (Lei)	Contract currency	Annual interest rate (%)	Final maturity
EVERGENT Investments	Banca Comercială Română	Revolving loan as overdraft	86,018,227	Euro	Negotiated floating interest rate	Jan 17, 2027
Agrointens	Banca Transilvania	Credit line for working capital	3,500,000	Lei	ROBOR 1 month + 2.5%	Apr 24, 2027
Agrointens	Banca Transilvania	Financing of Rătești farm project	3,639,344	Lei	ROBOR 1 month + 2.9%	Oct 19, 2029
Agrointens	Banca Transilvania	Financing of Popești project, pot planting	1,100,000	Lei	ROBOR 1 month + 2.9%	May 8, 2030
EVER Agribio	Banca Transilvania	Financing of AFIR DR15 Project Set-up of blueberry plantation	1,347,366	Lei	ROBOR 6 months + 2.8%	May 3, 2028
EVER Agribio	Banca Transilvania	Co-financing of investment project AFIR DR15 Set-up of blueberry plantation	3,074,219	Lei	ROBOR 6 months + 3.2%	October 15, 2031
Total			**98,679,156**			

19. BORROWINGS (continued)

December 31, 2025

Subsidiary	Bank	Credit type	Loan balance (Lei)	Contract currency	Annual interest rate (%)	Final maturity
EVERGENT Investments	Banca Comercială Română	Revolving loan as overdraft	98,193,358	Euro	EURIBOR 3M + negotiated margin	Jan 17, 2026
Agrointens	Banca Transilvania	Credit line for working capital	3,500,000	Lei	ROBOR 1M + 2.5%	Apr 24, 2026
Agrointens	Banca Transilvania	Financing of Popești farm project	395,083	Lei	ROBOR 1M + 2.9%	Jun 2, 2026
Agrointens	Banca Transilvania	Financing of refrigerating warehouse	193,910	Lei	ROBOR 1M + 2.9%	Jul 14, 2026
Agrointens	Banca Transilvania	Financing of Rătești farm project	4,524,590	Lei	ROBOR 1M + 2.9%	Oct 19, 2029
Agrointens	Banca Transilvania	Financing of Popești project, pot planting	1,325,000	Lei	ROBOR 1M + 2.9%	May 8, 2030
Agrointens	Banca Transilvania	Rural Invest Credit	468,000	Lei	ROBOR 3M + 1.9%	Sept 4, 2026
Casa	Banca Transilvania	Investment credit	3,909,036	Lei	6.9% by Apr 8, 2027; ROBOR 3M + 1.9% thereafter	Mar 31, 2031
EVER Agribio	Banca Transilvania	Financing of AFIR DR15 Project Set-up of blueberry plantation	5,827,783	Lei	ROBOR 6M + 2.8%	May 3, 2028
EVER Agribio	Banca Transilvania	Co-financing of investment project AFIR DR15 Set-up of blueberry plantation	2,892,734	Lei	ROBOR 6M+ 3.2%	Oct 31, 2029
Total			**121,229,494**			

In January 2026, EVERGENT Investments signed an addendum with Banca Comercială Română extending by 12 months, the revolving credit facility in the form of an overdraft contracted from this bank. In order to optimize the financing structure, this credit facility was increased by EUR 10 million, up to a maximum amount of EUR 29,200,000, while the multiproduct revolving credit facility with a maximum amount of EUR 10,000,000 contracted from the same bank was not extended.

On September 30, 2026 and December 31, 2025, EVERGENT had the following collateral in favour of BCR set-up:

- Mortgage on collateral deposits, totalling 15,000,000 lei, with BCR;
- Mortgage on 8,950,000 Banca Transilvania shares held by the Company;
- Mortgage on accounts opened by the Company with BCR.

The bank loans contracted by subsidiaries are mainly secured by tangible fixed assets and real estate investments amounting to 16,807,651 lei, inventories of 3,623,194 lei and one collateral of 1,183,200 lei.

19. BORROWINGS (continued)

The reconciliation of opening and closing loan balances is shown in the table below:

In LEI

	2026	2025
January 1	**121,229,494**	**168,950,385**
Proceeds from loans	6,477,257	16,121,624
Loan repayments	(32,343,624)	(62,219,722)
Variation of accrued interest	(6,771)	(286,662)
Foreign exchange differences	3,322,800	2,816,418
September 30	**98,679,156**	**125,382,043**

20. DIVIDENDS PAYABLE

In LEI	September 30, 2026	December 31, 2025
Dividends payable for 2012	573	641
Dividends payable for 2013	930	930
Dividends payable for 2014	161,049	162,294
Dividends payable for 2015	166,187	166,925
Dividends payable for 2016	161,851	162,329
Dividends payable for 2017	194,543	195,460
Dividends payable for 2018	115,035	115,709
Dividends payable for 2019	236,714	243,490
Dividends payable for 2020	179,050	199,037
Dividends payable for 2021	280,026	309,338
Dividends payable for 2022	375,457	20,973,606
Dividends payable for 2023	20,923,970	21,322,293
Dividends payable for 2024	25,508,841	26,332,818
Dividends payable for years before 2024	33,023,516	105,229,136
Total dividends payable	**81,327,742**	**175,414,006**

Dividends payable, not collected within 3 years from the date of their release, are prescribed according to the law and registered to equity, except for amounts garnished according to the law (e.g. if the amounts owed to shareholders as dividends are subject to enforcement procedures).

21. DEFERRED INCOME TAX LIABILITIES

Deferred tax liabilities on September 30, 2026 are generated by the items detailed in the following table:

In LEI	**Assets**	**Liabilities**	**Net**
Financial assets at fair value through other comprehensive income	2,097,458,281		2,097,458,281
Tangible assets and investment property	105,035,766		105,035,766
Other assets	(4,346,627)		(4,346,627)
Liabilities related to profit sharing and other benefits for employees		(23,993,466)	(23,993,466)
Provisions and other liabilities		(507,195)	(507,195)
Tax loss		(20,952,913)	(20,952,913)
Total	**2,198,147,420**	**(45,453,574)**	**2,152,693,846**
Net temporary differences - 16% rate			2,152,693,846
Deferred income tax liabilities			**344,431,015**

Deferred tax liabilities on December 31, 2025 are generated by the items detailed in the table below:

In LEI	**Assets**	**Liabilities**	**Net**
Financial assets at fair value through other comprehensive income	1,745,086,548		1,745,086,548
Tangible assets and investment property	109,509,440		109,509,440
Other assets	(3,292,302)		(3,292,302)
Liabilities related to profit sharing and other benefits of employees		(42,068,116)	(42,068,116)
Provisions and other liabilities		(808,548)	(808,548)
Tax loss		(19,591,497)	(19,591,497)
Total	**1,851,303,686**	**(62,468,161)**	**1,788,835,525**
Net temporary differences - 16% rate			1,788,835,525
Deferred income tax liabilities			**286,213,684**

21. DEFERRED INCOME TAX LIABILITIES (continued)

Deferred income tax directly recognized through the decrease of equity is 338,937,364 lei on September 30, 2026 (December 31, 2025: 282,517,141 lei), generated by financial assets measured at fair value through other comprehensive income for which the Group's interest is below 10%, for a period of time of less than one year and by property, plant and equipment and investment property.

22. CAPITAL AND RESERVES

(a) Share capital

The structure of the Company's shareholding on September 30, 2026, namely December 31, 2025 is presented in the tables below.

September 30, 2026	**No. of shareholders**	**No. shares**	**Nominal value (Lei)**	**(%)**
Individuals	5,733,398	362,859,501	36,285,950	42%
Companies	127	501,244,233	50,124,423	58%
Total	**5,733,525**	**864,103,734**	**86,410,373**	**100%**

December 31, 2025	**No. of shareholders**	**No. of shares**	**Nominal value (Lei)**	**(%)**
Individuals	5,735,234	372,312,844	37,231,284	42%
Companies	131	518,515,748	51,851,575	58%
Total	**5,735,365**	**890,828,592**	**89,082,859**	**100%**

All shares are ordinary and have been subscribed and paid in full on September 30 2026, namely December 31, 2025.

All shares have the same voting right and nominal value of 0.1 lei/share. The number of shares authorized for issue is equal to that of issued shares.

In April 2026, following the completion of the statutory procedures, the share capital of EVERGENT Investments was reduced from RON 89,082,859.20 to RON 86,410,373.40, divided into 864,103,734 shares with a nominal value of RON 0.10 per share, as a result of the cancellation of 26,724,858 treasury shares. The transaction was carried out in accordance with Resolution No. 3 of the Extraordinary General Meeting of Shareholders dated October 29, 2025.

Accordingly, the share capital on September 30, 2026 has a nominal value of 86,410,373 lei (December 31, 2025: 89,082,859 lei).

On September 30, 2026, the 362,812,850 lei difference between the book value of share capital of 449,223,223 lei and its nominal value, is the inflation difference generated by the application of IAS 29 „Financial Reporting in Hyperinflationary Economies" by January 1, 2004.

22. CAPITAL AND RESERVES (continued)

(b) Reserves from the revaluation of assets measured at fair value through other comprehensive income

This reserve includes the accumulated net fair value changes of financial assets measured at fair value through other comprehensive income from the date of their classification in this category until the date of their derecognition or impairment.

Reserves from the revaluation of financial assets measured at fair value through other comprehensive income are registered at value net of deferred tax. The value of the deferred income tax recognized directly through the decrease of equity is presented in explanatory note 21.

(c) Legal Reserves

According to legal requirements, entities within the Group set-up legal reserves of 5% of the net profit up to 20% of share capital. The value of the legal reserve is included in retained earnings.

Legal reserves cannot be distributed to shareholders.

(d) Treasury Shares

The total number of treasury shares held by the Company on September 30, 2026 is 37,387,789 shares representing 4.3% of share capital (on December 31, 2025: 41,840,027 shares representing 4.7% of share capital).

The evolution of the number of shares (and their value) in the first 9 months of 2026, and 2025 is the following:

Treasury shares	Balance on January 1, 2026	Purchases	Annulments	Allocations (directors and employees)	Balance on September 30, 2026
Buy-back operation approved by EGMS on October 29, 2025	-	33,801,498	-	-	33,801,498
Buy-back operation approved by EGMS on April 29, 2025	39,730,955	-	(26,724,858)	(9,419,806)	3,586,291
Buy-back programs no. 10 and 11 approved by EGMS on April 29, 2024	2,109,072	-		(2,109,072)	-
Total number of shares	**41,840,027**	**33,801,498**	**(26,724,858)**	**(11,528,878)**	**37,387,789**
Total share value (Lei)	**77,119,815**	**115,536,253**	**(40,889,033)**	**(29,070,744)**	**122,696,291**

22. CAPITAL AND RESERVES (continued)

(d) Treasury Shares (continued)

Treasury shares	Balance on January 1, 2025	Acquisitions	Annulments	Allocations (directors and employees)	Balance on September 30, 2025
Buy-back programs no. 10 and 11 approved by EGMS on April 29, 2025	-	30,221,036	-	-	30,221,036
Buy-back program approved by EGMS on April 27, 2023	30,700,000	-	(18,200,000)	(10,390,928)	2,109,072
Buy-back program approved by EGMS on April 27, 2023	1,308,627	-	-	(1,308,627)	-
Total number of shares	**32,008,627**	**30,221,036**	**(18,200,000)**	**(11,699,555)**	**32,330,108**
Total share value (Lei)	**47,319,130**	**47,584,522**	**(27,664,000)**	**(16,653,088)**	**50,586,564**

Implementation of the first stage of the treasury share buy-back programme

In the first half of 2026, EVERGENT Investments ran the first stage of the treasury shares buy-back operation in order to implement the resolution of the Extraordinary General Meeting of Shareholders no. 2 on October 29, 2025, during which a number of 4,342,602 shares were purchased.

The characteristics of this first stage are the following:

- timeframe: 19.01.2026 – 10.06.2026;
- maximum number of shares that can be bought-back: 6,300,000 shares;
- minimum price per share: the minimum purchase price shall be the BSE market price from the time the purchase is made;
- maximum price per share: 3.00 lei;
- Broker: BT Capital Partners;
- purpose of the operation: the buy-back of treasury shares to abide by the legal obligations from "stock option plan" type programs, in order to distribute variable remuneration to employees, directors and executive managers of the company;
- daily volume: maximum 25% of the average daily volume of shares traded during December 2025, the month preceding the month in which the program is disclosed, in accordance with Article 3 line (3) (a) of Delegated Regulation (EU) 2016/1052.

The main resolution of shareholders within EGMS dated April 29, 2026 was the following:

- Approves the amendment of the maximum buy-back price per share for the buy-back operation approved by Resolution no. 2 of the Extraordinary General Meeting of Shareholders dated October 29, 2025 from 3 lei/share to 4 lei/share. The operation shall continue for a market price and under the conditions approved by EGMS no. 2 dated October 29, 2025.

22. CAPITAL AND RESERVES (continued)

(d) Treasury shares (continued)

The running of the public purchase offer for treasury shares

In order to implement the Resolutions of the Extraordinary General Meetings of Shareholders No. 2 of 29 October 2025 and No. 2 of 29 April 2026, as part of the approved share buyback programme, the Company conducted a public tender offer for the purchase of treasury shares between 10 and 23 July 2026, with the following main characteristics:

- Number of treasury shares bought-back within the offer: 26,000,000, representing 3.0089% of share capital
- Purchase price: 3.47 lei per share
- Program purpose: reduction of the share capital through the annulment of bought-back shares.
- Broker: BT Capital Partners SA.

Start of the second treasury shares buy-back operation

In the third quarter of 2026, EVERGENT Investments started the second stage of the treasury shares buy-back program in order to implement the resolutions of the Extraordinary General Meeting of Shareholders no. 2 on October 29, 2025, and no. 2 on April 29, 2026, in accordance with the resolution of the Board of Directors no. 1 on August 12, 2026, through which a number of 3,458,896 shares were purchased by September 30, 2026.

The main characteristics of the second stage are the following:

- timeframe: 14.08.2026 – 22.12.2026;
- maximum number of shares that can be bought-back: 12,957,398 shares;
- minimum price per share: the minimum purchase price shall be the BSE market price from the time the purchase is made;
- maximum price per share: 4.00 lei;
- broker: BT Capital Partners;
- purpose of the operation: the buy-back of treasury shares to abide by the legal obligations from "stock option plan" type programs, in order to distribute variable remuneration to employees, directors and executive managers of the company.

(e) Equity-based payments to employees, directors and administrators

Equity-based payments to employees, directors and administrators represent the value of benefits regarding the benefit plan of managers, directors and employees through SOP programs, the part offered in shares.

22. CAPITAL AND RESERVES (continued)

(e) Equity-based payments to employees, directors and administrators

The following SOP programs are outstanding on September 30, 2026, namely December 31, 2025:

In LEI	**September 30, 2026**	**December 31, 2025**
SOP 2024	-	16,774,517
SOP 2025	23,119,982	23,170,775
Total	**23,119,982**	**39,945,292**

The options exercisable at the beginning of the reporting period, which were fully exercised during the first nine months of 2026, relate to the shares under SOP 2024, amounting to RON 16,774,517 (11,528,878 shares), and were allocated in the second quarter of 2026 at a price of RON 1.455 per share (closing price as at April 28, 2025).

Options granted in 2026 that may be exercised at the end of the reporting period relate to SOP 2025 shares, in the amount of 23,119,982 lei (a number of 7,580,322 shares, for a price of 3.05 lei/share, closing price on April 28, 2026) and shall be attributed in the second quarter of 2027.

There were no options expired or lost in the first 9 months of 2026 and 2025.

(f) Other items of equity

Other items of equity include acquisition costs for treasury shares (commissions and fees and other costs related their acquisition) and the gain/loss on allocation of treasury shares to administrators, officers and employees, as share-based benefits (the difference between value at granting price and the value at acquisition price of treasury shares).

23. NON-CONTROLLING INTERESTS

Non-controlling interests represent the part of the profit or loss and of net assets not held, neither directly or indirectly by the Group and are presented in the consolidated statement of comprehensive income and in equity in the consolidated statement of financial position, separately from the capital of the parent company's shareholders.

The changes of subsidiary interest that do not result in loss of control are accounted for as transactions between shareholders in their capacity as shareholders.

23. NON-CONTROLLING INTERESTS (continued)

In LEI	**September 30, 2026**	**September 30, 2025**
On January 1	**13,747,744**	**14,783,457**
Non-controlling interests related to North Lake Development acquisition	31,483,334	-
Loss attributable to non-controlling interests	(2,179,437)	(1,092,923)
Reserves from the revaluation of tangible assets attributable to non-controlling interests	77,945	(31,157)
Dividends distributed to non-controlling interests	-	(120,599)
Dividends expired according to the law	-	58,508
On September 30	**43,129,586**	**13,597,286**

24. EARNINGS PER SHARE

The basic earnings per share was calculated based on the profit attributable to the Company's shareholders and weighted average number of outstanding ordinary shares (without bought-back shares):

In LEI	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 302025**
Net profit attributable to Company shareholders	228,876,132	151,726,889
Weighted average number of outstanding ordinary shares	*845,218,105*	876,352,037
Gain per basic share (net profit per share)	**0.2708**	**0.1731**
Net profit attributable to Company shareholders	228,876,132	151,726,889
Gain registered in retained earnings attributable to shareholders (from the sale of FVTOCI financial assets)	236,850,085	115,811,625
Weighted average number of outstanding ordinary shares corresponding to the reporting period	*845,218,105*	*876,352,037*
Basic earnings per share (including earning from the sale of FVTOCI financial assets)	**0.5510**	**0.3053**

Diluted earnings per share is equal to the basic earnings per share since the Group did not register potential ordinary shares.

24. EARNINGS PER SHARE (continued)

Basic and diluted earnings per share are calculated based on net income, which includes, in addition to net profit attributable to the Company's shareholders, the gain on the sale of FVTOCI financial assets.

The Group also presents in the financial statements, together with the basic and diluted earnings per share, the basic and diluted result per share (including the gain from the sale of FVTOCI financial assets), because along with the net profit, the gain from the sale of FVTOCI financial assets is considered an indicator of the Group's performance and is a potential source for dividend distribution to the shareholders.

25. Acquisition of a 50% interest in the share capital of North Lake Development SA

On March 5, 2026, the Group acquired, through its subsidiary Ever Imo S.A., a 50% interest in the share capital and control over North Lake Development S.A. (NLD), an entity holding land on which a real estate project is to be developed. The transaction was classified as an asset acquisition as, at the acquisition date, NLD did not constitute a business within the meaning of IFRS 3 Business Combinations.

Assets acquired and liabilities assumed

In LEI	**Values**
Cash and current accounts	6,405
Other financial assets at amortised cost	341,869
Other assets	161,566
Investment property	62,358,127
Property, plant and equipment	154,053
Total identifiable assets	**63,022,020**
Financial liabilities at amortised cost	(10,599)
Total identifiable liabilities	**(10,599)**
Total identifiable net assets acquired	**63,011,421**

26. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Subsidiaries

Balances and transactions between Group members have been eliminated in the consolidation process and are not presented in this explanatory note.

Associates of the Group

On September 30, 2026 and December 31, 2025, the Group holds one investment in an associate, Străuleşti Lac Alfa SA, with an ownership of 50%.

In the first 9 months of 2026 the Group did not carry out transactions with Străuleşti Lac Alfa SA.

Key Management Personnel

On September 30, 2026 and December 31, 2025, the members of the Company's executive management were Mr. Cătălin Jianu Dan Iancu (Chief Executive Officer) and Mrs. Georgiana Iulia Dolgoş (Deputy Chief Executive Officer), and the members of the Board of Directors were Mr. Liviu Claudiu Doroş (President of the Board of Directors), Mr. Octavian Claudiu Radu (Vice-president of the Board of Directors), Mr. Horia Ciorcilă (Non-Executive Director), Mrs. Florina Delia Cataramă (Non-Executive Director) and Mr. Bogdan Teodor McCann (Non-Executive Director).

The key management personnel include the members of the Board of Directors of the Company and its subsidiaries, members of the Management Committee of the Company and the management committees/CEOs of its subsidiaries.

The wages, remunerations and other benefits offered to key management personnel are presented in the table below:

In LEI	**9 months' period ended on September 30, 2026**	**9 months' period ended on September 30, 2025**
Board of Directors	8,713,904	8,370,611
Directors	5,231,402	5,791,155
Total, of which:	**13,945,306**	**14,161,766**
Benefits granted as shares	-	-

Detailed information regarding the remunerations and benefits offered to the members of the Board of Directors and Management Committee are presented in explanatory note 10.

The Group does not offer post-employment benefits or benefits for the termination of the employment contract to its key personnel.

27. SUBSEQUENT EVENTS

The resolutions of the Extraordinary General Meetings of Shareholders (EGMS) on November 18, 2026

The main resolutions of shareholders of the EGMS on November 18, 2026 were the following:

- Approval of the reduction of EVERGENT Investments' share capital from RON 86,410,373.4 to RON 83,810,373.4, i.e. by 2,600,000 lei, following the cancellation of 26,000,000 treasury shares acquired by the Company.

- Approval of the implementation of a share buyback programme, in compliance with the applicable legal provisions and subject to the following main characteristics:
  a) Buy-back of EVER shares through public offering and transactions on the regulated market, in order to reduce the share capital through the annulment.
  b) Maximum number of shares that can be bought-back: 38,900,000 shares (4.50% of share capital), of which:
     i. maximum 34,570,000 shares, representing 4.00% of the share capital through public offering (OPC);
     ii.maximum 4,330,000 shares, representing 0.50% of the share capital through transactions on the regulated market.
  c)The minimum purchase price shall be the BVB share price at the time the transaction is made.
  d) Maximum price: 4 lei / share.
  e) The buy-back operation shall be run in tax year 2027.

Launch of the "Forever Residence" real estate project by the subsidiary North Lake Development SA

The extraordinary general meeting of North Lake Development SA held on October 30, 2026, approved the launch of the "Forever Residence" real estate project and the business plan.

27. SUBSEQUENT EVENTS (continued)

Disposal of certain non- operating assets by the subsidiary Mecanica Ceahlău SA

As part of its efforts to improve asset management efficiency and optimise the use of resources, Mecanica Ceahlău SA sold, in October 2026, non-operating assets located in Piatra Neamţ, comprising twelve land plots and the buildings thereon, with a total area of 32,864 sq.m., previously classified as non-current assets held for sale. The transaction value amounted to EUR 1,446 thousand.

The consolidated financial statements were approved by the Board of Directors on November 23, 2026 and signed on its behalf by:

Cătălin Iancu
CEO

Mihaela Moleavin
Finance Director

Evergent INVESTMENTS Drive for performance

STATEMENT

In accordance with the provisions of Law no. 24/2017, article 69, paragraph (1) and article 67, paragraph (2)

We, the undersigned, Cătălin Iancu, as Chief Executive Officer, and Mihaela Moleavin, as Chief Financial Officer, responsible for the preparation of the interim condensed consolidated financial statements of the EVERGENT Investments SA Group (the Group) for the nine-month period ended September 30, 2026, hereby declare the following:

- The interim condensed consolidated financial statements have been prepared in accordance with IAS 34 "Interim Financial Reporting" and by applying the accounting regulations in line with the International Financial Reporting Standards applicable to entities authorized, regulated, and supervised by the Financial Supervisory Authority in the Financial Instruments and Investments Sector, as approved by Financial Supervisory Authority Regulation no. 39/2015;
- The accounting policies used in the preparation of the interim condensed consolidated financial statements comply with the applicable accounting regulations;
- The EVERGENT Investments SA Group conducts its activity under conditions of continuity;
- As of the date of this declaration, we are not aware of any information, events or circumstances that could significantly alter the above statements.

We confirm that the interim condensed consolidated financial statements, which are in accordance with the above-mentioned regulations, provide a true and fair view of the Group's financial position and performance (including its assets, liabilities, financial position and the Group's profit and loss account).

Date: November 23, 2026

Cătălin Iancu
CEO

Mihaela Moleavin
CFO