

In accordance FSA Regulation no 7/2020

STATEMENT OF ASSETS AND LIABILITIES OF EVERGENT Investments
Date of calculation 31/03/2023 - Monthly, balanta IFRS

		LEI	% total assets
1	Intangible assets	438.515,92	0,018
2	Tangible assets	9.117.871,23	0,377
3	Investment property	4.284.448,00	0,177
4	Biological assets	0,00	0,000
5	Right-of-use asset from leasing contracts	3.161.522,61	0,131
6	Financial assets, of which:	2.321.514.914,43	95,962
6.1	Financial assets at amortized cost, of which:	18.029.094,61	0,745
6.1.1	Bonds, of which:	18.029.094,61	0,745
6.1.1.1	Listed bonds, of which:	0,00	0,000
6.1.1.1.1	Corporate bonds	0,00	0,000
6.1.1.1.2	Municipal bonds	0,00	0,000
6.1.1.2	Listed and not traded over the last 30 days bonds, of which:	44.694,61	0,002
6.1.1.2.1	Corporate bonds	0,00	0,000
6.1.1.2.2	Municipal bonds	44.694,61	0,002
6.1.1.3	Unlisted bonds, of which:	17.984.400,00	0,743
6.1.1.3.1	Corporate bonds	17.984.400,00	0,743
6.1.1.3.2	Municipal bonds	0,00	0,000
6.2	Financial assets at fair value through profit or loss, of which:	315.218.826,41	13,030
6.2.1	Shares, of which:	72.381.896,54	2,992
6.2.1.1	Listed shares	16.437.683,20	0,679
6.2.1.2	Listed shares not traded over the last 30 trading days	0,00	0,000
6.2.1.3	Unlisted shares, of which:	55.944.213,34	2,313
6.2.1.3.1	Unlisted shares	54.857.749,00	2,268
6.2.1.3.2	Unlisted shares from a member state	1.086.464,34	0,045

		LEI	% total assets
6.2.2	UCITS and/or AIF equity securities, of which:	242.836.929,87	10,038
6.2.2.1	Fund units, of which:	242.836.929,87	10,038
6.2.2.1.1	Listed fund units	0,00	0,000
6.2.2.1.2	Unlisted fund units	242.836.929,87	10,038
6.2.2.2	Shares, of which:	0,00	0,000
6.2.2.2.1	Listed shares	0,00	0,000
6.3	Financial assets measured at fair value through other comprehensive income, of which:	1.988.266.993,41	82,187
6.3.1	Shares, of which:	1.941.363.497,22	80,248
6.3.1.1	Listed shares	1.728.611.896,22	71,454
6.3.1.2	Listed shares not traded over the last 30 trading days	0,00	0,000
6.3.1.3	Untraded shares	212.751.601,00	8,794
6.3.2	UCITS and/or AIF equity securities, of which:	43.074.601,27	1,781
6.3.2.1	Fund units, of which:	0,00	0,000
6.3.2.1.1	Listed fund units	0,00	0,000
6.3.2.1.2	Unlisted fund units	0,00	0,000
6.3.2.2	Shares, of which:	43.074.601,27	1,781
6.3.2.2.1	Listed shares	43.074.601,27	1,781
6.3.3	Bonds	3.828.894,92	0,158
6.3.3.1	Listed bonds, of which:	3.828.894,92	0,158
6.3.3.1.1	Corporate bonds	3.828.894,92	0,158
6.3.3.1.2	Municipal bonds	0,00	0,000
6.3.3.2	Listed and untraded over the last 30 days bonds, of which:	0,00	0,000
6.3.3.2.1	Corporate bonds	0,00	0,000
6.3.3.2.2	Municipal bonds	0,00	0,000
6.3.3.3	Unlisted bonds, of which:	0,00	0,000
6.3.3.3.1	Corporate bonds	0,00	0,000
6.3.3.3.2	Municipal bonds	0,00	0,000
7	Availability (cash and current accounts), of which:	-858.191,17	-0,035
7.1	Amounts in current accounts and financial investment services company accounts	794.621,24	0,033
7.2	Amounts under settlement	-1.652.812,41	-0,068
7.3	Amounts in transit	0,00	0,000
8	Bank deposits	79.917.256,87	3,303

		LEI	% total assets
9	Other assets	1.259.205,73	0,052
9.1	Dividends or other receivables, of which:	0,00	0,000
9.1.1	Dividends due from listed issuers	0,00	0,000
9.1.2	Shares distributed without cash contribution	0,00	0,000
9.1.3	Shares distributed with cash contribution	0,00	0,000
9.1.4	Amounts due from capital decreases	0,00	0,000
9.2	Other assets, of which:	1.259.205,73	0,052
9.2.1	Other financial assets measured at amortized cost	1.073.924,29	0,044
9.2.2	Other assets	185.281,44	0,008
10	Accrued charges	358.476,45	0,015
11	Total assets	2.419.194.020,07	100,000
12	Total liabilities	240.068.533,01	
12.1	Financial liabilities measured at amortized cost	1.082.086,12	
12.2	Deferred tax liabilities	88.549.859,50	
12.3	Loans	95.309.708,71	
12.4	Other liabilities, of which:	55.126.878,68	
12.4.1	Dividends payable to shareholders	42.321.351,19	
12.4.2	Amounts subscribed and not paid to the share capital increases of the issuers	0,00	
12.4.3	Other liabilities	12.805.527,49	
13	Provisions for risks and expenses	1.632.553,14	
14	Deferred income	33.004,31	
15	Equity capital, of which:	2.177.328.308,82	
15.1	Share capital	96.175.359,20	
15.2	Capital assimilated elements	403.813.278,04	
15.3	Other equity elements	25.184.123,33	
15.4	Capital bonuses	0,00	
15.5	Revaluation reserves	697.978.933,04	
15.6	Reserves	889.959.498,44	
15.7	Treasury shares	66.662.479,71	
15.8	Retained earnings	135.480.117,38	
15.9	Earnings of the period	-4.600.520,90	
16	Net assets	2.177.459.929,61	

		LEI	% total assets
17	Number of issued shares in circulation	910.280.696	
18	Net asset value per share	2,3921	
19	Number of companies in the portfolio, of which:	31	
19.1	Companies admitted to trading on an EU trading venue	16	
19.2	Companies admitted to trading on a third country stock exchange	0	
19.3	Companies not admitted to trading	15	
* According to article 123 paragraph (3) of FSA Regulation 9/2014, regarding the NAV/share calculation, this position represents: 'The number of issued outstanding shares at that date, excluding the own shares bought back by the company'			

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ANNEX – according to Article 38 paragraph (4) of Law no. 243/2019

EVERGENT Investments portfolio assets which were assessed by valuation methods in accordance with International Valuation Standards, on 31.03.2023							
No	Issuer	Fiscal Code	Symbol	Number of shares held	No/Evaluation Report date	Value	
						share	total
EUR							
Unlisted shares (closed)							
1	CATALYST ROMANIA SCA SICAR Munsbach	LU25590227		288	273 / 20.02.2023	762,2488	1.086.464,34
RON							
Shares listed on an inactive market							
1	BRIKSTON CONSTRUCTION SOLUTIONS IASI	1989343	BKS	225	1502 / 21.11.2022	2,6444	595,00
2	NORD S.A. Bucuresti BUCURESTI	1558154	NORD	1.665.004	1707 / 30.12.2022	9,3231	15.522.999,00
3	PROFESSIONAL IMO PARTNERS S.A. BUCURESTI	24599480	PPLI	24.307.608	1708 / 30.12.2022	2,3249	56.512.758,00
4	SANTIERUL NAVAL CONSTANTA CONSTANTA	1879871	SNC	1.300.836	1709 / 30.12.2022	1,5345	1.996.157,00
5	MECANICA CE AHLAU PIATRA NEAMT	2045262	MECF	175.857.65 3	1710 / 30.12.2022	0,1302	22.901.596,00
Unlisted shares (closed)							
1	AGROINTENS SA BUCURESTI	33857839		4.151.911	1699 / 30.12.2022	13,0487	54.177.041,00
2	CASA S.A. BACAU	8376788		14.098.462	401 / 14.03.2023	2,4378	34.369.057,00
3	DEPOZITARUL CENTRAL S.A. BUCURESTI	9638020		7.396.029	1237 / 28.09.2022	0,1048	775.079,00
4	DYONISOS COTESTI	7467373		772.824	1703 / 30.12.2022	0,5224	403.694,00
5	EVER AGRIBIO S.A. Sucesti	46793311		378.429	1607 / 15.12.2022	8,9543	3.388.583,00
6	EVER IMO S.A. BUCURESTI	425818		4.963.027	1711 / 30.12.2022	9,6137	47.712.805,00
7	EVERLAND SA BACAU	33857820		4.440.750	1700 / 30.12.2022	10,5561	46.877.181,00
8	MWARE SOLUTIONS S.A. BUCURESTI	31021453		75.000	1698 / 30.12.2022	81,5826	6.118.695,00
9	REGAL GALATI	1647588		1.116.258	281 / 21.02.2023	6,4008	7.144.944,00
10	RULMENTI BIRLAD	2808089		2.408.645	1705 / 30.12.2022	1,6620	4.003.168,00
11	STRAULESTI LAC ALFA S.A. BUCURESTI	36160878		3.880.307	1706 / 30.12.2022	16,0862	62.419.258,00
12	VISIONALFA INVESTMENTS S.A. Bacau	46651880		2.499.750	1606 / 15.12.2022	0,0879	219.845,00

Explanatory note:

The valuation methods used for securities for which valuation methods have been chosen in accordance with the valuation standards in force, according to the law, based on a valuation report, presented in the Annex are detailed in "Asset Valuation and UNAV Calculation Policies and Procedures".

EVERGENT Investments' leverage effect and exposure value, calculated in accordance with the provisions of (EU) Regulation no.231/2013

Method type	Leverage	Exposure value (RON)
Gross method	1,0141 (or 101,41%)	2.208.065.341,00
Commitment method	1,0447 (or 104,47%)	2.274.836.839,00

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