

**STATEMENT OF ASSETS AND LIABILITIES OF EVERGENT Investments**  
**Date of calculation 30/06/2023 - Monthly, balanta IFRS**

|            |   | LEI                     | % total assets |
|------------|---|-------------------------|----------------|
| <b>1</b>   | <b>Intangible assets</b>  | <b>444.970,51</b>       | <b>0,018</b>   |
| <b>2</b>   | <b>Tangible assets</b>  | <b>9.005.516,04</b>     | <b>0,359</b>   |
| <b>3</b>   | <b>Investment property</b>  | <b>4.071.710,00</b>     | <b>0,162</b>   |
| <b>4</b>   | <b>Biological assets</b>  | <b>0,00</b>             | <b>0,000</b>   |
| <b>5</b>   | <b>Right-of-use asset from leasing contracts</b>                        | <b>3.040.945,47</b>     | <b>0,121</b>   |
| <b>6</b>   | <b>Financial assets, of which:</b>                                      | <b>2.425.477.387,42</b> | <b>96,586</b>  |
| <b>6.1</b> | <b>Financial assets at amortized cost, of which:</b>                    | <b>16.875.333,78</b>    | <b>0,672</b>   |
| 6.1.1      | Bonds, of which:  | 16.875.333,78           | 0,672          |
| 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:            | 41.733,78               | 0,002          |
| 6.1.1.2.1  | Corporate bonds   | 0,00                    | 0,000          |
| 6.1.1.2.2  | Municipal bonds   | 41.733,78               | 0,002          |
| 6.1.1.3    | Unlisted bonds, of which:   | 16.833.600,00           | 0,670          |
| 6.1.1.3.1  | Corporate bonds   | 16.833.600,00           | 0,670          |
| 6.1.1.3.2  | Municipal bonds   | 0,00                    | 0,000          |
| <b>6.2</b> | <b>Financial assets at fair value through profit or loss, of which:</b> | <b>324.310.369,09</b>   | <b>12,915</b>  |
| 6.2.1      | Shares, of which:   | 73.334.898,11           | 2,920          |
| 6.2.1.1    | Listed shares   | 17.412.800,00           | 0,693          |
| 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:  | 55.922.098,11           | 2,227          |
| 6.2.1.3.1  | Unlisted shares   | 54.857.749,00           | 2,185          |
| 6.2.1.3.2  | Unlisted shares from a member state                                     | 1.064.349,11            | 0,042          |

|            |  | LEI                     | % total assets |
|------------|--|-------------------------|----------------|
| 6.2.2      | UCITS and/or AIF equity securities, of which:  | 250.975.470,98          | 9,994          |
| 6.2.2.1    | Fund units, of which:  | 250.975.470,98          | 9,994          |
| 6.2.2.1.1  | Listed fund units  | 0,00                    | 0,000          |
| 6.2.2.1.2  | Unlisted fund units  | 250.975.470,98          | 9,994          |
| 6.2.2.2    | Shares, of which:  | 0,00                    | 0,000          |
| 6.2.2.2.1  | Listed shares  | 0,00                    | 0,000          |
| <b>6.3</b> | <b>Financial assets measured at fair value through other comprehensive income, of which:</b> | <b>2.084.291.684,55</b> | <b>83,000</b>  |
| 6.3.1      | Shares, of which:  | 2.039.041.031,19        | 81,198         |
| 6.3.1.1    | Listed shares  | 1.824.539.430,19        | 72,656         |
| 6.3.1.2    | Listed shares not traded over the last 30 trading days                                       | 0,00                    | 0,000          |
| 6.3.1.3    | Untraded shares  | 214.501.601,00          | 8,542          |
| 6.3.1.4    | New issued securities  | 0,00                    | 0,000          |
| 6.3.2      | UCITS and/or AIF equity securities, of which:  | 41.287.227,52           | 1,644          |
| 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:  | 41.287.227,52           | 1,644          |
| 6.3.2.2.1  | Listed shares  | 41.287.227,52           | 1,644          |
| 6.3.3      | Bonds  | 3.963.425,84            | 0,158          |
| 6.3.3.1    | Listed bonds, of which:  | 3.963.425,84            | 0,158          |
| 6.3.3.1.1  | Corporate bonds  | 3.963.425,84            | 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          |
| <b>7</b>   | <b>Availability (cash and current accounts), of which:</b>                                   | <b>2.419.520,64</b>     | <b>0,096</b>   |
| 7.1        | Amounts in current accounts and financial investment services company accounts               | 1.301.770,83            | 0,052          |
| 7.2        | Amounts under settlement   | 1.117.749,81            | 0,045          |
| 7.3        | Amounts in transit   | 0,00                    | 0,000          |

|             |   | LEI                     | % total assets |
|-------------|---|-------------------------|----------------|
| <b>8</b>    | <b>Bank deposits</b>  | <b>62.328.011,16</b>    | <b>2,482</b>   |
| <b>9</b>    | <b>Other assets</b>   | <b>3.923.760,75</b>     | <b>0,156</b>   |
| <b>9.1</b>  | <b>Dividends or other receivables, of which:</b>                              | <b>0,00</b>             | <b>0,000</b>   |
| 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          |
| <b>9.2</b>  | <b>Other assets, of which:</b>  | <b>3.923.760,75</b>     | <b>0,156</b>   |
| 9.2.1       | Other financial assets measured at amortized cost                             | 3.525.621,89            | 0,140          |
| 9.2.2       | Other assets  | 398.138,86              | 0,016          |
| <b>10</b>   | <b>Accrued charges</b>  | <b>493.269,41</b>       | <b>0,020</b>   |
| <b>11</b>   | <b>Total assets</b>   | <b>2.511.205.091,40</b> | <b>100,000</b> |
| <b>12</b>   | <b>Total liabilities</b>  | <b>266.426.607,68</b>   |                |
| <b>12.1</b> | <b>Financial liabilities measured at amortized cost</b>                       | <b>593.875,16</b>       |                |
| <b>12.2</b> | <b>Deferred tax liabilities</b>   | <b>104.652.051,96</b>   |                |
| 12.3        | Loans   | 95.627.836,11           |                |
| <b>12.4</b> | <b>Other liabilities, of which:</b>   | <b>65.552.844,45</b>    |                |
| 12.4.1      | Dividends payable to shareholders   | 54.467.643,51           |                |
| 12.4.2      | Amounts subscribed and not paid to the share capital increases of the issuers | 0,00                    |                |
| 12.4.3      | Other liabilities   | 11.085.200,94           |                |
| <b>13</b>   | <b>Provisions for risks and expenses</b>                                      | <b>1.632.553,14</b>     |                |
| <b>14</b>   | <b>Deferred income</b>  | <b>31.650,71</b>        |                |
| <b>15</b>   | <b>Equity capital, of which:</b>  | <b>2.243.010.861,56</b> |                |
| 15.1        | Share capital   | 96.175.359,20           |                |
| 15.2        | Capital assimilated elements  | 403.813.278,04          |                |
| 15.3        | Other equity elements   | 13.980.934,84           |                |
| 15.4        | Capital bonuses   | 0,00                    |                |
| 15.5        | Revaluation reserves  | 787.983.689,89          |                |
| 15.6        | Reserves  | 904.200.810,39          |                |
| 15.7        | Treasury shares   | 56.514.936,63           |                |
| 15.8        | Retained earnings   | 67.135.685,12           |                |
| 15.9        | Earnings of the period  | 26.236.040,71           |                |

|      |   | LEI              | % total assets |
|------|---|------------------|----------------|
| 16   | Net assets  | 2.243.114.279,87 |                |
| 17   | Number of issued shares in circulation                          | 918.387.387      |                |
| 18   | Net asset value per share                                       | 2,4424           |                |
| 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 30.06.2023 |  |             |        |                       |                           |          |               |
|--|--|-------------|--------|-----------------------|---------------------------|----------|---------------|
| No   | Issuer                                   | Fiscal Code | Symbol | Number of shares held | No/Evaluation Report date | Value    |               |
|  |  |             |        |                       |                           | share    | total         |
| <b>EUR</b>   |  |             |        |                       |                           |          |               |
| <b>Unlisted shares (closed)</b>  |  |             |        |                       |                           |          |               |
| 1  | CATALYST ROMANIA SCA SICAR Munsbach      | LU25590227  |        | 288                   | 690 / 16.05.2023          | 744,5817 | 1.064.349,11  |
| <b>RON</b>   |  |             |        |                       |                           |          |               |
| <b>Shares listed on an inactive market</b>   |  |             |        |                       |                           |          |               |
| 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<br>3       | 1710 / 30.12.2022         | 0,1302   | 22.901.596,00 |
| <b>Unlisted shares (closed)</b>  |  |             |        |                       |                           |          |               |
| 1  | AGROINTENS SA BUCURESTI                  | 33857839    |        | 4.326.911             | 597 / 27.04.2023          | 12,9254  | 55.927.041,00 |
| 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. Saucedesti             | 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      | 1,0205 (or 102,05%) | 2.289.183.720,00     |
| Commitment method | 1,0426 (or 104,26%) | 2.338.742.116,00     |

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