

In accordance FSA Regulation no 7/2020

**STATEMENT OF ASSETS AND LIABILITIES OF EVERGENT Investments**  
**Date of calculation 30/09/2023 - Monthly, balanta IFRS**

		LEI	% total assets
<b>1</b>	<b>Intangible assets</b>	<b>420.096,56</b>	<b>0,015</b>
<b>2</b>	<b>Tangible assets</b>	<b>8.813.449,71</b>	<b>0,315</b>
<b>3</b>	<b>Investment property</b>	<b>4.071.710,00</b>	<b>0,145</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>3.471.401,19</b>	<b>0,124</b>
<b>6</b>	<b>Financial assets, of which:</b>	<b>2.563.481.458,81</b>	<b>91,549</b>
<b>6.1</b>	<b>Financial assets at amortized cost, of which:</b>	<b>17.258.687,13</b>	<b>0,616</b>
6.1.1	Bonds, of which:	17.258.687,13	0,616
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:	38.687,13	0,001
6.1.1.2.1	Corporate bonds	0,00	0,000
6.1.1.2.2	Municipal bonds	38.687,13	0,001
6.1.1.3	Unlisted bonds, of which:	17.220.000,00	0,615
6.1.1.3.1	Corporate bonds	17.220.000,00	0,615
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>336.001.351,79</b>	<b>12,000</b>
6.2.1	Shares, of which:	78.842.395,60	2,816
6.2.1.1	Listed shares	22.915.244,80	0,818
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:	55.927.150,80	1,997
6.2.1.3.1	Unlisted shares	54.857.749,00	1,959
6.2.1.3.2	Unlisted shares from a member state	1.069.401,80	0,038

		LEI	% total assets
6.2.2	UCITS and/or AIF equity securities, of which:	257.158.956,19	9,184
6.2.2.1	Fund units, of which:	257.158.956,19	9,184
6.2.2.1.1	Listed fund units	0,00	0,000
6.2.2.1.2	Unlisted fund units	257.158.956,19	9,184
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>2.210.221.419,89</b>	<b>78,933</b>
6.3.1	Shares, of which:	2.174.438.505,36	77,655
6.3.1.1	Listed shares	1.957.991.384,36	69,925
6.3.1.2	Listed shares not traded over the last 30 trading days	0,00	0,000
6.3.1.3	Untraded shares	216.447.121,00	7,730
6.3.1.4	New issued securities	0,00	0,000
6.3.2	UCITS and/or AIF equity securities, of which:	31.765.907,32	1,134
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:	31.765.907,32	1,134
6.3.2.2.1	Listed shares	31.765.907,32	1,134
6.3.3	Bonds	4.017.007,21	0,143
6.3.3.1	Listed bonds, of which:	4.017.007,21	0,143
6.3.3.1.1	Corporate bonds	4.017.007,21	0,143
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>12.091.934,38</b>	<b>0,432</b>
7.1	Amounts in current accounts and financial investment services company accounts	842.835,73	0,030
7.2	Amounts under settlement	6.754.560,95	0,241
7.3	Amounts in transit	4.494.537,70	0,161

		LEI	% total assets
<b>8</b>	<b>Bank deposits</b>	<b>178.341.989,65</b>	<b>6,369</b>
<b>9</b>	<b>Other assets</b>	<b>28.970.405,06</b>	<b>1,035</b>
<b>9.1</b>	<b>Dividends or other receivables, of which:</b>	<b>26.597.486,47</b>	<b>0,950</b>
9.1.1	Dividends due from listed issuers	26.597.486,47	0,950
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>2.372.918,59</b>	<b>0,085</b>
9.2.1	Other financial assets measured at amortized cost	1.974.063,76	0,070
9.2.2	Other assets	398.854,83	0,014
<b>10</b>	<b>Accrued charges</b>	<b>451.258,13</b>	<b>0,016</b>
<b>11</b>	<b>Total assets</b>	<b>2.800.113.703,49</b>	<b>100,000</b>
<b>12</b>	<b>Total liabilities</b>	<b>298.144.132,68</b>	
<b>12.1</b>	<b>Financial liabilities measured at amortized cost</b>	<b>597.031,45</b>	
<b>12.2</b>	<b>Deferred tax liabilities</b>	<b>135.718.114,21</b>	
12.3	Loans	95.897.549,34	
<b>12.4</b>	<b>Other liabilities, of which:</b>	<b>65.931.437,68</b>	
12.4.1	Dividends payable to shareholders	52.789.902,43	
12.4.2	Amounts subscribed and not paid to the share capital increases of the issuers	0,00	
12.4.3	Other liabilities	13.141.535,25	
<b>13</b>	<b>Provisions for risks and expenses</b>	<b>1.632.553,14</b>	
<b>14</b>	<b>Deferred income</b>	<b>26.741,33</b>	
<b>15</b>	<b>Equity capital, of which:</b>	<b>2.500.111.477,48</b>	
15.1	Share capital	96.175.359,20	
15.2	Capital assimilated elements	403.813.278,04	
15.3	Other equity elements	13.973.260,77	
15.4	Capital bonuses	0,00	
15.5	Revaluation reserves	960.223.124,32	
15.6	Reserves	904.200.810,39	
15.7	Treasury shares	60.351.953,60	
15.8	Retained earnings	97.520.295,62	
15.9	Earnings of the period	84.557.302,74	

		LEI	% total assets
16	Net assets	2.500.310.276,34	
17	Number of issued shares in circulation	915.174.054	
18	Net asset value per share	2,7321	
19	Number of companies in the portfolio, of which:	32	
19.1	Companies admitted to trading on an EU trading venue	17	
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 30.09.2023							
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		299,5440	1257 / 03.10.2023	717,6656	1.069.401,80
<b>RON</b>							
<b>Shares listed on an inactive market</b>							
1	BRIKSTON CONSTRUCTION SOLUTIONS IASI	1989343	BKS	225,0000	1502 / 21.11.2022	2,6444	595,00
2	NORD S.A. Bucuresti BUCURESTI	1558154	NORD	1.665.004,0 000	1707 / 30.12.2022	9,3231	15.522.999,00
3	PROFESSIONAL IMO PARTNERS S.A. BUCURESTI	24599480	PPLI	24.307.608,0 0000	1708 / 30.12.2022	2,3249	56.512.758,00
4	SANTIERUL NAVAL CONSTANTA CONSTANTA	1879871	SNC	1.300.836,0 000	1709 / 30.12.2022	1,5345	1.996.157,00
5	MECANICA CEAHLAU PIATRA NEAMT	2045262	MECF	175.857.65 3,0000	1710 / 30.12.2022	0,1302	22.901.596,00
<b>Unlisted shares (closed)</b>							
1	AGROINTENS SA BUCURESTI	33857839		4.526.911,0 000	1100 / 29.08.2023	12,7962	57.927.041,00
2	CASA S.A. BACAU	8376788		14.098.462,0 0000	401 / 14.03.2023	2,4378	34.369.057,00
3	DEPOZITARUL CENTRAL S.A. BUCURESTI	9638020		7.396.029,0 000	1101 / 29.08.2023	0,0974	720.599,00
4	DYONISOS COTESTI	7467373		772.824,00 00	1703 / 30.12.2022	0,5224	403.694,00
5	EVER AGRIBIO S.A. Saucesti	46793311		378.429,00 00	1607 / 15.12.2022	8,9543	3.388.583,00
6	EVER IMO S.A. BUCURESTI	425818		4.963.027,0 000	1711 / 30.12.2022	9,6137	47.712.805,00
7	EVERLAND SA BACAU	33857820		4.440.750,0 000	1700 / 30.12.2022	10,5561	46.877.181,00
8	MWARE SOLUTIONS S.A. BUCURESTI	31021453		75.000,000 0	1698 / 30.12.2022	81,5826	6.118.695,00
9	REGAL GALATI	1647588		1.116.258,0 000	281 / 21.02.2023	6,4008	7.144.944,00
10	RULMENTI BIRLAD	2808089		2.408.645,0 000	1705 / 30.12.2022	1,6620	4.003.168,00
11	STRAULESTI LAC ALFA S.A. BUCURESTI	36160878		3.880.307,0 000	1706 / 30.12.2022	16,0862	62.419.258,00
12	VISIONALFA INVESTMENTS S.A. Bacau	46651880		2.499.750,0 000	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	0,9905 (or 99,05%)	2.476.662.453,00
Commitment method	1,0384 (or 103,84%)	2.596.207.825,00

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