

TO: BUCHAREST STOCK EXCHANGE
FINANCIAL SUPERVISORY AUTHORITY
Financial Instruments and Investments Sector

Current Report according to: Law 24/2017, FSA Regulation 5/2018
Report date: May 7, 2025
Regulated market on which the issued securities are traded:
Bucharest Stock Exchange, Premium Category

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

EVERGENT Investments makes available to investors the “Information Document regarding the offering of rights/options to acquire shares,” prepared in accordance with the provisions of Chapter I, Article 1 paragraph (4) letter (i) of Regulation (EU) No. 2017/1129 and FSA Regulation No. 5/2018.

The document is based on the decision of the Board of Directors approving the “*Rights/Options Granting Plan – Stock Option Plan*” as part of the “*Benefits Plan for directors, managers, and employees for the year 2024*,” pursuant to the Resolution No. 3 of the Ordinary General Meeting of Shareholders of EVERGENT Investments dated April 29, 2025, regarding the approval of the individual financial statements for the 2024 financial year, and in accordance with the Company's “*Remuneration Policy*.”

According to Law No. 74/2015 on alternative investment fund managers, FSA Regulation No. 10/2015, the EU Directive on alternative investment fund managers (AIFMD), the ESMA Guidelines on sound remuneration policies under AIFMD, and the Articles of Association of EVERGENT Investments SA, at least 50% of the variable remuneration shall consist of shares or options to acquire shares within Stock Option Plan programs, in compliance with the applicable legal regulations.

In accordance with the legal framework, the vesting and allocation of shares will take place after a period of 12 months from the publication of the “*Information Document*,” but no later than 15 months from the signing of the “*Agreement*,” upon fulfillment of the conditions outlined in the “*Rights/Options Granting Plan*” and the exercise of the option by each beneficiary.

Cătălin Iancu
CEO

Gabriel Lupașcu
Compliance Officer



**Information document regarding the offering of rights/options
to members of management structure and employees
to acquire shares in EVERGENT Investments
- Stock Option Plan -**

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

1. Responsible individuals

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

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

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

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

2. Information regarding the Issuer

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

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



Headquarters: Bacău municipality, no. 94C Pictor Aman Street, Bacau county, Romania.

Company registration: Trade Register under number J1992002400045; EUID: ROONRC.J1992002400045; Unique Registration Code: 2816642; LEI Code: 254900Y1O0025N04US14; FSA Register No.: PJR071AFIAA/040002; PJR09FIAIR/040003..

2.2. Share capital

- Subscribed and paid-in capital value: 90,902,859.20 RON
- Number of issued shares: 909,028,592
- Nominal value of a share: 0.10 RON

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

3.1. Decision-Making Documents Authorizing the Offering of Securities to Members of the Management Structure and Employees.

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

- Article 14 of the Company's Articles of Association
- Chapter 5 of the Remuneration Policy for the Company's Executives, approved by the Resolutions of the Ordinary General Meeting of Shareholders of EVERGENT No. 3 dated January 28, 2021, and No. 3 dated October 28, 2024;
- Chapter 7 of the Remuneration Policies and Practices for categories of personnel whose professional activities have a significant impact on the company's risk profile;
- Resolutions of the General Meetings of Shareholders:
 - Resolution of the Extraordinary General Meeting of Shareholders (EGMS) No. 2 dated April 29, 2025, approving the buyback of own shares to fulfill legal obligations for settlement in financial instruments under stock option plan (SOP) programs for the distribution of shares to employees, administrators, and directors of the Company;
 - Resolution of the Ordinary General Meeting of Shareholders (OGMS) No. 3 dated April 29, 2025, approving the individual financial statements for the 2024 financial year;
- Resolution of the Board of Directors No. 4 dated April 29, 2025, approving the Report of the Nomination and Remuneration Committee regarding the achievement of performance objectives by members of the management structure, key functions, and all employees, in accordance with the "Remuneration Policies and Practices for categories of personnel whose professional activities have a significant impact on the company's risk profile", and the granting of variable remuneration (the Benefits Plan consisting of shares and cash) for the year 2024.

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

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Nr. Registru ASF: PJR09FIAIR/040003, COD LEI: 254900Y1O0025N04US14, COD ISIN: ROSIFBACNOR0



A. Purpose of the offering of own shares:

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

B. Total number of securities offered:

- Under this Stock Option Plan program, a total of 11,528,878 own shares (representing 1.268% of the total number of issued shares) will be offered to employees, administrators, and directors of the company;
- The option right is granted in favor of employees, administrators, and directors who hold such positions as of December 31, 2024, under the terms and conditions established by Resolution No. 4 of the Board of Directors dated April 29, 2025.

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

The shares offered are of the same class as the existing ones, namely: common, registered, indivisible shares, of equal value and dematerialized, issued at a nominal value of 0.10 RON/share and traded on the same regulated market.

3.4. Period for subscription of shares

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

The right to exercise the option shall become valid upon the expiry of a minimum period of one year (12 months) from the date of publication of this document but not exceeding 15 months from the signing of the Agreement entered into with EVERGENT Investments SA. Failure to exercise the right within the agreed time limit leads to the forfeiture of the right to exercise the option.

3.5. Exercise price of the subscription option

Each beneficiary exercises the option to acquire a fixed number of shares issued by the company at the value of 1.4550 RON/share (the closing price on April 28, 2025, the day before the approval of the 2024 SOP Plan), with an exercise price of zero RON/share.

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

Note regarding the tax regime applicable to the "Stock Option Plan" program



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

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

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

This provision must be correlated with Article 94 (3) of the Fiscal Code, regarding the calculation of gain/loss from the transfer of securities, since the investment income realized by eligible individuals through the later sale of shares acquired under a stock option plan becomes subject to income tax. Gains from the sale of shares granted through a SOP program become taxable only when the Beneficiary sells those shares.

This note is intended for general informational purposes only and does not constitute legal or tax advice.

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

ISSUER

EVERGENT Investments SA

Cătălin Iancu
CEO

Gabriel Lupașcu
Compliance Officer