

OGMS
October 29/30
2025
Item 2

FSA authorized
AIFM
no.20/23.01.2018

FSA authorized
AIFRI
no. 101/25.06.2021

Approval of the appointment of the financial auditor of EVERGENT Investments for a mandate of 2 years, starting on January 1, 2026 and ending on December 31, 2027.

Approval of the audit contract to be concluded with the financial auditor during his mandate for a period of 2 years, with the continuation of the contractual relations until the completion of the audit of the financial statements for the financial year ended December 31, 2027 and the provision of other services arising from the audit contract. The appointed financial auditor shall also perform the assurance engagement on consolidated sustainability reporting, starting from the date on which the reporting obligation becomes applicable to the Company.

According to the Rule of the Financial Supervisory Authority (“FSA”) no. 13/2019 on the unified framework for conducting statutory audits at entities authorized, regulated, and supervised by the FSA (“FSA Rule 13/2019”), the audit contract shall be concluded by October 31 of the current year, so that it takes effect as of January 1 of the following year.

The current mandate of the financial auditor expires on December 31, 2025.

In order to comply with the above-mentioned Rule, the appointment of Ernst & Young Assurance Services SRL as financial auditor for a period of 2 years, from January 1, 2026 to December 31, 2027, is submitted for approval at the Ordinary General Meeting of Shareholders.

The audit contract to be concluded with the appointed financial auditor shall cover the audit of the individual and consolidated financial statements for the financial years ending on December 31, 2026, and December 31, 2027.

Starting from the date on which the Company is legally required to provide consolidated sustainability reporting, in accordance with the applicable legal provisions, the sustainability reporting assurance contract shall be submitted to the Board of Directors for approval.

1. Legislative and Statutory Requirements Regarding the Appointment of the Financial Auditor

Regulation (EU) No. 537/2014 of the European Parliament and of the Council of April 16, 2014 *on specific requirements regarding the statutory audit of public-interest entities* includes provisions concerning the selection of the financial auditor following a selection procedure organized by the audited entity.

Law no. 162/2017 *Regarding the statutory audit of the annual financial statements and the consolidated annual financial statements*, and amending certain regulations, and FSA Rule no. 13/2019 *on the unified framework for conducting statutory audits at entities authorized, regulated, and supervised by the Financial Supervisory Authority*, include

requirements concerning the conclusion and execution of the statutory audit contract and the sustainability reporting assurance contract.

In accordance with the provisions of Law no. 31/1990 *on companies* and the provisions of article 6 line 5, letter c) of EVERGENT Investments' Articles of Association, the Ordinary General Meeting of Shareholders has the authority to appoint the financial auditor and to set the minimum term of the financial audit contract.

According to Directive (EU) 2025/794 of April 14, 2025 *amending Directives (EU) 2022/2464 and (EU) 2024/1760 with regard to the dates from which Member States must apply certain sustainability reporting and due diligence requirements for enterprises*, sustainability reporting will be mandatory for EVERGENT Investments for the financial year 2027. The Directive is to be transposed into national legislation by 31 December 2025.

The Board of Directors is responsible for concluding the contract with the financial auditor, in accordance with the provisions of Art. 7 line 18, letter l) in conjunction with Art. 8 line 2 of the Articles of Association of EVERGENT Investments.

2. Procedure for the Selection of the Financial Auditor

In accordance with the regulations applicable to statutory audit, the Audit Committee is responsible for the auditor selection procedure and makes recommendations to the Board of Directors regarding the appointment of the financial auditor.

EVERGENT Investments conducted, under the supervision of the Audit Committee, a selection procedure for the financial auditor, for the audit of the individual financial statements of EVERGENT Investments and of the companies within the EVERGENT Investments Group, as well as for the audit of the consolidated financial statements of the EVERGENT Investments Group for the financial years ending on December 31, 2026, and December 31, 2027.

Considering the provisions of Directive (EU) 2025/794 of April 14, 2025, which is to be transposed into national legislation by December 31, 2025, the Company took into account, during the selection process, the inclusion of the financial auditor performing the assurance engagement on sustainability reporting, once required by law.

Requests for proposals were sent to auditors with international recognition, who are listed as authorized auditors to carry out financial audit activities at entities authorized, regulated, and supervised by the FSA – Financial Instruments and Investments Sector.

The evaluation of the proposals submitted by the audit companies was carried out based on predefined criteria, aimed at selecting the offer that ensures the provision of high-quality professional services at competitive prices. During the selection procedure, eligible candidates had the opportunity to improve their proposals.

In selecting the financial auditor, consideration was given to safeguarding the interests of the shareholders by choosing a financial auditor with relevant experience in auditing the individual and consolidated financial statements of entities authorized, regulated, and supervised by the FSA, as well as other entities, with an international reputation and the capacity to apply the highest standards in the provision of professional services.

3. Nomination of financial auditor Ernst & Young Assurance Services SRL for appointment by the Ordinary General Meeting of Shareholders

Following the evaluation of the received proposals, the Audit Committee recommended to the Board of Directors, for the purpose of nominating the financial auditor, two audit firms and expressed a justified preference for one of them.

The Board of Directors approved the Audit Committee's recommendation and preference and the inclusion on the ballot, for approval at the OGMS on 29/30 October 2025, of the financial auditor Ernst & Young Assurance Services SRL, with its registered office in Bucharest, Bulevardul Ion Mihalache, no. 15-17, Bucharest Tower Center Building, 21st floor, 1st district, registered with the Trade Register under no. J1999005964400, tax identification number 11909783.

Draft resolution:

Approves the appointing of Ernst & Young Assurance Services SRL, headquartered in Bucharest, no. 15-17 Ion Mihalache Bld, Bucharest Tower Centre Building, et. 21, 1st District, registered in the Trade Registry under no. J1999005964400, tax identification no. 11909783, as financial auditor for EVERGENT Investments SA, for a 2 years' mandate from January 1st, 2026 until December 31st, 2027, following and acknowledging the expiration of the mandate of the financial auditor Deloitte Audit SRL.

Approves the audit contract to be concluded with the financial auditor during his mandate for a period of 2 years, with the continuation of the contractual relations until the completion of the audit of the financial statements for the financial year ended December 31, 2027 and the provision of other services arising from the audit contract. The appointed financial auditor shall also perform the assurance engagement on consolidated sustainability reporting, starting from the date on which the reporting obligation becomes applicable to the Company.

Claudiu Doros
President of the Board of Directors

Cătălin Iancu
CEO

Gabriel Lupaşcu
Compliance officer