



CHARTER OF THE AUDIT COMMITTEE

November 2025

CHAPTER I

The relevant legal framework and internal regulations

- ✓ Law no. 31/1990 on Companies, as subsequently amended and supplemented
- ✓ Law no. 162/2017 on the statutory audit of annual financial statements and consolidated annual financial statements, and on amending certain normative acts, as subsequently amended and supplemented
- ✓ Regulation (EU) No 537/2014 of the European Parliament and of the Council on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC
- ✓ Norm no. 13/2019 on the uniform framework for the conduct of the statutory audit at entities authorised, regulated and supervised by the Financial Supervisory Authority, as subsequently amended and supplemented;
- ✓ Regulation no. 2/2016 on the application of corporate governance principles by entities authorized, regulated, and supervised by the Financial Supervisory Authority, as subsequently amended and supplemented;
- ✓ BSE Corporate Governance Code – version into force since January 1, 2025;
- ✓ Memorandum of Association of EVERGENT Investments
- ✓ Procedures regarding the organizational structure and administrative, accounting, and control and protection requirements in the field of electronic data processing, as well as adequate internal control mechanisms
- ✓ Corporate Governance Code of EVERGENT Investments

CHAPTER II

Composition and Organisation of the Audit Committee

Art. 1.

- (1) The Audit Committee is a committee of the Board of Directors.
The Audit Committee assists the Board of Directors in fulfilling its responsibilities in the areas of financial and non-financial reporting, risk management, internal control, internal audit, and external audit.
The committee issues recommendations on various topics that are subject to the decision-making process.
- (2) The composition of the Audit Committee is determined by the Board of Directors.
- (3) The composition of the Audit Committee, as well as any change occurred shall be notified to FSA within maximum 15 days from the date the Committee is set-up or from the date of the change of its composition.
- (4) The Audit Committee is composed of three members elected from among the non-executive directors.
- (5) The majority of the Committee members shall be independent non-executive directors.
- (6) The President of the Committee shall be an independent non-executive director.
- (7) The audit committee must have the qualifications required by law in the field in which the company operates. At least one member of the audit committee must have expertise in accounting and statutory auditing, in accordance with legal requirements.

CHARTER OF THE AUDIT COMMITTEE – November 2025

Art. 2. The activity of the Audit Committee is coordinated by a President, elected from among its members. The Board of Directors shall be informed about the election of the president immediately.

Art. 3. The members of the Audit Committee have access to the information or records necessary to fulfil their obligations.

CHAPTER III Attributions of the Audit Committee

Art. 4. The Audit Committee has the following attributions:

- a) informs the Board of Directors regarding the results of the statutory audit and, where applicable, regarding the results of the assurance engagement on sustainability reporting (starting from the date on which the reporting obligation becomes applicable to the Company), and explains how the statutory audit and the assurance of sustainability reporting have contributed to the integrity of financial reporting and, respectively, sustainability reporting, as well as the role of the Audit Committee in this process;
- b) monitors the financial reporting process and, where applicable, the sustainability reporting process, including the electronic reporting process as referred to in the applicable accounting regulations, as well as the process carried out by the company to identify the information reported in accordance with the sustainability reporting standards adopted by the European Commission, and submits recommendations or proposals to ensure the integrity of these processes;
- c) issues an opinion on EVERGENT Investments' accounting policies;
- d) monitors the effectiveness of the company's internal quality control systems, risk management systems, and internal audit with respect to financial reporting and, where applicable, sustainability reporting of EVERGENT Investments, including its electronic reporting process, as referred to in the applicable accounting regulations, without compromising their independence;
- e) monitors the statutory audit of the annual financial statements and consolidated annual financial statements and, where applicable, the assurance engagement on consolidated sustainability reporting (starting from the date on which the reporting obligation becomes applicable to the Company), in particular its performance, taking into account the findings and conclusions of the competent authority, in accordance with the applicable regulations in force;
- f) reviews the supplementary report addressed to the Audit Committee on the key findings of the statutory audit and significant deficiencies in internal control over financial reporting, and recommends appropriate measures;
- g) is responsible for the selection procedure of the financial auditor or audit firm and makes recommendations to the Board of Directors regarding the financial auditor or audit firm to be designated for submission to the approval of the General Meeting of Shareholders, as well as the terms and conditions of their remuneration, in accordance with the applicable regulations in force;
- h) assesses and monitors the independence of the financial auditor or audit firm and especially the opportunity to deliver certain services that are not audit services for the company, in accordance with applicable regulations in force;
- i) monitors the development and implementation of the Company's policies regarding conflicts of interest and transactions with related parties;
- j) assesses conflicts of interest related to the transactions of the company and those of subsidiaries with related parties;

CHARTER OF THE AUDIT COMMITTEE – November 2025

- ensures the independence of the Company's internal audit function, reviews its effectiveness and submits recommendations to the Board of Directors;
- k) supervises the internal audit function;
 - l) endorses the Internal Audit Charter and on the internal audit and internal control procedures;
 - m) analyses and approves the multi-annual and annual internal audit plan, significant interim changes, and the resources required for this activity;
 - n) reviews and issues an opinion on the annual plan of investigations of the compliance department and any amendments thereto;
 - o) reviews and endorses the annual plan for the risk management activity and its amendments;
 - p) ensures that the internal audit and internal control analyses performed and the reports prepared are in accordance with the audit and control plans approved by the Board of Directors;
 - q) receives and evaluates the reports of the internal audit team, reviews and issues an opinion on the findings and recommendations of the internal audit, and on the action plan for their implementation;
 - r) receives the report of the compliance officer, reviews and endorses the findings and recommendations suggested and the measures plan to implement them;
 - s) reviews and issues an opinion on the annual report on the internal audit activity;
 - t) reviews and issues an opinion on the annual report on the compliance activity;
 - u) reviews and issues an opinion on the annual report on the risk management activity;
 - v) reviews and endorses the risk policy, risk procedures and risk management methods;
 - w) reviews and endorses the risk reports of the risk management department;
 - x) oversees the framework for reporting violations of the law or the Company's Code of Conduct, to ensure the Company's compliance with applicable legal and regulatory requirements, as well as with internal regulations.
 - y) assists the Board of Directors in assessing the adequacy and effectiveness of the Company's risk management and internal control framework, as well as the effectiveness and scope of the internal audit function.

The Board of Directors may set additional responsibilities for the president of the Committee.

CHAPTER IV Functioning of the Audit Committee

Art. 5. The Committee meets whenever necessary.

The Committee meets to review the additional report of the financial auditor or audit firm regarding the material matters arising from the financial audit, as well as regarding the financial reporting process, and will recommend the necessary measures.

Art. 6. The meetings of the Committee shall be convened by the Secretary, at the request of the President of the Committee. The president of the Committee shall specify the agenda and ensure the efficient exercise of the Committee's duties.

- (1) The Committee shall meet if two members of the Committee request the convening of a meeting.
- (2) Committee meetings shall generally be held before the Board of Directors meeting scheduled for that month.

- (3) The notice for each Committee meeting shall be sent to each Committee member and to any other person whose attendance is necessary, together with the information materials. Documents may be transmitted by e-mail.
- (4) The Committee may meet by videoconference or teleconference. The President may also request the Committee to adopt decisions on certain documents or operations by means of an exchange of emails, faxes, or letters.
- (5) The Committee may invite any administrator, director, or any other person (employee, collaborator) who can contribute to the fulfilment of its duties to attend its meetings, as it deems necessary. The internal audit manager may attend the Committee's meetings.

Art. 7. The meetings of the Audit Committee are held at the headquarters, at other offices of EVERGENT Investments or at any other location agreed upon by the members of the Committee, or by electronic means.

A specific software application may be used for the purpose of organizing the meetings.

Art. 8. The deliberations within the meetings of the Audit Committee shall be written down in a register by its Secretary.

The register of the Audit Committee shall be kept in electronic format.

Art. 9. For each meeting, the Secretary shall draw up minutes, which shall be drafted in electronic format and signed by the President of the Committee and the Secretary.

Art. 10. The quorum requirement shall be deemed to be met and the Committee shall be validly constituted when at least two members are present. Participation of members in the meeting by video, audio, or exchange of emails, faxes, or letters shall be deemed valid for the purpose of determining the quorum.

Art. 11. The Committee will adopt decisions by mutual agreement.

If no agreement is reached, decisions shall be adopted by a simple majority of the votes of the members present.

If decisions cannot be adopted due to the voting condition not being met, the subject under discussion shall be submitted to the Board of Directors for review.

Art. 12. A written decision that is signed or approved by letter, email, or fax by all members of the Committee shall be valid and shall have the same effect as a decision adopted at a meeting of the Committee.

Art. 13. Every six months, the Audit Committee shall submit to the Board of Directors a report on the activities carried out in accordance with its duties, which shall also include recommendations made and addressed to the Board of Directors regarding the areas falling within its remit.

The annual report, including the recommendations made and addressed to the Board of Directors regarding internal control, internal audit, and statutory audit, signed by all its members, shall be submitted to the FSA within a maximum of 6 months from the end of the financial year.

CHAPTER V
Secretariat of the Audit Committee

Art. 14. The Secretary of the Audit Committee and his/her substitute are appointed by decision of the Board of Directors, at the proposal of the President.

Art. 15. The Secretariat has the following basic responsibilities:

- receiving and forwarding correspondence addressed to the Audit Committee;
- technical organization of meetings;
- drafting meeting minutes, recording the discussions held during the meetings, the decisions adopted, the opinions and recommendations issued, and the materials approved;
- drafting reports for approval by the Board of Directors;
- communicating the opinions and/or decisions adopted by the Audit Committee to departments;
- preparing, signing, and communicating extracts from the decisions adopted by the Audit Committee, at the request of the financial auditor or other evaluators or external service providers;
- physical and electronic archiving of meeting documents; physical archiving is ensured at the registered office.

CHAPTER VI
Approval and Revision of the Charter of the Audit Committee

Art. 15. This Charter comes into force upon approval by the Board of Directors and may be amended at any time by a resolution of the Board.

Art. 16. In the event of a conflict between the provisions of these Regulations and any national laws or regulations, the latter shall prevail.

President of the Audit Committee
Delia-Florina Cataramă

Compliance Manager
Lupașcu Gabriel

Audit manager, Secretary of the Audit Committee
Virginia Sofian

Risk Manager
Sonia Fechet

CHARTER OF THE AUDIT COMMITTEE – November 2025

The present Charter has been approved in the meeting of the Board of Directors on

CHARTER OF THE AUDIT COMMITTEE – November 2025