

FORECASTING POLICY

1. PURPOSE AND APPLICABILITY

EVERGENT Investments (“the Company”) has adopted this Policy in order to establish the principles considered in the preparation of forecasts and estimates of future results.

2. GENERAL PRINCIPLES

The Company prepares an annual revenue and expenditure budget. No other financial forecasts, projections, or estimates are made public beyond those presented in the annual budget or the activity program.

3. FINANCIAL PLANNING PROCESS

The Company does not prepare financial forecasts other than those included in the annual revenue and expenditure budget or in the annual reports of the Board of Directors. Instead, it uses aggregated, updated, and detailed information from both microeconomic and macroeconomic perspectives, based on externally developed analyses, as well as a relevant market consensus regarding a series of economic indicators, including but not limited to:

- forecasts of key macroeconomic indicators;
- projections regarding sectors of activity relevant to the managed portfolio and the proposed investment programs;
- specific estimates related to financial instruments held in the Company’s portfolio included in investment programs, aimed at identifying potential income related to held participations, which do not involve actual disposal operations (dividends, coupons, cash distributions, etc.);
- estimates of expenses determined by the forecasted activity;
- potential risks related to domestic and/or international macroeconomic events impacting the portfolio;
- estimates of the level and evolution of certain financial indicators (e.g., interest rates, relevant stock market indicators, market prices, exchange rates, etc.);
- the potential impact of legislative changes.

Forecasts are continuously monitored, and developments in the economic environment in which the Company operates are reflected in the investment decisions taken.

4. DISCLOSURE OF INFORMATION

Information related to forecasts is published within the informational materials regarding the annual revenue and expenditure budget.

The activity program and the annual revenue and expenditure budget are subject to approval by the Ordinary General Meeting of Shareholders.

The Company publishes periodic activity reports in accordance with the financial reporting calendar.

5. CAUTIONARY STATEMENT

Forecasts included in annual budgets are prepared based on assumptions and do not represent guarantees of future performance. Actual results may differ significantly from those included in these budgets depending on various factors, including but not limited to operational factors, economic and financial market conditions, political stability and economic growth, changes in laws and government regulations, natural disasters, wars and acts of terrorism, cyberattacks or sabotage. The factors mentioned above are important but not exhaustive, which may cause actual results to differ significantly from those included in or inferred from the annual budgets.

6. POLICY REVIEW

The Forecasting Policy may be reviewed and/or updated whenever necessary, in accordance with applicable legal regulations. The current version of the policy is published on the Company's website. Any updates will be made available to stakeholders immediately after approval.

Cătălin Iancu
CEO

Gabriel Lupașcu
Compliant Officer

