

Comply or Explain Statement

Company name: EVERGENT Investments SA

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
A: GOVERNING BODIES							
A: GOVERNING BODIES	A.1. The Board must ensure the long-term success and sustainability of the Company, in the interest of the Company and its shareholders, while taking into account the interests of other stakeholders. The Board must clearly define and fully disclose its role and responsibilities.	A.1., 1	The Board must have internal rules of procedure that formalize and clearly specify its role and responsibilities. The Articles of Association, the Board’s internal rules of procedure, and other internal regulations must clearly define and delineate the roles and powers among the Board, the General Meeting of Shareholders (GMS), and the executive management.	X			
A: GOVERNING BODIES	A.1. The Board must ensure the long-term success and sustainability of the Company, in the interest of the Company and its shareholders, while taking into account the interests of other stakeholders. The Board must clearly define and fully disclose its role and responsibilities.	A.1., 2	The Board’s internal rules of procedure must include, inter alia, the powers of the Board, as well as the fiduciary duties of Board members to act in full knowledge of the relevant circumstances, in good faith, with due care and diligence, and in the interest of the Company and its shareholders, while taking into account the interests of other stakeholders, in accordance with the applicable legal requirements.	X			
A: GOVERNING BODIES	A.1. The Board must ensure the long-term success and sustainability of the Company, in the interest of the Company and its shareholders, while taking into account the interests of other stakeholders. The Board must clearly define and fully disclose its role and responsibilities.	A.1., 3	<ul style="list-style-type: none"> • In order to support the long-term viability and success of the Company, the Board should: • Oversee the development and approve the Company’s strategy, ensuring that it integrates sustainability aspects, including environmental and social (E&S) considerations, as well as climate-related risks and opportunities; • Appoint and dismiss the Chief Executive Officer and other members of the executive management to whom executive management responsibilities have been delegated (collectively referred to as the “executive management”), and ensure succession planning for such positions; • Oversee the performance of the executive management, its role in addressing material sustainability-related risks and opportunities, and align executive management remuneration with the long-term interests and sustainability of the Company, in accordance with the provisions of the Company’s remuneration policy; • Ensure that a robust internal control and risk management framework is in place; • Ensure that the Company has procedures in place to enable effective communication with shareholders and other stakeholders. 	X			
A: GOVERNING BODIES	A.1. The Board must ensure the long-term success and sustainability of the Company, in the interest of the Company and its shareholders, while taking into account the interests of other stakeholders. The Board must clearly define and fully disclose its role and responsibilities.	A.1., 4	The term of office of the members of the Board and the executive management should be clearly defined and should, as far as possible, promote stability and predictability.	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
A: GOVERNING BODIES	A.2. The Board must have an appropriate balance of skills, experience, gender diversity, knowledge, and independence in order to effectively discharge its duties and responsibilities.	A.2., 1	The Board should have at least five members	X			
A: GOVERNING BODIES	A.2. The Board must have an appropriate balance of skills, experience, gender diversity, knowledge, and independence in order to effectively discharge its duties and responsibilities	A.2., 2	The Board must have a policy on the diversity of the Board and the executive management and must ensure that diversity in terms of gender, age, experience and skills is incorporated into the Appointing Policy.	X			
A: GOVERNING BODIES	A.2. The Board must have an appropriate balance of skills, experience, gender diversity, knowledge, and independence in order to effectively discharge its duties and responsibilities.	A.2., 3	The Board must develop a Board profile specifying the desired characteristics and attributes of its members, including factors such as independence, diversity, integrity, specific skills and experience, industry knowledge, and the capacity and willingness to devote adequate time and effort to Board responsibilities, in the context of the needs of the Board and its committees and in the exercise of the Board's strategic and oversight role. The Board Profile can be part of the Appointing Policy.	X			
A: GOVERNING BODIES	A.2. The Board must have an appropriate balance of skills, experience, gender diversity, knowledge, and independence in order to effectively discharge its duties and responsibilities.	A.2., 4	The majority of the members of the Board must be non-executive. At least one third of the members of the Board must be independent. Each independent member of the Board must submit a declaration of independence at the time of his or her nomination for election or re-election, as well as whenever any change in his or her status occurs, in accordance with the independence criteria provided by the applicable legislation and in Annex A to the Code.	X			
A: GOVERNING BODIES	A.2. The Board must have an appropriate balance of skills, experience, gender diversity, knowledge, and independence in order to effectively discharge its duties and responsibilities.	A.2., 5	The Appointing and Remuneration Committee (or the entire Board of Directors, where no Appointing and Remuneration Committee exists) shall assess whether the members of the Board may be considered independent, based on the relevant factors taken into account, by examining whether there are business relationships or other personal relationships that could significantly affect the independence and objectivity of the Board member and his or her ability to act in the interests of the Company, its shareholders and stakeholders.	X			
A: GOVERNING BODIES	A.2. The Board must have an appropriate balance of skills, experience, gender diversity, knowledge, and independence in order to effectively discharge its duties and responsibilities.	A.2., 6	It is recommended that the President of the Board and Chief Executive Officer be held by different individuals.	X			
A: GOVERNING BODIES	A.2. The Board must have an appropriate balance of skills, experience, gender diversity, knowledge, and independence in order to effectively discharge its duties and responsibilities.	A.2., 7	If the position of President of the Board and Chief Executive Officer are held by the same individual, it is recommended that the Company appoint an independent deputy CEO.	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
A: GOVERNING BODIES	A.3. The Board must ensure that a formal, rigorous and transparent procedure is established for the appointment of new members to the Board	A.3., 1	The Company will develop and publish an Appointing Policy for the members of the Board that should define the processes and procedures for the appointing, election or replacement of a member of the Board. The Appointing policy, approved by the competent governing body shall describe the way in which the Company receives and assesses the nominations from shareholders (including minority shareholders), or the members of the Board, including regarding the Board profile, independence and diversity.	X			
A: GOVERNING BODIES	A.3. The Board must ensure that a formal, rigorous and transparent procedure is established for the appointment of new members to the Board.	A.3., 2	The Board, through the Appointing and Remuneration Committee, if one exists, should monitor the process of appointing candidates for the Board member position.	X			
A: GOVERNING BODIES	A.3. The Board must ensure that a formal, rigorous and transparent procedure is established for the appointment of new members to the Board.	A.3., 3	The Company shall inform the shareholders about the professional experience and curriculum vitae of the candidates proposed for the position of member of the Board, so that they can make an informed decision regarding the appointment or renewal of the Board members' mandates. In this regard, the information provided shall include, without limitation, the following: <ul style="list-style-type: none"> • the professional commitments and engagements of the candidates, including executive and non-executive positions held in companies, public authorities, non-profit organizations and other organizations; • any existing or potential conflict of interest, including whether they have business, family or other relationships that could affect their performance as members of the Board; • the identity of the shareholder or Board member who proposed each candidate for the position of Board member. 	X			
A: GOVERNING BODIES	A.4. The Board shall establish committees to assist it in fulfilling its key responsibilities, addressing strategic challenges, and managing sensitive matters with a high potential for conflicts of interest.	A.4., 1	The Board shall establish an Audit Committee to enhance its oversight of financial reporting, the internal control framework, the internal and external audit processes, and compliance with applicable laws and regulations. If it is not required by law or if a dedicated risk management committee has not already been established, the Audit Committee shall also include responsibilities for monitoring the effectiveness of the risk management framework.	X			
A: GOVERNING BODIES	A.4. The Board shall establish committees to assist it in fulfilling its key responsibilities, addressing strategic challenges, and managing sensitive matters with a high potential for conflicts of interest.	A.4., 2	It is recommended that the Audit Committee be composed exclusively of non-executive members of the Board. It is also recommended that the majority of the Committee members, including the Committee Chair, be independent. The Audit Committee must, as a whole, possess relevant expertise in the sector in which the Company operates. The Committee and its members must comply with applicable national and European legislation.	X			
A: GOVERNING BODIES	A.4. The Board shall establish committees to assist it in fulfilling its key responsibilities, addressing strategic challenges, and managing sensitive matters with a high potential for conflicts of interest	A.4., 3	The Board of companies listed in the Premium Category must establish an Appointing and Remuneration Committee composed of non-executive members of the Board. It is recommended that the majority of the Committee members, including the Committee President be independent. The Board may also establish, separately, an Appointing Committee and a Remuneration Committee, provided that the Board's composition allows for this and it is justified in light of the size and complexity of the business and the Company's governance structures	X			

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A: GOVERNING BODIES	A.4. The Board shall establish committees to assist it in fulfilling its key responsibilities, addressing strategic challenges, and managing sensitive matters with a high potential for conflicts of interest.	A.4., 4	<p>i. In addition to its specific responsibilities, as foreseen in the present Code, the Appointing and Remuneration Committee:</p> <p>i. reviews and recommends the Board the size and members of the Board and leads the creation and constant review of the Board's profile;</p> <p>ii. identifies individuals qualified to serve as members of the Board and executive management, if requested, assesses candidates for executive management positions, assesses candidates proposed by shareholders or Board members for Board member positions and informs GMS accordingly;</p> <p>iii. Makes recommendations to the Board regarding the appointing to Committees (other than the Appointing and Remuneration Committee);</p> <p>iv. Coordinates an annual assessment of the Board, Board members and Committees in accordance with the A.5 principle;</p> <p>v. Assists the Board in fulfilling its responsibilities related to the Company's remuneration policy;</p> <p>vi. Assists the Board in developing succession plans for executive management, as well as contingency succession plans and the recruitment process for the Chief Executive Officer, as appropriate;</p> <p>vii. Oversees the administration of the Company's compensation and benefit plans.</p>	X			
A: GOVERNING BODIES	A.4. The Board shall establish committees to assist it in fulfilling its key responsibilities, addressing strategic challenges, and managing sensitive matters with a high potential for conflicts of interest.	A.4., 5	The role and responsibilities of the Board committees shall be defined in separate internal regulations (operating regulations) and published on the Company's website. If the Company chooses not to establish any of the Board committees that are not required by law, the corresponding tasks and responsibilities shall be performed by the Board and shall be duly mentioned in the Board's internal regulations.	X			
A: GOVERNING BODIES	A.4. The Board shall establish committees to assist it in fulfilling its key responsibilities, addressing strategic challenges, and managing sensitive matters with a high potential for conflicts of interest.	A.4., 6	The independence of committee members, including those appointed by the GMS is assessed using the same procedure as for independent members of the Board.	X			
A: GOVERNING BODIES	A.4. The Board shall establish committees to assist it in fulfilling its key responsibilities, addressing strategic challenges, and managing sensitive matters with a high potential for conflicts of interest.	A.4., 7	The presidents of the Audit Committee and Appointing and Remuneration Committee must not be President of the Board or of other Committees, with the exception of the case when this is justified by the size of the Board.	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
A: GOVERNING BODIES	A.5. The Board must establish robust operating procedures, as well as mechanisms for continuous evaluation and development, in order to enhance the competencies of its members and their capacity to effectively fulfil their responsibilities	A.5., 1	<ul style="list-style-type: none"> • The President of the Board is primarily responsible for ensuring the proper functioning of the Board. The Board's internal regulations must define the role and responsibilities of the President and the President must, at a minimum: <ul style="list-style-type: none"> • set the agenda for Board meetings, chair these meetings, and ensure that minutes of these meetings are taken; • ensure that the Board receives accurate, timely, useful, and concise information to enable it to make sound decisions; • ensure that the Board has sufficient time for consultation and decision-making; • Enable the proper functioning of committees and effective communication with Board committees, including timely and relevant reports from committees to the full Board; • ensure that the performance of the Board is assessed and discussed at least once a year and made public in accordance with provision D.1., 3; • Ensure that the Board has an appropriate working relationship with the executive management. The Chief Executive and the Chair of the Board (if the roles are held by different individuals) meet regularly; • approach and manage internal disputes and conflicts of interests concerning the members of the Board. 	X			
A: GOVERNING BODIES	A.5. The Board shall establish sound procedures governing the functioning of the Board, as well as mechanisms for the periodic evaluation and continuous development of the Board, with a view to strengthening the competencies of Board members and enhancing their ability to effectively perform their duties.	A.5., 2	The Board shall meet whenever necessary, but no less than six (6) times per year.	X			
A: GOVERNING BODIES	A.5. The Board shall establish sound procedures governing the functioning of the Board, as well as mechanisms for the periodic evaluation and continuous development of the Board, with a view to strengthening the competencies of Board members and enhancing their ability to effectively perform their duties.	A.5., 3	The Board may request the appointment of a General Secretary to assist the Board in fulfilling its obligations under the law, the Board's internal regulations, and other policies. The General Secretary shall be a senior expert within the Company, tasked with supporting the Board and its committees in organizing their activities, preparing meetings, conducting the annual evaluation of the Board's and committees' performance, and managing Board member training programs, where necessary	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
A: GOVERNING BODIES	A.5. The Board shall establish sound procedures governing the functioning of the Board, as well as mechanisms for the periodic evaluation and continuous development of the Board, with a view to strengthening the competencies of Board members and enhancing their ability to effectively perform their duties.	A.5., 4	The Board must clearly define the rights and responsibilities, field of authority and other aspects related to the General Secretary.	X			
A: GOVERNING BODIES	A.5. The Board shall establish sound procedures governing the functioning of the Board, as well as mechanisms for the periodic evaluation and continuous development of the Board, with a view to strengthening the competencies of Board members and enhancing their ability to effectively perform their duties.	A.5., 5	The Board and its committees shall prepare and approve an internal annual work plan identifying the matters to be addressed during the year, prior to the end of the preceding year. The plan shall take into account the decisions to be proposed to the General Meeting of Shareholders, the reporting by the executive management and internal control functions, and the necessary frequency of meetings of the Board and its committees. The plan shall be reviewed by the President with the support of the General Secretary	X			
A: GOVERNING BODIES	A.5. The Board shall establish sound procedures governing the functioning of the Board, as well as mechanisms for the periodic evaluation and continuous development of the Board, with a view to strengthening the competencies of Board members and enhancing their ability to effectively perform their duties.	A.5., 6	The Board shall conduct an annual assessment of the composition, activity, and dynamics of the Board and its committees, individually and as a whole, which shall be coordinated by the Appointing and Remuneration Committee.	X			
A: GOVERNING BODIES	A.5. The Board shall establish sound procedures governing the functioning of the Board, as well as mechanisms for the periodic evaluation and continuous development of the Board, with a view to strengthening the competencies of Board members and enhancing their ability to effectively perform their duties.	A.5., 7	The Appointing and Remuneration Committee shall share the results of the Board evaluation with the full Board and, where necessary, determine follow-up actions, including professional development and training plans for the Board, to address identified gaps.	X			

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A: GOVERNING BODIES	A.5. The Board shall establish sound procedures governing the functioning of the Board, as well as mechanisms for the periodic evaluation and continuous development of the Board, with a view to strengthening the competencies of Board members and enhancing their ability to effectively perform their duties.	A.5., 8	The Board's Rules of Procedure shall require the establishment of induction programmes for newly appointed Board members, to be delivered by the Company's internal staff. The Board's Rules of Procedure may also provide for continuing training programmes for Board members, where appropriate. The implementation of induction and continuing training programmes for Board members (as decided by the Board) shall be carried out under the oversight of the Appointing and Remuneration Committee, with the support of the General Secretary. Based on the results of the annual Board evaluation, the Appointing and Remuneration Committee, together with the Chairman of the Board, shall develop professional development programmes focusing on the areas where capacity building among Board members is required.	X			
A: GOVERNING BODIES	A.6. Executive management is responsible for the day-to-day management of the Company. The Board shall ensure that executive management is capable of effectively managing the Company and that the composition, competence, roles, and incentives of executive management support the successful implementation of the Company's strategy and plans.	A.6., 1	Executive management shall manage the Company and be accountable to the Board. The allocation of responsibilities between the Board and executive management, as well as among the individual members of executive management, shall be clearly articulated in the Company's articles of association and internal regulations.	X			
A: GOVERNING BODIES	A.6.Executive management is responsible for the day-to-day management of the Company. The Board shall ensure that executive management is capable of effectively managing the Company and that the composition, competence, roles, and incentives of executive management support the successful implementation of the Company's strategy and plans	A.6., 2	Where the roles of President of the Board and Chief Executive Officer are exercised by the same individual, the distinct responsibilities of the President and the CEO shall be clearly defined and distinguished in the Company's articles of association				Not Applicable. The President of the Board of Directors is not a member of the executive management.
A: GOVERNING BODIES	A.6. Executive management is responsible for the day-to-day management of the Company. The Board shall ensure that the executive management is capable of effectively managing the Company and that the composition, competence, roles and incentives of executive management support the successful implementation of the	A.6., 3	The Board shall ensure that the executive management is composed of individuals with the appropriate knowledge, skills, diversity and experience to support the Company's successful performance, and that measures are in place to ensure the orderly succession of executive management.	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
	Company's strategy and plans.						
A: GOVERNING BODIES	A.6. Executive management is responsible for the day-to-day management of the Company. The Board shall ensure that the executive management is capable of effectively managing the Company and that the composition, competence, roles and incentives of executive management support the successful implementation of the Company's strategy and plans.	A.6., 4	The Board, with the support of the Appointing and Remuneration Committee should annually assess the performance of executive management, efficiency of its cooperation with the Board, including the information supplied to the Board.	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK							
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.1. The Company shall maintain an adequate and effective internal control framework and risk management framework, taking into account its strategy, size, complexity of operations and risk profile, including the potential environmental and social impact of its activities	B.1., 1	The Board shall determine the nature and extent of the risks the Company is willing to take in order to achieve its strategic objectives (i.e., the Company's risk appetite) and shall ensure that clear structures, policies and procedures are in place to identify, assess, report, manage and monitor significant and emerging risks, including sustainability risks, cyber-security risks, and those related to the use of digital technologies. The Board shall explain in the annual report the mechanisms and processes established for risk identification and management.	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.1. The Company shall maintain an adequate and effective internal control framework and risk management framework, taking into account its strategy, size, complexity of operations and risk profile, including the potential environmental and social impact of its activities.	B.1., 2	The Board shall adopt a formal risk management policy to ensure the proper, comprehensive and timely identification, measurement and reporting of risks, the existence of appropriate and feasible risk control measures, and the integration of environmental and social (E&S) risks into the risk management framework, in support of the implementation of the Company's strategy.	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.1. The Company shall maintain an adequate and effective internal control framework and risk management framework, taking into account its strategy, size, complexity of operations and risk profile, including the potential environmental and social impact of its activities.	B.1., 3	The Board and the Audit Committee shall maintain an understanding of emerging developments related to information technology and artificial intelligence in order to mitigate cyber-security risks. The Board's agenda shall allocate sufficient time to matters relating to artificial intelligence risks and opportunities, as well as cyber-security, in order to ensure an adequate understanding of cyber resilience and protection.	X			

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B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.1. The Company shall maintain an adequate and effective internal control framework and risk management framework, taking into account its strategy, size, complexity of operations and risk profile, including the potential environmental and social impact of its activities.	B.1., 4	It is recommended that the Company establish a risk management function responsible for ensuring the proper, comprehensive and timely identification of risks, ensuring that appropriate and feasible risk control measures are put in place and monitoring the risk management procedures. The risk management function, through the Chief Risk Officer (CRO), where such a position exists, shall have direct communication with and functional reporting lines to the Board and the Audit Committee (where no dedicated Risk Committee has been established).	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.1. The Company shall maintain an adequate and effective internal control framework and risk management framework, taking into account its strategy, size, complexity of operations and risk profile, including the potential environmental and social impact of its activities.	B.1., 5	The Board, assisted by the Audit Committee, shall assess at least annually the adequacy and effectiveness of the Company's risk management and internal control framework (including operational and compliance controls) and shall make relevant recommendations. The assessment shall take into account the effectiveness and scope of the internal audit function, the adequacy of risk management and compliance arrangements, internal control reports — where such reports are required under applicable legislation — addressed to the Board's Audit Committee, the responsiveness and effectiveness of management in addressing identified internal control deficiencies or weaknesses, and the submission of relevant reports to the Board.	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.1. The Company shall maintain an adequate and effective internal control framework and risk management framework, taking into account its strategy, size, complexity of operations and risk profile, including the potential environmental and social impact of its activities.	B.1., 6	The Board shall develop and make available on the Company's website, free of charge, a whistleblowing mechanism that allows employees and other interested parties to disclose alleged violations or irregularities in accordance with applicable legislation in force.				Not applicable. The number of employees is below the legal minimum threshold.
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.2. The Audit Committee shall assist the Board in ensuring the integrity of financial and non-financial reporting, establishing an effective risk management and internal control framework, and maintaining an appropriate relationship with the Company's external auditors.	B.2., 1	In addition to its responsibilities mentioned in the legislation and other parts of the Code, the Audit Committee shall: <ul style="list-style-type: none"> Review the internal controls and risk management framework within the Company; Monitor the development and implementation of the Company's policies on conflicts of interest and related party transactions; Ensure the independence and review the effectiveness of the Company's internal audit function and make recommendations to the Board; Oversee the internal audit function; Oversee the preparation of sustainability reports and the information included therein, unless this task is assigned to another committee; Oversee the framework for ensuring the Company's compliance with applicable legal and regulatory requirements, as well as the Company's internal regulations (such as procedures for reporting violations of the law or the Company's Code of Conduct), unless this task is assigned to another committee. 	X			

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B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.2. The Audit Committee shall assist the Board in ensuring the integrity of financial and non-financial reporting, establishing an effective risk management and internal control framework, and maintaining an appropriate relationship with the Company's external auditors	B.2., 2	Whenever the Code refers to reviews or analyses to be carried out by the Audit Committee, these must be followed by regular (at least annual) or ad hoc reports to be submitted to the Board.	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.2. The Audit Committee shall assist the Board in ensuring the integrity of financial and non-financial reporting, establishing an effective risk management and internal control framework, and maintaining an appropriate relationship with the Company's external auditors.	B.2., 3	The Audit Committee shall monitor the independence and objectivity of the external auditor. The Committee should approve a policy regarding the provision of permitted non-audit services by the external auditor, in accordance with legal requirements, and ensure the implementation of this policy. The Committee's findings regarding the external auditor's independence shall be disclosed in the annual report.	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.2.The Audit Committee shall assist the Board in ensuring the integrity of financial and non-financial reporting, establishing an effective risk management and internal control framework, and maintaining an appropriate relationship with the Company's external auditors.	B.2., 4	The Audit Committee shall discuss the annual work plan with the external auditor, covering the scope and materiality of the activities to be audited. The Audit Committee shall meet with the external auditor as often as necessary to discuss identified issues and to monitor the quality of the services provided.	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.3. The Board shall ensure the independence of the internal audit function. The Company's internal audit function shall provide independent and objective assurance regarding the effectiveness of the risk management and internal control framework.	B.3., 1	The Board must ensure that internal audit has the authority, resources, and procedures necessary to assist the Board in ensuring the effectiveness and efficiency of the Company's risk management and internal control framework	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.3. The Board shall ensure the independence of the internal audit function. The Company's internal audit function shall provide independent and objective assurance regarding the effectiveness of the risk	B.3., 2	To ensure that the core functions of internal audit are fulfilled, the person responsible for this function must be appointed and report directly to the Board, through the Audit Committee, which is responsible for approving his or her appointment and dismissal. This does not affect administrative reporting to the Chief Executive Officer and the exchange of information with the Company's executive management, in accordance with legal requirements and professional standards.	X			

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	management and internal control framework.						
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.3. The Board shall ensure the independence of the internal audit function. The Company's internal audit function shall provide independent and objective assurance regarding the effectiveness of the risk management and internal control framework.	B.3., 3	The internal audit function shall be established in accordance with applicable legal requirements and industry standards (e.g., those of the Institute of Internal Auditors). The authority of the internal audit function, its composition, remuneration, annual budget, working procedures, and other relevant matters shall be governed by an internal audit charter, approved by the Board following the recommendation of the Audit Committee.	X			
B: RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK	B.3. The Board shall ensure the independence of the internal audit function. The Company's internal audit function shall provide independent and objective assurance regarding the effectiveness of the risk management and internal control framework.	B.3., 4	The Audit Committee shall agree on an annual internal audit work plan together with the internal auditor, receive internal audit reports and updates on key audit matters, monitor the implementation of internal audit recommendations, and provide necessary guidance.	X			
C: PERFORMANCE, MOTIVATION AND REWARD							
C: PERFORMANCE AND REWARD	C.1. Board members shall receive remuneration commensurate with the scope and significance of their duties and responsibilities, rather than the performance of management or the Company. The structure and level of Board member remuneration shall enable the Company to attract, retain, and incentivize competent and qualified Board members	C.1., 1	Board members shall receive remuneration in accordance with the Company's Remuneration Policy. Members who also serve on Board committees shall receive additional remuneration for this activity. However, under no circumstances shall remuneration be linked to the number of Board or Committee meetings	X			
C: PERFORMANCE , MOTIVATION AND REWARD	C.2. The Board shall ensure that a formal and transparent policy and procedure for determining executive management remuneration is in place, aligned with the long-term interests of the Company and its strategy. This policy shall be submitted to the General Meeting of Shareholders for approval, in accordance with legal requirements	C.2., 1	The Board shall determine the annual remuneration of executive management based on the recommendations of the Appointing and Remuneration Committee and in accordance with the Company's Remuneration Policy. The Remuneration Policy shall be developed in accordance with the relevant legal requirements.	X			

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C: PERFORMANCE , MOTIVATION AND REWARD	C.2. The Board shall ensure that a formal and transparent policy and procedure for determining executive management remuneration is in place, aligned with the long-term interests of the Company and its strategy. This policy shall be submitted to the General Meeting of Shareholders for approval, in accordance with legal requirements.	C.2., 2	The remuneration levels for executive management and the key performance indicators considered in determining the variable (performance-based) component of remuneration shall be established in advance and be measurable and appropriate in relation to the agreed strategy and risk appetite, the economic environment in which the Company operates, as well as the remuneration and conditions of the Company's employees. In particular, they should include indicators relating to non-financial performance and appropriate sustainability objectives.	X			
C: PERFORMANCE , MOTIVATION AND REWARD	C.2. The Board shall ensure that a formal and transparent policy and procedure for determining executive management remuneration is in place, aligned with the long-term interests of the Company and its strategy. This policy shall be submitted to the General Meeting of Shareholders for approval, in accordance with legal requirements.	C.2., 3	The Company's shares and/or share options must represent a significant portion (e.g., no less than 10%) of the total variable remuneration of the executive management member.	X			
D: DISCLOSURE AND INVESTOR RELATIONS							
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 1	The Company shall ensure the provision of accurate, complete, and timely financial and operational information, including quarterly, semi-annual, and annual reports, as well as current reports. The Company shall ensure that all relevant information is readily accessible to investors, including through the Company's website and other public information channels, as appropriate.	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 2	It is recommended that the Company maintain an Investor Relations (IR) function and appoint a dedicated individual responsible for the IR function. The contact details of the person or persons responsible for IR shall be made available on the Company's website. The IR function shall report directly to the Chief Executive Officer or Chief Financial Officer, emphasizing its importance within the Company's hierarchy and its central role in managing and communicating the Company's commitments and standing in the capital markets. The Company shall organize induction and periodic training, where necessary, for the IR function, tailored to its specific needs and responsibilities	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 3	The Company shall include on its website a dedicated Investor Relations section, containing all relevant information of interest to investors, made available in both Romanian and English.	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1.,3	<ul style="list-style-type: none"> The Company shall include in its Investor Relations dedicated section: Key corporate regulations: updated articles of association, AGM procedures, internal regulations of the Board and internal regulations of the Board committees; 	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 3	<p>The Company shall include in the section dedicated to Relationship with Investors:</p> <ul style="list-style-type: none"> A list of the current members of the Board, the Board committees and executive management, indicating their current independence status; their professional CVs (containing at least: name and surname, gender, nationality and age; professional experience by year, position and company; education, field of study and the academic or professional institution granting the qualification); other professional commitments, including executive and non-executive positions on the boards of companies, non-profit organizations and public institutions; any relationship with shareholders holding at least 5% of the voting rights or issued shares of the Company; and the term of appointment of the members of the Board, the Board committees and executive management, specifying the date from which they were appointed; 	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 3	<ul style="list-style-type: none"> The Company shall include in the Investors Relations sections of its website: Current and regular reports (quarterly, half-yearly, yearly); 	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 3	<p>The Company shall include in the Investor Relations section of its website:</p> <ul style="list-style-type: none"> Information relating to the General Meeting of Shareholders (GMS): the agenda, supporting materials and the resolutions adopted; the procedures for the conduct of the GMS; the Nomination Policy, together with the professional CVs of candidates (containing at least: name and surname, gender, nationality and age; professional experience by year, position and company; education, field of study and the academic or professional institution granting the qualification), as well as any other information specified under A.3., 3; the communication channels through which shareholders may address questions to the Company; the responses to shareholders' questions relating to the agenda; the independence statements of candidates for the Board and the assessments carried out by the Appointing and Remuneration Committee/Board regarding the candidates, including with respect to compliance with the independence criteria; 	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 3	<ul style="list-style-type: none"> The Company shall include in the Investor Relations section: Information on the Board's assessment, carried out in accordance with provision A.5., 7 including the assessment criteria and process, as well as a summary of the assessment results and the actions that have been or will be taken as a result of the assessment; 	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 3	<ul style="list-style-type: none"> The Company shall include in the Investor Relations section: <ul style="list-style-type: none"> Information about corporate events, such as the payment of dividends and other distributions to shareholders or other events that lead to the acquisition or limitation of a shareholder's rights, including the terms and principles applied to such operations. This information must be published within a time frame that allows investors to make investment decisions; 	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 3	<ul style="list-style-type: none"> The Company shall include in the Investor Relations section: <ul style="list-style-type: none"> Corporate policies, including the Code of Conduct, Dividend Policy, Remuneration Policy, Forecasting Policy, Investor Relations Policy, Corporate Social Responsibility (CSR)/Sponsorship Policy, Related Party Transactions Policy, Diversity, Equity and Inclusion Policy, and Whistleblowing Policy (if not already part of the Code of Conduct); 	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 4	The Company must organize at least two meetings/conference calls with analysts and investors each year. The information presented on these occasions must be published in the IR section of the Company's website at the time of the meetings/conference calls.	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 5	The Company shall disclose material and reportable non-financial and sustainability matters, with a focus on the environmental, social and governance (ESG) aspects of its business and operations, in accordance with a recognized sustainability reporting standard. The Company's sustainability statements shall be published on its website.				It is not applicable to the Company. According to Directive (EU) 2026/470, amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464, and (EU) 2024/1760 with regard to certain sustainability reporting requirements for companies and certain corporate sustainability due diligence requirements, EVERGENT does not fall within the scope of these reporting obligations.
D: DISCLOSURE AND INVESTOR RELATIONS	D.1. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.1., 6	The Company shall adopt a CSR and sponsorship policy to guide its activities in supporting corporate social responsibility initiatives and sponsorship.	X			
D: DISCLOSURE AND INVESTOR	D.2. The Company shall ensure the fair and equitable treatment of all	D.2., 1	The Company must have a dividend policy as a set of guidelines that the Company intends to follow with regard to the distribution of net profit	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
RELATIONS	shareholders, as well as the availability of the means and information necessary to enable shareholders to exercise their rights in relation to the Company.						
D: DISCLOSURE AND INVESTOR RELATIONS	D.2. The Company shall ensure the fair and equitable treatment of all shareholders, as well as the availability of the means and information necessary to enable shareholders to exercise their rights in relation to the Company.	D.2., 2	The procedure for conducting the GSM must not restrict shareholders' participation in the GSM and the exercise of their rights. Changes to the procedure for conducting the GSM must come into effect no earlier than at the next GSM.	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.2. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.2., 3	External auditors must attend the GMS at which their reports are presented in order to answer questions from shareholders.	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.2. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.2., 4	The Board must present to the Annual General Meeting a summary of the assessment of the adequacy and effectiveness of the risk management and internal control framework, based on the relevant information included in the annual report.	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.2. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.2., 5	<ul style="list-style-type: none"> • The company should encourage engagement with shareholders and investors by: • Encouraging active participation of shareholders in General Shareholders' Meetings, including ensuring conditions for virtual participation; • Organizing regular briefings and updates for investors, especially during significant corporate events; • Establishing channels through which shareholders can provide feedback and ask questions, ensuring that responses are provided in a timely and comprehensive manner 	X			
D: DISCLOSURE AND INVESTOR RELATIONS	D.2. The Company shall ensure appropriate communication with shareholders, investors, regulators, and other stakeholders, and shall establish adequate systems for financial and sustainability reporting.	D.2., 6	Any professional, consultant, expert, or financial analyst may participate in the GMS upon prior invitation by the Chairman of the Board. Accredited journalists may also participate in the GMS unless the President decides otherwise.	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
E: SUSTAINABILITY AND INTERESTED PARTIES							
E: SUSTAINABILITY AND INTERESTED PARTIES	E.1. The Company shall integrate sustainability considerations into its strategy and, to the extent possible, mitigate any material adverse social and environmental impacts arising from its operations.	E.1., 1	The Board shall ensure that sustainability, environmental, and social considerations are integrated into the Company's strategy and operations, risk management, and remuneration practices, and shall oversee this integration. A specialized sustainability committee or one of the Board's standing committees shall assist the Board in fulfilling these responsibilities.	X			
E: SUSTAINABILITY AND INTERESTED PARTIES	E.1. The Company shall integrate sustainability considerations into its strategy and, to the extent possible, mitigate any material adverse social and environmental impacts arising from its operations.	E.1., 2	The Board shall ensure that the Company's operations are conducted in accordance with national and international environmental and social (E&S) standards, and that the Company's E&S policies are aligned with its long-term objectives. In particular, the Company shall maintain internal documentation regarding its responsibilities on environmental and social matters, as well as policies and procedures that enable it to identify significant factors and assess their impact on the Company's activities.				Not applicable to the Company. According to Directive (EU) 2026/470, amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain sustainability reporting requirements by undertakings and certain sustainability due diligence requirements for undertakings, EVERGENT is not subject to these reporting requirements.
E: SUSTAINABILITY AND INTERESTED PARTIES	E.1. The Company shall integrate sustainability considerations into its strategy and, to the extent possible, mitigate any material adverse social and environmental impacts arising from its operations.	E.1., 3	Whenever a decision to be taken by the Board may have a significant adverse environmental and social (E&S) impact, the Board shall receive from executive management (i) an analysis of how such decision aligns with the Company's sustainability objectives and E&S policies, or (ii) a proposal for measures to mitigate the adverse E&S impact.	X			
E: SUSTAINABILITY AND INTERESTED PARTIES	E.2. The Company shall have a process in place for identifying the stakeholders affected by its operations. The Board shall take into account the interests of stakeholders and ensure that there is active communication between the Company and its stakeholders.	E.2., 1	The Board shall ensure that a formal process is in place for identifying the Company's stakeholders, including investors, creditors, customers, employees and suppliers, as well as specific approaches for the engagement of priority stakeholders.	X			
E: SUSTAINABILITY AND INTERESTED PARTIES	E.3. The Board shall adopt a Code of Conduct (Code of Ethics) with an appropriate scope, including guiding principles that reflect the Company's commitment to ethics, integrity, and quality performance.	E.3., 1	The Board must develop a mission statement and vision statement, as well as articulate the Company's values, so that the entire organization understands the Company's strategic direction.	X			

Section	Principle	Prev. no.	Provision (detailed)	Yes	Partially	No	Explanation (text and links, if the document is on the website)
E: SUSTAINABILITY AND INTERESTED PARTIES	E.3. The Board shall adopt a Code of Conduct (Code of Ethics) with an appropriate scope, including guiding principles that reflect the Company's commitment to ethics, integrity, and quality performance.	E.3., 2	The Board shall adopt a Code of Conduct for Board members, executive management, and employees of the Company, with clear provisions designed to prevent and punish fraud and bribery. The Board shall not permit any waiver of ethical requirements for any member of the Board, executive management, or employees.	X			
E: SUSTAINABILITY AND INTERESTED PARTIES	E.3. The Board shall adopt a Code of Conduct (Code of Ethics) with an appropriate scope, including guiding principles that reflect the Company's commitment to ethics, integrity, and quality performance	E.3., 3	The Board shall ensure that the policies in the Code of Conduct are integrated into the Company's practices and incorporated into the process of integrating new employees into the Company. The Board shall ensure the effective implementation and monitoring of compliance with the Code of Conduct and shall review it periodically.	X			

Claudiu Doros

Președinte Consiliu de administrație

Gabriel Lupașcu

Ofițer conformitate