

## 2026 Revenue and Expense Budget Proposal

Indicator	2026 Budget RON million
<b>Total volume (*) - tons</b>	<b>44,259</b>
<b>Total revenues</b>	<b>1,227.00</b>
Cost of raw materials and consumables	617.78
<b>Gross margin</b>	<b>609.22</b>
Operating expenses	451.97
<b>EBITDA (incl. IFRS 16 impact) (*)</b>	<b>209.26</b>
<i>EBITDA margin (%)</i>	<i>17.1%</i>
<b>Operating profit</b>	<b>157.2</b>
<i>Operating profit margin (%)</i>	<i>12.8%</i>
<b>Gross profit</b>	<b>146.6</b>
<i>(*) Financial performance indicators included in the Cris Tim Family Holding Remuneration Policy for the allocation of variable remuneration</i>	

The 2026 budget of Cris-Tim Family Holding S.A. reflects the management's positive outlook on estimated volume sales growth throughout the year. Sales growth, and in turn revenue growth, is expected to be positively influenced by the launch of new premium product categories.

Although a correction in raw material prices is anticipated starting in the second quarter of 2026, the cost of raw materials and consumables is projected to increase by 4.3% compared to 2025, reflecting a moderately positive impact generated by inventories held at the end of 2025.

While the 2026 budget is built on the assumption of annual inflation of approximately 4.5%, operating costs are estimated to increase by 4%, positively impacted by the continued optimization of the operational infrastructure. The budget also incorporates the effects of the announced increase in the national minimum wage starting in July 2026, as well as the cost impact related to the development of the corporate governance infrastructure.

EBITDA (including the impact of IFRS 16) is estimated by management to reach RON 209.3 million in 2026, while gross profit is expected to increase to RON 146.6 million.

With respect to investments, the Company will continue, throughout 2026, the implementation of the investment projects announced in the IPO Prospectus published in October 2025, with the current timetable being aligned with the revised schedule approved in 2025.

Management estimates that the cash position at the end of 2026 will amount to approximately RON 177 million, while the Company's financial debt is expected to be around RON 324 million.