



To: *Bucharest Stock Exchange*
Romanian Financial Supervisory Authority

CURRENT REPORT 08/2026

Pursuant to Law no. 24/2017 on issuers of financial instruments and market operations and to the Romanian Financial Supervisory Authority Regulation no. 5/2018 on issuers and operations with securities, as subsequently amended and supplemented and the provisions of Article 99 of the Bucharest Stock Exchange Code, Title II, Issuers and Financial Instruments.

Date of report	16.02.2026
Name of the Company	CRIS-TIM FAMILY HOLDING S.A.
Registered Office	661 Gării Street, Filipeștii de Pădure Commune, Filipeștii de Pădure Village, Prahova County
Phone	+40 754 908 742
Email	investors@cristim.ro
Registration nr. with Trade Registry	J2000000991296
Fiscal Code	13533870
Subscribed and paid share capital	RON 80,600,000
Total number of shares	80,600,000
Symbol	CFH
Market where securities are traded	Bucharest Stock Exchange, Main Market, Premium Tier

Important events to be reported: Auditor Report on transactions reported according to art. 108 from Law no. 24/2017

The management of Cris-Tim Family Holding S.A. (hereinafter referred to as the "Company") hereby informs investors of the availability of the Independent Limited Assurance Report on the information included in the current report issued by the Company in accordance with the requirements of Law No. 24/2017, as subsequently amended and supplemented, and the provisions of ASF Regulation No. 5/2018. The Independent Limited Assurance Report was prepared by KPMG Audit S.R.L..

The report refers to Current Report No. 07/2026 regarding related-party transactions, published on 12 February 2026, and is attached to this current report.

Razvan Furtuna
CFO



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Independent Limited Assurance Report on the information included in the Current Report issued by Cris-Tim Family Holding S.A. based on the requirements of Law no. 24/2017, as subsequently amended and supplemented, and the provisions of FSA Regulation no. 5/2018, as subsequently amended and supplemented (free translation¹)

To the Shareholders of Cris-Tim Family Holding S.A.

Purpose of the report

We were engaged by Cris-Tim Family Holding S.A. (hereinafter „the Company”) to report, based on the requirements of Law no. 24/2017 for issuers of financial instruments and market operations, as subsequently amended and supplemented (hereinafter referred to as „Law no. 24/2017”) on the information included in the section Reportable significant transactions with related parties from the accompanying Current Report 07/2026, dated 12 February 2026 (hereinafter „Current Report”), that has been prepared by the Company based on the requirements of Article 108 of Law no. 24/2017, as applicable and in force at the date of the conclusion of the transaction reported in the Reportable significant transactions with related parties section of the accompanying Current Report and on the provisions of Regulation no. 5/2018 for issuers of financial instruments and market operations, as subsequently amended and supplemented, issued by the Financial Supervisory Authority (hereinafter 'FSA Regulation no. 5/2018'), reported by the Company to the Financial Supervisory Authority ('FSA') and the Bucharest Stock Exchange ('BVB'), in the form of a limited assurance conclusion as to whether:

- a) The information included in the section Reportable significant transactions with related parties of the accompanying Current Report is not, in all material respects, consistent with the requirements of the Law no. 24/2017 and FSA Regulation no. 5/2018 regarding the parties which signed the reported legal act, its date and nature, the description of the goods subject of the reported legal act, the actual total value of the reported legal act, guarantees constituted, terms and methods of payment;
- b) The information included in the section Reportable significant transactions with related parties of the accompanying Current Report has not been accurately extracted, in all material respects, from the related supporting documents (contracts, invoices or other supporting documentation);
- c) The contract related to the reported transaction was not properly authorised by representatives of the Company and the related transaction was not approved by the Board of Directors, as applicable;
- d) The price for the reported contract/transaction has not been established by mutual agreement between the parties in accordance with the contract between the parties, and is not consistent, in all material respects, either with prices applied in the contracts signed with third parties.

¹ TRANSLATOR'S EXPLANATORY NOTE: The above translation of the auditors' report is provided as a free translation from Romanian which is the official and binding version.

where similar goods are supplied under similar contract terms or, in case there are no comparable transactions/contracts, the price is not established, in all material respects, based on the internal procedures and that this contract/transaction was not approved by the Board of Directors, as applicable in accordance with internal procedures, as applicable.

Specific purpose

Our report is intended solely for the purpose specified in the first paragraph of this report and is prepared for the information of the Company, the BVB and the FSA and shall not be used for any other purpose. Our report must not be considered as appropriate for use by any other party wishing to rely on our work, other than the Company, for any purpose or in any context.

Any party other than the Company that obtains access to our report or a copy of it and chooses to rely on our report (or part of it) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility to any party other than the Company, for our work, for this independent limited assurance report, or for the conclusions we have reached. We performed our engagement to be able to report those matters that we must report in an independent limited assurance report, and not for any other purposes. This report refers only to the information in the section Reportable significant transactions with related parties from the accompanying Current Report and should not extend to the Company's financial statements or other reports of the Company, individually, or taken as a whole.

Responsibilities of the Management of the Company

The Company's management is responsible for the preparation of the Current Report and concluding the transaction reported in accordance with the requirements of Law no. 24/2017 and FSA Regulation no. 5/2018. The Company's management is also responsible for designing, implementing, and maintaining internal controls relevant to the preparation of the Current Report that is free from material misstatement, whether due to fraud or error. In addition, the Company's management is responsible for ensuring that the supporting documents underlying the preparation of the Current Report, as well as the evidence provided to the auditor, is complete, accurate, and justified.

Auditor's Responsibilities

We conducted our limited assurance engagement in accordance with the International Assurance Standards, namely ISAE 3000 (revised) "International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information". That standard requires that we plan and perform our procedures to obtain a basis for our limited assurance conclusion.

The firm applies International Standard on Quality Management 1 („ISQM 1”), which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), which establishes fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on the auditor's professional judgment and our understanding of the reported transaction included in section Reportable significant transactions with related parties of the accompanying Current Report and of other circumstances of the engagement, as well as our consideration of areas where material misstatements might occur. In obtaining an understanding of the reported transaction included in the section Reportable significant transactions with related parties of the Current Report, we considered the processes applied by the Company to conclude the transaction and prepare and present the section Reportable significant transactions with related parties from the Current Report in accordance with the requirements of Law no. 24/2017 and FSA Regulation no. 5/2018 to determine the relevant assurance procedures under the given circumstances, but not for the

purpose of expressing a conclusion on the effectiveness of the Company's internal control related to concluding the reported transaction and preparation and presentation of the information included in the section Reportable significant transactions with related parties of the accompanying Current Report.

The procedures include, in particular, inquiry of the personnel responsible for financial reporting and risk management, as well as additional procedures aimed at obtaining evidence regarding the information included in the section Reportable significant transactions with related parties of the Current Report.

The procedures performed to obtain evidence in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In respect of the information from the section Reportable significant transactions with related parties from the Current Report, in order to assess the correctness and justification of the transaction reported, we have performed, among others, the following procedures:

- 1) We have obtained from the Company the accompanying Current Report for the period covered by the limited assurance engagement and the details of the transaction included in this Current Report.
- 2) We verified whether the approving persons of the Current Report are authorised representatives of the Company and we have requested the supporting documents related to signature rights.
- 3) For the transaction included in the section Reportable significant transactions with related parties of the Current Report, we have determined whether the details included are consistent, in all material respects with information as per signed contract presented to us and whether these documents have been signed by representatives of the Company in accordance with the designated signature rights. Where applicable, we have compared information included in the section Reportable significant transactions with related parties of the Current Report to the contract or other supporting documents presented by the Company for consistency of details on: the parties which signed the supporting documents; the date when documentation was signed and its nature; the description of the type of goods as indicated in the documentation; the actual total value of the contract, and, where applicable, the guarantees constituted and penalties stipulated, payment terms, as well as the related contractual conditions.
- 4) For the analysed transaction, we have compared details disclosed in the section Reportable significant transactions with related parties from the accompanying Current Report to the supporting information obtained from the Company.
- 5) For the analysed transaction, we analysed whether the respective transaction has been concluded based on the Company's internal procedures and, respectively, whether the related transaction is approved by the Board of Directors of the Company in accordance with its internal procedures, as applicable.

Our procedures have been performed solely on the transaction included in the section Reportable significant transactions with related parties of the accompanying Current Report. We have not performed any procedures to verify whether the section Reportable significant transactions with related parties of the Current Report includes all transactions that the Company has to report according to the Law no. 24/2017, and respectively whether the Company published all the Current Reports that the Company has to publish according to the Law no. 24/2017.

Criteria

The following are the specific criteria that are relevant to this engagement:

- 1) the requirements of the Law no. 24/2017 and FSA Regulation no. 5/2018 on the information included in the section Reportable significant transactions with related parties of the Current Report regarding the parties which signed the reported legal act, the date and their nature, the description of the goods, subject of the reported legal act, the actual total value of the reported legal act, guarantees constituted, terms and methods of payment;

- 2) accurate extraction of the information included in the section Reportable significant transactions with related parties of the Current Report from the related supporting documents (contracts, invoices or other supporting documentation);
- 3) Company's internal procedures for proper authorisation of the contract related to the reported transaction by representatives of the Company and approval by the Board of Directors, as applicable (in accordance with the Law 24/2017 art 108(8)), of the reported transaction;
- 4) 4) mutual agreements between the parties in respect of the contract concluded between the parties for establishing the prices for the reported contract/transaction and consistency with those applied in the contracts signed with third parties, where similar goods are supplied under similar contract terms; or, in case there are no comparable transactions/contracts, the internal procedures for approval by the Board of Directors of these contracts/transactions, as applicable.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this limited assurance report.

Based on the procedures performed as described above and evidence obtained, nothing has come to our attention that causes us to believe that:

- a) The information included in the section Reportable significant transactions with related parties of the accompanying Current Report is not, in all material respects, consistent with the requirements in force of the Law no. 24/2017 and FSA Regulation no. 5/2018 regarding the parties which signed the reported legal act, the date and its nature, the description of the goods subject of the reported legal act, the actual total value of the reported legal act, guarantees constituted, terms and methods of payment;
- b) The information included in the section Reportable significant transactions with related parties of the accompanying Current Report have not been accurately extracted, in all material respects, from the related supporting documents (contracts, invoices or other supporting documentation) provided by the Company;
- c) The contract related to the reported transaction was not properly authorised by representatives of the Company and the related transaction was not approved by the Board of Directors, as applicable;
- d) The price for the reported transaction has not been established by mutual agreement between the parties in accordance with the underlying act and is not consistent, in all material respects, based on the internal procedures and that this transaction was not approved by the Board of Directors, in accordance with internal procedures.

Refer to the original signed and stamped Romanian version

On behalf of KPMG Audit S.R.L



Giurcaneanu Aura Stefana

registered in the public electronic register of financial auditors and audit firms with registration number AF1517

registered in the public electronic register of financial auditors and audit firms with registration number FA9

Bucharest, 13 February 2026



Anexa

Current Report 07/2026 dated 12 February 2026

To: *Bucharest Stock Exchange*
Romanian Financial Supervisory Authority

CURRENT REPORT 07/2026

Pursuant to Law no. 24/2017 on issuers of financial instruments and market operations and to the Romanian Financial Supervisory Authority Regulation no. 5/2018 on issuers and operations with securities, as subsequently amended and supplemented and the provisions of Article 99 of the Bucharest Stock Exchange Code, Title II, Issuers and Financial Instruments.

Date of report	12.02.2026
Name of the Company	CRIS-TIM FAMILY HOLDING S.A.
Registered Office	661 Gării Street, Filipeștii de Pădure Commune, Filipeștii de Pădure Village, Prahova County
Phone	+40 754 908 742
Email	investors@cristim.ro
Registration nr. with Trade Registry	J2000000991296
Fiscal Code	13533870
Subscribed and paid share capital	RON 80,600,000
Total number of shares	80,600,000
Symbol	CFH
Market where securities are traded	Bucharest Stock Exchange, Main Market, Premium Tier

Important events to be reported: Publication of the revised version of related-party transactions reported under Current Report no. 01/2026 dated January 20, 2026

The management of Cris-Tim Family Holding S.A. (hereinafter referred to as the "Company") hereby informs all interested parties of the publication of a revised version of the information regarding related-party transactions, as previously reported under Current Report No. 01/2026 dated January 20, 2026.

On December 24, 2025, Eco Mineral Resources S.R.L. ("Eco Mineral"), an affiliated party of the Company, sold to the Company a real estate property located in Sinaia, comprising several components, for a total price of RON 18,688,231, the transaction being VAT exempt. The sale price was determined based on a valuation report prepared by an independent valuer.

The transaction was carried out in accordance with the strategy described in the prospectus prepared for the listing of the Company, available **HERE**, in the section "Related-Party Transactions". As of the date of the prospectus, the Company had granted Eco Mineral a loan with an outstanding balance of RON 19,599,802, to which interest accrued up to the date of the transaction, reaching a total of RON 19,892,993. According to the strategy described in the prospectus, should the loan not have been repaid by the agreed maturity date, the Company was to take over, in satisfaction of its receivable, certain assets belonging to SALSİ S.R.L. ("SALSİ"), a subsidiary of Eco Mineral (sole shareholder). This measure was considered strategic in view of the historical value and market positioning of the SALSİ brand, particularly in the dry-cured meats segment.

Given that the loan was not repaid at maturity, the Company proceeded with the takeover of the assets by entering into the above-mentioned sale and purchase agreement.

The transaction mechanism, provided for in a debt settlement undertaking concluded on July 15, 2025, between the Company, Eco Mineral and SALSİ, as part of the overall strategy for the reorganization of

affiliated companies and intercompany transactions described in the prospectus, consisted of the following steps:

- The acquisition by Eco Mineral of the ownership right over the property from SALSI, through partial payment of the sale price, with the remaining balance to be paid by Eco Mineral within 12 months, for the purpose of which a statutory mortgage was established in favor of SALSI. The outstanding balance represented the equivalent of the existing debt owed by SALSI to Eco Mineral, arising from a previous loan;
- Within the 12-month period, Eco Mineral and SALSI will merge, the balances between the two companies will be offset, and the aforementioned statutory mortgage will be discharged;
- Payment of the price by the Company to Eco Mineral, followed by the full settlement of the Company's receivable through repayment of the outstanding loan balance from the amounts obtained by Eco Mineral as a result of the sale of the property.

As a result of these operations, Eco Mineral's entire debt towards the Company has been settled, and the Company has acquired ownership of the property. The difference between the total outstanding loan amount (including accrued interest up to the date of the transaction) and the value of the real estate transaction was fully repaid to the Company by Eco Mineral, from its own sources.

According to the land registry excerpts referenced in the sale and purchase agreement, the acquired property is free of any encumbrances, registrations and statutory or contractual inalienability clauses, ongoing enforcement proceedings, litigation, and easements, with the following exceptions:

- The statutory mortgage registered in the Land Books in favor of SALSI S.R.L., in accordance with the mechanism described above. This mortgage was discharged by SALSI S.R.L. on January 30, 2026;
- A lease agreement with an unaffiliated third party, a supermarket chain operator, for a retail space (131 sqm) and an adjacent land area (12 sqm).

This current report replaces the previous report in order to reflect the updated information.

Razvan Furtuna

CFO



Mănânci bine, te simți bine!

Reportable significant transactions with related parties

No.	Parties		Contract no.	Initial date of contract	Value of contract / invoice		Interest	Payment		Penalties	Other details
	Seller	Buyer			Currency	Value		Term	Payment method		
1	Eco Mineral Resources SRL	Cris-Tim Family Holding SA	Authentication deed no. 1552/24.12.2025 - real estate sale agreement (land located within the city limits and buildings)	24.12.2025	RON	18,688,231	N/A	31.12.2025	Bank transfer	N/A	<p>Proof of payment of the price by the purchasing company shall be constituted by the account statement(s) and/or payment order(s), in accordance with art. 1504 para. (1) of the Civil Code, and proof of receipt of the amount representing the price by the seller shall also be made by written confirmation from the seller's bank (account statement), issued also at the buyer's request, in accordance with art. 1504 para. (2) of the Civil Code.</p> <p>The payment was made in full on 29.12.2025.</p> <p>According to the land registry excerpts referenced in the sale and purchase agreement, the acquired property is free of any encumbrances, registrations and statutory or contractual inalienability clauses, ongoing enforcement proceedings, litigation and easements, with the following exceptions:</p> <ul style="list-style-type: none"> The statutory mortgage registered in the Land Books in favor of SALSI SRL, in accordance with the mechanism described above. This mortgage was discharged by SALSI SRL on January 30, 2026; A lease agreement with an unaffiliated third party, a supermarket chain operator, for a retail space (131 sqm) and an adjacent land area (12 sqm).

Affiliated party	Nature of relationship	Country of registration	Nature of transaction
Eco Mineral Resources SRL	Affiliated with the Company through a common key person	Romania	Sale-purchase

Razvan Furtuna

CFO