



FORECASTING POLICY FOR

CRIS-TIM FAMILY HOLDING S.A.

(the „Company” or „Cris-Tim”)

Approved in the meeting of the Company’s

Board of Directors of 11.05.2026

Purpose

The Economic Forecasting Policy is the formal framework of principles, stages and measures, developed and implemented by Cris-Tim, which aims to achieve at least two objectives: maximizing the net financial result and communicating to investors the prospects for the evolution of the activity on the short and medium term.

The purpose of this policy is to establish Cris-Tim’s principles regarding forecasting and estimating future results.

The purpose of this policy is to create a framework at a general level, which supports the preparation and publication of forecasts and estimates used by management in evaluating the future performance of Cris-Tim.

Forecasting principles

Cris-Tim publishes the results for the previous periods and forecasting for key performance indicators („KPI”) for an explicit period of one year. The forecasting policy is based on the following principles:

- a) All the significant macroeconomic assumptions used by Cris-Tim (e.g. GDP growth, EUR/RON exchange rate, inflation rate, wage growth, unemployment, etc.) to construct the KPI are obtained from official and credible sources (e.g. Bloomberg, National Commission for Prognosis, National Institute of Statistics, European Commission forecasts) and will be part of any KPI publication exercise. Cris-Tim will select those macroeconomic assumptions considered to be the most appropriate and closest to the concept of "consensus" forecasting, in case of significant differences between estimates from different sources; if applicable, professional judgment will be used to select the best estimate within a range resulting from several sources of information;
- b) The operational assumptions used by Cris-Tim are proposed by the business managers and validated by Cris-Tim's top management and will be part of the category of information published on the occasion of the KPI at a level of detail sufficient to have a general understanding of the main factors influencing the KPI, without disclosing detailed commercial and strategic information that could be sensitive and that could affect Cris-Tim's position on different market segments;

- c) The forecasts are based on the regulatory framework applicable to the regulated business segment at the time of preparing and publishing the forecasts;
- d) In addition to its own professional and business judgment, management must base its KPI assumptions on information from internal sources and analyses, as well as on credible studies carried out by internal or external specialists and public sources of information;
- e) Estimates and KPI are placed in a historical and business context, using appropriate benchmarks. Historical financial and operational data are used for estimates and adjusted accordingly to reflect the anticipated market and regulatory position, as well as the various strategic projects considered to have an impact on the KPI;
- f) The KPI estimates are based on the fiscal framework applicable to the year in question, using the information available at the time of drawing up the Company's budget;
- g) Cris-Tim publishes annually the KPI for the next year;
- h) The published annual KPI serves as an objective for Cris-Tim and its management, in terms of the results to be obtained in that year;
- i) The annual KPI are drawn up based on a baseline scenario, which reflects the management's vision; unusual or unforeseen changes to the regulatory, market and taxation framework may not be included/provided for in the calculation of the KPI;
- j) Except for the annual budget, each of the forecasts that will be available to the public must be published in the annual reports.

Other aspects

- a) In addition to the published annual KPI, Cris-Tim prepares forecasts on future developments in earnings, investments and costs for its own planning purpose, scenario studies for the preparation of action plans, especially when the actual performance and/or estimated future performance deviates from the company's targets. These forecasts should not be made public;
- b) If there is no legal requirement, no forecast and estimate shall be made public in addition to the published KPI, unless management considers that additional forecasts and estimates should be presented in the annual or interim reports;
- c) Any unexpected event that significantly impacts Cris-Tim's results will be published in accordance with the FSA and BVB rules;
- d) The present forecast policy is published on the Cris-Tim website, and any updates to the policy will be uploaded to the website as soon as they are approved.

Warning statement

By nature, forecasts for a year that materialize in annual KPI are not guarantees of future performance and involve risk and uncertainty. Current results may differ materially from those expressed in these reports, depending on various factors, including specific factors identified in the discussions accompanying such forward-looking reports: budget revisions during the year, including withdrawals of initial forecasts in case of significant deviations from them, receipt of third-party approvals and/or approvals from regulatory authorities; operational aspects, economic and financial market conditions, political stability and economic growth, changes in laws and government regulations; development and use of new technologies; the success or other results of the partnerships; the actions of competitors, business partners, creditors, rating agencies and others; natural disasters; wars and acts of terrorism, cyberattacks or sabotage.

The factors mentioned above are important, but not exhaustive, factors, which may result in actual results differing significantly from those expected or inferred from reports on estimated results.

Except for applicable legal requirements, Cris-Tim undertakes no obligation to publicly disclose the results of any revision of the forecast for one year, which may be made to reflect events and circumstances subsequent to the date of the document.

In view of the above, the forecasts for one year structured in the form of the annual KPI cannot be regarded as a commitment, nor can they be considered the basis of a contractual obligation.

Therefore, Cris-Tim and the members of the Board of Directors are not liable for any damages, losses, liabilities or costs resulting from the use of any information contained in the forward-looking statements.

The information contained in the KPI is selective and is subject to updating, extension, revision and modification, depending on the circumstances. The members of the Cris-Tim Board of Directors reserve the right to modify any of the statements included in the document, if such a change better reflects the vision of the Board of Directors in terms of the mission, vision, values and strategic objectives of Cris-Tim.

Explicit forecasts for one year in the form of annual KPI do not imply that they would contain all the information that any interested third party might request and therefore no action should be taken relying solely on the information contained in the documents.

This document has been drafted in English and Romanian. In case of discrepancies between the two versions, the Romanian version shall prevail.