

No. 14335/09.12.2025

Translation from Romanian into English

To

**BUCHAREST STOCK EXCHANGE
FINANCIAL SUPERVISORY AUTHORITY**

ANNOUNCEMENT

**regarding the initiation of the pre-selection procedure for the financial auditor
according to F.S.A. Regulation no. 13/2019,
for the appointment by the Ordinary General Meeting of Shareholders
of the financial auditor and the duration of the financial audit contract**

The Board of Directors of Infinity Capital Investments S.A. has decided to initiate the procedure for selecting the financial auditor, for the purpose of being appointed by the Ordinary General Meeting of Shareholders as the financial auditor for the financial years 2027–2028.

The selection procedure is carried out by the Board of Directors.

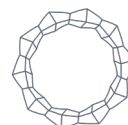
Audit firms authorized under the applicable legal provisions, which provide financial audit services to entities authorized, regulated, and supervised by the Financial Supervisory Authority (A.S.F.) – Financial Instruments and Investments Sector, and which are interested in participating in the selection process, are invited to submit their technical and financial proposals.

Offers may be submitted until **15.01.2026, 17:00**, by email at public@infinitycapital.ro or by post to the Company's headquarters in Bucharest, 2 Daniel Danielopolu Street, 4th floor, District 1, postal code 014134.

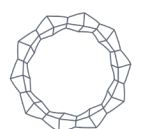
Contact person: **Emanuel Ștefan** (emanuel.stefan@infinitycapital.ro).

The **technical offer** shall include at least the following information and documents:

- Description of industry experience covering a minimum of 4 years and presentation of relevant clients;
- Presentation of the key audit partner and their relevant experience;
- Description of detailed engagement planning;
- Description of succession planning and measures to ensure continuity of personnel throughout the engagement (for the 2027–2028 financial years);



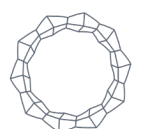
- Presentation of the understanding of Infinity Capital Investments S.A.'s ("the Company") activities and business risks;
 - Description of the auditor's internal processes designed to ensure the provision of customized, responsive audit services aligned with the specific needs of the Company, performance measurement, and continuous improvement;
 - Description of the auditor's collaboration with the Audit Committee;
 - Description of how the auditor will use technology in providing services;
 - Description of the audit transition process;
 - Description of previous experience with audit transitions of similar companies;
 - Description of internal processes used to ensure quality assurance;
 - Description of the auditor's approach to resolving accounting and financial reporting issues;
 - Description of internal practices ensuring compliance with independence requirements and the absence of conflicts of interest;
 - Description of services that can reasonably be considered as not violating the independence principle and the proposed plan for managing them (i.e., non-audit services).
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- Document issued by A.S.P.A.A.S. certifying the audit firm's registration in the public electronic register of financial auditors and audit firms, published by A.S.P.A.A.S.;
 - Document issued by C.A.F.R. attesting the firm's membership in the Chamber of Financial Auditors of Romania;
 - Certificate issued by the National Trade Register Office reflecting the up-to-date status of the legal entity, in original;
 - Document issued by A.S.P.A.A.S./C.A.F.R. with references to the latest inspection carried out, as applicable;
 - Professional civil liability insurance contract valid at the date of submission, in copy;
 - Criminal record and tax record (for the audit firm and the key audit partner), in original;



- For the key audit partner/key audit personnel, including specialists: signed and dated CV; document certifying the status of licensed financial auditor registered in the public electronic register (where applicable); a signed declaration stating that they have not been subject to a final disciplinary sanction by the competent supervisory authorities during the last 3 years; and a completed declaration confirming that they are not in a situation of incompatibility or conflict of interest as defined by applicable legislation (Annex no. 1 to Regulation no. 13/2019, consolidated);
- Signed declaration by the legal representative of the audit firm stating that the firm has not been subject to a final disciplinary sanction by the competent supervisory authorities during the last 3 years, and has not been sanctioned by Romanian or foreign financial authorities with prohibition from carrying out activities in the financial-banking system or with temporary prohibition from such activities in the last 10 years;
- Signed declaration by the legal representative stating that the audit firm is not in a situation of incompatibility or conflict of interest under the legislation in force (Annex no. 2 to Regulation no. 13/2019, consolidated);
- At least 2 recommendation letters issued by public-interest entities;
- Completed questionnaire in the form provided in Annex no. 4 to Regulation no. 13/2019, consolidated;
- Draft financial audit contract.

The **financial offer** shall include:

- The fee for auditing the individual financial statements prepared in accordance with International Financial Reporting Standards (IFRS)/Regulation no. 39/2015 for the 2027–2028 financial years, including verification of compliance with the European Single Electronic Format ("ESEF");
- The fee for auditing the consolidated financial statements prepared in accordance with IFRS/Regulation no. 39/2015 for the 2027–2028 financial years, including verification of compliance with ESEF requirements;
- The audit contract price shall be established in the currency agreed between the parties (LEI/EUR) for each financial year and for each set of financial statements (individual and consolidated).



The Audit Committee will analyze the submitted offers based on the required professional criteria and will select the best offer. The selected offer will be recommended to the Company's Board of Directors for nomination, with the appointment to be submitted for approval by the Ordinary General Meeting of Shareholders (O.G.M.S.) of Infinity Capital Investments S.A.

All questions and requests for additional information may be addressed to Mr. Emanuel Ștefan – Chief Financial Officer, at the email address: emanuel.stefan@infinitycapital.ro.

Sorin-Iulian Cioacă
President - General Manager

Mirela Dănescu
Compliance Officer

