

Informative material related to item 4 on the agenda of the Ordinary General Meeting of Shareholders on 29/30.04.2026

Appointment of DELOITTE AUDIT S.R.L. as External Financial Auditor of INFINITY CAPITAL INVESTMENTS S.A., extending the existing mandate by a period of 2 (two) years, and empowering the Board of Directors to conclude the financial audit services contract and establish the conditions for carrying out the audit activity, in compliance with all legal provisions applicable to this activity, having as object the audit of the individual and consolidated financial statements, prepared in accordance with International Financial Reporting Standards (IFRS) for the financial years ended December 31, 2027 and December 31, 2028.

In accordance with the provisions of the Companies Law no. 31/1990, art. 111, letter b¹, the Ordinary General Meeting of Shareholders has the competence, *"in the case of companies whose financial statements are audited, to appoint or dismiss the financial auditor and to set the minimum duration of the financial audit contract."*

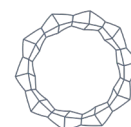
The legal provisions regulating the appointment of the financial auditor are contained in the following normative acts:

- Regulation (EU) no. 537/2014 of the European Parliament and of the Council on the statutory audit of public-interest entities;
- Directive 2014/56/EU of the European Parliament and of the Council amending Directive 2006/43/EC on statutory audits of annual financial statements and consolidated financial statements;
- Law no. 162/2017 on the statutory audit of the annual financial statements and the consolidated annual financial statements;
- Norm no. 13/2019 on the unitary framework for conducting the statutory audit at entities authorized, regulated and supervised by the Financial Supervisory Authority;
- Companies Law no. 31/1990.

On 29.04.2024, the General Meeting of Shareholders approved the appointment of Deloitte Audit S.R.L. as financial auditor for the financial years 2025 and 2026.

In accordance with Article 8, point 16 letter m) of the Articles of Incorporation of the company, the Board of Directors has the power to conclude contracts with the depositary, the financial auditor and the entity that keeps records of the shareholders.

The Board of Directors of Infinity Capital Investments S.A. approved in the meeting of 20.10.2024, by decision no. 33, the Audit Agreement with the auditor Deloitte Audit



S.R.L., appointed by the General Shareholders' Meeting of 29.04.2024. The contract expires on October 31, 2026, with the continuation of the contractual relationships until the completion of the audit of the financial statements for the financial year ended December 31, 2026 and the provision of the other services deriving from the audit contract.

According to the provisions of art. 23 of the F.S.A. Norm no. 13/2019 on the unitary framework for conducting the statutory audit at entities authorized, regulated and supervised by the Financial Supervisory Authority, the audit contract is concluded by October 31 of the current year, so that it enters into force starting with January 1 of the following year.

Also, the period audited by the same financial auditor or the same audit firm is a maximum of 5 consecutive years.

The auditor Deloitte Audit S.R.L conducted an audit for a period of 5 consecutive years, respectively for the period 2022-2026.

Considering that Infinity Capital Investments S.A. is classified as an entity of public interest, the Board of Directors of the Company approved the Procedure for the selection of the financial auditor by decision no. 45/08.12.2025.

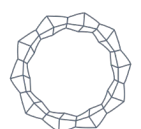
On 09.12.2025, Infinity Capital Investments S.A. published on the BVB website, in the Financial Intelligence newspaper and on its own website a Press Release regarding the initiation of the pre-selection procedure for the financial auditor according to the F.S.A. Standard no. 13/2019, in order for the appointment by the Ordinary General Meeting of Shareholders of the financial auditor and the duration of the financial audit contract.

The period for submitting bids by auditors took place between 09.12.2025 and 15.01.2026.

During the bidding period, Infinity Capital Investments S.A. received only one bid from the financial auditor Deloitte Audit S.R.L.

The audit committee analyzed the offer received and the opportunity to extend the audit contract, considering the relevant experience of the auditor Deloitte Audit S.R.L. in auditing the individual and consolidated financial statements of entities authorized, regulated and supervised by F.S.A. and other entities and the ability to apply the highest standards in the provision of professional services, in order to satisfy the interests of the shareholders of Infinity Capital Investments S.A.

The Audit Committee recommended the Board of Directors of Infinity Capital Investments S.A. to propose to the General Meeting of Shareholders the extension of



the mandate and the duration of the contract of the auditor Deloitte Audit S.R.L. for a period of 2 years, in order to audit the individual and consolidated financial statements, prepared in accordance with International Financial Reporting Standards (IFRS) for the financial years 2027 and 2028, a period that can be extended by the F.S.A. only once for a maximum period of 2 years based on a substantiated note of the Company, sent to the F.S.A. no more than 6 months before the expiry of the maximum audit period.

The Board of Directors approved the recommendation of the Audit Committee and submits to the approval of the Ordinary General Meeting of Shareholders of April 29/30, 2026, the extension of the mandate for a period of 2 years and the duration of the contract with the auditor Deloitte Audit S.R.L.

This material was approved by the Board of Directors in the meeting of March 19, 2026 and was signed on its behalf by:

Sorin - Iulian Cioacă
President - General Manager

Mihai Trifu
Vice President - Deputy General Manager

