

FORECAST POLICY

AROBS Transilvania Software S.A.

1. OBJECT AND PURPOSE

This policy regulates the preparation, updating, communication and publication of financial and operational forecasts made by AROBS Transilvania Software S.A. in accordance with the Bucharest Stock Exchange (BVB) Corporate Governance Code, so as to ensure the transparency, consistency and credibility of estimates regarding future performance.

In preparing and communicating the forecasts, the Company ensures that no inside information is disclosed, in accordance with Regulation (EU) No. 596/2014 (the *Market Abuse Regulation*) and the internal policy on preventing market abuse.

2. DEFINITIONS

Forecasts: quantitative estimates resulting from studies and analyses of internal and external factors that may influence the company's evolution over a future period, based on assumptions and scenarios.

Forward-looking statements: statements regarding future performance that do not constitute firm commitments by the Company and may be modified without prior notice.

3. GENERAL PRINCIPLES

- a) **Accuracy and transparency** – Forecasts must be prepared on the basis of the best data available at the time of preparation and on documented assumptions.
- b) **Consistency** – The methodology and underlying assumptions used must be consistent over time to allow comparability of forecasts.
- c) **Responsibility** – The persons authorized to prepare the forecasts must have the necessary expertise and comply with internal procedures.
- d) **Neutrality** – Forecasts must be prudent and aligned with the *best estimate* principle.

4. SCOPE OF APPLICATION

This policy is based on the principles whereby the Company draws up annual budgets and does not provide any financial forecast beyond the annual budgets approved by shareholders. No public forecasts or extended or general estimates are made in addition to the annual budget, except when the Board of Directors considers that additional forecasts and estimates should be presented in periodic financial reports or through current reports published on the Bucharest Stock Exchange website.

5. ANNUAL BUDGET

5.1 The annual budget presents the Company's financial and operational objectives, including projected revenues and costs, operating expenses, capital expenditures, and relevant macro-economic indicators (turnover, gross margin, EBITDA, gross profit and net profit).

5.2 The annual budget is drawn up by the Finance Department, coordinated by the Chief Financial Officer, in line with the Group's strategic objectives, in consultation with department managers, and approved by the Board of Directors before being submitted for approval to the Ordinary General Meeting of Shareholders.

5.3 The annual budget approved by the Board of Directors is published through a current report on the Company's website and on the Bucharest Stock Exchange website. The current report states that the budget is subject to approval by the Ordinary General Meeting of Shareholders.

6. ADDITIONAL BUDGETS AND ESTIMATES

6.1 In cases where the Board of Directors considers necessary, additional estimates may be presented through periodic financial reports, current reports or public presentations.

6.2 These additional estimates must be approved by the Board of Directors before publication and are based on reasonable assumptions and clearly described methodologies, in accordance with the requirements of the Bucharest Stock Exchange and the Financial Supervisory Authority (ASF).

7. PUBLICATION OF FORECASTS AND TRANSPARENCY

The policy and any updates will be published on the AROBS Transilvania Software S.A. website, in the Corporate Governance section – Governance Documents, facilitating access for investors and interested members of the public.

8. ROLES AND RESPONSIBILITIES REGARDING COMPLIANCE WITH THIS POLICY

- **Board of Directors:** approves this policy and any significant changes; oversees compliance with governance requirements.
- **Chief Executive Officer / Chief Financial Officer:** coordinates the process of preparing forecasts and ensures compliance with the policy.
- **Finance Department:** prepares forecasts, collects the necessary data and ensures compliance with the internal methodology.

9. INTERNAL CONTROL AND AUDIT

Forecasts and the way they are prepared may be periodically verified by Internal Audit to assess compliance with the policy and selected metrics, and the results will be reported to the Chief Executive Officer.

10. DISCLAIMER FOR INVESTORS

Forecasts for a year that are embodied in annual budgets do not guarantee the Company's future performance and involve risks and uncertainty.

Actual results may differ significantly from those included in the annual budget, depending on various factors, including but not limited to:

- the operational, economic and financial conditions of the markets in which the Group operates;
- the cyclical evolution of the various industries to which the Group supplies products and services;
- disruptive technological developments;
- political stability and economic growth;
- changes in laws and government regulations;
- frequent changes to the Fiscal Code;
- natural disasters;
- wars and acts of terrorism, cyber-attacks or sabotage.

These important factors may cause actual results to differ materially from those presented in the annual budget and should be taken into account by investors and other stakeholders when making decisions based on the Company's financial forecasts and/or forward-looking statements.

11. MONITORING AND REVIEW

- The Board of Directors, through the Audit Committee, monitors the implementation of the policy and the effectiveness of the forecasting process.
- The policy will be reviewed periodically to reflect good practices, legislative changes or relevant regulations, as well as developments in the Company's financial reporting practice.

This Policy is published on the Company's website (www.arobs.ro), and any updates to the Policy will be uploaded to the site as soon as they are approved.