BENTO
INTELLECTUALLY CURIOUS

Financial Report

For H1 2026

2B INTELLIGENT SOFT S.A.
Company listed on the MTS-AeRO market
of the Bucharest Stock Exchange
BVB SYMBOL: **BENTO**

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Disclaimer: The financial figures presented in the descriptive part of the report, expressed in RON million, are rounded to the nearest whole number and may lead to minor reconciliation differences.

ISSUER INFORMATION

INFORMATION ABOUT THIS FINANCIAL REPORT	
Type of report	**Half-Yearly Report – H1 2026**
For the financial period	01.01.2026 – 30.06.2026
Report publishing date	15.09.2026
ISSUER INFORMATION	
Name	2B Intelligent Soft S.A.
Fiscal code	RO16558004
Trade Register number	J2006001358403
Headquarters	19-21 Primaverii Blvd., entrance A, 3rd Floor, District 1, Bucharest
INFORMATION ABOUT SECURITIES	
Subscribed and paid-up capital	RON 1,400,006
The market on which the securities are traded	MTS-AeRO Premium
Total number of shares	14,000,060 shares
Symbol	BENTO
CONTACT DETAILS FOR INVESTORS	
E-mail	investors@bento.ro
Website	www.bento.ro

The simplified preliminary individual financial statements as of **June 30th, 2026** presented on the following pages are **unaudited.**

BENTO IN H1 2026

BENTO (2B INTELLIGENT SOFT S.A.) recorded a positive evolution of its main financial indicators in H1 2026, supported by stronger operational activity and the contribution of projects under implementation. The increase in turnover had a direct impact on operating revenues, while the slower growth of expenses led to a significant improvement in profitability. At the same time, the Company continued to invest in the development of its proprietary software products, with a focus on the Bento Platform.

After the closing of the reporting period, the Company announced the receipt of the first three firm orders, with a total value of EUR 1.5 million, excluding VAT, under a framework agreement for the phased purchase of IT equipment intended for the technological upgrade of the fuel retail stations of a client operating in the petroleum products distribution sector. BENTO also concluded a significant framework agreement for the provision of IT operation and support services, to be delivered to another client operating in the petroleum products distribution sector, with an estimated annual value of approximately EUR 1 million, excluding VAT. The estimated value for the initial three-year contractual period is EUR 3.1 million and may reach EUR 5.2 million if the option to extend it by an additional two years is exercised.

MAIN FINANCIAL INDICATORS

- **Operating revenues reached RON 42.9 million** in H1 2026, **up 73%** compared to H1 2025. The DEV division contributed 44% to operating revenues and the IT division 53%, highlighting a diversified revenue structure at Company level.
- **Turnover stood at RON 36.7 million, up 109%** compared to H1 2025, representing 86% of operating revenues. This evolution reflects the high contribution of current commercial activity and of projects under implementation to the revenue structure in the analyzed period.
- **Operating result reached RON 8.1 million**, compared to RON 0.1 million in H1 2025, amid revenues growing at a faster pace than operating costs. **Net result amounted to RON 7.9 million, a significant increase** compared to the same period of the previous year, an evolution supported by the substantial improvement in operating result.
- **BENTO's total assets stood at RON 76.3 million** as of June 30th, 2026, **up 8%** compared to the beginning of the year, reflecting the expansion of the asset base amid ongoing operational and investment activity.
- **Total liabilities amounted to RON 13.2 million** as of June 30th, 2026, **down 16%** compared to the beginning of the year. **Equity reached RON 54.5 million, up 17%**, an evolution supported by the profit of RON 7.9 million generated in the first half of 2026.

We invite you to read more about BENTO's performance in H1 2026 in the following pages. If you have any further questions regarding our business or the capital market, or if you would like to be informed about other initiatives we are undertaking, please do not hesitate to contact us at investors@bento.ro.

H1 2026
FINANCIAL RESULTS CALL

16.09.2026 | 14:00

We invite you to participate in the H1 2026 financial results call with BENTO management to discuss the company’s performance in the first six months of the year.

The call will be hosted by Radu Scarlat - Chairman of the Board of Directors, and Cristian Prevenda, IR Officer.

The conference call will be held in Romanian and will take place on **September 16th, 2026**, at **14:00** Romania time. To participate in the conference call regarding the H1 2026 financial results, interested parties are invited to register HERE.

ABOUT 2B INTELLIGENT SOFT

2B INTELLIGENT SOFT S.A. (**BENTO**) is a Romanian entrepreneurial company with solid experience in developing software solutions and providing IT and Cloud infrastructure services, dedicated to accelerating digital transformation across various industries. The Company specializes in delivering innovative, secure, and scalable solutions that help organizations in sectors as diverse as energy, utilities, telecommunications, courier services, real estate, and field services operate more intelligently, faster, and more efficiently.

Over more than two decades, the Company has built solid expertise in software design and IT systems integration, working with organizations of all sizes in Romania, as well as in Europe, Africa, the US, and Canada.

BENTO's development has been and continues to be guided by the motto: "We are BENTO, the intellectually curious", and within the team, the continuous learning process holds an essential place, as does the emphasis on performance, both at individual and team level.

Particular attention is given to how BENTO is organized at the operational level to ensure the efficient delivery of its products and services, while the Company remains constantly focused on how it recruits, manages, and retains high-potential employees.

The Company has expanded its sales team to strengthen its presence in both local and international markets and is taking all necessary steps to increase its visibility in these markets through PR activities, lead generation, and participation in numerous industry events.

The development, promotion, and implementation of its own software products, a key focus of the Company in recent years, positions BENTO favorably compared to its competition in the IT&C sector.

Products such as **Bento FSM** (Field Service Management) and **Bento MDM** (Mobile Device Management) — solutions that are part of the modular Bento platform, designed to optimize field operations, secure mobile devices, and streamline workflows — are a fundamental component of the Company's development strategy.

The common elements pursued as an objective in every project the Company undertakes are automation and optimization.

With an increasingly extensive portfolio of multinational clients and a clear ambition for international expansion, BENTO carries out complex projects across various sectors such as Utilities (Energy, Water, Oil and Gas), Telecom, Real Estate, Transportation, Agriculture, Industrial Engineering, Media, Advertising, Insurance etc., and combines deep technical expertise with a constant commitment to innovation, strengthening its position as a trusted partner for efficiency, security, and sustainable digital growth.

EMPLOYEES

As of June 30th, 2026, BENTO had an average number of 85 employees, compared to June 30th, 2025, when the average number of employees was 84.

DIRECTORS AND EXECUTIVE TEAM

The Company is managed by a Board of Directors consisting of three members elected for a 4-year mandate. As of the date of this report, the Board of Directors of 2B Intelligent Soft S.A. consists of the following members:

- ✓ **Radu Scarlat** – Chairman and CEO
- ✓ **Vlad-Ermil Bodea** – Member with power of representation and co-founder
- ✓ **Ionela Ilie** – Non-executive member

The operational management consists of:

- ✓ **Andrei Cupaciu** – Director of the IT, Infrastructure & Cloud Division and partner shareholder
- ✓ **Daniel Giușcă** – Lead Software Architect and partner shareholder
- ✓ **Aurelia Stroe** – Commercial Director
- ✓ **Bogdan Dobre** – Procurement Director
- ✓ **Ștefan Voicu** – HR Director
- ✓ **Laura Ciurea –** Corporate Relationship Manager

BENTO SHARES ON THE BUCHAREST STOCK EXCHANGE

The shares of 2B Intelligent Soft (BENTO) were admitted to trading on the SMT segment of the Bucharest Stock Exchange on 16.03.2022.

As of June 30th, 2026, the Company's **shareholding structure** was as follows:

Shareholder	Shares	Percent %
Individuals	6,551,093	46.7934
BODEA VLAD-ERMIL	3,547,315	25.3378
SCARLAT RADU	3,547,315	25.3378
Legal entities	354,335	2.5310
TOTAL	**14,000,060**	**100%**

KEY EVENTS IN Q2 2026 AND AFTER THE CLOSING OF THE REPORTING PERIOD

SIGNING OF A CONTRACT

On **April 1st, 2026**, the Company informed the market regarding the signing of a contract for the provision of IT&C infrastructure LEVEL 2 support services for fuel retail stations, to be delivered to a client operating in the petroleum products distribution sector.

The total value of the contract amounts to USD 1,200,000, excluding VAT. The contract was signed on 31.03.2026 and will be carried out over a period of 12 months, between 01.02.2026 - 31.01.2027.

More details **HERE**.

OGMS & EGMS ON APRIL 30th, 2026

On **April 30th, 2026**, the Ordinary and Extraordinary General Meetings of the Company's Shareholders took place. The legal and statutory quorum was constituted at first call. Key points approved during the meetings included:

- The individual annual financial statements for the financial year ended 31.12.2025
- The distribution of the net profit for the financial year ended 31.12.2025, totaling RON 6,415,533, as follows:
  - Legal reserves: RON 0
  - Retained earnings: RON 6,415,533
- The 2026 Revenue and Expense Budget
- The appointment of the members of the Company's Board of Directors, for a mandate valid until 30.04.2030. The Board of Directors will consist of the following three members: Radu Scarlat, Vlad–Ermil Bodea, and Ionela Ilie.

More details **HERE**.

APPOINTMENT OF THE CHAIRMAN OF THE BOD AND CEO

On **May 4th, 2026,** the Company informed the market regarding the Board of Directors' Decision no. 41 dated 30.04.2026, by means of which the Company's Board of Directors appointed Radu Scarlat as Chairman of the Board of Directors and CEO of the Company. The two mandates will be valid until April 30th, 2030.

More details **HERE**.

RECEIPT OF SIGNIFICANT FIRM ORDERS UNDER A FRAMEWORK AGREEMENT

On **July 29th, 2026,** the Company informed the market regarding the receipt of firm orders under a framework agreement concluded with a client, the cumulative value of these orders exceeding 10% of the total revenue reported in the latest annual financial statements.

More details **HERE**.

EXECUTION OF A SIGNIFICANT FRAMEWORK AGREEMENT

On **August 11th, 2026,** the Company informed the market regarding the conclusion of a significant framework agreement, whose estimated value exceeds 10% of the total revenue reported in the latest annual financial statements.

More details **HERE**.

FINANCIAL RESULTS ANALYSIS

P&L ANALYSIS

In the first half of 2026, BENTO generated **operating revenues of RON 42.9 million, a 73% increase** compared to the same period of the previous year. The "Software Development" (DEV) division contributed 44% to the operating revenues for H1 2026, while the "IT, Infrastructure and Cloud" (IT) division accounted for 53%.

Of the total operating revenues, **86%** was generated by turnover, while **11%** represented investments in the Company's own software products – the development of the integrated modular software platform – the "Bento Platform". **Turnover in H1 2026 amounted to RON 36.7 million, a 109% increase** compared to the similar period of 2025, an evolution supported by stronger operational activity and the contribution of projects under implementation.

Revenues from the production of intangible assets reached RON 4.9 million at the end of H1 2026, **an 18% decrease** compared to the previous year. These represent investments in the Company's own software products – the development of existing modules within the integrated modular software platform – the "Bento Platform". As mentioned throughout the 2024 and 2025 financial reports, the intensity of these investments is supported exclusively from own funds, following the completion, on December 31st, 2023, of the EU-funded project "Platform for Modular Digital Transformation in the Enterprise and Public Sector".

Within the "**Other operating revenues**" category, the amount of **RON 1.3 million** comes mainly from the reversal to income of subsidies related to investments in the "Bento Platform", recognized proportionally with the depreciation of assets financed through the EU-funded project concluded at the end of 2023.

Operating expenses increased by 42% compared to H1 2025, reaching **RON 34.8 million** in H1 2026. The largest share of total operating expenses was represented by personnel expenses, which reached **RON 11.1 million, a 5% increase** compared to the comparable period of 2025.

The second largest contribution was represented by **material expenses, which reached RON 10.6 million, a 442% increase**. This evolution was mainly driven by a 502% increase in expenses on goods, to RON 10.4 million. These represent the hardware equipment and software licenses purchased by the Company and delivered to clients as part of ongoing projects, with a significant part of the deliveries carried out in the second quarter of 2026. Expenses with raw materials increased by 97%, to RON 0.2 million, an evolution mainly driven by higher fuel consumption in the context of a project carried out for a client operating in the oil sector.

Other operating expenses increased slightly, by 3%, reaching **RON 10.5 million**. This category mainly includes expenses related to subcontractors for ongoing projects of approximately RON 8 million, as well as expenses for BENTO's service providers (external platforms, IT services and subscriptions, legal consulting, accounting, advertising, communication services, automotive services, rent, etc.).

Depreciation and amortization, as well as value adjustments, increased by 38% compared to the first half of 2025, reaching **RON 2.6 million**. This evolution was mainly driven by the increase in the amortization of intangible assets related to investments made in the development of the "Bento Platform", for which subsidy revenues are gradually reversed to income, proportionally with their amortization.

As a result of revenues growing at a faster pace than expenses, **the operating result in H1 2026 amounted to RON 8.1 million**, compared to RON 0.1 million in the similar period of the previous year. Financial expenses increased by 43%, to RON 0.2 million, an evolution mainly driven by the payment of interest related to the financing contracted through the IMM Invest program. **The gross result, which coincides with the net result, reached RON 7.9 million**, compared to RON 0.3 million in H1 2025.

In the first half of 2026, the Company did not record profit tax expenses, as it recorded a fiscal loss. This situation is driven by the fiscal treatment applicable to the development of internally generated software products, which requires their amortization over a shorter period in accordance with the provisions of the Fiscal Code, compared to the longer accounting amortization period established under the Company's accounting policies.

PROFIT AND LOSS ACCOUNT INDICATORS (RON)	30.06.2025	30.06.2026	Δ %
Operating revenues	24,743,378	42,909,311	73%
Operating expenses	24,602,001	34,844,779	42%
Operating result	141,376	8,064,532	5604%
Financial result	126,376	-126,272	-200%
Gross result	267,752	7,938,259	2865%
Net result	**267,752**	**7,938,259**	**2865%**

BALANCE SHEET ANALYSIS

As of June 30th, 2026, BENTO's **total assets** recorded an **8% increase** compared to the beginning of the year, reaching **RON 76.3 million**.

Non-current assets, amounting to RON 40.7 million, increased by 6%, an evolution driven by **an 8% advance in intangible assets**, which reached **RON 38.6 million**. This increase reflects the continued investments in the Company's own software products, through the development and expansion of modules within the integrated modular software platform – the "Bento Platform". **Tangible assets** recorded **a 14% decrease, to RON 2.1 million** in the first half of 2026.

Current assets reached RON 35.5 million, a 13% increase compared to the beginning of the year, mainly as a result of the **doubling of receivables**, which reached **RON 41.0 million**. The largest share of this category is represented by **trade receivables**, which reached **RON 39.9 million, following a 106% increase**, amid the intensification of project execution and invoicing in H1 2026. These represent receivables within their due term, including receivables related to projects with longer collection terms. The evolution of trade receivables is correlated with the higher volume of hardware equipment and software licenses delivered as part of ongoing projects. **Other receivables**, consisting mainly of recoverable taxes and duties, amounted to **RON 1.1 million** at the end of H1 2026.

The cash and cash equivalents position recorded a negative balance of RON 5.7 million at the end of the first half, compared to a positive balance of RON 10.8 million at the beginning of the year. This evolution mainly reflects the use of overdraft credit facilities for the temporary financing of the working capital related to ongoing projects. Under certain projects, the purchase and payment of equipment take place prior to invoicing the client, as the installation and configuration stages must also be completed, while payment terms to suppliers are shorter than collection terms from clients.

Total liabilities decreased by 16% in H1 2026, reaching **RON 13.2 million**. **Current liabilities** recorded a **6% decrease**, to **RON 13.2 million**. This category mainly consists of **payables to third-party suppliers**, which decreased by 21% compared to the beginning of the year, to **RON 5.9 million**.

Short-term bank borrowings reached **RON 4.2 million**, up 25% compared to the beginning of the year. This evolution was driven by the full reclassification to short term of the financing contracted through the IMM Invest program, which as of December 31st, 2025 was split between short-term and long-term bank borrowings. The Company began repaying the principal in May 2026 and paid the first two installments by the end of the half-year. Thus, the total bank debt related to this financing decreased from approximately RON 5.0 million to RON 4.2 million. **Other current liabilities**, which mainly include tax and salary-related obligations, remained at a relatively constant level of **RON 3.1 million**.

As of June 30th, 2026, the Company **no longer recorded non-current liabilities**, compared to RON 1.7 million at the beginning of the year, as a result of the reclassification to short term of the IMM Invest financing and the decrease in obligations related to financial leasing contracts.

The revenue in advance category recorded a **4% increase, to RON 8.1 million**, representing tranches from investment subsidies received under the EU-funded project, as well as revenues invoiced in advance amounting to RON 1.5 million.

Equity reached **RON 54.5 million** at the end of H1 2026, **a 17% increase**. The main contribution came from **retained earnings**, which **increased by 22%, to RON 35.5 million**, as well as from the **profit for the financial year**, which reached **RON 7.9 million**, up 24% compared to the value recorded as of December 31st, 2025. The remaining categories included in equity remained constant in the first half of 2026.

BALANCE SHEET INDICATORS (RON)	31.12.2025	30.06.2026	Δ %
Fixed assets	38,258,793	40,691,449	6%
Current assets	31,418,918	35,518,388	13%
TOTAL ASSETS	**70,541,298**	**76,320,030**	**8%**
Current liabilities	14,018,228	13,207,508	-6%
Non-current liabilities	1,675,457	0	-100%
Equity	46,599,002	54,537,261	17%
TOTAL EQUITY AND LIABILITIES	**70,541,298**	**76,320,030**	**8%**

PROFIT AND LOSS ACCOUNT

PROFIT AND LOSS ACCOUNT INDICATORS (RON)	30.06.2025	30.06.2026	Δ %
Operating revenues, of which:	**24,743,378**	**42,909,311**	**73%**
Turnover	17,549,806	36,706,815	109%
Revenues from the production of intangible assets	5,951,978	4,907,383	-18%
Other operating revenues	1,241,594	1,295,113	4%
Operating expenses, of which:	**24,602,001**	**34,844,779**	**42%**
Material costs, of which:	1,962,421	10,631,026	442%
Expenses with raw materials	106,775	210,819	97%
Energy and water expenses	17,999	16,370	-9%
Other material expenses	117,935	44,961	-62%
Expenses on goods	1,719,712	10,358,877	502%
Personnel expenses	10,551,301	11,072,329	5%
Depreciation, amortization and value adjustments	1,900,332	2,620,021	38%
Other operating expenses	10,187,947	10,521,403	3%
Operating result	**141,376**	**8,064,532**	**5604%**
Financial revenues	289,487	106,852	-63%
Financial expenses	163,112	233,124	43%
Financial result	**126,376**	**-126,272**	**-200%**
Total revenues	25,032,865	43,016,163	72%
Total expenses	24,765,113	35,077,903	42%
Gross result	**267,752**	**7,938,259**	**2865%**
Profit tax/other taxes	0	0	-
Net result	**267,752**	**7,938,259**	**2865%**

BALANCE SHEET

BALANCE SHEET INDICATORS (RON)	31.12.2025	30.06.2026	Δ%
Fixed assets, of which:	**38,258,793**	**40,691,449**	**6%**
Intangible assets	35,822,959	38,585,551	8%
Tangible assets	2,435,834	2,105,898	-14%
Current assets, of which:	**31,418,918**	**35,518,388**	**13%**
Inventories	178,679	192,025	7%
Receivables	20,472,359	40,983,153	100%
Trade receivables	*19,311,577*	39,858,928	106%
Receivables with affiliated companies	*4,802*	4,802	0%
Other receivables	*1,155,980*	1,119,423	-3%
Cash and cash equivalents	10,767,881	-5,656,790	-153%
Prepaid expenses	**863,587**	110,194	**-87%**
TOTAL ASSETS	**70,541,298**	**76,320,030**	**8%**
Current liabilities, of which:	**14,018,228**	**13,207,508**	**-6%**
Third party providers	7,389,687	5,865,581	-21%
Liabilities with affiliated companies	41	41	0%
Financial leasing	204,136	101,882	-50%
Bank borrowings	3,322,862	4,153,578	25%
Other current liabilities	3,101,502	3,086,426	0%
Non-current liabilities, of which:	**1,675,457**	**0**	**-100%**
Bank borrowings	1,661,431	0	-100%
Financial leasing	14,026	0	-100%
Total Liabilities	**15,693,685**	**13,207,508**	**-16%**
Revenue in advance, of which:	**7,789,711**	**8,116,361**	**4%**
Subsidies for investments	7,789,711	6,621,254	-15%
Other revenue in advance	0	1,495,107	-
Provisions, of which:	**458,900**	**458,900**	0%
Other provisions	458,900	458,900	0%
Equity, of which:	**46,599,002**	**54,537,261**	**17%**
Subscribed and paid-up capital	1,400,006	1,400,006	0%
Share premium account	9,022,050	9,022,050	0%
Legal reserves	280,019	280,019	0%
Other reserves	29,078	29,078	0%
Other elements of equity	3,360,000	3,360,000	0%
Own shares	3,000,060	3,000,060	0%
Profit or loss carried forward	29,092,377	35,507,910	22%
Profit or loss for the period	6,415,533	7,938,259	24%
Total equity and liabilities	**70,541,298**	**76,320,030**	**8%**

CASH FLOW

Cash flows from operating activities	30.06.2025	30.06.2026
Profit before tax	267,752	7,938,259
Adjustments for:		
Amortization of intangible assets	2,066,329	2,149,528
Depreciation of tangible assets	340,535	470,494
Expenses/(Income) related to provisions for risks and charges	(506,531)	-
Changes in equity (non-cash)	(4,424,646)	-
Changes (non-cash) – investment subsidies	(1,168,457)	326,650
Adjustments for foreign exchange losses/(gains)	159,751	70,017
Interest expenses	15,709	211,645
Interest income	(280,524)	(106,852)
Operating cash flow before changes in working capital	(3,530,083)	11,059,741
(Increase)/Decrease in receivables	10,171,613	(20,509,917)
(Increase)/Decrease in prepaid expenses	29,116	753,393
(Increase)/Decrease in inventories	34,844	(13,347)
Increase/(Decrease) in liabilities	(7,994,496)	3,558,724
Interest paid	(15,709)	(211,645)
Net cash from operating activities	(1,304,714)	(5,363,050)
Cash flows from investing activities		
Purchases of fixed assets	(1,801,879)	(5,052,677)
Interest (paid)/received	280,524	106,852
Net cash from investing activities	(1,521,355)	(4,945,825)
Net (decrease)/increase in cash and cash equivalents	(2,826,070)	(10,308,875)
Cash and cash equivalents at the beginning of the financial year	19,688,402	10,767,881
Cash and cash equivalents at the end of the financial year	10,767,881	459,005

KEY FINANCIAL RATIOS

Current ratio as of 30.06.2026

$$\frac{\text{Current assets}}{\text{Current liabilities}} \quad \frac{35{,}518{,}388}{13{,}207{,}508} = 2.69$$

Debt ratio as of 30.06.2026

$$\frac{\text{Borrowed capital}}{\text{Equity}} \times 100 \quad \frac{0}{54{,}537{,}261} \times 100 \quad = 0\%$$

$$\frac{\text{Borrowed capital}}{\text{Employed capital}} \times 100 \quad \frac{0}{54{,}537{,}261} \times 100 \quad = 0\%$$

Borrowed capital = Loans over 1 year
Employed capital = Borrowed capital + Equity

Fixed assets turnover as of 30.06.2026

$$\frac{\text{Turnover}}{\text{Fixed assets}} \quad \frac{36{,}706{,}815}{40{,}691{,}449} = 0.90$$

2026 OUTLOOK

On April 30th, 2026, the Company's shareholders approved, within the Ordinary General Meeting, the Revenue and Expense Budget (REB) for 2026. Taking into account the results recorded in the first half of the year and the evolution of ongoing projects, BENTO's management maintains the financial estimates set out in the 2026 REB.

PROFIT AND LOSS ACCOUNT INDICATORS (RON) 2026	2025 RESULTS	REB 2026
Operating revenues, of which:	56,261,993	88,076,931
Turnover	42,210,817	75,074,931
Revenues from the production of intangible assets	11,534,147	10,200,000
Operating expenses	50,139,658	76,181,407
EBITDA	7,209,939	14,915,181
Operating result	6,112,335	11,895,524
NET RESULT	**6,415,533**	**11,087,018**

Management continues to monitor the evolution of the business and the implementation of ongoing projects. Should these or market conditions require changes to the financial estimates for 2026, the Company will inform the market accordingly.

KEY RISKS FOR H2 2026

Risk associated with project execution

The Company's activity involves the simultaneous execution of complex projects, which entail the supply of equipment and software licenses, as well as installation, configuration, development, and technical support services. The increase in the volume and size of projects under implementation may generate risks related to compliance with contractual deadlines, the availability of the necessary resources, changes in technical requirements, or exceeding estimated costs. The materialization of such risks could lead to delays in delivery and invoicing, additional costs, or pressure on profit margins. To mitigate this risk, the Company permanently monitors project progress, resource allocation, and compliance with contractually assumed performance indicators.

Liquidity and counterparty risk

The execution of certain projects involves the purchase and payment of equipment before the completion of the installation, configuration, and invoicing stages towards the client. At the same time, payment terms to suppliers may be shorter than collection terms from clients, generating temporary working capital gaps. In this context, delays in the collection of trade receivables or the failure of clients to fulfill their contractual obligations could put pressure on liquidity and could lead to a more intensive use of credit facilities. The Company permanently monitors the maturities of receivables and payment obligations, as well as the financing needs related to ongoing projects.

Risk associated with framework agreements and the achievement of financial estimates

The financial estimates set out in the 2026 Revenue and Expense Budget (REB), maintained by the Company's management as of the date of this report, are based on the results recorded in the first half of the year, the projects under implementation, and the existing commercial prospects. Some of the contracts concluded by the Company are framework agreements, and the revenues generated by them depend on the volume of orders issued by clients, the implementation schedule, and the actual duration of service provision. Consequently, the estimated values of the framework agreements do not represent guaranteed minimum values. The postponement of certain orders, changes to the execution schedule, or the occurrence of unforeseen economic, commercial, or operational factors could lead to differences between actual results and the financial estimates included in the 2026 REB. The Company will continue to monitor the evolution of its business and will inform the market accordingly should significant changes to the communicated financial estimates be required.

Risk associated with the cost of financing and interest rates

The Company uses credit facilities to manage temporary working capital needs and is currently repaying the financing contracted through the IMM Invest program. Some of the facilities used may carry variable interest rates, and persistently high financing costs or a more intensive use of these facilities could lead to an increase in financial expenses. The Company monitors financing costs and the level of facilities used, in correlation with the collection and payment schedule of the projects.

Key personnel risk

BENTO operates in a specialized sector, characterized by strong competition for attracting and retaining IT specialists. The Company depends on the experience of its management team and of the technical staff involved in developing its own products and implementing projects. The loss of key personnel or difficulty in attracting staff with the required level of qualification could affect the Company's ability to execute projects and the pace of business development. To mitigate this risk, the Company implements retention, professional development, and performance-based motivation measures and is considering the implementation of Stock Option Plan programs.

Fiscal, legislative, and macroeconomic risk

The Company's activity may be influenced by changes in the fiscal and legislative framework, including regulations applicable to the IT sector, labor relations, data protection, and artificial intelligence. In addition, a slowdown in economic activity, a reduction in clients' investment budgets, or the extension of project approval processes could lead to the postponement of certain contracts or changes to the implementation schedule. Such developments could affect the Company's revenue dynamics, operating costs, and profitability.

Litigation risk

In the course of its activity, the Issuer is exposed to the risk of contractual claims, complaints, or litigation from clients, suppliers, competitors, regulatory authorities, or other counterparties. Involvement in such proceedings could generate additional costs, the allocation of administrative and legal resources, as well as a negative impact on the Company's reputation.

As of the date of this report, the Issuer was not involved in any significant litigation, either as plaintiff or as defendant.

Cybersecurity, data protection, and IT systems continuity risk

The Company's activity involves the use of IT systems, software platforms, and digital infrastructures that may be exposed to cyberattacks, unauthorized access, malware, malfunctions, or other security incidents. The materialization of such an incident could lead to business disruption, delays in service delivery, the compromise of confidential information or personal data, additional costs, and damage to the Company's reputation. BENTO implements technical and organizational measures to secure its infrastructure and ensure operational continuity; however, these measures cannot fully eliminate the risk of incidents.

Other risks

The risks presented above are those considered relevant by the Company as of the date of this report; however, the list is not exhaustive. There may be risk factors and uncertainties that are currently unknown or considered insignificant, but which could affect the Company's business, financial position, operating results, or prospects in the future.

DECLARATION OF THE MANAGEMENT

Bucharest, September 15th, 2026

To the best of our knowledge, we confirm that the unaudited simplified preliminary individual financial statements prepared for the first six months of 2026 provide a true and fair view of the assets, liabilities, financial position, and revenues and expenses of 2B Intelligent Soft S.A., as required by the applicable accounting standards, and that the Management Report provides a true and fair view of the important events that took place during the first six months of 2026 and their impact on the Company’s financial statements.

RADU SCARLAT

Chairman of the Board of Directors