

BENTO

INTELLECTUALLY CURIOUS

Financial Report

For Q3 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	**Quarterly Report – Q3 2026**
For the financial period	9M: 01.01.2026 – 30.09.2026 Q3: 01.07.2026 – 30.09.2026
Report publishing date	19.11.2026

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 1,376,196
The market on which the securities are traded	MTS-AeRO Premium
Total number of shares	13,761,960 shares
Symbol	BENTO

CONTACT DETAILS FOR INVESTORS

E-mail	investors@bento.ro
Website	www.bento.ro

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

BENTO AS OF SEPTEMBER 30TH, 2026

BENTO (2B INTELLIGENT SOFT S.A.) closed the first nine months of 2026 with accelerating growth in both activity and profitability. Turnover doubled compared to the same period of last year, supported both by the significant increase in revenues from services rendered and by deliveries of hardware equipment and software licenses under projects in implementation. Operating expenses grew at a slower pace than revenues, while the operating result reached 3.5 times the level of 9M 2025.

The contract portfolio expanded significantly in the second half of the year, particularly in the petroleum products distribution sector. In Q3 2026, BENTO received the first three firm orders, with a total value of EUR 1.5 million, excluding VAT, under a framework agreement for the technological upgrade of the fuel retail stations of a client operating in this sector. Also in Q3 2026, the Company signed a framework agreement for IT operation and support services with another client from the same sector. The estimated value is EUR 3.1 million, excluding VAT, for the initial three-year period, and may reach EUR 5.2 million if the extension option is exercised.

After the end of the Q3 2026 reporting period, BENTO signed two new significant contracts. On October 19th, 2026, the Company concluded a contract worth approximately EUR 0.9 million, excluding VAT, with a Romanian multinational company, an integrated provider of technical services in the natural gas and electricity sectors. The contract covers the supply of professional-grade electronic equipment and accessories, including warranty services, with a 30-day delivery term. On October 23rd, 2026, BENTO signed a contract worth approximately EUR 0.6 million, excluding VAT, with Rompetrol Downstream, an existing client of the Company, covering, over a four-year period, the implementation and support of a new mobile application intended for individual and corporate customers. Based on the results of the first nine months and the newly signed contracts, management decided to revise upwards the 2026 Revenue and Expense Budget.

MAIN FINANCIAL INDICATORS

- **Operating revenues increased by 71%, to RON 62.5 million**, compared to RON 36.5 million in 9M 2025. Both divisions contributed to this growth: the IT division generated 54% of operating revenues and the DEV division 43%.
- **Turnover doubled, reaching RON 53.3 million (+107%)**, and represented 85% of operating revenues. This evolution was supported both by the significant increase in revenues from services rendered and by deliveries of hardware equipment and software licenses under projects in implementation.
- **Operating result** reached **RON 10.0 million**, **3.5 times** the 9M 2025 level, while **operating margin doubled, from 7.7% to 15.9%**. **Net profit increased by 265%, to RON 9.7 million**.
- **Total assets reached RON 79.6 million** as of September 30th, 2026, **13% above the level at the beginning of the year**. In Q3 2026, the Company collected the receivables related to projects invoiced in the first half of the year. As a result, **cash reached RON 12.4 million**, from a negative balance of RON 5.7 million as of June 30th, 2026.
- **Total liabilities decreased by 3%, to RON 15.2 million**. BENTO no longer has long-term liabilities, and the only remaining bank financing is the IMM Invest loan, of RON 2.9 million, which is currently being repaid.

We invite you to read more about BENTO's performance in 9M 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.



CONFERENCE CALL
Q3 2026 FINANCIAL RESULTS

23.11.2026 | 12:00

We invite you to participate in the Q3 2026 financial results call with BENTO management to discuss the company's performance in the first nine 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 **November 23rd, 2026**, at **12:00**, Romania time. To participate in the conference call regarding the Q3 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.

Expansion into international markets remains one of the Company's strategic priorities, and efforts in this direction are ongoing. To promote its Bento FSM and Bento MDM solutions beyond Romania's borders, BENTO has reconfigured its sales team and brought in specialists dedicated exclusively to developing its presence in foreign markets. In parallel, the Company runs PR, SEO, and lead generation campaigns and participates in national and international industry events, where it presents its solutions and identifies new business opportunities, both on its own and together with its partners.

The development, promotion, and implementation of its own software products, a priority direction for the Company in recent years, positions BENTO favorably compared to other players in the IT&C sector.

The **Bento FSM** (Field Service Management) and **Bento MDM** (Mobile Device Management) products, part of the modular Bento platform, are a component of the Company's development strategy. They are designed to automate and optimize field operations, secure mobile devices, and streamline workflows within organizations.

Automation and optimization are the common objectives of all projects carried out by the Company. Whether we are talking about proprietary software products, custom software development, or IT and cloud services, the goal is the same: reducing manual activities and errors, lowering operational costs, and gaining better visibility over processes, so that clients can make fast, data-driven decisions.

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

KEY EVENTS IN Q3 2026 AND AFTER THE CLOSING OF THE REPORTING PERIOD

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 operating in the petroleum products distribution sector, 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 with a company that is part of an international group operating in the oil sector, whose estimated value exceeds 10% of the total revenue reported in the latest annual financial statements.

More details **HERE**.

SHARE CAPITAL DECREASE AND ISSUANCE OF THE CIIF BY THE FSA

On **October 19th, 2026,** the Company informed the market regarding the registration with the Trade Register of the decrease of the Company's share capital, as approved by the Resolution of the Extraordinary General Meeting of Shareholders dated 30.04.2026. On **October 23rd, 2026**, the Company received the Financial Instruments Registration Certificate (CIIF) no. AC-5475-6/22.10.2026 from the Financial Supervisory Authority (FSA). The CIIF certifies the registration of the share capital decrease by 238,100 shares. Following the decrease, the share capital of 2B Intelligent Soft S.A. amounts to RON 1,376,196, divided into 13,761,960 registered shares, with a nominal value of RON 0.1 per share.

More details **HERE** and **HERE**.

EXECUTION OF A SIGNIFICANT CONTRACT

On **October 19th, 2026,** the Company informed the market regarding the conclusion of a significant contract with a Romanian multinational company, an integrated provider of technical services for natural gas and electricity serving a very large number of household and B2B customers, whose estimated value exceeds 10% of the total revenue reported in the latest annual financial statements.

More details **HERE**.

EXECUTION OF A SIGNIFICANT CONTRACT

On **October 26th, 2026,** the Company informed the market regarding the conclusion of a significant contract with Rompetrol Downstream S.R.L., whose estimated value exceeds 10% of the total revenue reported in the latest annual financial statements.

More details **HERE**.

INCLUSION OF BENTO IN THE FINANCIAL TIMES "EUROPE'S LONG-TERM GROWTH CHAMPIONS 2027" RANKING

In **October 2026**, BENTO was included in the "**Europe's Long-Term Growth Champions 2027**" ranking, compiled by **the Financial Times and Statista**, which brings together the 300 European companies with the highest percentage revenue growth over 2015–2025. The Company ranks 220th, with a score of 20.28 points, and is among the ten Romanian companies included in the ranking.

More details **HERE**.

TRANSFER OF BENTO SHARES TO THE BVB SME GROWTH MARKET

On **November 9th, 2026**, the Bucharest Stock Exchange (BVB) announced that the new structure of the Multilateral Trading System (MTS) will become operational starting November 20th, 2026. The MTS will be organized into three distinct markets: the SME Growth Market, the Base Market, and International MTS. BENTO shares are among the financial instruments of the 23 companies initially included in the SME Growth Market, after the Company signed and submitted to BVB the trading agreement for this market.

The SME Growth Market is built on the European SME Growth Market model provided for by the MiFID II Directive. It offers eligible companies a dedicated framework, with tailored requirements and specific rules regarding transparency, reporting, and investor relations.

According to the schedule communicated by BVB on November 17th, 2026, trading in BENTO shares is suspended between November 18th and 19th, 2026 for the technical transfer, and will resume on November 20th, 2026 on the SME Growth Market. The transfer does not change the reference price of the shares, which was set at the end of the November 17th, 2026 trading session.

FINANCIAL RESULTS ANALYSIS

P&L ANALYSIS

In the first nine months of 2026, BENTO generated **operating revenues of RON 62.5 million, a 71% increase** compared to the same period of the previous year. The "Software Development" (DEV) division contributed 43% to the operating revenues for 9M 2026, while the "IT, Infrastructure and Cloud" (IT) division accounted for 54%.

Of the total operating revenues, **85%** was generated by turnover, while **12%** represented investments in the Company's own software products – the development of the integrated modular software platform – the "Bento Platform". **Turnover in 9M 2026 amounted to RON 53.3 million, a 107% increase** compared to the same period of 2025. This evolution was supported both by the significant increase in revenues from services rendered and by deliveries of hardware equipment and software licenses under projects in implementation.

Revenues from the production of intangible assets reached RON 7.3 million at the end of 9M 2026, **a 19% 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 2.0 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 56% compared to 9M 2025, reaching **RON 52.5 million** in 9M 2026. The largest share of total operating expenses was represented by personnel expenses, which reached **RON 16.9 million, a 9% increase** compared to the comparable period of 2025.

The second largest contribution was represented by **material expenses, which reached RON 15.9 million, a 545% increase**. This evolution was mainly driven by a 630% increase in expenses on goods, to RON 15.4 million. These represent the hardware equipment and software licenses purchased by the Company and delivered to clients as part of ongoing projects. Expenses with raw materials increased by 81%, to RON 0.3 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 by 14%, reaching **RON 15.7 million**. This category mainly includes expenses related to subcontractors for ongoing projects of approximately RON 12 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, amortization and value adjustments increased by 114% compared to the first nine months of 2025, reaching **RON 3.9 million**. This evolution was mainly driven by the increase in the amortization of intangible assets related to the development of the "Bento Platform". In addition to the component developed under the EU-funded project, this includes subsequently capitalized investments, fully financed from own sources.

As a result of revenues growing at a faster pace than expenses, **the operating result in 9M 2026 amounted to RON 10.0 million**, compared to RON 2.8 million in the similar period of the previous year. Financial expenses increased by 129%, to RON 0.4 million, an evolution mainly driven by the payment of interest related to the financing contracted through the IMM Invest program and, to a lesser extent, by interest related to the overdraft facilities used to finance working capital. Financial revenues decreased by 70%, to RON 0.1 million. **The gross result, which coincides with the net result, reached RON 9.7 million**, compared to a gross result of RON 3.1 million and a net result of RON 2.6 million in 9M 2025.

In the first nine months of 2026, the Company did not record profit tax expenses (compared to RON 0.4 million in 9M 2025), 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)	30.09.2025	30.09.2026	Δ %
Operating revenues	36,509,227	62,502,267	71%
Operating expenses	33,681,015	52,546,519	56%
Operating result	2,828,212	9,955,748	252%
Financial result	262,896	-293,479	-212%
Gross result	3,091,108	9,662,270	213%
Net result	**2,647,889**	**9,662,270**	**265%**

BALANCE SHEET ANALYSIS

As of September 30th, 2026, BENTO's **total assets** recorded a **13% increase** compared to the beginning of the year, reaching **RON 79.6 million**.

Fixed assets, amounting to RON 42.0 million, increased by 10%, an evolution driven by an **11% advance in intangible assets**, which reached **RON 39.9 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, in the first nine months of 2026, **a 14% decrease, to RON 2.1 million**.

Current assets reached RON 37.3 million, a 19% increase compared to the beginning of the year, mainly as a result of the **increase in inventories**, which reached **RON 4.0 million**, compared to RON 0.2 million as of December 31st, 2025, as well as the increase in cash. Inventories mainly consist of hardware equipment purchased under ongoing projects, to be delivered to clients. **Receivables** increased slightly, by 2%, to **RON 20.9 million**. The largest share of this category is represented by **trade receivables**, which reached **RON 19.7 million, up 2%** compared to the beginning of the year. Compared to June 30th, 2026, when they stood at RON 39.9 million, trade receivables were halved, following the collection in Q3 2026 of the amounts related to projects invoiced in the first half of the year. **Other receivables**, consisting mainly of recoverable taxes and duties, amounted to **RON 1.2 million** at the end of 9M 2026.

The cash and cash equivalents position reached RON 12.4 million as of September 30th, 2026, up 15% compared to the beginning of the year, compared to a negative balance of RON 5.7 million as of June 30th, 2026. This evolution mainly reflects the collection of receivables related to projects delivered in the first half of the year, which allowed the full repayment of the overdraft credit facilities temporarily used to finance working capital.

Total liabilities decreased by 3% in 9M 2026, reaching **RON 15.2 million**. **Current liabilities** recorded an **8% increase**, to **RON 15.2 million**. This category mainly consists of **payables to third-party suppliers**, which increased by 36% compared to the beginning of the year, to **RON 10.0 million**, an evolution correlated with equipment purchases for ongoing projects.

Short-term bank borrowings reached **RON 2.9 million**, down 13% compared to the beginning of the year, being fully represented by 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 five installments by the end of September. Thus, the total bank debt related to this financing decreased from approximately RON 5.0 million to RON 2.9 million. **Other current liabilities**, which mainly include tax and salary-related obligations, decreased by 30%, to **RON 2.2 million**.

As of September 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 **1% decrease, to RON 7.7 million**, representing tranches from investment subsidies received under the EU-funded project, amounting to RON 6.0 million, as well as revenues invoiced in advance amounting to RON 1.7 million.

The 21% increase in equity, to **RON 56.3 million**, fully reflects the net profit of RON 9.7 million generated in 9M 2026. At the same time, the structure of equity reflects the share capital decrease through the cancellation of the 238,100 own shares. The share capital decreased by their nominal value, of RON 23,810, to RON 1,376,196. The difference between the acquisition value of the own shares, of RON 3.0 million, and their nominal value, amounting to RON 2.98 million, was recorded under losses related to equity instruments. The operation had no impact on the total value of equity. The remaining categories included in equity remained constant in the first nine months of 2026.

BALANCE SHEET INDICATORS (RON)	31.12.2025	30.09.2026	Δ %
Fixed assets	38,258,793	41,979,157	10%
Current assets	31,418,918	37,270,810	19%
TOTAL ASSETS	**70,541,298**	**79,628,455**	**13%**
Current liabilities	14,018,228	15,183,206	8%
Non-current liabilities	1,675,457	0	-100%
Equity	46,599,002	56,261,272	21%
TOTAL EQUITY AND LIABILITIES	**70,541,298**	**79,628,455**	**13%**

PROFIT AND LOSS ACCOUNT

PROFIT AND LOSS ACCOUNT INDICATORS (RON)	30.09.2025	30.09.2026	Δ %
Operating revenues, of which:	**36,509,227**	**62,502,267**	**71%**
Turnover	25,695,662	53,250,749	107%
Revenues from the production of intangible assets	8,963,199	7,284,464	-19%
Other operating revenues	1,850,367	1,967,054	6%
Operating expenses, of which:	**33,681,015**	**52,546,519**	**56%**
Material costs, of which:	2,469,804	15,940,181	545%
Expenses with raw materials	189,471	342,755	81%
Energy and water expenses	19,172	19,973	4%
Other material expenses	151,743	177,824	17%
Expenses on goods	2,109,418	15,399,628	630%
Personnel expenses	15,529,927	16,934,020	9%
Depreciation, amortization and value adjustments	1,836,933	3,931,366	114%
Other operating expenses	13,844,350	15,740,952	14%
Operating result	**2,828,212**	**9,955,748**	**252%**
Financial revenues	451,073	136,668	-70%
Financial expenses	188,176	430,146	129%
Financial result	**262,896**	**-293,479**	**-212%**
Total revenues	36,960,300	62,638,935	69%
Total expenses	33,869,191	52,976,665	56%
Gross result	**3,091,108**	**9,662,270**	**213%**
Profit tax/other taxes	443,219	0	-100%
Net result	**2,647,889**	**9,662,270**	**265%**

BALANCE SHEET

BALANCE SHEET INDICATORS (RON)	31.12.2025	30.09.2026	Δ%
Fixed assets, of which:	**38,258,793**	**41,979,157**	**10%**
Intangible assets	35,822,959	39,887,848	11%
Tangible assets	2,435,834	2,091,309	-14%
Current assets, of which:	**31,418,918**	**37,270,810**	**19%**
Inventories	178,679	4,039,278	2161%
Receivables	20,472,359	20,859,353	2%
Trade receivables	*19,311,577*	19,673,555	2%
Receivables with affiliated companies	*4,802*	4,802	0%
Other receivables	*1,155,980*	1,180,995	2%
Cash and cash equivalents	10,767,881	12,372,179	15%
Prepaid expenses	**863,587**	378,488	**-56%**
TOTAL ASSETS	**70,541,298**	**79,628,455**	**13%**
Current liabilities, of which:	**14,018,228**	**15,183,206**	**8%**
Third party providers	7,389,687	10,040,864	36%
Liabilities with affiliated companies	41	41	0%
Financial leasing	204,136	54,088	-74%
Bank borrowings	3,322,862	2,907,504	-13%
Other current liabilities	3,101,502	2,180,709	-30%
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**	**15,183,206**	**-3%**
Revenue in advance, of which:	**7,789,711**	**7,725,077**	**-1%**
Subsidies for investments	7,789,711	6,037,026	-22%
Other revenue in advance	0	1,688,051	-
Provisions, of which:	**458,900**	**458,900**	0%
Other provisions	458,900	458,900	0%
Equity, of which:	**46,599,002**	**56,261,272**	**21%**
Subscribed and paid-up capital	1,400,006	1,376,196	-2%
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	0	-100%
Losses related to equity instruments	0	2,976,250	-
Profit or loss carried forward	29,092,377	35,507,910	22%
Profit or loss for the period	6,415,533	9,662,270	51%
Total equity and liabilities	**70,541,298**	**79,628,455**	**13%**

KEY FINANCIAL RATIOS

Current ratio as of 30.09.2026

$$\frac{\text{Current assets}}{\text{Current liabilities}} \quad \frac{37{,}270{,}810}{15{,}183{,}206} = \mathbf{2.45}$$

Debt ratio as of 30.09.2026

$$\frac{\text{Borrowed capital}}{\text{Equity}} \times 100 \quad \frac{0}{56{,}261{,}272} \times 100 = \mathbf{0\%}$$

$$\frac{\text{Borrowed capital}}{\text{Employed capital}} \times 100 \quad \frac{0}{56{,}261{,}272} \times 100 = \mathbf{0\%}$$

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

Fixed assets turnover as of 30.09.2026

$$\frac{\text{Turnover}}{\text{Fixed assets}} \quad \frac{53{,}250{,}749}{41{,}979{,}157} = \mathbf{1.27}$$

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 nine months of the year and the evolution of ongoing projects, BENTO's management revised upwards the financial estimates set out in the 2026 REB. According to the revised REB, operating revenues are estimated at RON 90.5 million, 3% above the initially budgeted level, and turnover at RON 77.9 million, a 4% increase. Operating result is estimated at RON 12.9 million (+8%), and net result at RON 12.5 million, 13% above the initial estimate and almost double the 2025 net result.

As of September 30th, 2026, BENTO had achieved 69% of the operating revenues, 68% of the turnover, and 77% of the net result set out in the revised 2026 REB.

PROFIT AND LOSS ACCOUNT INDICATORS (RON) 2026	2025 RESULTS	INITIAL REB 2026	REVISED REB 2026	Δ % REVISED REB vs. INITIAL REB
Operating revenues, of which:	56,261,993	88,076,931	90,529,280	3%
Turnover	42,210,817	75,074,931	77,852,342	4%
Revenues from the production of intangible assets	11,534,147	10,200,000	9,626,459	-6%
Operating expenses	50,139,658	76,181,407	77,663,213	2%
EBITDA	7,209,939	14,915,181	15,352,376	3%
Operating result	6,112,336	11,895,524	12,866,254	8%
NET RESULT	**6,415,533**	**11,087,018**	**12,515,507**	**13%**

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.

DECLARATION OF THE MANAGEMENT

Bucharest, November 19th, 2026

To the best of our knowledge, we confirm that the unaudited simplified preliminary individual financial statements prepared for the first nine 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 nine months of 2026 and their impact on the Company's financial statements.

RADU SCARLAT

Chairman of the Board of Directors